

# **Sibs - for brothers and sisters**

Charity number 1145200

A company limited by guarantee number 07834303

## **Annual Report and Financial Statements**

**for the year ended 31 March 2022**

# Sibs

**For brothers and sisters  
of disabled children and adults**



West Yorkshire Community Accounting Service

# **Sibs - for brothers and sisters**

## **Annual Report and Financial Statements for the year ended 31 March 2022**

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**Prepared by West Yorkshire Community Accountancy Service CIO**

# **Sibs - for brothers and sisters**

## **Trustees' report for the year ended 31 March 2022**

### **Reference and administrative details of the charity, its trustees and advisors**

The trustees during the financial year and up to and including the date the report was approved were:

<b>Name</b>	<b>Position</b>	<b>Dates</b>
Saba Salman	Chair	
Sara Wheeler		
Charlie Simpson		
Carol McBride		
Jackie Howes	Vice Chair	
Georgia Pavlopoulou		
Claire Tibble	Treasurer	
<b>Charity number</b>	1145200	Registered in England and Wales
<b>Company number</b>	07834303	Registered in England and Wales

### **Registered and principal address**

26 Mallard View  
Oxenhope  
Keighley  
West Yorkshire  
BD22 9JZ

### **Bankers**

The Co-Operative Bank  
PO Box 101  
1 Balloon Street  
Manchester  
M60 4EP

### **Independent examiner**

Rhys North ACA

### **West Yorkshire Community Accountancy Service CIO**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

### **Structure, governance and management**

The charity is a company limited by guarantee and was formed on 3 November 2011. It is governed by a memorandum and articles of association. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £10.

### **Method of recruitment and appointment of trustees**

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

# **Sibs - for brothers and sisters**

## **Trustees' report (continued) for the year ended 31 March 2022**

### **Objectives and activities**

#### **The charity's objects**

To relieve the distress experienced by people who grow up with a brother or sister with special needs or disability (hereinafter referred to as siblings) with the object of improving their quality of life; the advancement of the education of professional workers, policy makers, service providers and the general public into the needs of siblings; the promotion of research and models of good practice in sibling support and to disseminate the useful results thereof.

#### **The charity's main activities**

Sibs provides information and support by phone, email, online resources, written resources, workshops and conferences for young siblings, adult siblings and parents and carers of young siblings. Sibs works with any professionals and service providers to influence them to provide services to siblings, and to enhance their skills in supporting siblings. We provide them with training, consultancy, phone, email and online information on developing and delivering sibling support. We raise awareness of sibling issues through presentations and the media. Sibs works with researchers, practitioners and siblings to find out about the needs of siblings and collect evidence of best practice in sibling support.

#### **Public benefit statement**

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit. The issues affecting siblings and their families are found throughout the population. Sibs' services and resources are available to any member of the public who needs information and support with a sibling issue. Through our education and policy work we attempt to raise the awareness of sibling issues amongst the general public. Through our development of best practice we aim to enhance our resources and services. All our findings are available to members of the public, service providers, siblings and their families.

### **Achievements and performance**

#### **Direct support to young siblings**

##### **YoungSibs Service**

##### **Direct support to young siblings through YoungSibs**

Siblings aged 7-17 continue to be supported through our YoungSibs online information service. The YoungSibs website has received 6,175 unique visits from within the UK from April 2021 to February 2022. During February 2022 the Young Sibs site was merged with the main Sibs website to better support siblings as they navigate from child to adult support, providing a one-stop shop for all sibling related issues. Young siblings can request advice from a Sibs Advisor from the Young Sibs pages. Typical requests included:

*"Does your sibling get better over time? What can I do to help my sibling? How do I support her best?"*

*"I love my brother so much and I would help him at any cost. What can I do when he has a focal seizure or a grand mal seizure? We try to play together but he gets annoyed if I don't play by his rules. How can I play with him without arguing?"*

The monthly mini-blog *Spotlight on sibling issues* for young siblings have continued to be successful. We continually strive to find ways of co-producing our information with young siblings. Oscar, a young sibling, wrote one of our blog posts on mental health.

