

BRITISH SJOGRENS SYNDROME ASSOCIATION

England & Wales · Charity number 1101571

Details

Other names	Sjögren's UK
Status	Registered
Legal form	Charitable company
Company number	04771837
Registered	2004-01-16
Register	View on the Charity Commission register

Contact

Address	Sjogren's UK Hastingwood Industrial Park Wood Lane Erdington Birmingham B24 9QR
Phone	01214780222
Email	admin@sjogrenuk.org
Website	www.sjogrenuk.org

Activities

Objects: THE OBJECTS OF THE CHARITY ARE:1.1 THE RELIEF OF PATIENTS SUFFERING FROM SJÖGREN'S SYNDROME OR OTHER DRY EYE AND/OR DRY MOUTH DISORDERS;1.2 THE PROVISION OF EDUCATION FOR PATIENTS, CARERS, HEALTH CARE PROFESSIONALS AND THE WIDER COMMUNITY IN RESPECT OF SJÖGREN'S SYNDROME OR OTHER DRY EYE AND/OR DRY MOUTH DISORDERS TO INCLUDE BUT NOT LIMITED TO:-1.2.1 THE PROMOTION OF RESEARCH INTO CAUSES AND TREATMENT OF SJÖGREN'S SYNDROME OR OTHER DRY EYE AND/OR DRY MOUTH DISORDERS ON TERMS THAT THE RESULTS OF SUCH RESEARCH ARE PUBLISHED; AND1.2.2 RAISING AWARENESS OF ALL ASPECTS OF SJÖGREN'S SYNDROME OR OTHER DRY EYE AND/OR DRY MOUTH DISORDERS AND THE WORK OF THE CHARITY.1.3 THE PROVISION IN THE INTEREST OF SOCIAL WELFARE OF RECREATIONAL FACILITIES FOR SUCH PATIENTS.?

Activities: The British Sjogren's Syndrome Association supports patients and carers, educates the public and professionals and raises funds for research into this disabling condition.

Classification

- **How:** Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** The Advancement Of Health Or Saving Of Lives
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** NATIONAL
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£603,964	£224,614	£853,705	4
2024-03-31	£132,271	£197,077	-	-
2023-03-31	£343,271	£168,028	-	-
2022-03-31	£164,563	£106,076	-	-
2021-03-31	£148,099	£102,261	-	-

Trustees

Name	Role	Appointed
Dorothy Louise Walker-Mountford	Chair	2022-10-01
Catherine Porter		2022-10-01
LINDA JANE STONE OBE		
Patricia Mary Wolstenholme		2022-10-01
Rebecca Rimmington		2024-05-07

BRITISH SJOGRENS SYNDROME ASSOCIATION

England & Wales - Charity number 1101571

Accounts

COMPANY REGISTRATION NUMBER: 04771837
CHARITY REGISTRATION NUMBER: 1101571

British Sjögren's Syndrome Association
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2025

British Sjögren's Syndrome Association

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2025

	Pages
Trustees' annual report (incorporating the directors' report)	1 to 8
Independent examiner's report to the trustees	9 to 10
Statement of financial activities (including income and expenditure account)	11
Balance sheet	12 to 13
Statement of cash flows	14
Notes to the financial statements	15 to 23

British Sjögren's Syndrome Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report)

Year ended 31 March 2025

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

Reference and administrative details

Registered charity name British Sjögren's Syndrome Association

Operating name Sjögren's UK

Charity registration number 1101571

Company registration number 04771837

Principal office and registered office 1 Station Road
Northfield
Birmingham
West Midlands
B31 3TE

The trustees

D L Mountford (Chairman)	
C E Porter	
L J Stone OBE	
P M Taylor	(Resigned 24 March 2025)
P M Wolstenholme	
R Rimmington	(Appointed 7 May 2024)
D Slatter	(Served from 5 July 2024 to 17 February 2025)
M K O'Connor	(Appointed 15 July 2025)

Independent examiner Philip Owen FCCA ACA
Rostance Edwards Limited
1 & 2 Heritage Park
Hayes Way
Cannock
Staffordshire
WS11 7LT

Bankers

HSBC Bank Plc 148 High Street Harborne Birmingham B17 9PN	
Virgin Money Birmingham Business Centre St. Philips Gate 5 Waterloo St Birmingham B2 5YB	

British Sjögren's Syndrome Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 March 2025

Structure, governance and management

a. Constitution

The company is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 20 May 2003.

The principal objects of the company are to provide support to patients and carers, educate the public and professionals, and raise funds for research into the disabling conditions of Sjögren's Syndrome.

b. Methods of appointment or election of Trustees

The management of the Company is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

c. Organisational structure and decision-making policies

The Memorandum and Articles of Association lays out the rules governing membership and appointment of Trustees. This allows for a minimum of three and a maximum of 15 trustees all of whom must be members. One third of the Trustees must retire at each AGM, although they may be reappointed if the membership supports this with a majority vote.

British Sjögren's Syndrome Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 March 2025

Objectives and activities

a. Policies and objectives

The charitable objectives of the British Sjögren's Syndrome Association (BSSA) include:

- The relief of patients suffering from Sjögren's Syndrome or other dry eye and/or dry mouth disorders.
- The provision, in the interest of social welfare, of recreational facilities for such patients.
- The advancement of public education in all aspects of Sjögren's Syndrome or other dry eye and/or mouth disorders; in particular, but not exclusively by; promoting research into the causes and treatment of Sjögren's Syndrome or other dry eye and/or mouth disorders on terms that the useful results of such research is published.
- The publication of newsletters and the provision and production of educational literature on the disorders.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Activities undertaken to achieve objectives

The British Sjögren's Syndrome Association (BSSA) operating as Sjögren's UK is a patient organisation with around 1,600 members. The charity is dedicated to providing mutual support and information to individuals affected by Sjögren's Syndrome. The charity has regional support groups throughout the UK whose members include sufferers and supporters who work together in helping one another cope with the day-to-day challenges of this debilitating and distressing condition. The charity also has a helpline, it distributes a variety of literature including an informative newsletter and it awards research grants. There is currently no cure for Sjögren's Syndrome and the cause is still unknown.

c. Grant-making policies

The Charity's objectives are to fund research that:

- Is of high quality
- Adds value by pump priming a pilot leading to a full application for a larger award elsewhere or contributes critical funds towards a larger project
- Makes a difference to patient care
- Encourages an established or new researcher to develop an interest in the area of Sjögren's Syndrome
- Will lead to a publication(s) or otherwise increase awareness of Sjögren's Syndrome or the BSSA as result of the research
- Will reflect a balance between basic science and clinical research
- Will reflect a balance between different disciplines

British Sjögren's Syndrome Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 March 2025

- Will support research by clinicians, scientists and allied health professionals if they meet the criteria set out in the Research Policy

In order to achieve this the Charity awards grants on an annual or biannual basis as funds allow. The amount of the award is reviewed annually by the Trustees in light of the available funds.

Achievements and performance

a. Review of activities

The charity continues to strive to fulfil its objectives.

We have appointed three new trustees since 1 April 2024. Unfortunately, one resigned during the year. We were very sorry to lose Paul Taylor as a trustee as well. We thank both trustees who have left us for their support and service.

We welcomed our new chair, Louise Mountford, at the October 2024 AGM and thanked Linda Stone for her many years of service to the charity. Linda continues to serve as a trustee.

Trustee meetings have continued to be held regularly via Zoom and there are now three sub-committees - Audit, Risk & Finance (ARF), and Human Resources (HR), both initially chaired by Paul Taylor and Conference chaired by Louise Mountford. The committees help trustees to focus in more detail on aspects of the charity. Since Paul's departure, Pat Wolstenholme has become chair of the ARF committee and Louise Mountford chair of the HR committee.

The 2024 Annual Conference and AGM were held at the Leeds Marriott Hotel. The event was a great success. The conference was again also streamed live. The content was varied, including talks on salivary gland imaging and the neurological manifestations of Sjogren's disease. We also had a useful update on current research. After lunch we heard about the Wren Project and research into improving the mental health and medical relationships of people with systemic autoimmune rheumatic diseases. The event closed after the popular 'Talking Heads' session, where the audience, both online and at the hotel, ask questions of a panel.

We are still proceeding with our application to change the charity's structure to a Charitable Incorporated Organisation (CIO) and prepared a new constitution. This was agreed at the 2024 AGM. However, there were some minor errors in the application which need to be corrected before the change can take place. As a result, for these accounts we are still a company limited by guarantee.

At 31 March 2025, Sjögren's UK has 36 local support groups and two online groups not defined by geographical area, which provide a much-needed lifeline to members. Some groups are meeting

British Sjögren's Syndrome Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 March 2025

again in person following the pandemic, but others have continued to meet either wholly or partly via Zoom, which allows more people to still participate and benefit from peer support. The two new groups not defined by geographical area, the under 40's group and the men's group, reflect that diagnosis is increasing in younger people and men. We are very grateful for our group coordinators, who are volunteers, who support the members of their group and arrange meetings.

Our telephone helpline continues to be a much-valued service providing advice and support to both members and non-members. It achieves consistently good feedback with many donations made as a result of the service provided. A team of three operate the helpline 40.5 hours per week, providing both daytime and some evening sessions, Monday to Friday.

We are reviewing our membership database and updating information and have provisionally identified a membership of around 1,600, which is lower than expected but the final number is subject to the review.

Our new website launched in Autumn 2024. We have also enhanced our social media profile.

Our newsletter was produced quarterly this year and members were offered a variety of information including medical articles, the personal experience of fellow sufferers of the disease and how funds have been raised for the charity. The newsletter is still sent out as paper version, as well as being available online.

We continue to be members of RAIRDA (Rare Autoimmune Rheumatic Disease Alliance), which plays an important role in bringing together patient organisations and clinicians to build a strong voice in campaigning for improved care, raising the profile of rare autoimmune conditions, influencing policy and guiding future research.

- RAIRDA launched a Patient Satisfaction Survey in April 2024, looking for factors which represent good care for people living with RAIRDs. The results were published in late April 2025 and will support RAIRDA's work.
- They are working hard to support the work to develop a quality standard for rare disease.
- RAIRDs were debated for the first time in Westminster Hall in December.

We have agreed this year to part fund a RAIRDA prize in the Imperial College Science in Medicine School Teams Prize 2025. The aim is to engage sixth form school students with science in medicine. We challenged the students to design an innovative, non-pharmaceutical solution based on science/technology to help improve the quality of life and well-being of people with RAIRDs. Applications closed on 30 June 2025. We look forward to seeing the students' ideas.

We are also members of the AMRC (Association of Medical Research Charities), who devise guidelines for the awarding of research grants, which Sjögren's UK abide by.

The charity has continued in its aim to educate healthcare professionals about the condition as representatives attended the British Society of Rheumatology (BSR) conference in Birmingham in April 2024.

We were disappointed that there were no applications for the 2024 research grant. We have consequently decided to offer a larger grant for 2025/26.

We were fortunate to again supplement our subscription income through substantial legacies received during the year. We are very grateful for this support, which helps us fund the work of the charity.

Catherine attended the Sjögren's Europe (SE) meeting in Lisbon in December 2024. SE is a European federation of national associations, including Sjögren's UK, representing Sjögren's patients.

British Sjögren's Syndrome Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 March 2025

A number of trustees have attended various webinars, including those hosted by the Sjögren's Foundation in America and Sjögren's Research, Ireland. Such attendance promotes our knowledge of Sjogren's and gives us ideas for our own patient conference and newsletter.

For some years Sjögren's UK as an organisation, and trustees on an individual basis, have collaborated with, and participated in, research projects in a variety of ways. This has included, for example, being on a main project group, being a member of a Patient Advisory Group (PAG), and participating in a trial.

The charity also collaborates with research requests from certain Pharma companies, if appropriate and potentially beneficial to patients. With regards to the latter, the association complies with the Prescription Medicine Code of Practice Authority (PMCPA) Code.

We have advised members of research opportunities to participate in studies throughout the year, after the charity has been approached by researchers from industry and academia.

We have had a change of office staff during the year, with Sara leaving in early August 2024 and Fay later the same month. We thank them for all they have done for the charity over the years. We were already using Rachel as temporary extra help for Sara and, when Fay left, Latoya joined us on a temporary basis too. We appointed a new office manager, Andrea, in July and made Rachel and Latoya permanent employees of the charity in September. This new team worked hard to ensure that the transition phase was relatively seamless and to improve the regularity of newsletter production.

