

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2025
for
British Sleep Society

Elsby & Co
155 Wellingborough Road
Rushden
Northamptonshire
NN10 9TB

British Sleep Society

Contents of the Financial Statements
for the year ended 31 March 2025

	Page
Report of the Trustees	1 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 13
Detailed Statement of Financial Activities	14 to 15

British Sleep Society

Report of the Trustees
for the year ended 31 March 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The British Sleep Society was registered as a charity in 1991 and is governed by a trust deed.

The principal objectives of the trust are to promote knowledge and research in sleep, its disorders and treatment.

The charity's activities benefit the public by promoting knowledge and research in sleep. In the furtherance of these objectives, but not further or otherwise, the powers of the charity are as set out in its constitution. The objectives have not changed since the last report.

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

During the period being reported upon, an application to become a Charitable Incorporated Organisation was underway. (Retrospective note: this has been confirmed at the time of writing but was not confirmed by March 2025).

British Sleep Society

Report of the Trustees **for the year ended 31 March 2025**

OBJECTIVES AND ACTIVITIES

Significant activities

The charity arranges meetings, lectures and seminars to carry out its objectives.

The BSS has continued to be engaged with a range of training courses, public engagement events, media appearances, and professional meetings. That educational workstream has been a continuation of Health Education England funded project work, which allowed the BSS to employ a full time Transformational Fellow (since July 2023).

Further activities of the BSS over the past year have included:

1. In collaboration with partners at the Edinburgh International Convention Centre the BSS successfully bid to host the 2028 European Sleep Research Society conference (in Edinburgh). This large-scale event expects to attract approximately 3000 sleep professionals to the UK, and planning for that event, along with associated preparatory and legacy activities to promote sleep awareness, health and the BSS, are planned.
2. A highly successful 8th International Paediatric Sleep Association conference was held in Glasgow (April 2024) with support from the British Paediatric Sleep Society, a sub-committee of the BSS.
3. Attending the annual Association of Sleep Societies meeting in Poland.
4. Development of a project mapping sleep professionals and relevant services across the UK.
5. Developed and implemented a Research Studentship Scheme, supporting up to three students to conduct a research project, under appropriate supervision, and to report on those projects at the 2025 Biennial Conference.
6. The BSS published a position statement on Daylight Saving Time (British Summer Time) and the associated clock changes (<https://onlinelibrary.wiley.com/doi/10.1111/jsr.14352>), which received extensive positive media interest and was referenced in a parliamentary debate concerning the clock changes.
7. A successful in-person polysomnography course was delivered at the University of Strathclyde.
8. Monthly webinars, each featuring two experts in a specialized and related branch of sleep medicine, have been held and continue to run, attracting reasonable audiences and yielding modest income.
9. Further activities are planned, including preparing extensively for the 2025 Biennial Conference in Brighton, which is expected to be the largest BSS conference to date, comprising a broad range of sleep specialisms and high-profile contributors. In Spring 2026 the BSS will host the International Sleep Medicine Conference and will again run the polysomnography course in person, subject to interest (a waiting list is already in place).

Public benefit statement

The Trustees have considered the Charity Commission's guidance on public benefit, including consideration of Section 4 of the Charities Act 2006 and the guidance 'public benefit: running a charity'.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

During the 2024-2025 financial year, the British Sleep Society (BSS) has continued its mission to provide leadership in the field of sleep within the UK, focusing on education, research and communication, in order to achieve its mission of "healthy sleep for all".

British Sleep Society

Report of the Trustees **for the year ended 31 March 2025**

FINANCIAL REVIEW

Financial position

The financial position of the BSS remains very secure. Although outgoings have exceeded income during this financial year, this has been anticipated. Principally, the BSS is funded by a biennial conference, with the next scheduled for November 2025. Plans for that conference already indicate a possible profit of around £40,000, which will replenish some expenditure for the next two-year period (until the BSS Conference 2027). Outgoings have been entirely planned, with principal costs covering administrative support and salaries. Since 2023, the BSS has employed a Translational Fellow. That post ended as a 1.0 FTE in June 2025, and has continued as a .5 FTE, which is financially viable for the foreseeable future.

Principal funding sources

The Charity is principally funded by the attendance at the Annual conference and meetings, plus membership fees. In 2023 a grant was awarded by Health Education England (as was) to support the development and delivery of educational materials and activities. Those activities are ongoing, although the funding period has ended.

Reserves policy

The Trustees monitor the level of reserves to ensure it is sufficient to cover the overheads for a minimum period of 3 months. A dedicated bank account is in operation solely for the purpose of holding these reserves.

At the year end, free and unrestricted reserves were £189,483 (2024: £207,624). Total resources expended in the year ended 31st March 2025 totalled £96,010, which apportioned over 3 months indicate estimated expenditure of £24,000 for a 3-month period. Therefore, free and unrestricted reserves are more than sufficient to meet the requirements of the reserves policy.

FUTURE PLANS

The BSS has increased its membership over this reported period and membership numbers continue to increase.

