

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**

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# 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 is 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
		Unrestricted funds	Total funds
	Note	£	£
<b>Income and endowments</b>			
Donations and legacies	5	338,586	159,077
Charitable activities	6	160	119
Other trading activities	7	1,296	4,663
Investment income	8	3,229	704
<b>Total income</b>		<u>343,271</u>	<u>164,563</u>
<b>Expenditure</b>			
Expenditure on raising funds:			
Costs of raising donations and legacies	9	4,024	4,283
Expenditure on charitable activities	10	164,004	100,374
Other expenditure		—	1,419
<b>Total expenditure</b>		<u>168,028</u>	<u>106,076</u>
<b>Net income and net movement in funds</b>		<u>175,243</u>	<u>58,487</u>
<b>Reconciliation of funds</b>			
Total funds brought forward		363,918	305,431
<b>Total funds carried forward</b>		<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 £
<b>Fixed assets</b>			
Tangible fixed assets	15	588	735
<b>Current assets</b>			
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>
<b>Creditors: amounts falling due within one year</b>	18	<u>34,005</u>	<u>4,651</u>
<b>Net current assets</b>		<u>538,573</u>	<u>363,183</u>
<b>Total assets less current liabilities</b>		<u>539,161</u>	<u>363,918</u>
<b>Net assets</b>		<u>539,161</u>	<u>363,918</u>
<b>Funds of the charity</b>			
Unrestricted funds		<u>539,161</u>	<u>363,918</u>
<b>Total charity funds</b>	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 £
<b>Donations</b>				
Donations and fundraising	37,729	<b>37,729</b>	27,643	27,643
Legacies	256,905	<b>256,905</b>	78,841	78,841
Gift aid receivable	1,688	<b>1,688</b>	2,146	2,146
Subscriptions	42,264	<b>42,264</b>	50,447	50,447
	<u>338,586</u>	<u><b>338,586</b></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 £	<b>Total Funds 2023 £</b>	Unrestricted Funds £	Total Funds 2022 £
Newsletters, book sales and advice guides	<u>160</u>	<u><b>160</b></u>	<u>119</u>	<u>119</u>

#### 7. Other trading activities

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

#### 8. Investment income

	Unrestricted Funds £	<b>Total Funds 2023 £</b>	Unrestricted Funds £	Total Funds 2022 £
Income from cash investments	<u>3,229</u>	<u><b>3,229</b></u>	<u>704</u>	<u>704</u>

#### 9. Costs of raising donations and legacies

	Unrestricted Funds £	<b>Total Funds 2023 £</b>	Unrestricted Funds £	Total Funds 2022 £
Costs of raising donations and legacies - Donations	<u>4,024</u>	<u><b>4,024</b></u>	<u>4,283</u>	<u>4,283</u>

#### 10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	<b>Total funds 2023 £</b>	Total fund 2022 £
Direct costs	35,972	98,520	<b>134,492</b>	100,374
Research grant funding	<u>29,512</u>	<u>–</u>	<u><b>29,512</b></u>	<u>–</u>
	<u>65,484</u>	<u>98,520</u>	<u><b>164,004</b></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	<b>39,835</b>	32,469
Premises	5,675	<b>5,675</b>	4,984
Governance costs	22,639	<b>22,639</b>	6,477
Printing, postage and stationery	8,845	<b>8,845</b>	9,412
Insurance	2,669	<b>2,669</b>	2,687
Subscriptions	9,299	<b>9,299</b>	4,967
Travelling expenses	2,574	<b>2,574</b>	206
Sundry expenses	1,153	<b>1,153</b>	733
Website and software costs	2,992	<b>2,992</b>	2,872
Telephone	1,363	<b>1,363</b>	1,848
Bank charges	1,329	<b>1,329</b>	—
Depreciation	147	<b>147</b>	185
Loss on disposal of fixed assets	—	<b>—</b>	58
	<u>98,520</u>	<u><b>98,520</b></u>	<u>66,898</u>

#### 12. Independent examination fees

	2023	2022
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	<b>3,060</b>	3,023
Other financial services	<b>2,087</b>	2,263
	<u><b>5,147</b></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	<b>62,196</b>	54,072
Employer contributions to pension plans	<b>1,718</b>	1,387
	<u><b>63,914</b></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 £
<b>Cost</b>	
At 1 April 2022 and 31 March 2023	<u>4,829</u>
<b>Depreciation</b>	
At 1 April 2022	4,094
Charge for the year	147
<b>At 31 March 2023</b>	<u><u>4,241</u></u>
<b>Carrying amount</b>	
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)	<b>528,620</b>
Designated funds	10,541	—	—	<b>10,541</b>
	<u>363,918</u>	<u>343,271</u>	<u>(168,028)</u>	<u><b>539,161</b></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.