

# NZAGS || 24

6-7 APRIL 2024 | NAPIER WAR MEMORIAL CENTRE, NAPIER

HE WAKA EKE NOA

WE ARE ALL IN THIS TOGETHER

ANNUAL  
REPORT 2023



**NZAGS**  
New Zealand Association  
of General Surgeons



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## President's report



Vanessa Blair  
President, NZAGS

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*We need to continue to advocate strongly for all things general surgery*

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Compared to this time last year, the past few months have been challenging. This is due primarily to the financial position of the College (RACS). This has necessitated much work and attention from NZAGS, along with multiple meetings and associated input. Because of our concerns, I contacted other surgical society presidents in August 2023 and we had an online meeting with several present, resulting in a strongly worded letter to the AoNZ National Committee of RACS (AoNZNC). Mr Andrew MacCormick, Chair AoNZNC, took our concerns to RACS and the Chair AoNZNC now has a position on Council. Also, the proposed new RACS structure of a skills-based board means three of the nine members need to be from AoNZ. I hope this will impact on improving the representation of New Zealand surgery at RACS.

With regards to the financial position of the college, it would appear the measures to cut staffing costs and other expenses are turning the College in a more positive financial position, but it remains to be seen whether the 'ship', so to speak, will hold its course. It is concerning that the College has lost considerable institutional knowledge and there is more work falling on NZAGS. At times the loss of institutional knowledge has appeared to lead to replication of work done in prior years.

Going forward for NZAGS, I consider the following as the key areas on which we need to focus:

1. *Training of surgeons.* The reports from the Chairs of Committee in General Surgery and Training sub-Committee show that training continues to go well. In the last year, the quinquennial hospital inspections were carried out, which is a huge amount of work and, as per the reports from this process, very good and high-quality training is occurring across the motu. A few hospitals had issues which is understandably stressful for all parties, but ultimately a necessary change needs to be made as was fed-back. Selection and Induction Days continue to be successful and well organised, alongside the busy and successful trainee training days.
2. *Our financial position.* We thanked our departing treasurer and welcomed a new treasurer. This is a key position within our organisation, and I thank Bronwen Evans and our treasurer for their leadership, for keeping us on course and running a tight ship. I think we need, however, to look to return more benefit to our members. Linked to our finances, we need to

look at securing a more permanent location and whether this could be done in collaboration with some of the other smaller societies.

3. *Our direction and strategic plan.* This remains to be finalised. It has been an exercise that has taken place for well over a year. In some respect, this highlights the need for us to have a better documented structure, clear roles on the Executive and key strategic objectives aligned to roles. I am hopeful that we can soon finalise these objectives.
4. *Conferences and activities.* I very much applaud the efforts of the NZAGS staff in bringing the conference in-house, and also taking the DTSC course in-house. Both are activities that have produced surplus and have the potential to, I hope, continue doing so. The upcoming Napier Conference looks as if it will be a fabulous event, and the 2025 Auckland Conference is well into its planning stages.
5. *Advocacy.* We have seen a recent change in government. We have seen the impact of a disestablishment of the Māori Health Authority. One area that we have remained behind in is gaining traction with a Māori subcommittee to take forward our organisation, in line with the obligations under Te Tiriti. I am hopeful that 2024 will see more direction in this area now that we no longer have the 'acute' disruption from the College's position. In addition, we have a more stable staff, and I would hope, an increasing staff to allow us to pay more attention to this. Alongside this, I also think we need to strengthen our advocacy for rural surgery, as this is another area of significant inequity. Rural Māori, are the most adversely affected by the inequities in our health system.

Lastly, I would like to thank Bevan Jenkins for stepping in to help cover me, as I coped with my son's illness. He was in hospital for two months, including Christmas and New Year. This, ironically, gave me a unique position on where things are at in our health system. Despite having many great strengths, in particular fabulous staff, there are clearly systemic cracks across the entire structure of our health system, and errors arise because of this. We need to continue to advocate strongly for all things related to General Surgery.

**Vanessa Blair**

**President NZAGS**

## Executive Director's report



Bronwen Evans  
Executive Director

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*Thanks to NZAGS members for their support*

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First, I wish to thank Ray Collins and the Executive Committee for their assistance in what was a stressful year. I would also like to thank the Members of this Association for your continued support and involvement with NZAGS. Myself and the team are here to serve you.

2023 was an interesting year from a governance perspective with Te Whatu Ora (TWO) functioning as an entity, the Royal Australasian College of Surgeons (RACS) suffering financial shortfall, the five yearly Hospital Training Post Accreditation Inspections for all 18 training hospitals, turnover of staff, and an election year.

### **Conference and Events Management**

Thank you to Mark Stewart and Rebecca Shine from Nelson for presenting a wonderful ASM in Nelson. The programme received a warm reception from 170 attendees, which is remarkable considering the Nelson conference occurred only seven months after the delayed ASM in Wellington the previous August.

You know an ASM has been successful when the President of another specialty who was attending talked to us about helping them run their ASM! NZAGS may investigate offering such a service to our fellow specialties as an additional income stream for NZAGS. Once again, we could make a small surplus to be used to support the organisation's costs.

As a reminder to all members, NZAGS uses any surplus on an ASM to fund the non-training activities of the organisation, such as rent, staff, advocacy travel. That is why if you are presenting or attending an ASM, we ask those surgeons who can use CME budgets to do so. This keeps the cost of conferences affordable and can generate surplus.

The 2025 ASM will be run by the team at Auckland City Hospital under Li Hsee. It will be held at the Cordis Hotel, on the 29 and 30 March 2025 and the training day will be at the Auckland City Hospital 28 March 2025. We are expecting this to be a big event with overseas speakers.

## Continued Professional Development

During 2023, given the risk factors regarding the solvency of the RACS, CPD became a focus. A few members reached out asking what happens to CPD if they are no longer a member of the College. I reached out to the NZMC for clarification. You can find the information on our website under CPD, located on the Members tab. <https://www.nzags.co.nz/members/cpd/>

The NZMC has made it clear they are only looking to accredit RACS as the CPD provider for NZ (unlike Australia, which now has several providers). As the NZMC's accredited provider of the surgical CPD programme, the RACS must allow non-members access to CPD for a justifiable fee. It is the word justifiable that is being investigated by NZAGS. I am also looking at being able to offer an alternative to the RACS CPD via NZOA CPD programme (NZOA is accredited under RACS) or by seeking accreditation of NZAGS under RACS as NZOA are, to deliver CPD for those who do not wish to be a member of RACS. I will look at the cost justification for this idea.

Please also ensure you are aware of the new Professional Development Plan requirement by the Medical Council of New Zealand (MCNZ) which many Members might be unaware of.

NZAGS will introduce a new annual Early Career Workshop for our newly qualified surgeons. The first workshop, scheduled for 6 September 2024 in Wellington, will be open to all RACS newly qualified surgeons, not just general surgeons (surgeons up to 10 years out of training). NZAGS is leading this workshop programme, but working closely with the RACS NZ Young Fellows Representative, NZOA and NZAPS.

NZAGS Practice Visits Programme is on hold this year but we hope, if the crisis in our hospitals is addressed, that we may offer a few practice visits in 2025.

We remind all members to ensure their CPD submissions are up to date.

## Education and Training

David Moss and Jeremy Rossaak's reports cover this.

## NZAGS Infrastructure

Our infrastructure needs continuing maintenance and upgrades. The NZAGS training management software, SOLA, is evolving, as is the logbook, which is part of the training management system. Those trainees graduating from the training programme love the log book so much they have requested permission to continue using it, stating that it is a superb tool. NZAGS has decided that any paid-up member of NZAGS can sign up to use the log book system within SOLA, which many have praised! If you would like to use the logbook, please email Wendy Fergusson for access.