Plans for future periods

Having lost two trustees in the year, we would still like to recruit more trustees to help ensure there is the breadth of skills, knowledge and experience required to maintain and develop the charity.

Trustees will continue to attend seminars, webinars, national and occasionally international conferences, representing members and their interests and are increasingly being asked to do so.

We are working hard to increase the coverage of our regional and other support groups.

Now that our website and social media have been updated, we plan to increase our membership back to the levels in earlier years.

We plan to have achieved a change to the charity's structure to a Charitable Incorporated Organisation (CIO) and adopt a new constitution.

British Sjögren's Syndrome Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 March 2025

Financial review

a. Reserves policy

The BSSA's running costs exceed its subscription income and the BSSA is thus dependent on legacies and charitable donations to continue its activities. The Trustees have decided to retain sufficient reserves to continue to run the Charity for 1 year. This amounts to £196k. Any reserves more than this amount may be used to meet our charitable aims and objectives.

b. Principal funding

Income for the year was £603,964 (2024: £132,271). Membership fees have increased slightly in the year. Legacy income has increased substantially this year. Expenditure for the year was £224,614 (2024: £197,077) resulting, in a net income of £379,350 (2024: net expenditure £64,806).

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

British Sjögren's Syndrome Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 March 2025

The trustees' annual report (incorporating the directors' report) was approved on 6 October 2025 and signed on behalf of the board of trustees by:

D L Mountford (Chairman)
Trustee

British Sjögren's Syndrome Association

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of British Sjögren's Syndrome Association

Year ended 31 March 2025

I report to the trustees on my examination of the financial statements of British Sjögren's Syndrome Association ('the charity') for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

British Sjögren's Syndrome Association

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of British Sjögren's Syndrome Association *(continued)*

Year ended 31 March 2025

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 accounts to be reached.

This report is made solely to the Company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Company's Trustees those matters I am required to state them in an Independent examiner's 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 Company and the Company's Trustees as a body, for my work or for this report.

Philip Owen FCCA ACA
Rostance Edwards Limited
Independent Examiner

1 & 2 Heritage Park
Hayes Way
Cannock
Staffordshire
WS11 7LT

6 October 2025

British Sjögren's Syndrome Association

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2025

		2025		2024
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	5	584,746	584,746	118,752
Charitable activities	6	3,607	3,607	2,180
Other trading activities	7	2,295	2,295	2,129
Investment income	8	13,316	13,316	9,210
Total income		<u>603,964</u>	<u>603,964</u>	<u>132,271</u>
Expenditure				
Expenditure on raising funds:				
Costs of raising donations and legacies	9	4,900	4,900	3,828
Expenditure on charitable activities	10	219,714	219,714	193,249
Total expenditure		<u>224,614</u>	<u>224,614</u>	<u>197,077</u>
Net income/(expenditure) and net movement in funds		<u>379,350</u>	<u>379,350</u>	<u>(64,806)</u>
Reconciliation of funds				
Total funds brought forward		474,355	474,355	539,161
Total funds carried forward		<u>853,705</u>	<u>853,705</u>	<u>474,355</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 15 to 23 form part of these financial statements.

British Sjögren's Syndrome Association

Company Limited by Guarantee

Balance Sheet

31 March 2025

	Note	2025 £	£	2024 £
Fixed assets				
Tangible fixed assets	15		10,323	2,474
Investments	16		4,604	–
			<u>14,927</u>	<u>2,474</u>
Current assets				
Stocks	17	3,025		801
Debtors	18	18,324		15,201
Cash at bank and in hand		849,763		494,026
		<u>871,112</u>		<u>510,028</u>
Creditors: amounts falling due within one year	19	<u>32,334</u>		<u>38,147</u>
Net current assets			<u>838,778</u>	<u>471,881</u>
Total assets less current liabilities			<u>853,705</u>	<u>474,355</u>
Net assets			<u>853,705</u>	<u>474,355</u>
Funds of the charity				
Unrestricted funds			<u>853,705</u>	<u>474,355</u>
Total charity funds	21		<u>853,705</u>	<u>474,355</u>

For the year ending 31 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The balance sheet
continues on the following page.

The notes on pages 15 to 23 form part of these financial statements.

British Sjögren's Syndrome Association

Company Limited by Guarantee

Balance Sheet *(continued)*

31 March 2025

These financial statements were approved by the board of trustees and authorised for issue on 6 October 2025, and are signed on behalf of the board by:

D L Mountford (Chairman)
Trustee

The notes on pages 15 to 23 form part of these financial statements.

British Sjögren's Syndrome Association

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2025

	2025 £	2024 £
Cash flows from operating activities		
Net income/(expenditure)	379,350	(64,806)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	1,525	118
Dividends, interest and rents from investments	(12,884)	(9,210)
Other interest receivable and similar income	(432)	–
Loss on disposal of tangible fixed assets	371	–
Accrued (income)/expenses	(11,128)	3,587
<i>Changes in:</i>		
Stocks	(2,224)	732
Trade and other debtors	(3,123)	(6,699)
Trade and other creditors	5,315	555
Cash generated from operations	356,770	(75,723)
Interest received	432	–
Net cash from/(used in) operating activities	357,202	(75,723)
Cash flows from investing activities		
Dividends, interest and rents from investments	12,884	9,210
Purchase of tangible assets	(9,745)	(2,004)
Purchases of other investments	(4,604)	–
Net cash (used in)/from investing activities	(1,465)	7,206
Net increase/(decrease) in cash and cash equivalents	355,737	(68,517)
Cash and cash equivalents at beginning of year	494,026	562,543
Cash and cash equivalents at end of year	849,763	494,026

The notes on pages 15 to 23 form part of these financial statements.

British Sjögren's Syndrome Association

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2025

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 1 Station Road, Northfield, Birmingham, West Midlands, B31 3TE.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The British Sjogren's Syndrome Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of twelve months or less from the date of acquisition or opening of the deposit or similar account.

Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation.

Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

British Sjögren's Syndrome Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

- legacy income is recognised when receipt is probable and entitlement is established.

- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

- Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

British Sjögren's Syndrome Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures, fittings and equipment	-	20% reducing balance
----------------------------------	---	----------------------

Investments

Listed investments are measured at fair value with changes in fair value being recognised in profit or loss.

British Sjögren's Syndrome Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Defined contribution plans

The Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Company to the fund in respect of the year.

4. Limited by guarantee

The charitable company was incorporated under the Companies Act 1985 on 20th May 2003 as a company limited by guarantee and not having share capital and is governed by its memorandum and Articles of Association. The liability of the members is limited to £1 on a winding up. The charity was registered with the Charity Commissioners on 16th January 2004.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Donations				
Donations and fundraising	18,226	18,226	26,566	26,566
Legacies	515,766	515,766	42,335	42,335
Gift aid receivable	2,231	2,231	1,693	1,693
Subscriptions	48,523	48,523	48,158	48,158
	<u>584,746</u>	<u>584,746</u>	<u>118,752</u>	<u>118,752</u>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Newsletters, book sales and advice guides	397	397	94	94
Patient conference	3,210	3,210	2,086	2,086
	<u>3,607</u>	<u>3,607</u>	<u>2,180</u>	<u>2,180</u>

British Sjögren's Syndrome Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

7. Other trading activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Sale of promotional items	212	212	26	26
Sale of christmas cards	2,083	2,083	2,103	2,103
	<u>2,295</u>	<u>2,295</u>	<u>2,129</u>	<u>2,129</u>

8. Investment income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Income from listed investments	39	39	–	–
Income from cash investments	12,845	12,845	9,210	9,210
Other interest receivable	432	432	–	–
	<u>13,316</u>	<u>13,316</u>	<u>9,210</u>	<u>9,210</u>

9. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Costs of raising donations and legacies - Donations	4,900	4,900	3,828	3,828

British Sjögren's Syndrome Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2025 £	Total fund 2024 £
Direct costs	51,595	168,119	219,714	163,339
Grant funding	–	–	–	29,910
	<u>51,595</u>	<u>168,119</u>	<u>219,714</u>	<u>193,249</u>

Analysis of direct costs

	2025 £	2024 £
Staff costs	28,171	26,159
Cost of newsletter and leaflets	11,723	10,298
Helpline telephone expenses	2,131	1,648
Research costs	9,570	–
	<u>51,595</u>	<u>38,105</u>

The grant paid in 2024 was to Professor Ben Fisher, a professor of rheumatology at Birmingham University. It is for research into increasing the confidence in RANKL as a therapeutic target in Sjogren's Syndrome.

11. Analysis of support costs

	Analysis of support costs £	Total 2025 £	Total 2024 £
Staff costs	71,913	71,913	44,023
Recruitment costs	14,556	14,556	–
Premises	5,633	5,633	5,685
Governance costs	14,840	14,840	16,207
Printing, postage and stationery	17,673	17,673	9,074
Insurance	3,396	3,396	2,873
Subscriptions	12,776	12,776	11,214
Travelling expenses	1,714	1,714	3,393
Sundry expenses	1,066	1,066	1,625
Website and software costs	18,403	18,403	27,022
Telephone	2,542	2,542	2,332
Bank charges	1,711	1,711	1,668
Depreciation	1,525	1,525	118
Loss on disposal of fixed assets	371	371	–
	<u>168,119</u>	<u>168,119</u>	<u>125,234</u>

12. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for: Independent examination of the financial statements	3,630	3,060

British Sjögren's Syndrome Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Wages and salaries	97,524	68,325
Social security costs	431	–
Employer contributions to pension plans	2,129	1,856
	<u>100,084</u>	<u>70,181</u>

The average head count of employees during the year was 6 (2024: 5). The average number of full-time equivalent employees during the year is analysed as follows:

	2025	2024
	No.	No.
Helpline	1	1
Admin	3	2
	<u>4</u>	<u>3</u>

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

14. Trustee remuneration and expenses

During the year, no Trustees received any remuneration (2024: £Nil).

During the year, Travel and conference expenses were reimbursed to 3 (2024: 5) trustees amounting to a value of £80 (2024: £3,090).

15. Tangible fixed assets

	Fixtures, fittings and equipment £
Cost	
At 1 April 2024	6,833
Additions	9,745
Disposals	(3,378)
At 31 March 2025	<u>13,200</u>
Depreciation	
At 1 April 2024	4,359
Charge for the year	1,525
Disposals	(3,007)
At 31 March 2025	<u>2,877</u>
Carrying amount	
At 31 March 2025	<u>10,323</u>
At 31 March 2024	<u>2,474</u>

British Sjögren's Syndrome Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

16. Investments

	Listed investments £
Cost or valuation	
At 1 April 2024	–
Additions	4,604
At 31 March 2025	<u>4,604</u>
Impairment	
At 1 April 2024 and 31 March 2025	
Carrying amount	
At 31 March 2025	<u>4,604</u>
At 31 March 2024	<u>–</u>

All investments shown above are held at valuation.

17. Stocks

	2025 £	2024 £
Finished goods & goods for resale	<u>3,025</u>	<u>801</u>

18. Debtors

	2025 £	2024 £
Prepayments and accrued income	7,968	7,508
Other debtors	10,356	7,693
	<u>18,324</u>	<u>15,201</u>

19. Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	3,708	–
Accruals and deferred income	25,880	37,008
Social security and other taxes	2,228	717
Other creditors	518	422
	<u>32,334</u>	<u>38,147</u>

British Sjögren's Syndrome Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

20. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £2,129 (2024: £1,856).

Contributions totalling £518 (2024: £422) were payable to the fund at the balance sheet date and are included in creditors.

The Company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Company in an independently administered fund.

21. Analysis of charitable funds

Unrestricted funds

	At 1 April 2024 £	Income £	Expenditure £	At 31 March 2025 £
General funds	463,814	603,964	(224,614)	843,164
Designated funds	10,541	–	–	10,541
	<u>474,355</u>	<u>603,964</u>	<u>(224,614)</u>	<u>853,705</u>

	At 1 April 2023 £	Income £	Expenditure £	At 31 March 2024 £
General funds	528,620	132,271	(197,077)	463,814
Designated funds	10,541	–	–	10,541
	<u>539,161</u>	<u>132,271</u>	<u>(197,077)</u>	<u>474,355</u>

Designated funds

Designated funds are funds previously raised by regional groups. Regional groups can decide on the expenditure of these funds providing a suitable project is found.

