

BRITISH SJOGREN'S SYNDROME ASSOCIATION

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

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 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.

**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.

**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.

**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
		<u>735</u>	<u>978</u>
Current assets			
Stocks	11	452	536
Debtors	12	5,602	63,822
Cash at bank and in hand		361,780	245,670
		<u>367,834</u>	<u>310,028</u>
Creditors: amounts falling due within one year	13	(4,651)	(5,575)
Net current assets		<u>363,183</u>	<u>304,453</u>
Total net assets		<u><u>363,918</u></u>	<u><u>305,431</u></u>
Charity funds			
Unrestricted funds	14	363,918	305,431
Total funds		<u><u>363,918</u></u>	<u><u>305,431</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: 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
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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 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 £	Total funds 2021 £
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 £	2021 £
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 £	2021 £
Wages and salaries	54,072	49,046
Contribution to defined contribution pension schemes	1,387	1,414
	<u>55,459</u>	<u>50,460</u>

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

	2022 No.	2021 No.
	<u>5</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 (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><u>735</u></u>
At 31 March 2021	<u><u>978</u></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	<u>10,541</u>	<u>-</u>	<u>-</u>	<u>10,541</u>
General funds				
General Funds	<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.

**NOTES TO THE FINANCIAL STATEMENTS
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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.