[Wendy@nzags.co.nz](mailto:Wendy@nzags.co.nz)

NZAGS will undertake a website review and look at an upgrade in the latter half of 2024 and into 2025. We have funds in reserve for this.

It is also likely that the RACS will **not** be renewing their lease for 8 Kent Terrace in 2024. The lease runs to July 2025. NZAGS has indicated that it would prefer to stay with the RACS when they move, and they have suggested that is likely. However, we will, as usual, have a contingency plan.

## **Financials**

NZAGS continues to be financially sound. However, NZAGS is conscious of the financial situation of RACS. We have monitored our financials closely, considering we are facing a recession. To this end, we have prepared a separate treasurer's report. You can see the financials following Simon Richards's report.

## **Support for Sub Specialty Societies**

We continue to offer as much support for the Sub Specialty Societies and sub-committees as resource in the office allows. We held several meetings in 2023 with other Specialties, and the fortnightly RACS and Specialty CEO meetings provide good dissemination of information and support. The collegiality has been strengthened because of the situation at RACS. Working together, the NZ specialties have pushed for change with the College. The appointment of the Chair of the AoNZNC to the RACS Council has been an excellent step. Now, the NZ specialties will expect RACS to 'ring-fence' NZ \$ and establish a separate NZ-based profit-and-loss system, ensuring that DHB funds are not used in Australia or for debt repayment, but allocated to NZ trainees. I believe the NZMC is interested in this too. Activity-based costing will be asked for, I am sure.

The STRATA (Surgical Trainee Research, Audit & Trials Aotearoa.) relationship is going well. NZAGS and Ray Collins in particular, as secretariat, have worked tirelessly to encourage and support the mutual development of trainee-led surgical trials networks across NZ.

This year NZAGS took over the administration of the DSTC Trauma Course run through Auckland City Hospital and it was fully subscribed. It is also already fully subscribed for 2024 for surgery applicants. We have spaces for other surgical areas.

Currently, NZAGS is collaborating with NZSG, Co-Joint Committee, and Health NZ to determine the optimal structure for endoscopy services.

## **Advocacy and Stakeholder Engagement**

NZAGS continues to be vocal in the public arena around health issues. You will have seen and read comments from our President, Vanessa Blair, but also other general surgeons. The new government has already made changes to the structure of health delivery and later this year NZAGS will request a meeting with the new Minister of Health to discuss their vision. The NZAGS issues are still workforce and postcode lottery related.

We have worked with the Minister of Health and Te Whatu Ora on suggestions to help alleviate the staff shortages and operational crisis we see in hospitals. NZAGS has also met with other NZ specialties to offer support and suggestions.

Staff continue to focus on Workforce Planning to meet our future General Surgical needs. We work with many Ministry areas in health, including ACC, Bowel Cancer Screening, Health Quality and Safety Commission, Health NZ, the New Zealand Private Hospital Surgical Association, Insurance Companies, and other relevant stakeholders.

Members' feedback on areas of concern is crucial so the Executive Committee can advocate for them. NZAGS Executive Committee is there to be the voice of the members. By coming to, or supporting, the NZAGS ASM and emailing concerns or issues to me, NZAGS can better represent surgeons.

### **NZAGS Staff and Executive Committee**

As always, I would like to thank the fantastic team at NZAGS. We have expanded this year because of the ever-increasing workload from both needs within the health environment, RACS staff redundancies, and NZMC new requirements, and training perspective of competency-based training.

The team has grown to four, with possibly a fifth employee in 2024. The team is:

Bronwen Evans – Executive Director, 2.5 days per week

Ray Collins – General Manager Projects, Policy and Education, 3 days per week

Wendy Fergusson – Training Co-Ordinator, 4 days per week

Rosilind Gutterson – Executive Assistant Administration Co-ordinator, 4 days per week

The office is always unattended on a Friday.

Conferences and training days are a lot of work to organise and run. The pressure of running an event, or programme, in this environment is always high and all staff work tirelessly to ensure everything runs smoothly for the ASM.

Thanks also to the many committee members for their dedication. Working on behalf of the organisation is much appreciated given the increasing calls from various health organisations and the training administration and implementation.

My thanks go to Vanessa Blair, our current President, and Bevan Jenkins, our Vice-President. The past year with the RACS, the state of health care in our hospitals and the ever-increasing workload, have seen both working long hours as volunteers. It is greatly appreciated.

And finally, thanks go to the NZAGS members for supporting the organisation and understanding the role NZAGS fulfils in advocacy and training administration. NZAGS will instigate a new membership process from May 2024, which I hope will see a surge in membership.



NZAGS will seek permission from member general surgeons who work in public, either full-time or part-time, to invoice the DHB directly for their membership fee. We will contact your general surgical department to get your permission soon.

Ngā mihi,

**Bronwen Evans**  
**Executive Director**

## Statement of Financial Performance



Simon Richards  
Treasurer

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*NZAGS remains in a strong financial position*

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### Overall Position

As of the year ended 30 November 2023, NZAGS remains in a strong financial position with increased annual revenue in addition to significant cash reserves and term deposits. Careful expenditure, taking over the administration of the DSTC course and a well-run conference in Nelson has allowed our financial position to strengthen. There was a surplus for the year ended 30 Nov 2023 of \$148k, a 57% increase (up) \$54k, from \$94k in 2022. Net assets also increased by 8% from \$1.74m to \$1.88m.

### Income

**NZAGS Revenue was \$993k, up 34% (\$255) from \$738k.** This increase can be predominantly attributed to taking on the financial oversight of DSTC course to a total of \$120k. Training fees income received rose by \$60k because of moving to five years training from four with more trainees in total on the programme. \$46k increase in interest Income, 66k from 20k. Membership subscription for this period was down \$16k from \$89k to \$74k. Conference registration income was also down from 2023, \$97k from \$145k, but still remains increased from five-year average.

### Expenses

**NZAGS Expenses also increased though to \$834k, by 32% from \$642k.** Again, the DSTC course attributed \$108k, staff recruitment costs of \$36k, \$40k in increased salaries for the year. Rent, training day and IT expenses remain similar to previous periods.

NZAGS did complete the 5 yearly hospital training post accreditations, but that was cost recovery, so no impact on the accounts.

## **Bank and Investment Accounts**

As at 30 November, NZAGS had cash reserves of \$842k and term deposits of \$1m. This represents a \$45k increase from 2022.

## **Outstanding debts/payments**

NZAGS continues to have minimal outstanding debts totalling \$59k, from \$61k previously.

## **Recommendations**

I remind members to ensure they are aware of the individual Profit and Loss Reports NZAGS runs, for training, DSTC and general expenditure. Training funds can only be spent on training initiatives. Any other costs of the organisation come out of membership fees and conference surplus. This includes items such as office expenses, staff expenses, all work carried out on areas not covered under training, such as supporting advocacy, Executive Board costs, research, survey requests, health insurance and other health areas of lobbying, other areas like EGGNZ, DSTC, STRATA, Morbidity, etc.

It is imperative we have a strong membership base to not only share the costs of running such a large organisation but also moving forward for advocacy. The health industry is in a state of flux and the association will be coming to members for feedback and input on several areas affecting surgical delivery in NZ.

### ***Upcoming expenditure:***

SOLA continues to be a well-received training management system, however with changes to GSET competency-based training, NZAGS may need to invest in further development. We also have an ongoing \$23k support contract with our supplier to support the SOLA system.

Also, the website which has not been updated for several years will be updated and renewed later in 2024 and into 2025.