## **Sibs - for brothers and sisters**

### **Trustees' report (continued) for the year ended 31 March 2022**

#### **Achievements and performance continued**

##### **Events for young siblings**

Sibs reached an important milestone birthday, turning 20 in 2021. With the ongoing challenges of the pandemic, we wanted to find a safe way to celebrate our work with young siblings. We partnered with Over the Wall charity to hold a virtual camp for siblings and their families. 52 families signed up for the camp. Siblings were sent boxes containing the materials for the day, including games, activities and art materials.

*"Thank you for a wonderful day for all the family. A great way to all get involved in activities that are suited to everyone. We felt very included and all the staff were lovely and friendly. The box was amazing and everything in it was great. We've been looking forward to camp in the cloud for a few weeks and it did not disappoint."*

*"AMAZING, thank you all so much, it really was lovely seeing my daughters enjoy a range of activities together."*

Last year we ran online art sessions for young siblings to celebrate both National Siblings Day and the festive season. 129 young siblings aged 4-17 received art packs with all the materials to join in with sessions or complete artwork independently. These provided siblings with not only an opportunity to take part in a fun activity with other young siblings, but also facilitated precious 1:1 time with parents and adult carers to help them complete their art and craft work.

*"The lady hosting the event on zoom was absolutely amazing. M has done other activities on zoom via Brownies, school and SYC and has really struggled to keep up with instructions and has often been overlooked in such sessions and come away feeling upset and anxious having not managed to complete the activity at all. The way the children were instructed and given the confidence to say if they were stuck on a stage of the activity, and the patience afforded them in doing so, is really commendable. She came away excited to show us what she had achieved and was really happy and proud. Thank you so much!"*

*"My daughter loved it, she said it was nice there was something for her to do on her own rather than it being aimed at, or in conjunction, with her brother."*

##### **Training and awareness raising with parents and professionals**

We responded to parents' requests by email on how they can support young siblings. We have also continued to help parents to advocate for siblings and ensure they receive much needed support. We have continued to respond to family requests to help with school appeals and we also supported a parent whose sibling teenager was struggling to receive help in college. With our support, her support hours were doubled.

We are continuing to work to ensure Sibs is listed in Local Offer information for parents in England.

This year we ran 22 online workshops for parents and presented at 3 conferences. We have also designed a new workshop on sibling rivalry in response to parents wanting help in finding positive ways for their children to interact. Through our workshops and email support, 366 parents have improved skills in supporting young siblings.

*"It was brilliant to get some new ideas and realise bits where I am going wrong"*

*"It was really great & friendly. I hadn't realised there's a website for YoungSibs. I hadn't realised Sibs is something that could be helpful as she grows up & when she's an adult sibling."*

We ran 10 training days for professionals on how to run a sibling group for young siblings. 112 professionals are now equipped to offer local sibling support. We have also trained 28 professionals in our Sibs Talk primary school intervention. Through our range of professional support, we have provided training and information for 782 professionals across the education, health and social care sectors. This is a 44% increase in support to professionals as compared with last year.

In November, Sibs hosted its second online conference for professionals with a focus on the rights of siblings, opened by Sir Ed Davey MP. 91 professionals attended and 100% of attendees rated presentations as very high quality/high quality. The legal session with Barrister Steve Broach ranked as the most useful.

*"It was inspiring and thought provoking, it has enabled me to start actioning planning for what our service can offer for siblings"*

# **Sibs - for brothers and sisters**

## **Trustees' report (continued) for the year ended 31 March 2022**

### **Achievements and performance continued**

#### **Training and awareness raising with parents and professionals continued**

Our website use continues to grow with 38,146 unique users from the UK over the last year (and 60,601 users globally). Our social media following is continuing to make gains, with 9,305 followers on Twitter and 8,830 on Facebook. We have seen a 24% growth over the year on Facebook alone. Our Instagram page now has 1,338 followers and 335 followers on LinkedIn. We are seeing more engagement from younger followers particularly on Instagram.

#### **Direct support to adult siblings**

##### **SibsNetworkUK**

We held two online facilitator training sessions in January where 10 new adult sibling group facilitators were trained. Interest from adult siblings wanting to join groups has grown this year, with a total of 386 attendances across all groups. All adult sibling support groups are now pan disability and all facilitators are formal volunteers for Sibs. 22 adult sibling peer support groups are now established in the UK with geographical groups now working alongside issue-based groups. A men's group, a shielding group and a group for siblings who have two or more disabled brothers or sisters are all up and running.

