

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 2023

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 2023

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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 2023

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:

Name	Position
Saba Salman	Chair
Jackie Howes	Vice Chair
Claire Tibble	Treasurer
Sara Wheeler	
Charlie Simpson	
Carol McBride	
Georgia Pavlopoulou	

Charity number 1145200 Registered in England and Wales

Company number 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

Alan Dodd FCCA

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 2023

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 email, online resources, written resources, workshops and events for young siblings, adult siblings and parents and carers of young siblings. Sibs works with any professionals and service providers to influence service provision to siblings and to enhance their skills in supporting siblings. We provide training, consultancy, 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 understand 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

Our enquiry work with young siblings has continued to grow with an increasing number of siblings contacting the charity for advice through the 'Ask a Sibling Advisor' function on the website. We have been closely monitoring this work following the merger of our two websites in early 2022. Overall, visits to the Young Sibs pages are up by 25% on the previous year. Encouragingly, we have seen a steady growth in enquiries from teen siblings, highlighting our reach across age groups for children and young people is expanding. Young siblings are typically asking questions about their brother or sister's disability or how to manage difficult situations at home.

"I have 2 brothers. They both have ADHD and both have it in different ways. When they get aggressive towards me what am I supposed to do?"

"I'd like to find others that feel the same as me."

We have been working to expand the directory of disabilities and conditions written for young siblings on our YoungSibs pages. This information is written specifically for children has been verified with specialist groups or health professionals. We now have 44 disabilities listed, with recent additions, including six rare epilepsy conditions. Over the coming year we will be reviewing all current listings and adding further genetic condition entries.

Sibs - for brothers and sisters

Trustees' report (continued) for the year ended 31 March 2023

Achievements and performance (continued)

YoungSibs Service (continued)

Our monthly mini-blog series *Spotlight on sibling issues* for young siblings have continued to be successful. We have been able to respond to issues that siblings and families have raised, such as spending time with family and getting enough sleep.

"I am an adult sibling myself, who has moved away to university. Growing up, I often found comfort in articles and posts on the Young Sibs page and have frequently recommended the site to young carers groups I now volunteer at."

Events for young siblings

We have offered a further four art sessions for young siblings. 106 children and young people have received art packs this year and were able to join us for an online art class. For many young siblings this is the first time they have been to an event with other siblings. The art sessions provide an opportunity for siblings to link to the charity, have fun, spend protected time with a parent, and feel part of their sibling peer group. 100% of respondents to our feedback survey rated the sessions as great or good. 89% of respondents told us it was very important or quite important for their sibling child to attend an event with other siblings.

"Yes it was lovely to look forward to the session. It was great to spend time working on something together and create a memory. So much of my time is taken with our disabled family member, it's nice to make the reason and time to spend with our other sibling."

"It was the best thing because I love art and I want to get better at it. Thank you."

Training and awareness raising with parents and professionals

Parents continued to contact the charity for guidance on supporting young siblings at home. The enquiries received are becoming increasingly complex in nature and families report finding it challenging to access support locally. We are working to ensure Sibs is listed in Local Offer information for parents in England, to signpost parents and carers to our services.

This year we facilitated 31 workshops and events. Through our workshops and email support, 373 parents have improved skills in supporting young siblings.

"I will try and spend more 1-2-1 time with my neurotypical child doing activities that she enjoys, try to ensure that she has enough space on her own and give her praise when she deserves it. I like the idea of leaving post-it notes in her lunchbox"

"If you're feeling a little overwhelmed and questioning whether you're dealing with home life and siblings in the best way you can. This course gives you the confidence, reassurance and guidance you need to help you believe in yourself and gives useful tools to help."

Over this year, we have trained 49 professionals to facilitate a sibling group for young siblings and we have equipped 26 professionals to use our Sibs Talk primary school intervention. 106 education professionals signed up for our free introductory session, ahead of our full conference later in 2023. Through our range of professional support, we have provided access to training and information for 677 professionals across education, health and social care sectors.

Our website use has accelerated yet again, with 47,215 unique users from the UK over the last year (and 73,901 users globally). This is a 22% growth on last year's performance. Sibs' social media following now stands at 21,698 across four platforms. Over the year we have attracted a 9% increase in followers.