### ***Membership fees:***

The amount of work NZAGS is facing, especially around the administration of training, is growing. The AMC/NZMC via RACS is requiring more and more reporting and this means a lot more work for all staff. We have also brought the conference in-house, which is great for NZAGS financially, but does add to the workload. DSTC and STRATA also add to the workload. As a result of this increasing workload, we may need another 0.5 FTE and this requires discussion at a future executive meeting.

The membership fees have not increased over the last few years, and it is recommended that we adjust our fee to allow appropriate resourcing of the organisation. It's proposed to raise the fee to \$1000 + GST. NZAGS is looking at collecting the membership fee directly from the member's hospital as per their contract, i.e. NZAGS will invoice the hospital directly for the contingent of general surgeons. For those only in private practice we will continue to invoice directly.

**Simon Richards**

**Treasurer**

## Annual Accounts 30 November 2023

The complete audited accounts and performance report for New Zealand Association of General Surgeons, for the year ending 30 November 2023 follow.

# Performance Report

New Zealand Association of General Surgeons  
For the year ended 30 November 2023



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# Entity Information

## New Zealand Association of General Surgeons For the year ended 30 November 2023

### Legal Name of Entity

New Zealand Association of General Surgeons Incorporated

### Entity Type and Legal Basis

New Zealand Association of General Surgeons ("NZAGS" or "Association") is an association incorporated under the Incorporated Societies Act 1908. NZAGS is also a registered charity registered with the Charity Commission.

### Registration Number

Charity Services Registration Number: CC32206

Incorporated Societies Registration Number: 643992

### Entity's Purpose or Mission

The aims of the Association are to:

- Promote and represent the practice of General Surgery and associated specialties in New Zealand;
- Promote a forum for all General Surgeons to discuss and comment on matters affecting their practice;
- Promote activities that provide for continuing education, peer review and research in General Surgery;
- Administer the selection and training of medical practitioners in the specialty of General Surgery in accordance with the partnering agreement with the Royal Australasian College of Surgeons and the Board in General Surgery;
- Maintain a focus on ethical and professional delivery of the highest level of health care to our patients and the community.
- Promote the Continuing Professional Development of Surgeons.

### Entity Structure

#### Association Structure:

The association is run by an Executive Committee who are elected by a ballot for a term of four years. They are eligible for re-election for a further three terms of four years.

#### Operational Structure:

The operations are managed by a team of three paid employees. We employ a Chief Executive, a General Manager of Projects, Policy and Education and a Training Manager. Our staff are employed on a part time basis.

### Main Sources of Entity's Cash and Resources

Funding is received by way of reimbursement of training costs, membership subscription income and annual conference proceeds.

### Main Methods Used by Entity to Raise Funds

The Association raises funds by providing training to their members and charging membership subscriptions.

### Entity's Reliance on Volunteers and Donated Goods or Services

No reliance is placed on volunteers and donations by the Association.

### Address

**Physical:** Level 3, 8 Kent Terrace, Wellington

**Postal:** PO Box 7451, Wellington South, New Zealand 6242

# Approval of Financial Report

New Zealand Association of General Surgeons  
For the year ended 30 November 2023

The Executive Committee are pleased to present the approved financial report including the historical financial statements of New Zealand Association of General Surgeons for year ended 30 November 2023.

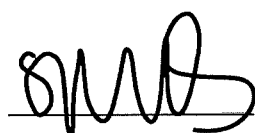
APPROVED



Vanessa Blair

President

Date 4 March 2024



Simon Richards

Treasurer

Date 4 March 2024

# Statement of Service Performance

## New Zealand Association of General Surgeons For the year ended 30 November 2023

### Description of Entity's Outcomes

The New Zealand Association of General Surgeons is a not-for-profit membership-based organisation of general surgeons throughout New Zealand. The principal functions of the Association are to represent the broad and collective interests of general surgeons particularly in the areas of vocational training, continuing professional development, workforce planning as well as acting as the interface between general surgeons, government and components of the health sector.

|   | 2023 | 2022 |
|---|------|------|
| <b>Description and Quantification of the Entity's Outputs</b> |      |      |
| Number of General Surgeons Qualified                          | 15   | 13   |
| Number of New Doctors Selected for Training                   | 18   | 16   |
| Number of Trainee Days Held                                   | 2    | 2    |
| Number of Trainees Attending Trainee Days                     | 74   | 67   |
| Number of Hospitals with Accredited Training Posts            | 18   | 18   |



# Statement of Financial Performance

New Zealand Association of General Surgeons  
For the year ended 30 November 2023

|  | NOTES | 2023           | 2022           |
|--|-------|----------------|----------------|
| <b>Revenue</b>                                     |       |                |                |
| Fees, subscriptions and other revenue from members | 1     | 578,516        | 523,278        |
| Revenue from providing goods or services           | 1     | 337,868        | 192,751        |
| Interest, dividends and other investment revenue   | 1     | 66,509         | 20,594         |
| Other revenue                                      | 1     | 9,891          | 1,504          |
| <b>Total Revenue</b>                               |       | <b>992,784</b> | <b>738,126</b> |
| <b>Expenses</b>                                    |       |                |                |
| Volunteer and employee related costs               | 2     | 306,924        | 240,736        |
| Costs related to providing goods or service        | 2     | 461,057        | 308,423        |
| Other expenses                                     | 2     | 76,625         | 94,555         |
| <b>Total Expenses</b>                              |       | <b>844,607</b> | <b>643,714</b> |
| <b>Surplus/(Deficit) for the Year</b>              |       | <b>148,178</b> | <b>94,412</b>  |

These accounts have been subject to Audit and must be read in conjunction with the attached Audit Report and Notes to the Accounts.



# Statement of Financial Position

New Zealand Association of General Surgeons  
As at 30 November 2023

|   | NOTES | 30 NOV 2023      | 30 NOV 2022      |
|---|-------|------------------|------------------|
| <b>Assets</b>   |       |                  |                  |
| <b>Current Assets</b>                                   |       |                  |                  |
| Bank accounts and cash                                  | 3     | 842,349          | 709,109          |
| Debtors and prepayments                                 | 3     | 85,863           | 80,573           |
| Other Current Assets                                    | 3     | 1,000,420        | 958,705          |
| <b>Total Current Assets</b>                             |       | <b>1,928,632</b> | <b>1,748,387</b> |
| <b>Non-Current Assets</b>                               |       |                  |                  |
| Property, Plant and Equipment                           | 5     | 8,019            | 3,936            |
| Other non-current assets                                | 3     | 132,214          | 176,833          |
| <b>Total Non-Current Assets</b>                         |       | <b>140,233</b>   | <b>180,769</b>   |
| <b>Total Assets</b>                                     |       | <b>2,068,864</b> | <b>1,929,156</b> |
| <b>Liabilities</b>                                      |       |                  |                  |
| <b>Current Liabilities</b>                              |       |                  |                  |
| Creditors and accrued expenses                          | 4     | 58,789           | 60,707           |
| Other current liabilities                               | 4     | 130,860          | 125,954          |
| <b>Total Current Liabilities</b>                        |       | <b>189,649</b>   | <b>186,661</b>   |
| <b>Total Liabilities</b>                                |       | <b>189,649</b>   | <b>186,661</b>   |
| <b>Total Assets less Total Liabilities (Net Assets)</b> |       | <b>1,879,215</b> | <b>1,742,495</b> |
| <b>Accumulated Funds</b>                                |       |                  |                  |
| Accumulated surpluses or (deficits)                     | 6     | 1,774,485        | 1,676,308        |
| Reserves  | 6     | 104,730          | 66,187           |
| <b>Total Accumulated Funds</b>                          |       | <b>1,879,215</b> | <b>1,742,495</b> |



These accounts have been subject to Audit and must be read in conjunction with the attached Audit Report and Notes to the Accounts. .