#### **Adult sibling support**

We continued to support adult siblings through support email responses – this year receiving 110 separate enquiries.

*"You came up with some very useful suggestions and contacts and such a lovely and full response to my email. You have given me hope – thank you so much."*

*"Frances responded quickly with an email that I felt fully acknowledged, understood and empathised with my situation. I felt validated and less alone. The information she provided was very clear, easy to understand and covered everything and more than I needed."*

Our online programme of information and support sessions funded by Learning Disability England took place online during 2021. We invited in experts to support and provide new discussion topics. The most well attended session was Caring from a Distance. 289 bookings were received for the sessions. The information sheets prepared to accompany the sessions have been downloaded over 1,800 times.

*"There was a lovely friendly atmosphere right from the start - I was made to feel really welcome. The speakers were very informative, and it was brilliant to have the chance to speak with other siblings in break-out groups."*

Our Adult Sibling event took place online on 4<sup>th</sup>-5<sup>th</sup> February. This had a mix of informative sessions as well as some fun social sessions including clay pot making and laughter yoga. We were delighted to welcome author and founder of Siblings Australia, Kate Strohm, to present. 70 adult siblings attended over the weekend. As one adult sibling told us:

*"Felt very included. Good mix of topics to dip in and out of. No pressure to attend everything, could easily join as wanted. I feel like Sibs is the community I never knew I belonged to, but now my eyes are finally opening up to a huge part of my life I've never properly recognised. It's very precious to not be opening this door on my own and Sibs is there by my side."*

We have established a reader panel to support the co-production and development of information at Sibs. We are currently reviewing our online guides for adult siblings – over the last 2 years they have been downloaded over 13,000 times. We continue to develop new sibling case studies for our website, and we have just commenced a photography project to build a library of diverse sibling photos to accompany our work.

#### **Creating Connections Project**

Sibs has continued to be part of the Creating Connections Project for a second year. The project aims to build connections for disabled people in their communities and digitally – we have been working on helping siblings build better digital connections through workshops and information provision. Our online tutorials have been viewed 139 times.

# **Sibs - for brothers and sisters**

## **Trustees' report (continued) for the year ended 31 March 2022**

### **Achievements and performance continued**

#### **Research and Evaluation**

Sibs is committed to supporting research into sibling issues. This year saw the first paper published by Dr Nikita Hayden from our Adult Sibling Survey work, highlighting the increased pressures facing adult sibling carers. We are also partnering on Mindful Together, a collaboration between Warwick University and voluntary sector organisations, funded by Pears Foundation, involving sibling carers in a mindfulness intervention. We are also involved in some early-stage bids on broader care topics, which will include the sibling perspective.

#### **Influencing policy and wider awareness raising**

National Siblings Day is a global awareness day raising awareness of sibling relationships. In the UK, Sibs leads the day to raise awareness of the unique relationship between siblings and their disabled brothers and sisters. We developed a dedicated web page with social assets and resources and supported two zoom art sessions for young siblings. This was our most successful awareness day yet, with a reach of 29 million on social media. The day provides a brilliant opportunity to share some positive sibling stories and celebrate the role of siblings. We received good support from our colleagues in the voluntary sector and considering the day fell on a weekend and at the beginning of school Easter holidays, we were thrilled with the interest and support. We were very pleased to have supported with a piece on CBBC's Newsround's programme and website.

We have worked to ensure that the profile of siblings in the media is increased. We were particularly pleased to have been involved in a sibling piece for Channel 4 News.

We were proud to launch our new film #20yearsofSibs with Jo Whiley as part of our birthday celebrations. The film gives an important introduction to what Sibs does and why and included clips from our sibling community. The film has received a very positive response, which has to date been viewed over 22,000 times. Alongside our first ever film, we also produced our first impact report "20 years of belonging".

#### **Covid-19 and Siblings**

Following on from our previous survey in the first lockdown, we felt it was important to investigate what further impacts the lockdown in 2021 had on siblings. We were able to collaborate with University College London to publish our Lonely Lockdown report, which again highlighted the likely long-term challenges facing young siblings. We are pleased that the report has played an important role in raising the profile of siblings and the particular challenges siblings face. Scottish government have referred to it in their summary of Covid-19 evidence and the Department for Education advised that it was one of the documents that formed part of their early thinking for the newly launched Respite Innovation Fund.