22. Analysis of changes in net debt

	At 1 Apr 2024 £	Cash flows £	At 31 Mar 2025 £
Cash at bank and in hand	<u>494,026</u>	<u>355,737</u>	<u>849,763</u>

23. Related parties

During the year payments of £1,776 (2024: £18,235) were made to BrownShugga Limited for costs of postage, newsletters and leaflets, and website. S Badger's partner is the sole director of Brown Shugga Limited, S Badger was an officer of the charity and an employee during the year until leaving on 2 August 2024. All new and additional costs are approved by a Trustee.

BRITISH SJOGRENS SYNDROME ASSOCIATION

England & Wales - Charity number 1101571

Accounts

COMPANY REGISTRATION NUMBER: 04771837
CHARITY REGISTRATION NUMBER: 1101571

British Sjögren's Syndrome Association
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2024

British Sjögren's Syndrome Association

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2024

	Pages
Trustees' annual report (incorporating the directors' report)	1 to 8
Independent examiner's report to the trustees	9
Statement of financial activities (including income and expenditure account)	10
Balance sheet	11
Notes to the financial statements	12 to 19

British Sjögren's Syndrome Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report)

Year ended 31 March 2024

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

Reference and administrative details

Registered charity name British Sjögren's Syndrome Association

Charity registration number 1101571

Company registration number 04771837

Principal office and registered office 1 Station Road
Northfield
Birmingham
West Midlands
B31 3TE

The trustees

A R Barua (Resigned 31 March 2024)

D L Mountford

C E Porter

L J Stone OBE (Chairman)

P M Taylor

P M Wolstenholme

Dr M R Sampson

R Rimmington

D Slatter

(Resigned 31 March 2024)

(Appointed 7 May 2024)

(Appointed 5 July 2024)

Company secretary A Lea-Trengrouse

Independent examiner Phil Owen FCCA ACA Rostance Edwards Limited
1 & 2 Heritage Park
Hayes Way
Cannock
Staffordshire
WS11 7LT

Bankers HSBC Bank Plc
148 High Street
Harborne
Birmingham
B17 9PN

Virgin Money
Birmingham Business Centre
St. Philips Gate
5 Waterloo St
Birmingham
B2 5YB

British Sjögren's Syndrome Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 March 2024

Structure, governance and management

a. Constitution

The company is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 20 May 2003.

The principal objects of the company are to provide support to patients and carers, educate the public and professionals, and raise funds for research into the disabling conditions of Sjögren's Syndrome

b. Methods of appointment or election of Trustees

The management of the Company is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

c. Organisational structure and decision-making policies

The Memorandum and Articles of Association lays out the rules governing membership and appointment of Trustees. This allows for a minimum of three and a maximum of 15 trustees all of whom must be members. One third of the Trustees must retire at each AGM, although they may be reappointed if the membership supports this with a majority vote.

British Sjögren's Syndrome Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 March 2024

Objectives and activities

a. Policies and objectives

The charitable objectives of the British Sjögren's Syndrome Association (BSSA) include:

- The relief of patients suffering from Sjögren's Syndrome or other dry eye and/or dry mouth disorders.
- The provision, in the interest of social welfare, of recreational facilities for such patients.
- The advancement of public education in all aspects of Sjögren's Syndrome or other dry eye and/or mouth disorders; in particular, but not exclusively by; promoting research into the causes and treatment of Sjögren's Syndrome or other dry eye and/or mouth disorders on terms that the useful results of such research is published.
- The publication of newsletters and the provision and production of educational literature on the disorders.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Activities undertaken to achieve objectives

The British Sjögren's Syndrome Association (BSSA) is a patient organisation with around 2,300 members. The charity is dedicated to providing mutual support and information to individuals affected by Sjögren's Syndrome. The charity has regional support groups throughout the UK whose members include sufferers and supporters who work together in helping one another cope with the day-to-day challenges of this debilitating and distressing condition. The charity also has a helpline, it distributes a variety of literature including an informative newsletter and it awards research grants. There is currently no cure for Sjögren's Syndrome and the cause is still unknown.

c. Grant-making policies

The Charity's objectives are to fund research that:

- Is of high quality
- Adds value by pump priming a pilot leading to a full application for a larger award elsewhere or contributes critical funds towards a larger project
- Makes a difference to patient care
- Encourages an established or new researcher to develop an interest in the area of Sjögren's Syndrome
- Will lead to a publication(s) or otherwise increase awareness of Sjögren's Syndrome or the BSSA as result of the research
- Will reflect a balance between basic science and clinical research
- Will reflect a balance between different disciplines

British Sjögren's Syndrome Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 March 2024

- Will support research by clinicians, scientists and allied health professionals if they meet the criteria set out in the Research Policy

In order to achieve this the Charity awards grants on an annual or biannual basis as funds allow. The amount of the award is reviewed annually by the Trustees in light of the available funds.

Achievements and performance

a. Review of activities

The charity continues to strive to fulfil its objectives.

Two trustees resigned during the year, and we thank them for their support and service. We have successfully appointed two new trustees since 1 April 2024.

Trustee meetings have continued to be held regularly via Zoom and there are now three sub-committees - Audit, Risk & Finance (ARF) and Human Resources (HR), both chaired by Paul Taylor and Conference chaired by Louise Mountford. The committees help trustees to focus in more detail on aspects of the charity.

The 2023 BSSA Annual Conference and AGM were held at the Edgbaston Park Hotel in Birmingham. Although some people had difficulty attending on the day due to travel disruption caused by bad weather, the event was a great success. The conference was again also streamed live. The content was varied, including a talk on Sjögren's and pregnancy.

At the 2023 AGM we launched our new working name, Sjögren's UK. The British Sjögren's Syndrome Association remains the charity's registered name. The working name is used for day-to-day activities, in the same way that Comic Relief is the working name of Charity Projects, and Guide Dogs is a working name of The Guide Dogs for the Blind Association. During the AGM, members voted to change the charity's structure to a Charitable Incorporated Organisation (CIO) and agreed a new constitution. Like many charities established before 2013, we had previously chosen to incorporate as a charitable company limited by guarantee. However, this has required registration and filings with both Companies House and the Charity Commission, each of which has its own regulations and requirements. In contrast, changing to a CIO means that we only need to register and file accounts and returns with the Charity Commission. This reduces bureaucracy, and therefore costs, for the charity and saves time for the staff. The necessary documentation was filed with the Charity Commission. Unfortunately, there was a significant delay with processing applications and this, combined with a subsequent administrative error by our office, meant that the application did not proceed. As a result, for these accounts we are still showing as a company limited by guarantee.

British Sjögren's Syndrome Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 March 2024

Sjögren's UK has 35 local support groups, which provide a much-needed lifeline to members. Some groups are meeting again in person following the pandemic, but others have continued to meet either wholly or partly via Zoom, which allows more people to still participate and benefit from peer support.

Our telephone helpline continues to be a much-valued service providing advice and support to both members and non-members. It achieves consistently good feedback with many donations made as a result of the service provided. A team of three operate the helpline 40.5 hours per week, providing both daytime and evening sessions, Monday to Friday.

During the year, we continued to attract new members, but numbers overall remain the same at around 2,300.

As part of our desire to refresh our current digital content, we planned to launch a new website in 2023. Unfortunately, we encountered problems, and the new website is still in development. Once fully running, the website will have the benefit of raising our web profile, improving accessibility, streamlining purchases (including subscriptions), facilitating access to virtual content (including online webinars) and improving our social media content.

We will retain our newsletter in print as an option for those who prefer to receive their news and updates this way.

We continue to be members of RAIRDA (Rare Autoimmune Rheumatic Disease Alliance), which plays an important role in bringing together patient organisations and clinicians to build a strong voice in campaigning for improved care, raising the profile of rare autoimmune conditions, influencing policy and guiding future research.

- Two trustees attended a workshop with other RAIRDA charity representatives and people from the Department of Health and Social Care (DHSC) on non-genetic rare disease. Some findings from this meeting were reflected in a DHSC policy paper 'England Rare Diseases Action Plan 2024: main report' updated in May 2024.

- Two of our members from Cardiff represented the charity at a drop-in event at the Welsh Senedd for members of the Senedd. This facilitated discussion and connections with decision makers.

- RAIRDA launched a Patient Satisfaction Survey in April 2024, looking for factors which represent good care for people living with RAIRDs. The results should be available in Autumn 2024 and will support RAIRDA's work.

We are also members of the AMRC (Association of Medical Research Charities), who devise guidelines for the awarding of research grants, which Sjögren's UK abide by.

The charity has continued in its aim to educate healthcare professionals about the condition as representatives attended the British Society of Rheumatology (BSR) conference in Manchester in April 2023.

We were delighted to award the 2023 research grant to Ben Fisher, professor of rheumatology at the University of Birmingham. The purpose of the research is to gain further confidence that blocking a protein known as RANKL may be worth testing in patients with Sjögren's syndrome.

We were fortunate to again supplement our subscription income through fund raising and from several legacies received during the year. We are very grateful for this support, which helps us fund the work of the charity.

British Sjögren's Syndrome Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 March 2024

In May, Linda attended the EULAR (The European Alliance of Associations for Rheumatology) congress in Milan. This event offers a forum of the highest standards for scientific, educational and social exchange in rheumatology. It also enables networking with clinicians, academics, researchers, patients and carers. This reinforces links with other support groups and facilitates the exchange of ideas and good practice. Discussions can be held with relevant contacts to aid the development of the charity and benefit patients.

Catherine attended the first Sjögren's Europe (SE) conference in October in Athens. SE is a European federation of national associations, including Sjögren's UK, representing Sjögren's patients.

A number of trustees have attended various webinars, including those hosted by the Sjögren's Foundation in America and Sjögren's Research, Ireland. Such attendance promotes our knowledge of Sjögren's and gives us ideas for our own patient conference and newsletter.

For some years Sjögren's UK as an organisation, and trustees on an individual basis, have collaborated with, and participated in, research projects in a variety of ways. This has included, for example, being on a main project group, being a member of a Patient Advisory Group (PAG), and participating in a trial.

The charity also collaborates with research requests from certain Pharma companies if appropriate and potentially beneficial to patients. With regards to the latter, the association complies with the Prescription Medicine Code of Practice Authority (PMCPA) Code.

Plans for future periods

Sjögren's UK will continue to improve our digital presence with the new accessible website and social media.

As the charity develops and aims to become more widely recognised, we have identified the need for extra staff. And we would still like to recruit more trustees to help ensure there is the breadth of skills, knowledge and experience required to maintain and develop the charity.

Trustees will continue to attend conferences, seminars, and webinars for the benefit of Sjögren's UK.

British Sjögren's Syndrome Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 March 2024

Financial review

a. Reserves policy

The BSSA's running costs exceed its subscription income and the BSSA is thus dependent on legacies and charitable donations to continue its activities. The Trustees have decided to retain sufficient reserves to continue to run the Charity for 1 year. This amounts to £140k. Any reserves more than this amount may be used to meet our charitable aims and objectives.

b. Principal funding

Income for the year was £132,271 (2023: £343,271). Membership fees have increased slightly in the year, with income from donations and legacies falling. Expenditure for the year was £197,077 (2023: £168,028) resulting, in a net expenditure of £64,806 (2023: net income £175,243).

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

British Sjögren's Syndrome Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 March 2024

The trustees' annual report (incorporating the directors' report) was approved on 1 October 2024 and signed on behalf of the board of trustees by:

A handwritten signature in black ink, appearing to read "Linda J Stone", with a horizontal line underneath.

L J Stone OBE (Chairman)
Trustee

British Sjögren's Syndrome Association

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of British Sjögren's Syndrome Association

Year ended 31 March 2024

I report to the trustees on my examination of the financial statements of British Sjögren's Syndrome Association ('the charity') for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 accounts to be reached.

This report is made solely to the Company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Company's Trustees those matters I am required to state them in an Independent examiner's 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 Company and the Company's Trustees as a body, for my work or for this report.

Phil Owen FCCA ACA
Independent Examiner

Rostance Edwards Limited
1 & 2 Heritage Park
Hayes Way
Cannock
Staffordshire
WS11 7LT
1 October 2024

British Sjögren's Syndrome Association

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2024

		2024		2023
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	5	120,838	120,838	338,586
Charitable activities	6	94	94	160
Other trading activities	7	2,129	2,129	1,296
Investment income	8	9,210	9,210	3,229
Total income		<u>132,271</u>	<u>132,271</u>	<u>343,271</u>
Expenditure				
Expenditure on raising funds:				
Costs of raising donations and legacies	9	3,828	3,828	4,024
Expenditure on charitable activities	10	193,249	193,249	164,004
Total expenditure		<u>197,077</u>	<u>197,077</u>	<u>168,028</u>
Net (expenditure)/income and net movement in funds		<u>(64,806)</u>	<u>(64,806)</u>	<u>175,243</u>
Reconciliation of funds				
Total funds brought forward		<u>539,161</u>	<u>539,161</u>	<u>363,918</u>
Total funds carried forward		<u>474,355</u>	<u>474,355</u>	<u>539,161</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 12 to 19 form part of these financial statements.