# Statement of Cash Flows

## New Zealand Association of General Surgeons For the year ended 30 November 2023

|   | 2023            | 2022           |
|---|-----------------|----------------|
| <b>Cash Flows from Operating Activities</b>                     |                 |                |
| Fees, subscriptions and other receipts from members             | 650,296         | 495,710        |
| Receipts from providing goods or services                       | 274,806         | 175,026        |
| Interest, dividends and other investment receipts               | 66,777          | 20,594         |
| Payments to suppliers and employees                             | (765,605)       | (577,548)      |
| <b>Total Cash Flows from Operating Activities</b>               | <b>226,275</b>  | <b>113,781</b> |
| <b>Cash Flows from Investing and Financing Activities</b>       |                 |                |
| Receipts from sale of investments                               | -               | 593,777        |
| Payments to acquire property, plant and equipment               | (6,466)         | -              |
| Payments to purchase investments                                | (41,714)        | (614,468)      |
| Payments to purchase intangibles                                | (44,855)        | (24,550)       |
| Cash flows from other investing and financing activities        | -               | 88,736         |
| <b>Total Cash Flows from Investing and Financing Activities</b> | <b>(93,035)</b> | <b>43,495</b>  |
| <b>Net Increase/(Decrease) in Cash</b>                          | <b>133,240</b>  | <b>157,275</b> |
| <b>Bank Accounts and Cash</b>                                   |                 |                |
| Opening cash  | 709,109         | 551,834        |
| Closing cash  | 842,349         | 709,109        |
| <b>Net change in cash for period</b>                            | <b>133,240</b>  | <b>157,275</b> |

These accounts have been subject to Audit and must be read in conjunction with the attached Audit Report and Notes to the Accounts.

# Statement of Accounting Policies

## New Zealand Association of General Surgeons For the year ended 30 November 2023

### Basis of Preparation

The entity has elected to apply PBE SFR-A (NFP) Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit) on the basis that it does not have public accountability and has total annual expenses equal to or less than \$2,000,000. All transactions in the Performance Report are reported using the accrual basis of accounting. The Performance Report is prepared under the assumption that the entity will continue to operate in the foreseeable future.

### Goods and Services Tax (GST)

The entity is registered for GST. All amounts are stated exclusive of goods and services tax (GST) except for accounts payable and accounts receivable which are stated inclusive of GST.

### Income Tax

New Zealand Association of General Surgeons is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

### Bank Accounts and Cash

Bank accounts and cash in the Statement of Cash Flows comprise cash balances and bank balances (including short term deposits) with original maturities of 90 days or less.

### Property, Plant & Equipment

Property, plant and equipment are included at cost less aggregate depreciation provided at the rates outlined below. The depreciation rates used are:

Office Equipment 13% DV to 60% DV

### Amortisation of Goodwill

Intangible assets are included at cost less aggregate amortisation provided at the rates as outlined below. The rates used are:

Website Development 48%      Software 50% DV

### Subscriptions Income/Trainee Membership Fees

Subscription revenue and trainee membership fees are recorded on an accrual basis. Subscriptions are recognised as revenue on a time proportional basis. Training services are recognised when the training is provided.

### Presentation Currency

These financial statements are presented in New Zealand dollars because that is the primary economic environment in which the Association operates. Transactions in foreign currency have been converted at the date of the payment or receipt. Year end balances in foreign currency have been converted at the exchange rate ruling at balance date.

### Changes in Accounting Policies

There have been no changes in accounting policies. Policies have been applied on a consistent basis with those of the previous reporting period.



# Notes to the Performance Report

## New Zealand Association of General Surgeons For the year ended 30 November 2023

|   | 2023           | 2022           |
|---|----------------|----------------|
| <b>1. Analysis of Revenue</b>                                   |                |                |
| <b>Fees, subscriptions and other revenue from members</b>       |                |                |
| Membership Subscription Income                                  | 73,703         | 89,662         |
| SEAM Income   | 16,150         | 13,600         |
| Trainee IT Fee  | 57,275         | 52,875         |
| Trainee Membership Fees   | 20,250         | 17,250         |
| Trainee Selection Application                                   | 28,043         | 32,609         |
| Trainees Fees - (Education Fund-Service Agreem)                 | 383,095        | 317,282        |
| <b>Total Fees, subscriptions and other revenue from members</b> | <b>578,516</b> | <b>523,278</b> |
| <b>Revenue from providing goods or services</b>                 |                |                |
| Annual Conference Proceeds                                      | 32,063         | -              |
| Conference Registrations  | 96,843         | 145,014        |
| Credit Card Fees Subs   | 1,397          | 664            |
| DSTC Trauma Course Income                                       | 120,863        | -              |
| Hospital Inspection   | 36,000         | -              |
| AoNZCIGS Specialty Governance Fee                               | 43,606         | 41,529         |
| Training Day Income   | 7,095          | 5,543          |
| <b>Total Revenue from providing goods or services</b>           | <b>337,868</b> | <b>192,751</b> |
| <b>Interest, dividends and other investment revenue</b>         |                |                |
| Interest  | 21,268         | 7,347          |
| Interest Education Fund   | 40,276         | 12,427         |
| Interest Other  | 2,357          | 341            |
| JBWere Investment Portfolio - Income                            | 2,607          | 479            |
| <b>Total Interest, dividends and other investment revenue</b>   | <b>66,509</b>  | <b>20,594</b>  |
| <b>Other revenue</b>  |                |                |
| Unrealised Investment Gains                                     | 9,891          | 1,504          |
| <b>Total Other revenue</b>                                      | <b>9,891</b>   | <b>1,504</b>   |
|   | <b>2023</b>    | <b>2022</b>    |

## 2. Analysis of Expenses

|   |                |                |
|---|----------------|----------------|
| <b>Volunteer and employee related costs</b>       |                |                |
| Salaries General                                  | 41,954         | 46,697         |
| Staff Recruitment                                 | 36,016         | -              |
| Training Salaries                                 | 216,778        | 177,012        |
| Travel Expenses                                   | 12,176         | 17,027         |
| <b>Total Volunteer and employee related costs</b> | <b>306,924</b> | <b>240,736</b> |



|   | 2023           | 2022           |
|---|----------------|----------------|
| <b>Costs related to providing goods or services</b>       |                |                |
| ACC Levies  | 419            | 511            |
| Accountancy Fees  | 5,607          | 5,572          |
| Bank Charges  | 434            | 436            |
| AoNZCIGS Costs  | 1,164          | 14,707         |
| AoNTSC Expenses   | 14,949         | -              |
| Conference Costs  | 90,241         | 119,733        |
| Consultancy Fees  | 16,554         | 21,368         |
| Credit Card Merchant Fees                                 | 6,059          | 5,723          |
| DSTC Course Costs   | 108,086        | -              |
| Gifts   | 777            | 1,753          |
| Hospital Inspections                                      | 35,527         | 405            |
| Induction Day trainees                                    | 4,415          | -              |
| Insurance   | 777            | 642            |
| Meeting Costs   | 10,454         | -              |
| Office Expenses   | 7,365          | 9,283          |
| Pacific Grant Expenses                                    | 2,875          | -              |
| Rent  | 29,381         | 28,006         |
| SEAM Exp  | 597            | 1,845          |
| Selection Expenses  | 28,937         | 23,446         |
| SOLA Expenses   | 20,375         | -              |
| Subscriptions   | 15,403         | 10,124         |
| Training Day Expenses                                     | 57,583         | 56,908         |
| Website Hosting and Maintenance                           | 3,079          | 7,961          |
| <b>Total Costs related to providing goods or services</b> | <b>461,057</b> | <b>308,423</b> |
| <b>Other expenses</b>                                     |                |                |
| (Gain)/Loss on Disposal FAs                               | -              | -              |
| Amortisation  | 68,742         | 85,440         |
| Audit Fees  | 5,500          | 5,000          |
| Depreciation  | 2,382          | 4,115          |
| <b>Total Other expenses</b>                               | <b>76,625</b>  | <b>94,555</b>  |
|   | 2023           | 2022           |