We have been concerned in the last year that many siblings are continuing to shield due to the health needs of their brothers and sisters. To establish further evidence, we ran a survey on shielding last summer, which indicated the serious impact this was having on the lives of both young and adult siblings. As a result, we set up an 8-week mindfulness course for shielding adult siblings to support their wellbeing.

*"I'm very grateful to have the opportunity to do this course. It's impressive that Sibs have offered this course to shielders - it has been a very thoughtful move. We are extremely grateful that you have provided it for us."*

#### **Charity development**

We have tackled two new major infrastructure projects for the charity – the merging of our two websites and procuring a database. These have taken considerable staff time but are crucial for the charity's long-term sustainability and growth. We have been able to extend the team hours by 7 per week, which for our small staff team has been crucial in supporting our core activities.

# **Sibs - for brothers and sisters**

## **Trustees' report (continued) for the year ended 31 March 2022**

### **Future Plans**

Our training and workshop offer has rapidly increased over the last 2 years, and we need to review how this works as recovery continues. We would also like to revisit our Sibs Talk school intervention and are in the early stages of planning a conference for the education sector in the coming year. We also hope to recruit a temporary position to help take our database work forward. We also have some exciting work with adult siblings ahead in a respite for siblings project funded by Carers Trust.

*"I just wanted to say how much I love Sibs and how crucial you are. I'm 40 and my heart still breaks over how hard it was growing up. If I'd had sibs as a child my adult life would have been less troubled but I'm so grateful for everything sibs does. Keep up the good work xxxxx"*

### **Funding and support**

We are continuing to try to build relationships with new funders – this year receiving funding from a number of new grant-making partners. We are also seeing a promising increase in individual giving, with a number of individuals undertaking fundraising challenges for the charity.

We are grateful to all the donors who have funded Sibs work this year. We want to publicly thank the following:

Anton Jurgens Charitable Trust  
GW Pharma Limited  
Pears Foundation  
Seeability Creating Connections Programme  
St James's Place Charitable Foundation  
The True Colours Trust

### **Financial review**

The net expenditure for the year was £28,097, including net expenditure of £22,776 on unrestricted funds and net expenditure of £5,321 on restricted funds.

The trustees have assessed the charity's ability to continue for at least 12 months from the date that the accounts are approved and conclude that no material uncertainties exist that cast significant doubt on the charity's ability to continue as a going concern.

### **Reserves policy**

The charity's free reserves, excluding fixed assets, at the year end were £73,942.

The trustees recognise that the level of reserves at the 31<sup>st</sup> March 2022 falls slightly below those required to support current levels of expenditure, due to anticipated costs of a new database and wellbeing activities as part of our planned programme of work.

The trustees have considered the reserves required to operate the charity and have concluded that it would be prudent to maintain unrestricted funds to a level sufficient to fund six to nine months normal expenditure. Based on the 2021/2022 accounts this equates to £79,653 to £119,480. Over the coming 12 months efforts will continue to secure further unrestricted income to support core activity.



## **Sibs - for brothers and sisters**

### **Trustees' report (continued) for the year ended 31 March 2022**

#### **Statement of trustees' responsibilities**

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

select suitable accounting policies and apply them consistently;

observe the methods and principles in the Charities SORP;

make judgements and estimates that are reasonable and prudent;

state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Signed on behalf of the board of trustees on 9/7/2022

Saba Salman (Trustee)

## **Sibs - for brothers and sisters**

### **Independent examiner's report to the trustees of Sibbs - for brothers and sisters**

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2022, which are set out on pages 10 to 16.