Sibs - for brothers and sisters

Trustees' report (continued) for the year ended 31 March 2023

Achievements and performance (continued)

Direct support to adult siblings

SibsNetworkUK

Interest from adult siblings seeking to join groups has surged again, with a total of 622 attendances across all 21 groups meeting during this period, a 61% increase on last year. 128 meetings have taken place in the last 12 months, providing 224 hours of support.

#Siblife was an established small Facebook group for adult siblings, now adopted by Sibs and supported by our trained volunteer moderators. The group has had a rapid growth in membership since this change— currently with almost 300 members. This is part of our ongoing approach to offer a range of support for adult siblings.

We have long recognised the value of the time given by our volunteers, which extends the support opportunities the charity is able to offer. We were delighted to partner with Room to Reward, a charity offering hotel breaks for volunteers. This has allowed us to specially recognise three of our facilitators who have received well deserved awards this year.

Adult sibling support

We have continued to respond to adult siblings needing help – this year receiving 110 separate enquiries. These covered a wide variety of topics including care choices, rights and responsibilities and managing family relationships.

“Thanks so much for your really helpful advice. And also, for all the various links to further information. I feel like I have a really good case to go back to the care home with.”

“I always felt such a heavy weight with wondering what to do before I discovered Sibs!”

We have added more adult sibling stories to our website – we now have over 50 being shared on our pages. These continue to be an important tool for siblings to recognise their own sibling experiences and relate to others in our community. We also recognised a gap in our information pages for parents of adult siblings. We have written a page of resources to support parents to have conversations with their adult sibling children.

Adult sibling respite project

With funding from Carers Trust, Sibs co-ordinated a unique project providing three separate respite options for 58 siblings who have grown up with an autistic brother or sister. Staff delivered a self-care project, a retreat and a discovery course to try to understand the impact of different intervention styles. Our key aims were to relieve isolation, improve siblings' confidence and skills, promote self-care and wellbeing and offer practical tools for siblings to take better control of their wellbeing and lives. The project was designed by siblings for siblings – a key ingredient of the success of the project.

This was an ambitious project delivered over a relatively short time frame. The work was evaluated by University College (London), with hope to publish further findings in due course. Initial findings show a noticeable increase in self-reported well-being before and after taking part in all three projects. The project was the first of its kind in the UK and we hope will help to develop models of support for sibling carers in the future.

Sibs - for brothers and sisters

Trustees' report (continued) for the year ended 31 March 2023

Achievements and performance (continued)

Adult sibling respite project (continued)

One of our retreat participants shared:

"We as Sibs have been overlooked our whole lives. We are so used to it and are so used to fighting for our siblings needs to be met that we have no energy or even the will to fight for our own. We are a forgotten sub-division in the care world. This retreat has genuinely been life changing and I pray that there will be more opportunities to be immersed in the company and joy of other siblings. My (simple human) needs were met this weekend and I cannot thank you enough."

Research

Sibs is committed to working with partners to ensure sibling focused research continues to be commissioned but also finding opportunities for broader research to include the voices and experiences of siblings. We have partnered on a number of different projects over the last year.

Mindful Together - a collaborative research project led by the University of Warwick, offering a mindfulness intervention and providing mentor and mentee opportunities for sibling carers.

Tired of Spinning Plates – an exploration of the mental health experiences of adults and/or older carers of adults with learning disabilities led by the University of Sheffield.

What about me? – a research project led by the University of Sheffield investigating the needs of people with learning disabilities on the margins of care and those who support them.

Adult Sibling Experiences of Psychotherapy – Sibs is supporting this small-scale study to further inform our CPD accredited training for therapists.

An Evidence Review - Adult siblings of people with intellectual disabilities and/or a diagnosis of autism - led by our Research Associate, Dr Nikita Hayden was published on our website this year.

A further paper from our adult sibling survey "Subjective poverty moderates the association between carer status and psychological outcomes of adult siblings of people with intellectual and developmental disabilities" was published in the *Journal of Autism and Developmental Disorders*.