### 3. Analysis of Assets

|                                     |                |                |
|-------------------------------------|----------------|----------------|
| <b>Bank accounts and cash</b>       |                |                |
| ASB Account 00                      | 152,123        | 77,298         |
| ASB Education 01                    | 14,980         | 12,894         |
| ASB DSTC Society Account 02         | 72,918         | 88,736         |
| ASB Fast Saver Account 50           | 5,233          | 5,052          |
| ASB Savings Plus Account 52         | 597,095        | 525,128        |
| <b>Total Bank accounts and cash</b> | <b>842,349</b> | <b>709,109</b> |





|                                       | 2023             | 2022           |
|---------------------------------------|------------------|----------------|
| <b>Debtors and prepayments</b>        |                  |                |
| Accounts Receivable                   | 45,603           | 43,985         |
| Prepayments                           | 40,260           | 36,588         |
| <b>Total Debtors and prepayments</b>  | <b>85,863</b>    | <b>80,573</b>  |
| <b>Other current assets</b>           |                  |                |
| ASB Term Deposit 81                   | 628,080          | 600,000        |
| ASB Term Deposit 80                   | 372,340          | 358,705        |
| <b>Total Other current assets</b>     | <b>1,000,420</b> | <b>958,705</b> |
| <b>Other non-current assets</b>       |                  |                |
| J B Were Investment                   | 56,029           | 54,989         |
| Software at Cost                      | 552,367          | 529,284        |
| Software Accumulated Amortisation     | (481,005)        | (416,715)      |
| Website at Cost                       | 39,795           | 39,795         |
| Website Accumulated Amortisation      | (34,972)         | (30,520)       |
| <b>Total Other non-current assets</b> | <b>132,214</b>   | <b>176,833</b> |
|                                       | 2023             | 2022           |

#### 4. Analysis of Liabilities

|   |                |                |
|---|----------------|----------------|
| <b>Creditors and accrued expenses</b>       |                |                |
| Accounts Payable                            | 18,009         | 31,745         |
| Accruals                                    | 15,548         | 14,663         |
| Credit Cards                                | 3,007          | 10,545         |
| GST Receivable                              | (6,058)        | (12,613)       |
| Employee costs payable                      | 28,283         | 16,367         |
| <b>Total Creditors and accrued expenses</b> | <b>58,789</b>  | <b>60,707</b>  |
| <b>Other current liabilities</b>            |                |                |
| Income Received in Advance                  | 42,124         | 37,218         |
| DSTC Course Administration Fund             | 88,736         | 88,736         |
| <b>Total Other current liabilities</b>      | <b>130,860</b> | <b>125,954</b> |
|   | 2023           | 2022           |

#### 5. Property, Plant and Equipment

|  |              |              |
|--|--------------|--------------|
| <b>Other Fixed Assets</b>                  |              |              |
| Fixed assets                               | 8,019        | 3,936        |
| <b>Total Other Fixed Assets</b>            | <b>8,019</b> | <b>3,936</b> |
| <b>Total Property, Plant and Equipment</b> | <b>8,019</b> | <b>3,936</b> |



|                                     | 2023             | 2022             |
|-------------------------------------|------------------|------------------|
| <b>6. Accumulated Funds</b>         |                  |                  |
| <b>Accumulated Funds</b>            |                  |                  |
| Opening Balance                     | 1,676,308        | 1,581,896        |
| Prior Period Adjustment             | -                | (6,649)          |
| Movements in Reserves               | (50,000)         | -                |
| Accumulated surpluses or (deficits) | 148,178          | 101,061          |
| <b>Total Accumulated Funds</b>      | <b>1,774,485</b> | <b>1,676,308</b> |
| <b>Reserves</b>                     |                  |                  |
| Trainee IT Fund                     | 100,125          | 47,250           |
| South Pacific Fund                  | 4,605            | 7,479            |
| Unrealised Gain/Loss on Inves       | -                | 11,457           |
| <b>Total Reserves</b>               | <b>104,730</b>   | <b>66,187</b>    |

South Pacific Fund is to fund the travel and accommodation for a surgeon or surgical trainee from a Pacific Island to attend conference.

Trainee IT Fund is to fund the IT development for the Training Programme.

|   | 2023         | 2022          |
|---|--------------|---------------|
| <b>7. Commitments</b>   |              |               |
| <b>Commitments to lease or rent assets</b>  |              |               |
| The Association has made a rental commitment to RACS to sublease until December 2023. | 2,419        | 2,126         |
| <b>Total Commitments to lease or rent assets</b>                                      | <b>2,419</b> | <b>2,126</b>  |
| <b>Commitment to purchase property, plant and equipment</b>                           |              |               |
| The Association has no capital commitments as at 30 November 2023.                    | -            | 28,407        |
| <b>Total Commitment to purchase property, plant and equipment</b>                     | <b>-</b>     | <b>28,407</b> |

## 8. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 30 November 2023. (Last year - nil).

## 9. Events After the Balance Date

There were no events that have occurred after the balance date that would have a material impact on the Performance Report (Last year - nil).

|  | 2023          | 2022          |
|--|---------------|---------------|
| <b>10. Related Parties</b>             |               |               |
| <b>Payables</b>                        |               |               |
| Royal Australasian College of Surgeons | 2,901         | -             |
| <b>Total Payables</b>                  | <b>2,901</b>  | <b>-</b>      |
| <b>Revenue</b>                         |               |               |
| AoNZCIGS Speciality Governance Fee     | 43,606        | 41,529        |
| <b>Total Revenue</b>                   | <b>43,606</b> | <b>41,529</b> |
| <b>Expenses</b>                        |               |               |
| Rental Expenses paid by NZAGS to RACS  | 24,333        | 23,148        |
| <b>Total Expenses</b>                  | <b>24,333</b> | <b>23,148</b> |

The Royal Australasian College of Surgeons (RACS), formed in 1927, is a non-profit organisation training surgeons and maintaining surgical standards in Australia and New Zealand. The Committee in General Surgery (CIGS) is an Australasian board of RACS that set the strategic direction, and oversees the administration of the General Surgical programme. The President of NZAGS and the NZAGS Training Committee Chair are voting members of this Board.

NZAGS is a not-for-profit membership based organisation of general surgeons throughout New Zealand. The principal functions of the Association are to represent the broad and collective interest of general surgeons particularly in the areas of vocational training, continuing professional development, workforce planning as well as acting as the interface between general surgeons, Government and components of the health sector generally.

NZAGS is responsible for the administration of the RACS directed training programme in NZ, and inputs into the strategic direction of the RAC CIGS General Surgical training programme. There are two fees, one for RACS and one for NZAGS. Currently, trainee fees for NZAGS are collection on behalf of NZAGS by RACs (and then this amount is invoiced back to NZAGS).

RACS pay a governance fee to NZAGS to cover the costs of NZAGS members of the CIGS Committee, and/or the Chair of CIGS to attend CSET. (RACS Committee in Surgical Education and Training of which AoNZCIGS reports into).