British Sjögren's Syndrome Association

Company Limited by Guarantee

Balance Sheet

31 March 2024

	Note	2024 £	£	2023 £
Fixed assets				
Tangible fixed assets	16		2,474	588
Current assets				
Stocks	17	801		1,533
Debtors	18	15,201		8,502
Cash at bank and in hand		494,026		562,543
		<u>510,028</u>		<u>572,578</u>
Creditors: amounts falling due within one year	19	<u>38,147</u>		<u>34,005</u>
Net current assets			<u>471,881</u>	<u>538,573</u>
Total assets less current liabilities			<u>474,355</u>	<u>539,161</u>
Net assets			<u>474,355</u>	<u>539,161</u>
Funds of the charity				
Unrestricted funds			<u>474,355</u>	<u>539,161</u>
Total charity funds	21		<u>474,355</u>	<u>539,161</u>

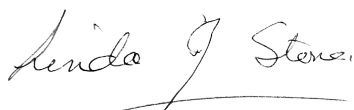
For the year ending 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 1 October 2024, and are signed on behalf of the board by:



L J Stone OBE (Chairman)
Trustee

The notes on pages 12 to 19 form part of these financial statements.

British Sjögren's Syndrome Association

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2024

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England & Wales and a registered charity in England and Wales. The address of the registered office is 1 Station Road, Northfield, Birmingham, West Midlands, B31 3TE.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The British Sjögren's Syndrome Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of twelve months or less from the date of acquisition or opening of the deposit or similar account.

Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation.

Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

British Sjögren's Syndrome Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.
- Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

British Sjögren's Syndrome Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	-	20% reducing balance
-----------------------	---	----------------------

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

British Sjögren's Syndrome Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Defined contribution plans

The Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Company to the fund in respect of the year.

4. Limited by guarantee

The charitable company was incorporated under the Companies Act 1985 on 20th May 2003 as a company limited by guarantee and not having share capital and is governed by its memorandum and Articles of Association. The liability of the members is limited to £1 on a winding up. The charity was registered with the Charity Commissioners on 16th January 2004.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Donations				
Donations and fundraising	28,652	28,652	37,729	37,729
Legacies	42,335	42,335	256,905	256,905
Gift aid receivable	1,693	1,693	1,688	1,688
Subscriptions	48,158	48,158	42,264	42,264
	<u>120,838</u>	<u>120,838</u>	<u>338,586</u>	<u>338,586</u>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Newsletters, book sales and advice guides	<u>94</u>	<u>94</u>	<u>160</u>	<u>160</u>

7. Other trading activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Sale of promotional items	26	26	139	139
Sale of christmas cards	<u>2,103</u>	<u>2,103</u>	<u>1,157</u>	<u>1,157</u>
	<u>2,129</u>	<u>2,129</u>	<u>1,296</u>	<u>1,296</u>

British Sjögren's Syndrome Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

8. Investment income

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Income from cash investments	<u>9,210</u>	<u>9,210</u>	<u>3,229</u>	<u>3,229</u>

9. Costs of raising donations and legacies

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Costs of raising donations and legacies				
- Donations	<u>3,828</u>	<u>3,828</u>	<u>4,024</u>	<u>4,024</u>

10. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2024	Total fund 2023
	£	£	£	£
Direct costs	38,105	125,234	163,339	134,492
Grant funding	<u>29,910</u>	<u>–</u>	<u>29,910</u>	<u>29,512</u>
	<u>68,015</u>	<u>125,234</u>	<u>193,249</u>	<u>164,004</u>

Analysis of direct costs

	2024	2023
	£	£
Staff costs	26,159	24,079
Cost of newsletter and leaflets	10,298	9,666
Helpline telephone expenses	1,648	2,227
	<u>38,105</u>	<u>35,972</u>

The 2023 grant of £29,910 payable to Professor Ben Fisher, a professor of rheumatology at Birmingham University is for research into increasing the confidence in RANKL as a therapeutic target in Sjogren's Syndrome.

British Sjögren's Syndrome Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

11. Analysis of support costs

	Analysis of support costs	Total 2024	Total 2023
	£	£	£
Staff costs	44,023	44,023	39,835
Premises	5,685	5,685	5,675
Governance costs	16,207	16,207	22,639
Printing, postage and stationary	9,074	9,074	8,845
Insurance	2,873	2,873	2,669
Subscriptions	11,214	11,214	9,299
Travelling expenses	3,393	3,393	2,574
Sundry expenses	1,625	1,625	1,153
Website and software costs	27,022	27,022	2,992
Telephone	2,332	2,332	1,363
Bank charges	1,668	1,668	1,329
Depreciation	118	118	147
	<u>125,234</u>	<u>125,234</u>	<u>98,520</u>

12. Independent examination fees

	2024	2023
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	3,060	3,060
Other financial services	–	2,087
	<u>3,060</u>	<u>5,147</u>

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	68,325	62,196
Employer contributions to pension plans	1,856	1,718
	<u>70,181</u>	<u>63,914</u>

The average head count of employees during the year was 5 (2023: 5).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

14. Trustee remuneration and expenses

During the year, no Trustees received any remuneration (2023: £Nil).

During the year, Travel and conference expenses were reimbursed to 5 (2023: 6) trustees amounting to a value of £3,090 (2023: £2,254).

British Sjögren's Syndrome Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

15. Contingent assets

In December 2023, the charity was made aware of a legacy where under the terms of the will the charity has been named as a residuary beneficiary of two estates. No further detail is available at time of approval.

16. Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 April 2023	4,829
Additions	<u>2,004</u>
At 31 March 2024	<u><u>6,833</u></u>
Depreciation	
At 1 April 2023	4,241
Charge for the year	<u>118</u>
At 31 March 2024	<u><u>4,359</u></u>
Carrying amount	
At 31 March 2024	<u><u>2,474</u></u>
At 31 March 2023	<u>588</u>

17. Stocks

	2024 £	2023 £
Finished goods & goods for resale	<u>801</u>	<u>1,533</u>

18. Debtors

	2024 £	2023 £
Prepayments and accrued income	<u>7,508</u>	2,502
Other debtors	<u>7,693</u>	<u>6,000</u>
	<u><u>15,201</u></u>	<u><u>8,502</u></u>

19. Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	<u>37,008</u>	33,421
Social security and other taxes	<u>717</u>	584
Other creditors	<u>422</u>	–
	<u><u>38,147</u></u>	<u><u>34,005</u></u>

British Sjögren's Syndrome Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

20. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,856 (2023: £1,718).

Contributions totalling £422 (2023: £Nil) were payable to the fund at the balance sheet date and are included in creditors.

The Company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Company in an independently administered fund.

21. Analysis of charitable funds

Unrestricted funds

	At 1 April 2023 £	Income £	Expenditure £	At 31 March 2024 £
General funds	528,620	132,271	(197,077)	463,814
Designated funds	10,541	–	–	10,541
	<u>539,161</u>	<u>132,271</u>	<u>(197,077)</u>	<u>474,355</u>

	At 1 April 2022 £	Income £	Expenditure £	At 31 March 2023 £
General funds	353,377	343,271	(168,028)	528,620
Designated funds	10,541	–	–	10,541
	<u>363,918</u>	<u>343,271</u>	<u>(168,028)</u>	<u>539,161</u>

Designated funds

Designated funds are funds previously raised by regional groups. Regional groups can decide on the expenditure of these funds providing a suitable project is found.

22. Related parties

During the year payments of £18,235 (2023: £17,615) were made to BrownShugga Limited for costs of postage, newsletters and leaflets, and website. S Badger's partner is the sole director of Brown Shugga Limited, S Badger was an officer of the charity and an employee during the year. All new and additional costs are approved by a Trustee.

BRITISH SJOGRENS SYNDROME ASSOCIATION

England & Wales - Charity number 1101571

Accounts

COMPANY REGISTRATION NUMBER: 04771837
CHARITY REGISTRATION NUMBER: 1101571

British Sjögren's Syndrome Association
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2023

British Sjögren's Syndrome Association

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2023

	Page
Trustees' annual report (incorporating the directors' report)	1-6
Independent examiner's report to the trustees	7-8
Statement of financial activities (including income and expenditure account)	9
Balance sheet	10
Notes to the financial statements	11-17

British Sjögren's Syndrome Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report)

Year ended 31 March 2023

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered charity name British Sjögren's Syndrome Association

Charity registration number 1101571

Company registration number 04771837

Principal office and registered office 1 Station Road
Northfield
Birmingham
West Midlands
B31 3TE

The trustees

A R Barua	(Appointed 1 October 2022)
D L Mountford	(Appointed 1 October 2022)
C E Porter	(Appointed 1 October 2022)
L J Stone OBE (Chairman)	
P M Taylor	(Appointed 1 October 2022)
P M Wolstenholme	(Appointed 1 October 2022)
V Brown	(Resigned 31 August 2022)
E M Faulkner	(Resigned 6 April 2022)
Wan-Fai NG	(Resigned 31 March 2023)
E J Price	(Resigned 8 October 2022)
A R Tappuni	(Resigned 5 April 2022)
Dr M R Sampson	(Appointed 1 November 2022)

Company secretary S Badger

Independent examiner Phil Owen FCCA ACA

Rostance Edwards Limited
1 & 2 Heritage Park
Hayes Way
Cannock
Staffordshire
WS11 7LT

Bankers

HSBC Bank Plc
148 High Street
Harborne
Birmingham
B17 9PN

Virgin Money
Birmingham Business Centre
St.Philips Gate
5 Waterloo St
Birmingham
B2 5YB

British Sjögren's Syndrome Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 March 2023

Structure, governance and management

a. Constitution

The company is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 20 May 2003.

The principal objects of the company are to provide support to patients and carers, educate the public and professionals, and raise funds for research into the disabling conditions of Sjögren's Syndrome

b. Methods of appointment or election of Trustees

The management of the Company is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

c. Organisational structure and decision-making policies

The Memorandum and Articles of Association lays out the rules governing membership and appointment of Trustees. This allows for a minimum of three and a maximum of 15 trustees all of whom must be members. One third of the Trustees must retire at each AGM, although they may be reappointed if the membership supports this with a majority vote.

Objectives and activities

a. Policies and objectives

The charitable objectives of the British Sjögren's Syndrome Association (BSSA) include:

- The relief of patients suffering from Sjögren's Syndrome or other dry eye and/or dry mouth disorders.
- The provision, in the interest of social welfare, of recreational facilities for such patients.
- The advancement of public education in all aspects of Sjögren's Syndrome or other dry eye and/or mouth disorders; in particular, but not exclusively by; promoting research into the causes and treatment of Sjögren's Syndrome or other dry eye and/or mouth disorders on terms that the useful results of such research is published.
- The publication of newsletters and the provision and production of educational literature on the disorders.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Activities undertaken to achieve objectives

The British Sjögren's Syndrome Association (BSSA) is a patient organisation with around 2,300 members. The charity is dedicated to providing mutual support and information to individuals affected by Sjögren's Syndrome. The charity has regional support groups throughout the UK whose members include sufferers and supporters who work together in helping one another cope with the day-to-day challenges of this debilitating and distressing condition. The charity also has a helpline, it distributes a variety of literature including an informative newsletter and it awards research grants. There is currently no cure for Sjögren's Syndrome and the cause it still unknown.

British Sjögren's Syndrome Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 March 2023

c. Grant-making policies

The Charity's objectives are to fund research that:

- Is of high quality
- Adds value by pump priming a pilot leading to a full application for a larger award elsewhere or contributes critical funds towards a larger project
- Makes a difference to patient care
- Encourages an established or new researcher to develop an interest in the area of Sjögren's Syndrome
- Will lead to a publication(s) or otherwise increase awareness of Sjögren's Syndrome or the BSSA as result of the research
- Will reflect a balance between basic science and clinical research
- Will reflect a balance between different disciplines
- Will support research by clinicians, scientists and allied health professionals if they meet the criteria set out in the Research Policy

In order to achieve this the Charity awards grants on an annual or biannual basis as funds allow. The amount of the award is reviewed annually by the Trustees in light of the available funds.