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. In 2022 this day fell on a Sunday during the Easter holidays. We had a reach of 10.1 million across social media, with our engagement up 80% on the previous year. Many siblings shared stories, photos and memories across our social media platforms. Our patron Jo Whiley, also featured in a double-page story in The Express, about her life experiences as a sibling to promote the day.

Sibs continues to work with sibling organisations around the world to share good practice and support the development of new sibling organisations. Following last year's international panel at a Carer's Conference a group of sibling organisations has come together to form a Community of Practice, of which Sibs is proud to be a member.

Consultation responses/campaigns

Sibs holds an important space within the voluntary sector to raise awareness of the needs of siblings. To this end, we are members of a number of carer networks, working to influence policy and practice. Where possible, we respond to key consultations to ensure that the sibling voice is included. For example, Sibs responded to the Children's Commissioner Family Review consultation and the Government's Call for Evidence on Mental Health Wellbeing Plan. Sibs has continued to support campaigns run by sector colleagues, such as the Let's Play Fair Campaign run by Scope and campaigns and reports published by Disabled Children's Partnership, including the recent #Failed and Forgotten report which published important statistics on the impact of life as a sibling of disabled children and young people.

Sibs - for brothers and sisters

Trustees' report (continued) for the year ended 31 March 2023

Achievements and performance (continued)

Charity Development

We have welcomed a new part-time member of staff to the team this year to lead an audit of young sibling groups in the UK, as well as providing wider administration support to our small team.

We have seen significant gains in our individual giving and community fundraising with siblings walking, running and cycling thousands of miles to support the work of our charity. Moving to the JustGiving donation platform has increased our profile and enabled easy access for individuals wanting to set fundraising targets. We have produced a new set of Christmas cards to support both awareness raising and donations to the charity. We are grateful to our patron, Jo Whiley for leading our first Christmas Appeal.

Future Plans

In line with the programme of work set by our Trustee Board, we will be developing a raft of new resources for schools which will be launched at our first conference for education professionals in autumn 2023. With the return of community events, we will begin work on developing new promotional materials for the charity to respond to increasing requests from professionals who want to highlight our work with siblings. We are planning our first in person open adult sibling event in 3 years, in October 2023, with grateful grant support from YHA given towards event costs.

Funding and support

We have been fortunate to build relationships with a number of funders who have now granted repeat funding to sustain our work with siblings. We are also delighted to work with academic partners, including two grants from the University of Sheffield to support our involvement in research studies.

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

Awards for All
Berkshire Carers Service
Carers Trust
Garfield Weston Foundation
Jeans for Genes
Marsh Charitable Trust
Pears Foundation
SJP Foundation
The True Colours Trust
University of Warwick
University of Sheffield

We are also very grateful to Sibs' supporters and volunteers who have given their time pro-bono to Sibs this year.

Sibs - for brothers and sisters

Trustees' report (continued) for the year ended 31 March 2023

Financial review

The net income for the year was £8,224, including net income of £13,662 on unrestricted funds and net expenditure of £5,438 on restricted funds after transfers.

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 £89,583.

The trustees recognise that the level of reserves at the 31st March 2023 is satisfactory to support current levels of expenditure.

The trustees have considered the reserves required to operate the charity 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 2022/23 accounts this equates to between £85,612 and £128,419.

Sibs - for brothers and sisters

Trustees' report (continued) for the year ended 31 March 2023

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.

Approved by the board of trustees on

Signed: (Trustee)

Name:

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 2023, which are set out on pages 11 to 18.

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.

Signed: Name: Alan Dodd FCCA

Date:

