

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

British Sjögren's Syndrome Association

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2024

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British Sjögren's Syndrome Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report)

Year ended 31 March 2024

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

Reference and administrative details

Registered charity name British Sjögren's Syndrome Association

Charity registration number 1101571

Company registration number 04771837

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

The trustees

A R Barua	(Resigned 31 March 2024)
D L Mountford	
C E Porter	
L J Stone OBE (Chairman)	
P M Taylor	
P M Wolstenholme	
Dr M R Sampson	(Resigned 31 March 2024)
R Rimmington	(Appointed 7 May 2024)
D Slatter	(Appointed 5 July 2024)

Company secretary A Lea-Trengrouse

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

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

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

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

Year ended 31 March 2024

Structure, governance and management

a. Constitution

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

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

b. Methods of appointment or election of Trustees

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

c. Organisational structure and decision-making policies

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

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

Year ended 31 March 2024

Objectives and activities

a. Policies and objectives

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

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

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

b. Activities undertaken to achieve objectives

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

c. Grant-making policies

The Charity's objectives are to fund research that:

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

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Year ended 31 March 2024

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

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

Achievements and performance

a. Review of activities

The charity continues to strive to fulfil its objectives.

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

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

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

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

British Sjögren's Syndrome Association

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

Year ended 31 March 2024

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

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

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

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

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

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

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

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

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

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

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

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

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

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Year ended 31 March 2024

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

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

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

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

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

Plans for future periods

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

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

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

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

Year ended 31 March 2024

Financial review

a. Reserves policy

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

b. Principal funding

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

Statement of Trustees' responsibilities

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

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

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

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

Small company provisions

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

British Sjögren's Syndrome Association

Company Limited by Guarantee

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

Year ended 31 March 2024

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

A handwritten signature in black ink, appearing to read 'Linda J Stone', with a long horizontal flourish underneath.

L J Stone OBE (Chairman)
Trustee

British Sjögren's Syndrome Association

Company Limited by Guarantee

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

Year ended 31 March 2024

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the Company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Company's Trustees those matters I am required to state them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Company and the Company's Trustees as a body, for my work or for this report.

Phil Owen FCCA ACA
Independent Examiner

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

British Sjögren's Syndrome Association

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2024

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

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

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

British Sjögren's Syndrome Association

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Balance Sheet

31 March 2024

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

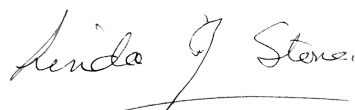
For the year ending 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

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



L J Stone OBE (Chairman)
Trustee

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

British Sjögren's Syndrome Association

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2024

1. General information

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

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

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

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

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

Going concern

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

Cash at bank and in hand

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

Liabilities and provisions

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

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

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

Debtors

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

British Sjögren's Syndrome Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Judgements and key sources of estimation uncertainty

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

Fund accounting

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

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

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

Incoming resources

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

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

British Sjögren's Syndrome Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Resources expended

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

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

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

Tangible assets

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

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

Depreciation

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

Fixtures and fittings - 20% reducing balance

Stocks

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

British Sjögren's Syndrome Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Financial instruments

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

Defined contribution plans

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

4. Limited by guarantee

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

5. Donations and legacies

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

6. Charitable activities

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

7. Other trading activities

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

British Sjögren's Syndrome Association

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

8. Investment income

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

9. Costs of raising donations and legacies

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

10. Expenditure on charitable activities by activity type

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

Analysis of direct costs

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

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

British Sjögren's Syndrome Association

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

11. Analysis of support costs

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

12. Independent examination fees

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

13. Staff costs

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

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

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

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

14. Trustee remuneration and expenses

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

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

British Sjögren's Syndrome Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

15. Contingent assets

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

16. Tangible fixed assets

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

17. Stocks

	2024 £	2023 £
Finished goods & goods for resale	801	1,533

18. Debtors

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

19. Creditors: amounts falling due within one year

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

British Sjögren's Syndrome Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

20. Pensions and other post retirement benefits

Defined contribution plans

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

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

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

21. Analysis of charitable funds

Unrestricted funds

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

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

Designated funds

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

22. Related parties

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