Achievements and performance

a. Review of activities

The charity continues to strive to fulfil its objectives.

Five valued trustees resigned during the year, and we thank them for their invaluable support and service. We successfully appointed six new trustees.

Following the appointment of new trustees, they attended a training day, which focussed on the roles and responsibilities of the trustees as well as the objectives of the charity. It was also a great opportunity for the new trustees to get to know each other as well as the charity.

Trustee meetings have continued to be held regularly via Zoom and two new committees have been established - Audit, Risk & Finance (ARF) and Human Resources (HR), both chaired by Paul Taylor. The committees helped trustees to focus in more detail on aspects of the charity, such as the corporate risk register, monitoring of the accounts, the development of policies and reviewing staffing arrangements.

The 2022 BSSA Annual Conference and AGM were held at the Steam Museum in Swindon and, despite travel disruptions due to rail strikes, it was a great success. The conference was also streamed live, which gave an opportunity for those that could not travel or who were still taking care following the pandemic, to still be involved. All the presentations have been summarised for publication in the newsletter.

British Sjögren's Syndrome Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 March 2023

The BSSA has 35 local support groups, which provide a much-needed lifeline to members. Some groups are meeting again in person following the pandemic, but others have continued to meet via Zoom, which allows more people to still participate and benefit from peer support.

The BSSA helpline continues to be a much-valued service providing telephone advice and support to both members and non-members. It achieves consistently good feedback with many donations made as a result of the service provided. A team of three operate the helpline 40.5 hours per week, providing both daytime and evening sessions, Monday to Friday.

During the year, we continued to exceed our target of attracting one new member per day, but numbers overall remain the same at around 2,300.

We recognised the need to refresh our current digital content, and we appointed a company to develop the charity's brand and website. This will go live during 2023 and will have the benefit of raising our web profile, improving accessibility, streamlining purchases (including subscriptions), facilitating access to virtual content, (including online webinars), and improving our social media content.

We will retain our newsletter in print as an option for those who prefer to receive their news and updates this way.

The charity has continued in our aim to educate healthcare professionals about the condition and representatives have attended the British Society of Rheumatology conference in Glasgow in April 2022. We also continue to be members of both RAIRDA (Rare Autoimmune Rheumatic Disease Alliance) and AMRC (Association of Medical Research Charities). A substantial amount of the subscriptions we pay goes to RAIRDA. It plays an important role in bringing together patient organisations and clinicians to build a strong voice in campaigning for improved care, raising the profile of rare autoimmune conditions, influencing policy and guiding future research. AMRC ensure we fund the best research by developing guides, providing training, and carrying out an audit of our funding processes.

We provide an annual research grant, funding of up to £30,000 for research that may potentially benefit those living with Sjögren's. We were delighted to award a grant in 2022 to Elena Pontarini, a lecturer in immunology at the William Harvey Institute in London at Barts and the London School of Medicine and Dentistry.

Individual fundraising activities are on the increase following the cancellation of events during the pandemic. We were also fortunate to receive several legacies throughout the year.

Plans for future periods

The BSSA will continue to improve our digital presence with the new accessible website and social media. We will launch our refreshed branding with a new logo and working name (Sjögren's UK) at the annual conference in October 2023 and we will reach out to members regarding a new constitution and the possibility of changing the charity's legal structure.

As the charity develops and aims to become more widely recognised, we have identified the need for extra staff. Following the new branding and digital infrastructure, we will identify new roles and we aim to recruit to the team by the end of the financial year. We are also introducing annual appraisals for all staff to identify their training and development needs. Also, we need to recruit more trustees to help ensure there is the breadth of skills, knowledge and experience required to maintain and develop the charity. A key challenge for the coming year will be determining how best to resource the organisation and the trustees will be considering the need to increase subscription rates as well as other forms of fundraising.

British Sjögren's Syndrome Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 March 2023

The BSSA has collaborated for some years with research projects, for example I4I in Birmingham and FOREUM, a pan-European project led by Professor Fai Wan Ng. Towards the end of 2023, we will collaborate with Novartis to disseminate a pilot questionnaire.

Trustees will continue to attend conferences, seminars, and webinars for the benefit of BSSA. Attendance at further conferences: BSR Manchester April 2023, PULSE Birmingham June 2023 and BSR Liverpool 2024 (TBC).

Financial review

a. Reserves policy

The BSSA's running costs exceed its subscription income and the BSSA is thus dependent on legacies and charitable donations to continue its activities. The Trustees have decided to retain sufficient reserves to continue to run the Charity for 2 years. This amounts to £268k (£134k*2). Any reserves more than this amount may be used to meet our charitable aims and objectives.

b. Principal funding

Income for the year was £343,271 (2022: £164,563). Membership fees have increased slightly in the year, as well as donations and fundraising due to Covid-19 restrictions being lifted. Expenditure for the year was £168,028 (2022: £106,076) resulting, in a net income of £175,243 (2022: £58,487). The charity has been fortunate enough to receive some large legacies this year too.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

British Sjögren's Syndrome Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 March 2023

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report (incorporating the directors' report) was approved on 21/10/2023 and signed on behalf of the board of trustees by:

L J Stone OBE (Chairman)
Trustee

British Sjögren's Syndrome Association

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of British Sjögren's Syndrome Association

Year ended 31 March 2023

I report to the trustees on my examination of the financial statements of British Sjögren's Syndrome Association ('the charity') for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 accounts to be reached.

British Sjögren's Syndrome Association

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of British Sjögren's Syndrome Association *(continued)*

Year ended 31 March 2023

This report is made solely to the Company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Company's Trustees those matters I am required to state them in an Independent examiner's 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 Company and the Company's Trustees as a body, for my work or for this report.

Phil Owen FCCA ACA
Independent Examiner

Rostance Edwards Limited
1 & 2 Heritage Park
Hayes Way
Cannock
Staffordshire
WS11 7LT

23/10/2023

British Sjögren's Syndrome Association

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2023

		2023		2022
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	5	338,586	338,586	159,077
Charitable activities	6	160	160	119
Other trading activities	7	1,296	1,296	4,663
Investment income	8	3,229	3,229	704
Total income		<u>343,271</u>	<u>343,271</u>	<u>164,563</u>
Expenditure				
Expenditure on raising funds:				
Costs of raising donations and legacies	9	4,024	4,024	4,283
Expenditure on charitable activities	10	164,004	164,004	100,374
Other expenditure		–	–	1,419
Total expenditure		<u>168,028</u>	<u>168,028</u>	<u>106,076</u>
Net income and net movement in funds		<u>175,243</u>	<u>175,243</u>	<u>58,487</u>
Reconciliation of funds				
Total funds brought forward		363,918	363,918	305,431
Total funds carried forward		<u>539,161</u>	<u>539,161</u>	<u>363,918</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 11 to 17 form part of these financial statements.

British Sjögren's Syndrome Association

Company Limited by Guarantee

Balance Sheet

31 March 2023

	Note	2023 £	£	2022 £
Fixed assets				
Tangible fixed assets	15		588	735
Current assets				
Stocks	16	1,533		452
Debtors	17	8,502		5,602
Cash at bank and in hand		562,543		361,780
		<u>572,578</u>		<u>367,834</u>
Creditors: amounts falling due within one year	18	<u>34,005</u>		<u>4,651</u>
Net current assets			<u>538,573</u>	<u>363,183</u>
Total assets less current liabilities			<u>539,161</u>	<u>363,918</u>
Net assets			<u>539,161</u>	<u>363,918</u>
Funds of the charity				
Unrestricted funds			<u>539,161</u>	<u>363,918</u>
Total charity funds	20		<u>539,161</u>	<u>363,918</u>

For the year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 21/10/2023, and are signed on behalf of the board by:

L J Stone OBE (Chairman)
Trustee

The notes on pages 11 to 17 form part of these financial statements.

British Sjögren's Syndrome Association

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England & Wales and a registered charity in England and Wales. The address of the registered office is 1 Station Road, Northfield, Birmingham, West Midlands, B31 3TE.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The British Sjogren's Syndrome Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

British Sjögren's Syndrome Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.
- Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

British Sjögren's Syndrome Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings - 20% reducing balance

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Defined contribution plans

The Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Company to the fund in respect of the year.

4. Limited by guarantee

The charitable company was incorporated under the Companies Act 1985 on 20th May 2003 as a company limited by guarantee and not having share capital and is governed by its memorandum and Articles of Associations. The liability of the members is limited to £1 on a winding up. The charity was registered with the Charity Commissioners on 16th January 2004.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Donations				
Donations and fundraising	37,729	37,729	27,643	27,643
Legacies	256,905	256,905	78,841	78,841
Gift aid receivable	1,688	1,688	2,146	2,146
Subscriptions	42,264	42,264	50,447	50,447
	<u>338,586</u>	<u>338,586</u>	<u>159,077</u>	<u>159,077</u>

British Sjögren's Syndrome Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

6. Charitable activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Newsletters, book sales and advice guides	160	160	119	119

7. Other trading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Sale of promotional items	139	139	53	53
Sale of Christmas cards	1,157	1,157	3,485	3,485
Advertising fees	–	–	1,125	1,125
	<u>1,296</u>	<u>1,296</u>	<u>4,663</u>	<u>4,663</u>

8. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Income from cash investments	3,229	3,229	704	704

9. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Costs of raising donations and legacies - Donations	4,024	4,024	4,283	4,283

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2023 £	Total fund 2022 £
Direct costs	35,972	98,520	134,492	100,374
Research grant funding	29,512	–	29,512	–
	<u>65,484</u>	<u>98,520</u>	<u>164,004</u>	<u>100,374</u>

British Sjögren's Syndrome Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

11. Analysis of support costs

	Analysis of support costs	Total 2023	Total 2022
	£	£	£
Staff costs	39,835	39,835	32,469
Premises	5,675	5,675	4,984
Governance costs	22,639	22,639	6,477
Printing, postage and stationery	8,845	8,845	9,412
Insurance	2,669	2,669	2,687
Subscriptions	9,299	9,299	4,967
Travelling expenses	2,574	2,574	206
Sundry expenses	1,153	1,153	733
Website and software costs	2,992	2,992	2,872
Telephone	1,363	1,363	1,848
Bank charges	1,329	1,329	–
Depreciation	147	147	185
Loss on disposal of fixed assets	–	–	58
	<u>98,520</u>	<u>98,520</u>	<u>66,898</u>

12. Independent examination fees

	2023	2022
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	3,060	3,023
Other financial services	2,087	2,263
	<u>5,147</u>	<u>5,286</u>

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	62,196	54,072
Employer contributions to pension plans	1,718	1,387
	<u>63,914</u>	<u>55,459</u>

The average head count of employees during the year was 5 (2022: 5).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

14. Trustee remuneration and expenses

During the year, no Trustees received any remuneration (2022: £Nil).

During the year, expenses were reimbursed to 6 trustees amounting to a value of £2,254 (2022: £Nil).

British Sjögren's Syndrome Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

15. Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 April 2022 and 31 March 2023	<u>4,829</u>
Depreciation	
At 1 April 2022	4,094
Charge for the year	147
At 31 March 2023	<u>4,241</u>
Carrying amount	
At 31 March 2023	<u>588</u>
At 31 March 2022	<u>735</u>

16. Stocks

	2023 £	2022 £
Finished goods & goods for resale	<u>1,533</u>	<u>452</u>

17. Debtors

	2023 £	2022 £
Prepayments and accrued income	2,502	1,290
Other debtors	6,000	4,312
	<u>8,502</u>	<u>5,602</u>

18. Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	33,421	3,743
Social security and other taxes	584	585
Other creditors	-	323
	<u>34,005</u>	<u>4,651</u>

19. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,718 (2022: £1,387).

British Sjögren's Syndrome Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

19. Pensions and other post retirement benefits *(continued)*

Contributions totalling £Nil (2022: £323) were payable to the fund at the balance sheet date and are included in creditors.

The Company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Company in an independently administered fund.

20. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022 £	Income £	Expenditure £	At 31 March 2023 £
General funds	353,377	343,271	(168,028)	528,620
Designated funds	10,541	–	–	10,541
	<u>363,918</u>	<u>343,271</u>	<u>(168,028)</u>	<u>539,161</u>

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
General funds	294,890	164,563	(106,076)	353,377
Designated funds	10,541	–	–	10,541
	<u>305,431</u>	<u>164,563</u>	<u>(106,076)</u>	<u>363,918</u>

Designated funds

Designated funds are funds previously raised by regional groups. Regional groups can decide on the expenditure of these funds providing a suitable project is found.