### 11. Ability to Continue Operating

The entity will continue to operate for the foreseeable future.

### 12. Correction of Errors

To recode JB Were investment unrecognised losses and to recognise impairment on investment.

### 13. Audit

These Financial Statements have been subject to audit. Please refer to the Auditor's Report





## **INDEPENDENT AUDITOR'S REPORT**

To the Members of:  
New Zealand Association of General Surgeons

### **Report on the Performance Report**

#### **Opinion**

We have audited the performance report of New Zealand Association of General Surgeons on pages 3 to 14, which comprises the entity information, the statement of service performance, the statement of financial performance and statement of cash flows for the year ended 30 November 2023, the statement of financial position as at 30 November 2023 and the statement of accounting policies and other explanatory information

In our opinion the reported outcomes and outputs and quantification of the outputs to the extent practicable, in the statement of service performance are suitable; the accompanying performance report presents fairly, in all material respects, the entity information, the service performance, the financial position of New Zealand Association of General Surgeons as at 30 November 2023 and its financial performance, and cash flows for the year then ended in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) issued by the New Zealand Accounting Standards Board.

#### **Basis for Opinion**

We conducted our audit of the statement of financial performance, statement of financial position, statement of cash flows, Statement of accounting policies and notes to the performance report in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)), and the audit of the entity information and statement of service performance in accordance with the International Standard on Engagements (New Zealand) ISAE (NZ) 3000 (Revised). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the performance report section of our report. We are independent of New Zealand Association of General Surgeons in accordance with Professional and Ethical Standard 1 (Revised) Code of Ethics for Assurance Practitioners issued by the New Zealand Auditing and Assurance Standards Board, 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.

Other than in our capacity as auditor we have no relationship with, or interests in, New Zealand Association of General Surgeons.

#### **Responsibilities of the Committee for the Performance Report**

The committee are responsible for identifying outcomes and outputs, and quantifying the outputs to the extent practicable, that are relevant, reliable, comparable and understandable, to report in the statement of service performance, the preparation and fair presentation of the performance report on behalf of the entity which comprises the entity information, the statement of service performance and the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) issued by the New Zealand Accounting Standards Board, and such internal control as the Trustees determine is necessary to enable the preparation of the performance report that is free from material misstatement, whether due to fraud or error.

In preparing the performance report, the committee are responsible on behalf of New Zealand Association of General Surgeons for assessing the entity'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 Committee either intend to liquidate New Zealand Association of General Surgeons or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's Responsibilities for the Audit of the Performance Report**

Our objectives are to obtain reasonable assurance about whether the performance report is 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 (NZ) and ISAE (NZ) 3000 (Revised) 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 this performance report.

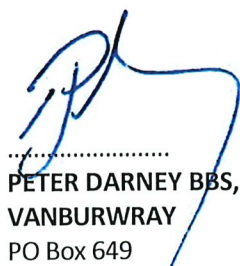
As part of an audit in accordance with ISAs (NZ) and ISAE (NZ) 3000, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the incorporation's internal control.
- Conclude on the appropriateness of the use of the going concern basis of accounting by the executive committee and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Incorporation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Incorporation to cease to continue as a going concern.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Obtain an understanding of the process applied by the entity to select what and how to report its service performance.
- Evaluate whether the service performance criteria are suitable so as to result in service performance information that is in accordance with the PBE SFR-A (NFP) framework.
- Evaluate the overall presentation, structure and content of the performance report, including the disclosures, and whether the performance report represents the underlying transactions and events in a manner that achieves fair presentation.
- Perform procedures to obtain evidence about and evaluate whether the reported outcomes and outputs, and quantification of the outputs to the extent practicable, are relevant, reliable, comparable and understandable.

We communicate with the committee regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

#### Other Matters

The performance report of New Zealand Association of General Surgeons for the year ended 30 November 2022 was audited by another independent auditor on 4 April 2023.



.....  
**PETER DARNEY BBS, CA**  
**VANBURWRAY**  
PO Box 649  
Taranaki Mail Centre  
New Plymouth 4340  
4 March 2024



# Profit and Loss - Education Fund

New Zealand Association of General Surgeons  
For the year ended 30 November 2023

|   | NOTES | 2023           | 2022           |
|---|-------|----------------|----------------|
| <b>Trading Income</b>                           |       |                |                |
| Hospital Inspection                             |       | 36,000         | -              |
| AoNZCIGS Specialty Governance Fee               |       | 43,606         | 41,529         |
| SEAM Income                                     |       | 16,150         | 13,600         |
| Trainee Selection Application                   |       | 28,043         | 32,609         |
| Trainees Fees - (Education Fund-Service Agreem) |       | 383,095        | 317,282        |
| Training Day Income                             |       | 7,095          | 5,543          |
| Trainee IT Fee                                  |       | 57,275         | 52,875         |
| <b>Total Trading Income</b>                     |       | <b>571,265</b> | <b>463,438</b> |
| <b>Gross Profit</b>                             |       | <b>571,265</b> | <b>463,438</b> |
| <b>Other Income</b>                             |       |                |                |
| Interest  |       | 8,751          | 3,185          |
| Interest Education Fund                         |       | 40,276         | 12,427         |
| <b>Total Other Income</b>                       |       | <b>49,028</b>  | <b>15,612</b>  |
| <b>Expenses</b>                                 |       |                |                |
| Accommodation and Travel                        |       | 3,580          | 9,163          |
| (Gain)/Loss on Disposal FAs                     |       | -              | -              |
| ACC Levies                                      |       | -              | 332            |
| Accountancy Fees                                |       | 2,711          | 2,764          |
| Amortisation                                    |       | 65,859         | 80,761         |
| Audit Fees                                      |       | 2,750          | 2,500          |
| Bank Charges                                    |       | 245            | 219            |
| AoNZCIGS Costs                                  |       | 1,164          | 14,707         |
| AoNZTSC Costs                                   |       | 14,949         | -              |
| Conference Costs                                |       | -              | 16             |
| Consultancy Fees                                |       | 10,022         | -              |
| Consulting and Computing                        |       | 4,341          | 20,584         |
| Credit Card Merchant Fees                       |       | 959            | 2,262          |
| Depreciation                                    |       | 1,413          | 1,375          |
| EF Depreciation                                 |       | 282            | 2,187          |
| Gifts   |       | -              | 1,630          |
| Hospital Inspections                            |       | 35,527         | 405            |
| Induction Day trainees                          |       | 4,415          | -              |
| Insurance                                       |       | -              | 445            |
| NZAGS Exec Committee                            |       | 1,567          | -              |
| Office Equip                                    |       | 108            | 87             |
| Office Supplies                                 |       | 470            | 1,569          |
| Pacific Grant Expenses                          |       | 2,875          | -              |
| Postage and Courier                             |       | 5              | -              |
| Printing and Stationery                         |       | 675            | 45             |

These accounts have been subject to Audit and must be read in conjunction with the attached Audit Report and notes to the Accounts.

## Profit and Loss - Education Fund

|                                 | NOTES | 2023    | 2022    |
|---------------------------------|-------|---------|---------|
| Rent                            |       | 20,567  | 19,604  |
| Salaries General                |       | 5,483   | 4,180   |
| SEAM Exp                        |       | 597     | 1,845   |
| Selection Expenses              |       | 28,937  | 23,446  |
| SOLA Expenses                   |       | 20,375  | -       |
| Staff Recruitment               |       | 36,016  | -       |
| Subscriptions                   |       | 11,423  | 6,996   |
| Sundry Expenses                 |       | -       | 2,594   |
| Telephone communication         |       | 3,137   | 2,850   |
| Training Day Expenses           |       | 57,583  | 56,908  |
| Training Salaries               |       | 216,778 | 177,012 |
| Website Hosting and Maintenance |       | 1,444   | 3,935   |
| Total Expenses                  |       | 556,257 | 440,420 |
| Net Profit (Loss)               |       | 64,035  | 38,630  |

These accounts have been subject to Audit and must be read in conjunction with the attached Audit Report and notes to the Accounts.