#### **Responsibilities and basis of report**

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

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act ('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 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 company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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

Rhys North ACA

18/7/2022

#### **West Yorkshire Community Accountancy Service CIO**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

**Sibs - for brothers and sisters**  
**Statement of Financial Activities**  
**(including summary income and expenditure account)**  
**for the year ended 31 March 2022**

	Notes	2022	2022	2022	2021
		Unrestricted	Restricted	Total	Total
		funds	funds	funds	funds
		£	£	£	£
<b>Income from:</b>					
Grants and donations	(2)	34,015	68,559	102,574	127,646
External training		21,696	-	21,696	8,177
Sibs open workshop		200	-	200	325
Conference income		6,394	-	6,394	8,936
Bank interest		23	-	23	276
Sibs products		322	-	322	226
<b>Total income</b>		<b>62,650</b>	<b>68,559</b>	<b>131,209</b>	<b>145,586</b>
<b>Expenditure on:</b>					
Salaries, pensions and NIC	(3)	56,289	57,745	114,034	97,563
Freelance fees		9,122	-	9,122	930
Staff training		1,041	-	1,041	106
Staff travel		-	619	619	23
Accommodation and subsistence		551	-	551	-
Events for users		5,808	501	6,309	972
Office costs and equipment		2,520	2,173	4,693	5,023
Postage		145	473	618	266
Copying and stationery		2,606	1,140	3,746	1,152
Telecommunications and IT		174	4,448	4,622	4,641
Websites		-	4,882	4,882	2,468
Insurance		-	1,199	1,199	1,279
Payroll charges		630	-	630	630
Fundraising		2,956	462	3,418	2,750
Conference costs		-	-	-	621
Independent examination		780	-	780	600
Evaluation and research		-	-	-	1,200
Sundry expenses		824	42	866	583
DBS checks		-	196	196	33
Depreciation		1,980	-	1,980	1,980
<b>Total expenditure</b>		<b>85,426</b>	<b>73,880</b>	<b>159,306</b>	<b>122,820</b>
<b>Net income / (expenditure)</b>		<b>(22,776)</b>	<b>(5,321)</b>	<b>(28,097)</b>	<b>22,766</b>
<b>Fund balances brought forward</b>		<b>98,697</b>	<b>15,818</b>	<b>114,515</b>	<b>91,749</b>
<b>Fund balances carried forward</b>	(4)	<b>75,921</b>	<b>10,497</b>	<b>86,418</b>	<b>114,515</b>

All incoming resources and resources expended derive from continuing activities.

## Sibs - for brothers and sisters

### Balance sheet

as at 31 March 2022

	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b>Fixed assets</b>				
Tangible assets	(5) 1,979	-	1,979	3,959
<b>Total fixed assets</b>	<u>1,979</u>	<u>-</u>	<u>1,979</u>	<u>3,959</u>
<b>Current assets</b>				
Debtors and prepayments	(6) 2,696	-	2,696	625
Cash at bank	72,026	10,497	82,523	133,804
<b>Total current assets</b>	<u>74,722</u>	<u>10,497</u>	<u>85,219</u>	<u>134,429</u>
<b>Current liabilities:</b>				
<b>amounts falling due within one year</b>				
Creditors and accruals	(7) 780	-	780	23,873
<b>Total current liabilities</b>	<u>780</u>	<u>-</u>	<u>780</u>	<u>23,873</u>
<b>Net current assets / (liabilities)</b>	<u>73,942</u>	<u>10,497</u>	<u>84,439</u>	<u>110,556</u>
<b>Total assets less current liabilities</b>	<u>75,921</u>	<u>10,497</u>	<u>86,418</u>	<u>114,515</u>
<b>Net assets</b>	<u>75,921</u>	<u>10,497</u>	<u>86,418</u>	<u>114,515</u>
<b>Funds</b>				
Unrestricted funds	75,921	-	75,921	98,697
Restricted funds	-	10,497	10,497	15,818
<b>Total funds</b>	<u>75,921</u>	<u>10,497</u>	<u>86,418</u>	<u>114,515</u>

For the year ending 31 March 2022 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 9/7/2022

Saba Salman (Trustee)

# **Sibs - for brothers and sisters**

## **Notes to the accounts**

### **for the year ended 31 March 2022**

#### **1 Accounting policies**

##### **Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

##### **Going concern**

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

##### **Incoming resources**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

##### **Grants and donations**

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

##### **Expenditure and liabilities**

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

##### **Taxation**

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

##### **Tangible fixed assets**

Tangible fixed assets costing more than £1,000 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Computer equipment: over 3 years

