

BRITISH SJOGREN'S SYNDROME ASSOCIATION

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

BRITISH SJOGREN'S SYNDROME ASSOCIATION

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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.

**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.

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

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

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

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

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><u>978</u></u>
At 31 March 2020	<u><u>1,222</u></u>

11. Stocks

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

12. Debtors

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