# Profit and Loss General Surgeons Division

New Zealand Association of General Surgeons  
For the year ended 30 November 2023

|                                      | NOTES | 2023           | 2022           |
|--------------------------------------|-------|----------------|----------------|
| <b>Trading Income</b>                |       |                |                |
| Annual Conference Proceeds           |       | 32,063         | -              |
| Conference Registrations             |       | 96,843         | 145,014        |
| Credit Card Fees Subs                |       | 1,397          | 664            |
| Membership Subscription Income       |       | 73,703         | 89,662         |
| Trainee Membership Fees              |       | 20,250         | 17,250         |
| <b>Total Trading Income</b>          |       | <b>224,256</b> | <b>252,591</b> |
| <b>Gross Profit</b>                  |       | <b>224,256</b> | <b>252,591</b> |
| <b>Other Income</b>                  |       |                |                |
| Interest                             |       | 12,517         | 4,162          |
| Interest Other                       |       | 2,357          | 341            |
| JBWere Investment Portfolio - Income |       | 2,607          | 479            |
| Impairment                           |       | 9,792          | -              |
| (Gain) / Loss on Exchange            |       | 99             | 1,504          |
| <b>Total Other Income</b>            |       | <b>27,373</b>  | <b>6,486</b>   |
| <b>Expenses</b>                      |       |                |                |
| Accommodation and Travel             |       | 8,595          | 7,864          |
| ACC Levies                           |       | 419            | 179            |
| Accountancy Fees                     |       | 2,896          | 2,808          |
| Amortisation                         |       | 2,883          | 4,679          |
| Audit Fees                           |       | 2,750          | 2,500          |
| Bank Charges                         |       | 190            | 217            |
| Conference Costs                     |       | 90,241         | 119,718        |
| Consulting and Computing             |       | 2,190          | 784            |
| Credit Card Merchant Fees            |       | 4,388          | 3,460          |
| Depreciation                         |       | 688            | 553            |
| Gifts                                |       | 777            | 123            |
| Insurance                            |       | 777            | 197            |
| NZAGS Exec Committee                 |       | 8,887          | -              |
| Office Equip                         |       | 108            | -              |
| Office Supplies                      |       | 947            | 98             |
| Printing & Stationary                |       | -              | 38             |
| Rent                                 |       | 8,814          | 8,402          |
| Salaries General                     |       | 36,471         | 42,518         |
| Subscriptions                        |       | 3,980          | 3,128          |
| Telephone communication              |       | 1,915          | 2,002          |
| Website Hosting and Maintenance      |       | 1,634          | 4,026          |
| <b>Total Expenses</b>                |       | <b>179,552</b> | <b>203,294</b> |
| <b>Net Profit (Loss)</b>             |       | <b>72,077</b>  | <b>55,783</b>  |

These accounts have been subject to Audit and must be read in conjunction with the attached Audit Report and Notes to the Accounts.

# Profit and Loss - DSTC

New Zealand Association of General Surgeons  
For the year ended 30 November 2023

Division is DSTC Course.

|                             | 2023           | 2022     |
|-----------------------------|----------------|----------|
| <b>Trading Income</b>       |                |          |
| DSTC Trauma Course Income   | 120,863        | -        |
| <b>Total Trading Income</b> | <b>120,863</b> | <b>-</b> |
| <b>Gross Profit</b>         | <b>120,863</b> | <b>-</b> |
| <b>Expenses</b>             |                |          |
| Credit Card Merchant Fees   | 711            | -        |
| DSTC Course Costs           | 108,086        | -        |
| <b>Total Expenses</b>       | <b>108,797</b> | <b>-</b> |
| <b>Net Profit (Loss)</b>    | <b>12,066</b>  | <b>-</b> |



## Education: AoNZ Committee in General Surgery (AoNZCiGS)



David Moss  
Chair AoNZCiGS

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*The new five-year competency-based programme  
is bedding in well*

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We are grateful to members for their continued hard work and contributions throughout 2023, as COVID continues to impact training, although less than in previous years, and other issues arise.

### Committee Projects

Work for the Committee this year has focused on the Monitoring and Evaluation Strategy and Hospital Training Post Accreditation project, and we continue these projects alongside RACS and other specialty societies.

### Training Programme

The five-year competency-based General Surgery Education and Surgery Programme is designed with defined milestones and a declared graduate outcome of being able to undertake an acute general surgical call independently. It is now in its second year, with all GSET 1 trainees progressing successfully into GSET 2. At the end of 2023 we had more than 30 GSET trainees and the programme is bedding in well.

Once again, thanks go to Monica Carrarini, GSA, and Deb Paltridge, RACS, who continue to provide input and guidance as the programme evolves.

We continue to guide the remaining SET trainees through to the end of their programme and have spent time collecting and analysing data on their experiences with the four-year programme to use as a comparison against the new five-year programme.

### Hospital Training Post Accreditation

The hospital accreditation process is a time for trainees to give feedback about the departments, and for the training committee to write a report to support the surgical departments to obtain the required resources to improve the training offered. The 2022 quinquennial hospital inspections were delayed to 2023 because of Covid restrictions. As we come out of Covid, and with the increased demands on our health care systems, a few hospitals are struggling with some aspects of training.

Following a review of our process, we are working towards inspecting a set number of hospitals each year each year, rather than all 18 in one short time frame. There may be an inspection at your hospital within the 5-year period of accreditation as we get hospitals aligned with the new format.

Members of this Committee and NZAGS staff have worked with RACS and other specialty societies on a new approach to this work that should reduce the administrative workload for hospitals, inspectors and NZAGS staff once it is rolled out. Currently, this is estimated to be in 2025.

I would like to once again thank everyone for their continued contributions, but especially to John Jarvis, our Metropolitan Representative who has now rotated off the Committee after five years of providing invaluable support. Thank you also to our colleagues and the Executive of GSA, with whom we work towards providing high standards of training in Australasia. David Fletcher continues to travel from Western Australia to all parts on a regular basis and we thank him for providing excellent oversight and input as the General Surgery Elected RACS Councillor. Lastly, thanks as always to the NZAGS Executive and staff for their continued good work.

**David Moss**

**Chair AoNZCiGS**

## Education: AoNZ Training Sub-Committee (AoNZTSC)



Jeremy Rossaak  
Chair, AoNZ TSC

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*Following the disruptive Covid era, 2023 brought other challenges*

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Following the disruptive Covid era, 2023 brought other challenges. The direction of the health system under the new government and the aftermath of Covid have resulted in some training disruptions. However, training and logbook numbers are returning to a more normal picture and we thank all our trainees who have coped well throughout this period.

### Selection 2023

Selection Interview Day on Wednesday, 28 June 2023 was very successful. There were some changes in the selection process; limiting the applicants interviewed to 31 and increasing the number of interview stations from four to six. 18 applicants were selected onto the General Surgery Education and Training Programme (GSET), with two deferring to 2025.

