

COMPANY REGISTRATION NUMBER: 04771837
CHARITY REGISTRATION NUMBER: 1101571

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

British Sjögren's Syndrome Association

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2025

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British Sjögren's Syndrome Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report)

Year ended 31 March 2025

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

Reference and administrative details

Registered charity name British Sjögren's Syndrome Association

Operating name Sjögren's UK

Charity registration number 1101571

Company registration number 04771837

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

The trustees

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

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

Bankers

HSBC Bank Plc 148 High Street Harborne Birmingham B17 9PN	Virgin Money Birmingham Business Centre St. Philips Gate 5 Waterloo St Birmingham B2 5YB
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British Sjögren's Syndrome Association

Company Limited by Guarantee

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

Year ended 31 March 2025

Structure, governance and management

a. Constitution

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

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

b. Methods of appointment or election of Trustees

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

c. Organisational structure and decision-making policies

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

British Sjögren's Syndrome Association

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

Year ended 31 March 2025

Objectives and activities

a. Policies and objectives

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

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

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

b. Activities undertaken to achieve objectives

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

c. Grant-making policies

The Charity's objectives are to fund research that:

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

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Year ended 31 March 2025

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

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

Achievements and performance

a. Review of activities

The charity continues to strive to fulfil its objectives.

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

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

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

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

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

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

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

Year ended 31 March 2025

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

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

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

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

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

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

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

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

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

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

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

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

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

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Year ended 31 March 2025

A number of trustees have attended various webinars, including those hosted by the Sjögren's Foundation in America and Sjögren's Research, Ireland. Such attendance promotes our knowledge of 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.

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

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

Plans for future periods

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

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

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

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

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

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

Year ended 31 March 2025

Financial review

a. Reserves policy

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

b. Principal funding

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

Statement of Trustees' responsibilities

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

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

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

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

Small company provisions

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

British Sjögren's Syndrome Association

Company Limited by Guarantee

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

Year ended 31 March 2025

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

D L Mountford (Chairman)
Trustee

British Sjögren's Syndrome Association

Company Limited by Guarantee

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

Year ended 31 March 2025

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

British Sjögren's Syndrome Association

Company Limited by Guarantee

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

Year ended 31 March 2025

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

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

Philip Owen FCCA ACA
Rostance Edwards Limited
Independent Examiner

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

6 October 2025

British Sjögren's Syndrome Association

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2025

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

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

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

British Sjögren's Syndrome Association

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Balance Sheet

31 March 2025

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

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

Directors' responsibilities:

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

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

The balance sheet
continues on the following page.

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

British Sjögren's Syndrome Association

Company Limited by Guarantee

Balance Sheet *(continued)*

31 March 2025

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

D L Mountford (Chairman)
Trustee

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

British Sjögren's Syndrome Association

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2025

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

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

British Sjögren's Syndrome Association

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2025

1. General information

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

2. Statement of compliance

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

3. Accounting policies

Basis of preparation

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

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

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

Going concern

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

Cash at bank and in hand

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

Liabilities and provisions

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

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

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

Debtors

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

British Sjögren's Syndrome Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Judgements and key sources of estimation uncertainty

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

Fund accounting

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

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

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

Incoming resources

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

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

British Sjögren's Syndrome Association

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Resources expended

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

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

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

Tangible assets

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

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

Depreciation

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

Fixtures, fittings and equipment	- 20% reducing balance
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Investments

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

British Sjögren's Syndrome Association

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Stocks

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

Financial instruments

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

Defined contribution plans

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

4. Limited by guarantee

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

5. Donations and legacies

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

6. Charitable activities

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

British Sjögren's Syndrome Association

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

7. Other trading activities

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

8. Investment income

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

9. Costs of raising donations and legacies

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

British Sjögren's Syndrome Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

10. Expenditure on charitable activities by activity type

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

Analysis of direct costs

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

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

11. Analysis of support costs

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

12. Independent examination fees

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

British Sjögren's Syndrome Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

13. Staff costs

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

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

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

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

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

14. Trustee remuneration and expenses

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

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

15. Tangible fixed assets

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

British Sjögren's Syndrome Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

16. Investments

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

All investments shown above are held at valuation.

17. Stocks

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

18. Debtors

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

19. Creditors: amounts falling due within one year

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

British Sjögren's Syndrome Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

20. Pensions and other post retirement benefits

Defined contribution plans

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

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

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

21. Analysis of charitable funds

Unrestricted funds

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

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

Designated funds

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

22. Analysis of changes in net debt

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

23. Related parties

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