##### **Pensions**

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

**Sibs - for brothers and sisters**  
**Notes to the accounts continued**  
**for the year ended 31 March 2022**

**1 Accounting policies continued**

**Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

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

**2 Grants and donations**

	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Anton Jurgens Charitable Trust	-	5,000	5,000	-
GW Pharma Limited	-	2,300	2,300	-
Pears Foundation	20,000	-	20,000	-
Seeability	720	1,000	1,720	2,000
St James's Place (SJP) Charitable Foundation	-	2,500	2,500	-
The True Colours Trust	-	57,759	57,759	61,284
Charities Aid Foundation	-	-	-	13,816
Department of Work and Pensions	-	-	-	3,028
Garfield Weston Foundation	-	-	-	15,000
Genetic Disorders UK	-	-	-	3,417
Learning Disability England	-	-	-	4,702
Persimmon Homes	-	-	-	5,000
The National Lottery Community Fund	-	-	-	9,465
Other donations	13,295	-	13,295	9,934
	<u>34,015</u>	<u>68,559</u>	<u>102,574</u>	<u>127,646</u>

**3 Staff costs and numbers**

	2022	2021
	£	£
Gross salaries	105,568	90,979
Social security costs	9,691	8,121
Employment allowance	(4,000)	(4,000)
Pensions	2,775	2,463
	<u>114,034</u>	<u>97,563</u>

The average number of employees during the year was 4, being an average of 3 full time equivalent (2021: 4, 2.8 FTE). There were no employees with emoluments above £60,000.

**Defined contribution pension scheme**

	2022	2021
	£	£
Costs of the scheme to the charity for the year	2,775	2,463

**Sibs - for brothers and sisters**  
**Notes to the accounts continued**  
**for the year ended 31 March 2022**

<b>4 Restricted funds</b>	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Berkshire Carers	151	-	21	-	130
Learning Disability England	4,702	-	4,702	-	-
True Colours Trust 1504	3,428	-	-	(3,428)	-
True Colours Trust 1549	221	-	221	-	-
True Colours Trust 1617	7,316	-	5,960	(1,356)	-
True Colours Trust 1674	-	57,759	59,976	4,784	2,567
GW Pharma Limited	-	2,300	-	-	2,300
Anton Jurgens Charitable Trust	-	5,000	-	-	5,000
Seeability	-	1,000	500	-	500
SJP Charitable Foundation	-	2,500	2,500	-	-
	<u>15,818</u>	<u>68,559</u>	<u>73,880</u>	<u>-</u>	<u>10,497</u>

<b>Fund name</b>	<b>Purpose of restriction</b>
Berkshire Carers	Adult sibling carers of people with learning disabilities and/or autism in Berkshire.
Learning Disability England	To support carers of adult siblings with a learning disability.
True Colours Trust 1504	Salary costs of CEO. The balance on this fund was transferred to the True Colours Trust 1674 fund in agreement with the funder.
True Colours Trust 1549	Updating and maintaining IT systems.
True Colours Trust 1617	Office, travel and website costs. The balance on this fund was transferred to the True Colours Trust 1674 fund in agreement with the funder.
True Colours Trust 1674	To support the costs of the charity's CEO, young siblings work and website maintenance. The transfer is concerning unspent monies from the True Colour Trust 1504/1617 funds as agreed by the funder.
GW Pharma Limited	To develop the directory of information for young siblings concerning epilepsy conditions on the charity's website.
Anton Jurgens Charitable Trust	To support adult siblings work.
Seeability	To enable siblings of people with learning disabilities and autism to benefit from access to digital technologies.
SJP Charitable Foundation	To support the siblings of disabled children aged 7-17.

<b>5 Tangible assets</b>	Computer Equipment	Total
	£	£
<b><u>Cost</u></b>		
At 1 April 2021	5,939	5,939
Additions	-	-
At 31 March 2022	<u>5,939</u>	<u>5,939</u>
<b><u>Depreciation</u></b>		
At 1 April 2021	1,980	1,980
Charge for year	1,980	1,980
At 31 March 2022	<u>3,960</u>	<u>3,960</u>
<b><u>Net book value</u></b>		
At 31 March 2022	<u>1,979</u>	<u>1,979</u>
At 31 March 2021	<u>3,959</u>	<u>3,959</u>