### Fellowship Exam 2023

Congratulations to the following 15 candidates who were successful in the Fellowship Exam in 2023. We wish you the very best for your Fellowships and future careers in General Surgery.

| May               |                     | September       |
|-------------------|---------------------|-----------------|
| Bryan Bae         | Fiona Bellamy       | Sharon Jay      |
| Alexander Birrell | Brendan Desmond     | Tracey Barnes   |
| Megan Grinlinton  | Katie-Ross Holloway | Matthew Haydock |
| Tara Lintern      | Preekesh Patel      | Jay Maloney     |
| Heath Wilms       | Sai Tim Yam         | Mosese Karalus  |

### Training Days

The first training day of the year on 28 April, in Nelson, was combined with the NZAGS conference. Thanks to Jane Strang who convened this Training Day.

Thanks also go to Paul Samson, Supervisor, Southland Hospital, for organising the second training day of the year in Invercargill.

Trainees enjoy and look forward to the Training Days as they are important learning times and an opportunity for all trainees to gather, network, and enjoy dinner afterwards.

## **GSET programme**

The new GSET programme is becoming the norm with 2023 seeing the first group of GSET2. This is a performance-based, five-year training programme. Please be supportive of the registrars by reviewing Procedure Based Activities (PBA) and Entrustable Professional Activities.

## **ZOOM Tutorials:**

This is an exciting initiative begun in 2022 and ongoing through 2023, with fortnightly tutorials held on a Wednesday evening on a wide range of topics. A trainee and a consultant present an interactive and discussion-based session. These are recorded and uploaded to the Trainee area of the NZAGS website and are an excellent resource available to our trainees. We aim to continue these in 2024. Thanks go to Bridget Watson for her excellent work on this and to Alex Brown for managing them through 2023.

## **Supervisor changes in 2023**

*Farwell to the following supervisors:*

John Lengyel, Whangārei                      Alexandra Gordon, Palmerston North

Jane Strang, Nelson                              Sarah Abbott, Christchurch

Thanks to them for their excellent contribution over the years.

*Welcome to new supervisors:*

Rajesh Patel, Whangārei                      Chen Lau, Palmerston North

Susan Seifried, Nelson                        Hayley Waller, Christchurch

Although Sarah Abbott has stepped back from the supervisor role, she has become co-Vice chair of the Training Committee alongside Marianne Lill.

In mid-2023 we sadly farewelled Helen Glasgow, Training Co-ordinator, after five years of supporting our trainees. On the positive side, Wendy Ferguson has now joined us in this role, bringing a wealth of training administration experience and knowledge in people skills. We are looking forward to working her.

Above all, thanks must go to all our Training Supervisors who have consistently gone 'above and beyond' in supporting the trainees during 2023.

## **Jeremy Rossaak FRACS**

## **AoNZ Training Sub-Committee Chair (AoNZTSC)**



## Trainee Representative Report



Demi Poynter  
Trainee Representative

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*Trainees across the board remain committed to surgical training*

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The Trainee Representative sits on the NZAGS Executive, Aotearoa NZ Committee in General Surgery, Training Sub-committee, RACSTA, and any additional working groups at the discretion of the trainee; currently this includes the Selection working group. The Trainee Representative is a voice and advocate for both individual trainees and pertinent issues affecting training. The role during the last 18 months has also included advocacy for trainees involved in the Selection process.

Accessing adequate volumes of both major operative cases and endoscopy in some centers remains challenging; likely because of a combination of the post Covid environment, the healthcare staffing crisis, and rostering/service provision issues. In the next few years, as GSET replaces SET, we will evaluate the impact of this on a competency-based training programme.

There is evolving uncertainty of the likely impact of government policy on our ability to deliver satisfactory and equitable healthcare. There is also significant unease with the fiscal situation faced by RACS, and uncertainty around its accreditation to continue overseeing the delivery of training. The question of “*what will this mean for us?*” is at the forefront of many minds. From the ground, it is apparent that the system is struggling with increased demand on trainees at an individual level, subsequent burnout, and aforementioned uncertainties having a negative impact on morale for many.

Increased visibility and uptake of flexible training options and, within the Training Sub-committee, the prevailing attitude towards trainee requests is supportive. We are aware that many of the issues we are facing are affecting surgical trainees in other specialties, at both a registrar and consultant level, and despite the challenges, trainees across the board remain committed to surgical training.

**Demi Poynter**

**Trainee Representative**

## Directory

### Executive Committee 2023

|                                     |                              |
|-------------------------------------|------------------------------|
| President                           | Vanessa Blair                |
| Vice-President                      | Bevan Jenkins                |
| Immediate Past President            | Rowan French                 |
| Treasurer                           | Alex Popadich/Simon Richards |
| AoNZCiGS, Chair                     | David Moss                   |
| AoNTSC, Chair                       | Jeremy Rossaak               |
| Executive Director/Secretary        | Bronwen Evans                |
| Meeting Co-ordinator (Nelson)       | Rebecca Shine/Mark Stewart   |
| Trainee Representative              | Demi Poynter                 |
| Private Practice Representative     | Vanessa Blair                |
| Continuing Professional Development | Simon Bann                   |
| Younger Fellow Representative       | Mark Stewart                 |
| Committee Members (during the year) | Simon Bann                   |
|                                     | Falah El-Haddawi             |
|                                     | Sarah Abbott (Part)          |
|                                     | Gowan Creamer (Part)         |
|                                     | Marianne Lill                |
|                                     | Peter Shapkov                |
|                                     | Andrew Moot                  |
|                                     | Jasen Ly                     |
|                                     | Deborah Wright (Part)        |
|                                     | Rebecca Shine                |
|                                     | Roberto Sthory               |
|                                     | Sanket Srinivasa             |

## Aotearoa New Zealand Committee in General Surgery 2023

### **Voting:**

Dave Moss - Chair, IMG Representative

Simon Bann – Immediate Past Chair

Jeremy Rossaak – Chair Training Sub-committee

Chris Harmston - Academic/Research Representative

Demi Poynter - Trainee Representative

Matt Clark - Senior Examiner

Vacant - Provincial Hospital Representative

John Jarvis - Metropolitan Hospital Representative

Vacant - Rural Hospital Representative

David Fletcher - RACS Specialty Elected Councillor for General Surgery

Vacant - Community Representative

### **Non- Voting:**

Vanessa Blair - NZAGS President

Robert Whitfield - Chair Australian Board in General Surgery

Magda Biggar – co-opted member

Simon Harper – co-opted member

Ray Collins - AoNZCIGS Secretariat

## Aotearoa New Zealand Training Sub-Committee 2023

Jeremy Rossaak, Chair

Sarah Abbott, Co-Vicechair

Marianne Lill, Co-Vicechair – Whanganui

Raj Patel – Whangarei

Susan Gerrard – North Shore

Nicholas Evennett – Auckland City

Magda Bigga – Middlemore

Jasen Ly – Waikato

Mark Omundsen – Tauranga

Anupam Modi – Rotorua

Peter Stiven – Gisborne

Emily Davenport – Taranaki Base

Bernard McEntee – Hawkes Bay Memorial

Chen Lau – Palmerston North

James Tietjens – Hutt

Alexander Brown – Wellington

Susan Seifried – Nelson

Hayley Waller – Christchurch

Jon Potter – Dunedin

Paul Samson – Southland

## Future NZAGS Meetings -2026 if not Fiji

|              |      |
|--------------|------|
| Napier       | 2024 |
| Auckland     | 2025 |
| Dunedin      | 2026 |
| Tauranga     | 2027 |
| Rotorua      | 2028 |
| Hamilton     | 2029 |
| Palmerston   | 2030 |
| Christchurch | 2031 |
| Northland    | 2032 |
| New Plymouth | 2033 |
| Wellington   | 2034 |
| Invercargill | 2035 |
| Napier       | 2036 |

## Office

L3, 8 Kent Terrace  
PO Box 7451  
Wellington 6242  
(04) 384 3355