21. Related parties

During the year payments of £17,615 (2022: £18,895) were made to Brown Shugga Limited for costs of postage, newsletters and leaflets, and website. S Badger's partner is the sole director of Brown Shugga Limited, S Badger is an officer of the charity and an employee. All new and additional costs are approved by a Trustee.

BRITISH SJOGRENS SYNDROME ASSOCIATION

England & Wales - Charity number 1101571

Accounts

Registered number: 04771837
Charity number: 1101571

BRITISH SJOGREN'S SYNDROME ASSOCIATION

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

BRITISH SJOGREN'S SYNDROME ASSOCIATION

CONTENTS

	Page
Reference and administrative details of the Company, its Trustees and advisers	1
Trustees' report	2 - 6
Independent examiner's report	7
Statement of financial activities	8
Balance sheet	9
Notes to the financial statements	10 - 20

BRITISH SJOGREN'S SYNDROME ASSOCIATION

REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2022

Trustees	L J Stone OBE, Chairman E M Faulkner, Trustee (resigned 6 April 2022) Wan-Fai NG, Trustee E J Price, Trustee A R Tappuni, Trustee (resigned 5 April 2022) V Brown, Trustee (resigned 31 August 2022) Ankur Barua, Trustee (appointed 1 October 2022) Catherine Porter, Trustee (appointed 1 October 2022) Louise Mountford, Trustee (appointed 1 October 2022) Pat Wolstenholme, Trustee (appointed 1 October 2022) Paul Taylor, Trustee (appointed 1 October 2022)
Company registered number	04771837
Charity registered number	1101571
Registered office	1 Station Road Northfield Birmingham West Midlands B31 3TE
Company secretary	S Badger
Independent examiner	Helen Blundell LLB FCA FCIE DChA
Accountants	MHA MacIntyre Hudson Chartered Accountants Rutland House 148 Edmund Street Birmingham B3 2FD
Bankers	HSBC 148 High Street Harborne Birmingham West Midlands B17 9PN Yorkshire Bank St Phillips Gate 5 Waterloo Street Birmingham West Midlands B2 5YB

BRITISH SJOGREN'S SYNDROME ASSOCIATION

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2022

The Trustees present their annual report together with the financial statements of the Company for the year 1 April 2021 to 31 March 2022. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The charitable objectives of the British Sjogren's Syndrome Association (BSSA) include:

- The relief of patients suffering from Sjögren's Syndrome or other dry eye and/or dry mouth disorders.
- The provision, in the interest of social welfare, of recreational facilities for such patients.
- The advancement of public education in all aspects of Sjögren's Syndrome or other dry eye and/or mouth disorders; in particular, but not exclusively by; promoting research into the causes and treatment of Sjögren's Syndrome or other dry eye and/or mouth disorders on terms that the useful results of such research is published.
- The publication of newsletters and the provision and production of educational literature on the disorders.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Activities undertaken to achieve objectives

The British Sjogren's Syndrome Association (BSSA) is a patient organisation with more than 2,200 members. The charity is dedicated to providing mutual support and information to individuals affected by Sjögren's Syndrome. The charity has regional support groups throughout the UK whose members include sufferers and supporters who work together in helping one another cope with the day-to-day challenges of this debilitating and distressing condition. The charity also has a helpline, it distributes a variety of literature including an informative quarterly newsletter and it awards research grants. There is currently no cure for Sjögren's Syndrome and the cause is still unknown.

BRITISH SJOGREN'S SYNDROME ASSOCIATION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Objectives and activities (continued)

c. Grant-making policies

The Charity's objectives are to fund research that:

- Is of high quality
- Adds value by pump priming a pilot project leading to a full application for a larger award elsewhere or contributes critical funds towards a larger project
- Makes a difference to patient care
- Encourages an established or new researcher to develop an interest in the area of Sjögren's Syndrome
- Will lead to a publication(s) or otherwise increase awareness of Sjögren's Syndrome or the BSSA as a result of the research
- Will reflect a balance between basic science and clinical research
- Will reflect a balance between different disciplines
- Will support research by clinicians, scientists and allied health professionals if they meet the criteria set out in the Research Policy

In order to achieve this the Charity awards grants on an annual or biannual basis as funds allow. The amount of the award is reviewed annually by the Trustees in light of the available funds.

BRITISH SJOGREN'S SYNDROME ASSOCIATION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Achievements and performance

a. Review of activities

The Charity continues to strive to fulfil its objectives to promote Sjögren's related research and support patients and educate health professionals.

The global pandemic has continued to affect the charity.

We successfully appointed an additional member of office staff in August 2021, Fay, working 20 hours per week and joining Sara - Company Secretary and Office Manager – who continues to work 35 hours per week. In light of constraints due to the pandemic both Sara and Fay work flexibly both from home and in the office.

Trustee meetings have moved wholly to online and have continued to be held three times annually. There is a recognition that although this has worked well it cannot fully replace the benefits of a face-to-face meeting and there is a plan for at least one meeting annually to be face-to-face in the form of a Trustee 'Away-Day'.

Two long-standing and valued Trustees (Liz Faulkner and Anwar Tappuni) resigned in April 2022. There was a recognition by the Trustees that we needed to review the needs of the Charity and aim to strengthen and refresh the Board.

We therefore engaged RSM UK to independently assess the Board make-up and advise on new appointments and Trustee turnover. As a result, we have successfully advertised for and appointed four new lay trustees with a breadth of experience covering research, financial and HR matters as well as one medical trustee who is an ophthalmologist.

The annual meeting in Autumn 2020 was cancelled as a direct result of the ongoing pandemic and the 2021 annual meeting held as a wholly on-line event. We continued to combine patient education sessions with the AGM and the 2021 'virtual' meeting was a success with more than 100 attendees, talks on skin, clinical trials and research plus a 'wellness' session and a Q&A where we answered patient queries direct. As before the talks will be summarised and published in our quarterly newsletter to ensure wide access.

The more than 40 local groups were also unable to meet face-to-face and have moved to virtual meetings. This may be the way some groups continue to meet, even when members are happy to travel to a meeting, because it enables those who are too ill, or live too far away, to participate and benefit from peer support.

The Office Manager has held regular virtual meetings with the group coordinators.

The patient helpline continues to be a much-valued service providing telephone advice and support to both members and non-members. It achieves consistently good feedback. A team of three manage the helpline forty and a half hours a week, providing day time and evening sessions Monday to Friday. It has become increasingly busy during the last year, reflecting heightened anxieties during the pandemic and individuals' difficulties accessing help via traditional GP surgeries.

The website continues to be successful with the patient forums proving particularly popular. However, we recognise the need to refresh digital content and we have tendered for a complete rewrite and relaunch of our website and digital offering. This will have the benefit of raising our web profile, improving accessibility, streamlining purchases (including subscriptions) and facilitating access to virtual content including online webinars.

Members have welcomed the educational webinars we have offered over the past year. These have covered Sjögren's in adolescents and Talking Heads Q&A sessions.

BRITISH SJOGREN'S SYNDROME ASSOCIATION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Achievements and performance (continued)

We have decided to retain our quarterly print newsletter as an option for those who prefer to receive their news and updates this way but we will also offer an online version too, helping to reduce our carbon footprint.

BSSA has continued to aim to educate health Professionals about the condition. We had a physical presence at the British Society for Rheumatology Meeting in Glasgow in April 2022. We are members of RAIRDA (Rare Autoimmune Rheumatic Disease Alliance). We support an annual research grant, providing up to £30,000 for research that may potentially benefit those living with Sjogren's syndrome. After a pause in 2021 the grant was offered in 2022 and two applications have been received and are being reviewed.

Fundraising was again impacted due to Covid-19 with many of the planned events cancelled. However, some virtual events did take place. We are planning on re-launching our Charity fundraising with a presence at the London Landmarks Half Marathon as well as other established events.

The Charity has been fortunate to receive some substantial legacies over the last year.

Financial review

a. Reserves policy

The BSSA running costs exceed its subscription income and the BSSA is thus dependant on legacies and charitable donations to continue its activities. The Trustees have decided to retain sufficient reserves to continue to run the Charity for 2 years. This amounts to (£127k x 2 = £254k). The charity is currently holding this amount in reserves and has allocated the excess towards funding research and education relevant to Sjögren's Syndrome.

b. Principal funding

Income for the year was £164,563 (2021: £148,099). Membership fees have increased slightly in the year, as well as donations and fundraising due to Covid-19 restrictions being lifted. Expenditure for the year was £106,076 (2021: £102,261) resulting, in a net income of £58,487 (2021: £45,838).

Structure, governance and management

a. Constitution

The company is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 20 May 2003.

The principal object of the company is to provide support to patients and carers, educate the public and professionals, and raise funds for research into the disabling conditions of Sjögren's Syndrome.

b. Methods of appointment or election of Trustees

The management of the Company is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

BRITISH SJOGREN'S SYNDROME ASSOCIATION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Structure, governance and management (continued)

c. Organisational structure and decision-making policies

The Memorandum and Articles of Association lays out the rules governing membership and appointment of Trustees. This allows for a minimum of three and a maximum of 15 trustees all of whom must be members. One third of the Trustees must retire at each AGM, although they may be reappointed if the membership supports this with a majority vote.

Plans for future periods

The charity is continuing to improve and develop its patient magazine and website.

The helpline is recognised as extremely valuable by members and we are committed to continuing this high-quality service.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:

L J Stone OBE

Chair

Date: 8 October 2022

BRITISH SJOGREN'S SYNDROME ASSOCIATION

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2022

Independent examiner's report to the Trustees of ('the Company')

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

Responsibilities and basis of report

As the Trustees of the Company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 accounts to be reached.

This report is made solely to the Company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Company's Trustees those matters I am required to state to them in an Independent examiner's 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 Company and the Company's Trustees as a body, for my work or for this report.

Signed:

Dated: 13 November 2022

Helen Blundell LLB FCA FCIE DChA

MHA MacIntyre Hudson

Chartered Accountants

Rutland House

148 Edmund Street

Birmingham

B3 2FD

BRITISH SJOGREN'S SYNDROME ASSOCIATION

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2022**

	Note	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:				
Donations and legacies	3	159,077	159,077	143,493
Charitable activities	4	119	119	58
Other trading activities	5	4,663	4,663	2,837
Investments		704	704	1,711
Total income		164,563	164,563	148,099
Expenditure on:				
Raising funds		4,283	4,283	2,420
Charitable activities	6	100,374	100,374	98,418
Other expenditure		1,419	1,419	1,423
Total expenditure		106,076	106,076	102,261
Net movement in funds		58,487	58,487	45,838
Reconciliation of funds:				
Total funds brought forward		305,431	305,431	259,593
Net movement in funds		58,487	58,487	45,838
Total funds carried forward		363,918	363,918	305,431

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 10 to 20 form part of these financial statements.

BRITISH SJOGREN'S SYNDROME ASSOCIATION
REGISTERED NUMBER: 04771837

BALANCE SHEET
AS AT 31 MARCH 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	10	735	978
		<hr/>	<hr/>
		735	978
Current assets			
Stocks	11	452	536
Debtors	12	5,602	63,822
Cash at bank and in hand		361,780	245,670
		<hr/>	<hr/>
		367,834	310,028
Creditors: amounts falling due within one year	13	(4,651)	(5,575)
		<hr/>	<hr/>
Net current assets		363,183	304,453
Total net assets		363,918	305,431
		<hr/> <hr/>	<hr/> <hr/>
Charity funds			
Unrestricted funds	14	363,918	305,431
		<hr/>	<hr/>
Total funds		363,918	305,431
		<hr/> <hr/>	<hr/> <hr/>

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

L J Stone OBE

Chair

Date: 8 October 2022

The notes on pages 10 to 20 form part of these financial statements.

BRITISH SJOGREN'S SYNDROME ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1. General information

The British Sjogren's Syndrome Association is a Charity registered in England and Wales with the Charity Commission and is a company limited by guarantee. The Charity's registered address is 1 Station Road, Northfield, Birmingham, B31 3TE. The British Sjogren's Syndrome Association supports patients and carers, educates the public and professionals and raises funds for research in Sjogren's Syndrome

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The British Sjogren's Syndrome Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are presented in British pound sterling and rounded to the nearest £.