**Sibs - for brothers and sisters**  
**Notes to the accounts continued**  
**for the year ended 31 March 2022**

<b>6 Debtors and prepayments</b>	2022	2021
	£	£
Debtors	-	625
Prepayments	2,696	-
	<u>2,696</u>	<u>625</u>

<b>7 Creditors and accruals</b>	2022	2021
	£	£
Creditors	-	630
Accruals	780	600
Deferred income (see note below for analysis)	-	20,000
Taxation and social security	-	1,983
Other creditors	-	660
	<u>780</u>	<u>23,873</u>

<b>Deferred income</b>	Released from last year	Deferred to next year
	£	£
Pears Foundation	20,000	-
	<u>20,000</u>	<u>-</u>

<b>Item name</b>	<b>Reason for deferral</b>
Pears Foundation	Funding received in March 2021 was for 2021/2022 financial year.

**8 Related party transactions**

**Trustee expenses**

No trustee received any expenses during this year or the previous year.

**Trustee remuneration and benefits**

No trustee received any remuneration or benefit during this or the previous year.

**Remuneration and benefits received by key management personnel**

The key management personnel of the charity include the trustees and Chief Officer. The total employee benefits received were £52,203 (previous year: £46,254).

No trustee received any remuneration or benefit in this capacity during this or the previous year.



## Sibs - for brothers and sisters

### Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 March 2022

	2022	2021	2022	2021	2022	2021
	Unrestricted	Unrestricted	Restricted	Restricted	Total	Total
	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£
<b>Income</b>						
Grants and donations	34,015	33,351	68,559	94,295	102,574	127,646
External training	21,696	8,177	-	-	21,696	8,177
Sibs open workshop	200	325	-	-	200	325
Conference income	6,394	8,936	-	-	6,394	8,936
Bank interest	23	276	-	-	23	276
Sibs products	322	226	-	-	322	226
<b>Total income</b>	<b>62,650</b>	<b>51,291</b>	<b>68,559</b>	<b>94,295</b>	<b>131,209</b>	<b>145,586</b>
<b>Expenditure</b>						
Salaries, pensions and NIC	56,289	8,052	57,745	89,511	114,034	97,563
Freelance fees	9,122	460	-	470	9,122	930
Staff training	1,041	50	-	56	1,041	106
Staff travel	-	-	619	23	619	23
Accommodation and subsistence	551	-	-	-	551	-
Events for users	5,808	558	501	414	6,309	972
Office costs and equipment	2,520	139	2,173	4,884	4,693	5,023
Postage	145	3	473	263	618	266
Copying and stationery	2,606	185	1,140	967	3,746	1,152
Telecommunications and IT	174	4	4,448	4,637	4,622	4,641
Websites	-	-	4,882	2,468	4,882	2,468
Insurance	-	-	1,199	1,279	1,199	1,279
Payroll charges	630	-	-	630	630	630
Fundraising	2,956	2,750	462	-	3,418	2,750
Conference costs	-	621	-	-	-	621
Independent examination	780	600	-	-	780	600
Evaluation and research	-	1,200	-	-	-	1,200
Sundry expenses	824	311	42	272	866	583
DBS checks	-	-	196	33	196	33
Depreciation	1,980	1,980	-	-	1,980	1,980
<b>Total expenditure</b>	<b>85,426</b>	<b>16,913</b>	<b>73,880</b>	<b>105,907</b>	<b>159,306</b>	<b>122,820</b>
<b>Net income / (expenditure)</b>	<b>(22,776)</b>	<b>34,378</b>	<b>(5,321)</b>	<b>(11,612)</b>	<b>(28,097)</b>	<b>22,766</b>
<b>Transfers between funds</b>	<b>-</b>	<b>5,938</b>	<b>-</b>	<b>(5,938)</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>	<b>(22,776)</b>	<b>40,316</b>	<b>(5,321)</b>	<b>(17,550)</b>	<b>(28,097)</b>	<b>22,766</b>
<b>Fund balances brought forward</b>	<b>98,697</b>	<b>58,381</b>	<b>15,818</b>	<b>33,368</b>	<b>114,515</b>	<b>91,749</b>
<b>Fund balances carried forward</b>	<b>75,921</b>	<b>98,697</b>	<b>10,497</b>	<b>15,818</b>	<b>86,418</b>	<b>114,515</b>