Furthermore, the BSS is set to incorporate the British Society of Dental Sleep Medicine, transferring approximately 100 members over to the BSS once that process is complete (At the time of writing, this process has been completed). The incorporation of the British Society of Dental Sleep Medicine is likely to involve the carry-over of approximately £40,000, which can be used in part to integrate and update the BSDSM and BSS websites, and for designated BSDSM activities such as ongoing annual members day events.

Funds may also be used to support ongoing mapping of sleep professionals and relevant services across the UK. This work will commence in the next year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

At the time of writing the charity has transitioned from being an unincorporated charity to a CIO. However, at the year end date this process had not been completed.

Recruitment and appointment of new trustees

As outlined in the constitution, Trustees are appointed in collaboration with the Executive Committee and may serve in one Officer role for a term of 4 years.

In accordance with the constitution, the committee is elected at the Annual General Meeting of the society. Election to the committee shall be for 3 years. One third of the committee shall retire annually but shall be eligible for re-election provided that no member shall serve for more than six consecutive years. The trustees during the year are listed below.

British Sleep Society

Report of the Trustees
for the year ended 31 March 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The charity is governed by its members, with management of the charity delegated to its executive committee, who meet not less than once a year (and in practice approximately four times a year).

The BSS further comprises a set of Sub-Committees (Research; Communications; Education; Paediatric; Dental Sleep Medicine). Representation from the nations of the UK, Early Careers Professionals, and relevant arms of sleep medicine are sought across the Executive Committee.

Induction and training of new trustees

All new trustees undergo training in the legalities of running a charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1009880

Principal address

C/O Executive Business Support (EBS)
City Whard, Davidson Road
Lichfield
Staffordshire
WS14 9DZ


Trustees

A Hare
S Durrant
C Horton
N Read

Independent Examiner

Leona Bateman ACA FCCA
Elsby & Co
155 Wellingborough Road
Rushden
Northamptonshire
NN10 9TB

Approved by order of the board of trustees on 7th January 2026..... and signed on its behalf by:


.....

C Horton - Trustee

**Independent Examiner's Report to the Trustees of
British Sleep Society**

Independent examiner's report to the trustees of British Sleep Society

I report to the charity trustees on my examination of the accounts of British Sleep Society (the Trust) for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Leona Bateman ACA FCCA

Elsby & Co
155 Wellingborough Road
Rushden
Northamptonshire
NN10 9TB

Date: 7 / 1 / 26

British Sleep Society

Statement of Financial Activities
for the year ended 31 March 2025

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		29,266	-	29,266	27,253
Charitable activities					
Charitable activities		6,833	-	6,833	106,467
Other trading activities	2	-	-	-	121,260
Investment income	3	559	-	559	311
Total		<u>36,658</u>	<u>-</u>	<u>36,658</u>	<u>255,291</u>
EXPENDITURE ON					
Charitable activities					
Charitable activities		54,799	41,211	96,010	424,566
NET INCOME/(EXPENDITURE)		(18,141)	(41,211)	(59,352)	(169,275)
RECONCILIATION OF FUNDS					
Total funds brought forward		207,624	209,951	417,575	586,850
TOTAL FUNDS CARRIED FORWARD		<u>189,483</u>	<u>168,740</u>	<u>358,223</u>	<u>417,575</u>

The notes form part of these financial statements

British Sleep Society

Balance Sheet
31 March 2025

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
CURRENT ASSETS					
Debtors	7	1,241	-	1,241	2,982
Cash at bank		197,770	168,740	366,510	425,625
		<u>199,011</u>	<u>168,740</u>	<u>367,751</u>	<u>428,607</u>
CREDITORS					
Amounts falling due within one year	8	(9,528)	-	(9,528)	(11,032)
		<u>189,483</u>	<u>168,740</u>	<u>358,223</u>	<u>417,575</u>
NET CURRENT ASSETS					
		<u>189,483</u>	<u>168,740</u>	<u>358,223</u>	<u>417,575</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>189,483</u>	<u>168,740</u>	<u>358,223</u>	<u>417,575</u>
NET ASSETS		<u>189,483</u>	<u>168,740</u>	<u>358,223</u>	<u>417,575</u>
FUNDS	9				
Unrestricted funds				189,483	207,624
Restricted funds				168,740	209,951
TOTAL FUNDS				<u>358,223</u>	<u>417,575</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 7th January 2026..... and were signed on its behalf by:

.....

C Horton - Trustee

British Sleep Society

Notes to the Financial Statements **for the year ended 31 March 2025**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income received for a specific restricted purpose is credited to a separate restricted fund which is shown in a note to the financial statements. Total incoming resources credited to restricted funds are disclosed on the statement of financial activities which also shows incoming resources in respect of unrestricted funds.

Donations and grants received are credited on the statement of financial activities in the year to which they relate.

Donations and Gifts:

All monetary donations and gifts are included in full in the statement of financial activities when receivable, provided that there are no donor imposed restrictions to the timing of the related expenditure, in which case recognition is deferred until the pre-condition has been met.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

British Sleep Society

Notes to the Financial Statements - continued
for the year ended 31 March 2025

1. ACCOUNTING POLICIES - continued

Financial instruments

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held at call with banks.

2. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Sponsorships	-	121,260
	<u> </u>	<u> </u>

3. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	559	311
	<u> </u>	<u> </u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

5. EMPLOYEES

The average number of employees during the year was 1 (2024 - 1).

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	27,253	-	27,253
Charitable activities			
Charitable activities	106,467	-	106,467
Other trading activities	121,260	-	121,260
Investment income	311	-	311
	<u> </u>	<u> </u>	<u> </u>
Total	<u>255,291</u>	<u>-</u>	<u>255,291</u>

British Sleep Society

Notes to the Financial Statements - continued
for the year ended 31 March 2025

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted fund £	Restricted fund £	Total funds £
EXPENDITURE ON			
Charitable activities			
Charitable activities	204,517	220,049	424,566
	<hr/>	<hr/>	<hr/>
NET INCOME/(EXPENDITURE)	50,774	(220,049)	(169,275)
RECONCILIATION OF FUNDS			
Total funds brought forward	156,850	430,000	586,850
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD	<u>207,624</u>	<u>209,951</u>	<u>417,575</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2025 £	2024 £
Trade debtors	-	2,565
Prepayments	1,241	417
	<hr/>	<hr/>
	<u>1,241</u>	<u>2,982</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2025 £	2024 £
Trade creditors	4,752	6,469
Taxation and social security	912	981
Other creditors	3,864	3,582
	<hr/>	<hr/>
	<u>9,528</u>	<u>11,032</u>

Deferred income

	2025 - £	2024 - £
Deferred income at 1 April 2024	2,125	-
Resources deferred during the year	-	2,125
Amounts released from prior year	2,125	-
	<hr/>	<hr/>
Deferred income at 31 March 2025	<u>-</u>	<u>2,125</u>

Deferred income relates to income received in the year specifically relating to performance conditions to be met in the future periods

British Sleep Society

Notes to the Financial Statements - continued
for the year ended 31 March 2025

9. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	207,624	(18,141)	189,483
Restricted funds			
Grant income	209,951	(41,211)	168,740
TOTAL FUNDS	<u>417,575</u>	<u>(59,352)</u>	<u>358,223</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	36,658	(54,799)	(18,141)
Restricted funds			
Grant income	-	(41,211)	(41,211)
TOTAL FUNDS	<u>36,658</u>	<u>(96,010)</u>	<u>(59,352)</u>

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	156,850	50,774	207,624
Restricted funds			
Grant income	430,000	(220,049)	209,951
TOTAL FUNDS	<u>586,850</u>	<u>(169,275)</u>	<u>417,575</u>

British Sleep Society

Notes to the Financial Statements - continued
for the year ended 31 March 2025

9. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	255,291	(204,517)	50,774
Restricted funds			
Grant income	-	(220,049)	(220,049)
TOTAL FUNDS	<u>255,291</u>	<u>(424,566)</u>	<u>(169,275)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	156,850	32,633	189,483
Restricted funds			
Grant income	430,000	(261,260)	168,740
TOTAL FUNDS	<u>586,850</u>	<u>(228,627)</u>	<u>358,223</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	291,949	(259,316)	32,633
Restricted funds			
Grant income	-	(261,260)	(261,260)
TOTAL FUNDS	<u>291,949</u>	<u>(520,576)</u>	<u>(228,627)</u>

The restricted fund relates to HEE Funding.

British Sleep Society

Notes to the Financial Statements - continued
for the year ended 31 March 2025

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

British Sleep Society

Detailed Statement of Financial Activities
for the year ended 31 March 2025

	2025	2024
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Subscriptions	29,266	27,253
Other trading activities		
Sponsorships	-	121,260
Investment income		
Deposit account interest	559	311
Charitable activities		
Conference income	6,833	106,467
Total incoming resources	<u>36,658</u>	<u>255,291</u>
EXPENDITURE		
Charitable activities		
Conference expenses	6,476	154,803
Grants to institutions	-	192,000
	<u>6,476</u>	<u>346,803</u>
Support costs		
Management		
Wages	37,493	24,995
Pensions	938	625
Insurance	243	187
Telephone	258	306
Postage and stationery	211	215
Advertising	525	793
Website costs	588	2,864
Subscriptions	2,008	954
Administration	38,895	38,605
	<u>81,159</u>	<u>69,544</u>
Finance		
Bank charges	935	1,904
Information technology		
Repairs and renewals	1,020	1,020
Sundries	75	59
Accountancy and legal fees	3,897	3,400
	<u>4,992</u>	<u>4,479</u>

This page does not form part of the statutory financial statements

British Sleep Society

Detailed Statement of Financial Activities
for the year ended 31 March 2025

	2025	2024
	£	£
Information technology		
Human resources		
Consultancy cost	2,448	1,836
	<u> </u>	<u> </u>
Total resources expended	96,010	424,566
	<u> </u>	<u> </u>
Net expenditure	<u>(59,352)</u>	<u>(169,275)</u>

This page does not form part of the statutory financial statements