2.2 Income

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Company has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Company, can be reliably measured.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit 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.

Support costs are those costs incurred directly in support of expenditure on the objects of the company and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

2. Accounting policies (continued)

2.3 Expenditure (continued)

Expenditure on raising funds includes all expenditure incurred by the Company to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Charitable activities are costs incurred on the company's operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

All expenditure is inclusive of irrecoverable VAT.

2.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following basis:

Fixtures and fittings	-	20% reducing balance
-----------------------	---	----------------------

2.6 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

2. Accounting policies (continued)

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation.

2.10 Financial instruments

The Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2.11 Pensions

The Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Company to the fund in respect of the year.

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

BRITISH SJOGREN'S SYNDROME ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

3. Income from donations and legacies

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Subscriptions	50,447	50,447	47,951
Donations and fundraising	27,643	27,643	26,534
Gift Aid	2,146	2,146	2,513
Legacies	78,841	78,841	66,495
	<u>159,077</u>	<u>159,077</u>	<u>143,493</u>

4. Income from charitable activities

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Newsletters, book sales and advice guides	119	119	58
	<u>119</u>	<u>119</u>	<u>58</u>

5. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Sale of promotional items	53	53	60
Sale of Christmas cards	3,485	3,485	2,777
Advertising fees	1,125	1,125	-
	<u>4,663</u>	<u>4,663</u>	<u>2,837</u>

BRITISH SJOGREN'S SYNDROME ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

6. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £
Charitable activities	33,476	66,898	100,374

	<i>Activities undertaken directly 2021 £</i>	<i>Support costs 2021 £</i>	<i>Total funds 2021 £</i>
Charitable activities	34,974	63,444	98,418

Analysis of direct costs

	Total funds 2022 £	Total funds 2021 £
Staff costs	22,990	21,297
Cost of newsletter and leaflets	8,968	12,343
Helpline telephone expenses	1,518	1,334
	33,476	34,974

BRITISH SJOGREN'S SYNDROME ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

6. Analysis of expenditure by activities (continued)**Analysis of support costs**

	Total funds 2022 £	<i>Total funds 2021 £</i>
Staff costs	32,469	29,163
Depreciation	185	244
Telephone	1,848	1,768
Printing, stationary and advertising	814	547
Website and software costs	2,872	1,429
Postage	8,598	9,875
Travelling expenses	206	10
Subscriptions	4,967	5,978
Sundry expenses	733	715
Rent, rates and room hire	4,984	5,268
Insurance	2,687	3,007
Loss on disposal of fixed assets	58	-
Governance costs	6,477	5,440
	66,898	63,444

7. Independent examiner's remuneration

	2022 £	<i>2021 £</i>
Fees payable to the Company's independent examiner for the independent examination of the Company's annual accounts	3,023	3,381
Fees payable to the Company's independent examiner in respect of: All other services not included above	2,263	2,059

BRITISH SJOGREN'S SYNDROME ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

8. Staff costs

	2022	<i>2021</i>
	£	£
Wages and salaries	54,072	49,046
Contribution to defined contribution pension schemes	1,387	1,414
	55,459	<i>50,460</i>

The average number of persons employed by the Company during the year was as follows:

	2022	<i>2021</i>
	No.	No.
	5	<i>4</i>

No employee received remuneration amounting to more than £60,000 in either year.

9. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (*2021 - £NIL*).

During the year ended 31 March 2022, expenses totalling £NIL were reimbursed or paid directly to no trustees (*2021 - £Nil to no trustees*).

BRITISH SJOGREN'S SYNDROME ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

10. Tangible fixed assets

	Fixtures and fittings £
Cost or valuation	
At 1 April 2021	5,225
Disposals	(396)
At 31 March 2022	<u>4,829</u>
Depreciation	
At 1 April 2021	4,247
Charge for the year	185
On disposals	(338)
At 31 March 2022	<u>4,094</u>
Net book value	
At 31 March 2022	<u>735</u>
<i>At 31 March 2021</i>	<u>978</u>

11. Stocks

	2022 £	2021 £
Finished goods and goods for resale	<u>452</u>	<u>536</u>

12. Debtors

	2022 £	2021 £
Due within one year		
Other debtors	4,312	2,166
Prepayments and accrued income	1,290	61,656
	<u>5,602</u>	<u>63,822</u>

BRITISH SJOGREN'S SYNDROME ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

13. Creditors: Amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	585	467
Other creditors	323	-
Accruals and deferred income	3,743	5,108
	<u>4,651</u>	<u>5,575</u>

14. Statement of funds**Statement of funds - current year**

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
Unrestricted funds				
Designated funds				
Regional Funds	10,541	-	-	10,541
	<u>10,541</u>	<u>-</u>	<u>-</u>	<u>10,541</u>
General funds				
General Funds	294,890	164,563	(106,076)	353,377
	<u>294,890</u>	<u>164,563</u>	<u>(106,076)</u>	<u>353,377</u>
Total Unrestricted funds	<u>305,431</u>	<u>164,563</u>	<u>(106,076)</u>	<u>363,918</u>

Regional funds

Regional funds are funds previously raised by regional groups. Regional groups can decide on the expenditure of these funds providing a suitable project is found.

BRITISH SJOGREN'S SYNDROME ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

14. Statement of funds (continued)**Statement of funds - prior year**

	<i>Balance at 1 April 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 March 2021 £</i>
Unrestricted funds				
Designated funds				
Regional Funds	<u>10,541</u>	<u>-</u>	<u>-</u>	<u>10,541</u>
General funds				
General Funds	<u>249,052</u>	<u>148,099</u>	<u>(102,261)</u>	<u>294,890</u>
Total Unrestricted funds	<u><u>259,593</u></u>	<u><u>148,099</u></u>	<u><u>(102,261)</u></u>	<u><u>305,431</u></u>

15. Pension commitments

The Company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Company in an independently administered fund. The pension cost charge represents contributions payable by the Company to the fund and amounted to £1,387 (2021: £1,414). Contributions totalling £323 (2021: £Nil) were payable to the fund at the balance sheet date and are included in creditors.

16. Related party transactions

During the year payments of £18,895 (2021: £18,874) were made to BrownShugga Limited for costs of postage, newsletters and leaflets, and website. S Badger's partner is the sole director of Brown Shugga Limited, S Badger is an officer of the charity and an employee. All new and additional costs are approved by a Trustee.

BRITISH SJOGREN'S SYNDROME ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

17. Contingent assets

In August 2020, the charity was made aware of a legacy where under the terms of the will, the charity has been named beneficiary of an estate and is entitled to 33.33% share of the residue of that estate. During the year the charity has received a payment of £65,000 in respect of this legacy, however further monies are due when the sale of a property completes. No further information is available at the time of approval.

In November 2021, the charity was made aware of another legacy where under the terms of the will, the charity has been named a residuary beneficiary of an estate. No further information is available at time of approval.

BRITISH SJOGRENS SYNDROME ASSOCIATION

England & Wales - Charity number 1101571

Accounts

Registered number: 04771837
Charity number: 1101571

BRITISH SJOGREN'S SYNDROME ASSOCIATION

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

BRITISH SJOGREN'S SYNDROME ASSOCIATION

CONTENTS

	Page
Reference and administrative details of the Company, its Trustees and advisers	1
Trustees' report	2 - 6
Independent examiner's report	7
Statement of financial activities	8
Balance sheet	9
Notes to the financial statements	10 - 19

BRITISH SJOGREN'S SYNDROME ASSOCIATION

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2021**

Trustees	L J Stone OBE, Chairman E M Faulkner, Trustee Wan-Fai NG, Trustee E J Price, Trustee A R Tappuni, Trustee V Brown, Trustee
Company registered number	04771837
Charity registered number	1101571
Registered office	1 Station Road Northfield Birmingham West Midlands B31 3TE
Company secretary	S Badger
Independent examiner	Helen Blundell LLB FCA FCIE DChA
Accountants	MHA MacIntyre Hudson Chartered Accountants Rutland House 148 Edmund Street Birmingham B3 2FD
Bankers	HSBC 148 High Street Harborne Birmingham West Midlands B17 9PN Yorkshire Bank St Phillips Gate 5 Waterloo Street Birmingham West Midlands B2 5YB

BRITISH SJOGREN'S SYNDROME ASSOCIATION

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021

The Trustees present their annual report together with the financial statements of the Company for the year 1 April 2020 to 31 March 2021. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The charitable objectives of the British Sjogren's Syndrome Association (BSSA) include:

- The relief of patients suffering from Sjögren's Syndrome or other dry eye and/or dry mouth disorders.
- The provision, in the interest of social welfare, of recreational facilities for such patients.
- The advancement of public education in all aspects of Sjögren's Syndrome or other dry eye and/or mouth disorders; in particular, but not exclusively by; promoting research into the causes and treatment of Sjögren's Syndrome or other dry eye and/or mouth disorders on terms that the useful results of such research is published.
- The publication of newsletters and the provision and production of educational literature on the disorders.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Activities undertaken to achieve objectives

The British Sjogren's Syndrome Association (BSSA) is a patient organisation with more than 2,200 members. The charity is dedicated to providing mutual support and information to individuals affected by Sjögren's Syndrome. The charity has regional support groups throughout the UK whose members include sufferers and supporters who work together in helping one another cope with the day-to-day challenges of this debilitating and distressing condition. The charity also has a helpline, it distributes a variety of literature including an informative quarterly newsletter and it awards research grants. There is currently no cure for Sjögren's Syndrome and the cause is still unknown.

BRITISH SJOGREN'S SYNDROME ASSOCIATION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

Objectives and activities (continued)

c. Grant-making policies

The Charity's objectives are to fund research that:

- Is of high quality
- Adds value by pump priming a pilot project leading to a full application for a larger award elsewhere or contributes critical funds towards a larger project
- Makes a difference to patient care
- Encourages an established or new researcher to develop an interest in the area of Sjögren's Syndrome
- Will lead to a publication(s) or otherwise increase awareness of Sjögren's Syndrome or the BSSA as a result of the research
- Will reflect a balance between basic science and clinical research
- Will reflect a balance between different disciplines
- Will support research by clinicians, scientists and allied health professionals if they meet the criteria set out in the Research Policy

In order to achieve this the Charity awards grants on an annual or biannual basis as funds allow. The amount of the award is reviewed annually by the Trustees in light of the available funds.

BRITISH SJÖGREN'S SYNDROME ASSOCIATION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

Achievements and performance

a. Review of activities

The Charity continues to strive to fulfil its objectives to promote Sjögren's related research and support patients and educate health professionals.

2020-2021 has proved to be a difficult and eventful year. At the end of 2019, the Office Manager, Heather Stokes, had indicated her intention to retire at the end of May 2020. The trustees appointed Sara Badger as her successor and agreed that an administrator be appointed around April 2020. The first COVID lockdown resulted in Heather and Sara both working from home. Advertising, recruitment, and training of a new staff member was a practical impossibility and was put on hold. Heather agreed to extend her employment until the end of August 2020. The pandemic has continued to impact on this issue with the job finally being advertised in June 2021 with the intent for an appointment to be made across the summer of 2021.

The new Office Manager has continued to work from home during lockdown periods.

The annual meeting had become an event primarily aimed at updating patients on current developments in Sjögren's and has proven popular with a sell-out audience. The 2019 AGM and Patient Meeting, the last face-to-face meeting, held in London, was a great success with positive feedback. The talks were summarised and published in the quarterly newsletter to ensure access for all members.

A decision had to be taken in spring 2020, during the first lockdown, that it would not be possible, or sensible to hold a face-to-face meeting in autumn 2020 as had been planned. It was unrealistic to expect that immune compromised Sjögren's patients would be prepared to risk travelling to a day meeting. Consequently, the meeting, including the AGM, was cancelled in accordance with Charity Commission guidelines. This was recorded and filed to demonstrate good governance.

At the time of reaching this decision, the charity did not have the capacity to hold the meeting virtually.

The charity now has the digital capacity to host meetings and plans are in place to hold the delayed 2020 AGM together with the 2021 AGM virtually as there is still a reluctance for face-to-face meetings.

The trustees have continued to meet virtually and communicate regularly by phone and email, as required.

The more than 40 local groups were also unable to meet face-to-face and have moved to virtual meetings (Zoom, Teams etc.). This may be the way some groups continue to meet, even when members are happy to travel to a meeting, because it enables those who are too ill, or live too far away, to participate and benefit from the support. The Office Manager has held regular virtual meetings (via Zoom) with the group coordinators.

The patient helpline continues to be a much-valued service with members and it achieves consistently good feedback. A team of three manage the helpline forty hours a week. It has been busier during certain periods of the year, reflecting concerns regarding the pandemic but they have managed this increased workload well.

The website continues to be successful with the patient forums proving particularly popular and the quarterly newsletter is well received.

The charity has developed its digital capacity and held 3 successful webinars for members during the first part of 2021. This covered self-management, Sjögren's in adolescents and 'Talking Heads' which discussed the most frequently asked questions.

Fundraising was again impacted due to Covid-19 with many of the planned events cancelled. However, some virtual events did take place.

BRITISH SJOGREN'S SYNDROME ASSOCIATION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

Achievements and performance (continued)

The BSSA has continued its education role for medical professionals with a successful visit to the British Society of Rheumatology in Glasgow in April 2020. However, it proved impractical to award a research grant during the year.

Financial review

a. Reserves policy

The BSSA running costs exceed its subscription income and the BSSA is thus dependant on legacies and charitable donations to continue its activities. The Trustees have decided to retain sufficient reserves to continue to run the Charity for 2 years. This amounts to (£127k x 2 = £254k). The charity is currently holding this amount in reserves and has allocated the excess towards funding research and education relevant to Sjögren's Syndrome.

b. Principal funding

Income for the year was £148,099 (2020: £96,408). Membership fees have decreased slightly in the year, as well as donations and fundraising due to the impact of Covid-19. However, the charity was notified of a legacy before the year end which is included in income and was paid in June 2021 for £60,400. Expenditure for the year was £102,261 (2020: £160,157) resulting, in a net income of £45,838 (2020: net expenditure:£63,749).

Structure, governance and management

a. Constitution

The company is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 20 May 2003.

The principal object of the company is to provide support to patients and carers, educate the public and professionals, and raise funds for research into the disabling conditions of Sjögren's Syndrome.

b. Methods of appointment or election of Trustees

The management of the Company is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

c. Organisational structure and decision-making policies

The Memorandum and Articles of Association lays out the rules governing membership and appointment of Trustees. This allows for a minimum of three and a maximum of 15 trustees all of whom must be members. One third of the Trustees must retire at each AGM, although they may be reappointed if the membership supports this with a majority vote.

BRITISH SJOGREN'S SYNDROME ASSOCIATION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

Plans for future periods

The charity is continuing to improve and develop its patient magazine and website.

The helpline is recognised as extremely valuable by members and we are committed to continuing this high-quality service.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:

L J Stone OBE

Chair

Date: 15 November 2021

BRITISH SJOGREN'S SYNDROME ASSOCIATION

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2021

Independent examiner's report to the Trustees of ('the Company')

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

Responsibilities and basis of report

As the Trustees of the Company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 accounts to be reached.

This report is made solely to the Company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Company's Trustees those matters I am required to state to them in an Independent examiner's 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 Company and the Company's Trustees as a body, for my work or for this report.

Signed:

Dated: 9 December 2021

Helen Blundell LLB FCA FCIE DChA

MHA MacIntyre Hudson

Chartered Accountants

Rutland House

148 Edmund Street

Birmingham

B3 2FD

BRITISH SJOGREN'S SYNDROME ASSOCIATION

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2021**

	Note	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:				
Donations and legacies	3	143,493	143,493	89,068
Charitable activities	4	58	58	129
Other trading activities	5	2,837	2,837	4,584
Investments		1,711	1,711	2,627
Total income		148,099	148,099	96,408
Expenditure on:				
Raising funds		2,420	2,420	7,212
Charitable activities	6	98,418	98,418	151,658
Other expenditure		1,423	1,423	1,287
Total expenditure		102,261	102,261	160,157
Net movement in funds		45,838	45,838	(63,749)
Reconciliation of funds:				
Total funds brought forward		259,593	259,593	323,342
Net movement in funds		45,838	45,838	(63,749)
Total funds carried forward		305,431	305,431	259,593

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 10 to 19 form part of these financial statements.

BRITISH SJOGREN'S SYNDROME ASSOCIATION
REGISTERED NUMBER: 04771837

BALANCE SHEET
AS AT 31 MARCH 2021

	Note	2021	2020
		£	£
Fixed assets			
Tangible assets	10	978	1,222
		<hr/>	<hr/>
		978	1,222
Current assets			
Stocks	11	536	2,007
Debtors	12	63,822	12,027
Cash at bank and in hand		245,670	277,165
		<hr/>	<hr/>
		310,028	291,199
Creditors: amounts falling due within one year	13	(5,575)	(32,828)
		<hr/>	<hr/>
Net current assets		304,453	258,371
		<hr/>	<hr/>
Total net assets		305,431	259,593
		<hr/> <hr/>	<hr/> <hr/>
Charity funds			
Unrestricted funds	14	305,431	259,593
		<hr/>	<hr/>
Total funds		305,431	259,593
		<hr/> <hr/>	<hr/> <hr/>

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

L J Stone OBE
Chair
Date: 15 November 2021

The notes on pages 10 to 19 form part of these financial statements.

BRITISH SJOGREN'S SYNDROME ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1. General information

The British Sjogren's Syndrome Association is a Charity registered in England and Wales with the Charity Commission and is a company limited by guarantee. The Charity's registered address is 1 Station Road, Northfield, Birmingham, B31 3TE. The British Sjogren's Syndrome Association supports patients and carers, educates the public and professionals and raises funds for research in Sjogren's Syndrome

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The British Sjogren's Syndrome Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are presented in British pound sterling and rounded to the nearest £.

2.2 Income

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Company has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Company, can be reliably measured.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit 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.

Support costs are those costs incurred directly in support of expenditure on the objects of the company and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

2. Accounting policies (continued)

2.3 Expenditure (continued)

Expenditure on raising funds includes all expenditure incurred by the Company to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Charitable activities are costs incurred on the company's operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

All expenditure is inclusive of irrecoverable VAT.

2.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following basis:

Fixtures and fittings	-	20% reducing balance
-----------------------	---	----------------------

2.6 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

2. Accounting policies (continued)

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation.

2.10 Financial instruments

The Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2.11 Pensions

The Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Company to the fund in respect of the year.

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

BRITISH SJOGREN'S SYNDROME ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

3. Income from donations and legacies

	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Subscriptions	47,951	47,951	51,425
Donations and fundraising	26,534	26,534	28,216
Gift Aid	2,513	2,513	3,425
Legacies	66,495	66,495	6,002
	<u>143,493</u>	<u>143,493</u>	<u>89,068</u>

4. Income from charitable activities

	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Newsletters, book sales and advice guides	58	58	129
	<u>58</u>	<u>58</u>	<u>129</u>

5. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Sale of promotional items	60	60	125
Sale of Christmas cards	2,777	2,777	2,696
Advertising fees	-	-	1,763
	<u>2,837</u>	<u>2,837</u>	<u>4,584</u>

BRITISH SJOGREN'S SYNDROME ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

6. Analysis of expenditure by activities

	Activities undertaken directly 2021 £	Support costs 2021 £	Total funds 2021 £
Charitable activities	34,974	63,444	98,418

	<i>Activities undertaken directly 2020 £</i>	<i>Support costs 2020 £</i>	<i>Total funds 2020 £</i>
Charitable activities	70,602	81,056	151,658

Analysis of direct costs

	Total funds 2021 £	Total funds 2020 £
Staff costs	21,297	18,790
Cost of newsletter and leaflets	12,343	18,299
Research	-	29,287
Helpline fees	-	2,960
Helpline telephone expenses	1,334	1,266
	34,974	70,602

Research for 2020 is a grant of £29,287 payable to Dr Saba Nayar a Research Fellow at the University of Birmingham for research into understanding the neuro-immune network in Sjogren's syndrome.

BRITISH SJOGREN'S SYNDROME ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

6. Analysis of expenditure by activities (continued)

Analysis of support costs

	Total funds 2021 £	<i>Total funds 2020 £</i>
Staff costs	29,163	33,568
Depreciation	244	306
Telephone	1,768	1,799
Printing, stationary and advertising	547	1,412
Website and software costs	1,429	1,399
Postage	9,875	12,458
Travelling expenses	10	2,673
Subscriptions	5,978	5,646
Sundry expenses	715	696
Rent, rates and room hire	5,268	4,800
Insurance	3,007	2,934
Governance costs	5,440	13,365
	63,444	81,056

7. Independent examiner's remuneration

	2021 £	<i>2020 £</i>
Fees payable to the Company's independent examiner for the independent examination of the Company's annual accounts	3,381	2,250
Fees payable to the Company's independent examiner in respect of: All other services not included above	2,059	2,599

BRITISH SJOGREN'S SYNDROME ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

8. Staff costs

	2021	<i>2020</i>
	£	£
Wages and salaries	49,046	<i>50,834</i>
Contribution to defined contribution pension schemes	1,414	<i>1,524</i>
	50,460	<i>52,358</i>

The average number of persons employed by the Company during the year was as follows:

	2021	<i>2020</i>
	No.	No.
	4	<i>4</i>

No employee received remuneration amounting to more than £60,000 in either year.

9. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (*2020 - £NIL*).

During the year ended 31 March 2021, expenses totalling £Nil were reimbursed or paid directly to Trustee (*2020 - £2,694 to 3 Trustees*). The expenses related to travel.

BRITISH SJOGREN'S SYNDROME ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

10. Tangible fixed assets

	Fixtures and fittings £
Cost or valuation	
At 1 April 2020	5,225
At 31 March 2021	<u>5,225</u>
Depreciation	
At 1 April 2020	4,003
Charge for the year	244
At 31 March 2021	<u>4,247</u>
Net book value	
At 31 March 2021	<u>978</u>
At 31 March 2020	<u>1,222</u>

11. Stocks

	2021 £	2020 £
Finished goods and goods for resale	<u>536</u>	<u>2,007</u>

12. Debtors

	2021 £	2020 £
Due within one year		
Other debtors	2,166	2,726
Prepayments and accrued income	61,656	9,301
	<u>63,822</u>	<u>12,027</u>

BRITISH SJOGREN'S SYNDROME ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

13. Creditors: Amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	467	349
Pension fund loan payable	-	292
Accruals and deferred income	5,108	2,900
Grants accrued	-	29,287
	<u>5,575</u>	<u>32,828</u>

14. Statement of funds

Statement of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Balance at 31 March 2021 £
Unrestricted funds				
Designated funds				
Regional Funds	<u>10,541</u>	-	-	<u>10,541</u>
General funds				
General Funds	<u>249,052</u>	<u>148,099</u>	<u>(102,261)</u>	<u>294,890</u>
Total Unrestricted funds	<u>259,593</u>	<u>148,099</u>	<u>(102,261)</u>	<u>305,431</u>

Regional funds

Regional funds are funds previously raised by regional groups. Regional groups can decide on the expenditure of these funds providing a suitable project is found.

BRITISH SJOGREN'S SYNDROME ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

14. Statement of funds (continued)**Statement of funds - prior year**

	<i>Balance at 1 April 2019 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 March 2020 £</i>
Unrestricted funds				
Designated funds				
Regional Funds	<u>10,541</u>	<u>-</u>	<u>-</u>	<u>10,541</u>
General funds				
General Funds	<u>312,801</u>	<u>96,408</u>	<u>(160,157)</u>	<u>249,052</u>
Total Unrestricted funds	<u><u>323,342</u></u>	<u><u>96,408</u></u>	<u><u>(160,157)</u></u>	<u><u>259,593</u></u>

15. Pension commitments

The Company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Company in an independently administered fund. The pension cost charge represents contributions payable by the Company to the fund and amounted to £1,414 (2020: £1,524). Contributions totalling £Nil (2020: £292) were payable to the fund at the balance sheet date and are included in creditors.

16. Related party transactions

During the year payments of £18,874 were made to Brown Shugga Limited for costs for postage, newsletters and leaflets, and website. At the year-end included in accruals is £1,579 due to Brown Shugga Limited. S Badger, an officer of the company, was also an officer of Brown Shugga Limited until September 2020 and her partner is the sole director of Brown Shugga Limited. All new and additional costs are approved by a Trustee.

17. Contingent assets

In August 2020, the charity was made aware of another legacy where under the terms of the will, the charity has been named beneficiary of an estate and is entitled to 33.33% share of the residue of that estate. No further information is available at the time of approval.