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 2023

	Notes	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
Income from:					
Grants and donations	(2)	57,814	103,664	161,478	102,574
External training		13,302	2,344	15,646	21,696
Sibs open workshop		591	-	591	200
Conference income		1,264	-	1,264	6,394
Bank interest		97	-	97	23
Sibs products		373	-	373	322
Total income		73,441	106,008	179,449	131,209
Expenditure on:					
Salaries, pensions and NIC	(3)	37,304	82,032	119,336	114,034
Freelance fees		7,585	1,950	9,535	9,122
Staff training		100	-	100	1,041
Staff travel		18	1,395	1,413	619
Accommodation and subsistence		330	786	1,116	551
Events for users		2,876	13,633	16,509	6,309
Office costs and equipment		2,864	958	3,822	4,693
Postage		62	798	860	618
Copying and stationery		1,155	589	1,744	3,746
Telecommunications and IT		642	5,663	6,305	4,622
Websites		-	1,908	1,908	4,882
Insurance		-	1,260	1,260	1,199
Payroll charges		660	-	660	630
Fundraising		1,461	474	1,935	3,418
Independent examination		1,039	-	1,039	780
Sundry expenses		772	-	772	866
DBS and human resources costs		932	-	932	196
Depreciation		1,979	-	1,979	1,980
Total expenditure		59,779	111,446	171,225	159,306
Net income / (expenditure)		13,662	(5,438)	8,224	(28,097)
Fund balances brought forward		75,921	10,497	86,418	114,515
Fund balances carried forward	(4)	89,583	5,059	94,642	86,418

All incoming resources and resources expended derive from continuing activities.

Sibs - for brothers and sisters

Balance sheet

as at 31 March 2023

	2023	2023	2023	2022
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(5) -	-	-	1,979
Total fixed assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,979</u>
Current assets				
Debtors and prepayments	(6) 4,796	1,803	6,599	2,696
Cash at bank	87,740	3,256	90,996	82,523
Total current assets	<u>92,536</u>	<u>5,059</u>	<u>97,595</u>	<u>85,219</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(7) 2,953	-	2,953	780
Total current liabilities	<u>2,953</u>	<u>-</u>	<u>2,953</u>	<u>780</u>
Net current assets / (liabilities)	<u>89,583</u>	<u>5,059</u>	<u>94,642</u>	<u>84,439</u>
Net assets	<u>89,583</u>	<u>5,059</u>	<u>94,642</u>	<u>86,418</u>
Funds				
Unrestricted funds	89,583	-	89,583	75,921
Restricted funds	-	5,059	5,059	10,497
Total funds	<u>89,583</u>	<u>5,059</u>	<u>94,642</u>	<u>86,418</u>

For the year ending 31 March 2023 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

Signed: (Trustee)

Name:

Sibs - for brothers and sisters

Notes to the accounts

for the year ended 31 March 2023

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, if 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
for the year ended 31 March 2023

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.

Leases

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

Sibs - for brothers and sisters
Notes to the accounts continued
for the year ended 31 March 2023

2 Grants and donations	2023	2023	2023	2022
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Carers Trust	-	21,500	21,500	-
Garfield Weston	15,000	-	15,000	-
Jeans for Genes	-	2,500	2,500	-
Marsh Charitable Trust	500	-	500	-
National Lottery	-	9,750	9,750	-
Pears Foundation	20,000	-	20,000	20,000
St James's Place (SJP) Charitable Foundation	-	5,000	5,000	2,500
The True Colours Trust	-	60,914	60,914	57,759
University of Warwick	-	4,000	4,000	-
Anton Jurgens Charitable Trust	-	-	-	5,000
GW Pharma Limited	-	-	-	2,300
Seeability	-	-	-	1,720
Other donations	22,314	-	22,314	13,295
	<u>57,814</u>	<u>103,664</u>	<u>161,478</u>	<u>102,574</u>

3 Staff costs and numbers	2023	2022
	£	£
Gross salaries	111,218	105,568
Social security costs	10,417	9,691
Employment allowance	(5,000)	(4,000)
Pensions	2,701	2,775
	<u>119,336</u>	<u>114,034</u>

The average number of employees during the year was 4.5, being an average of 3.2 full time equivalent (2022: 4, 3 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2023	2022
	£	£
Costs of the scheme to the charity for the year	2,701	2,775

Sibs - for brothers and sisters
Notes to the accounts continued
for the year ended 31 March 2023

4 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Berkshire Carers	130	-	-	-	130
Carers Trust	-	21,500	21,500	-	-
G W Pharma Ltd	2,300	-	2,300	-	-
Jeans for Genes	-	2,500	-	-	2,500
Anton Jurgens Charitable Trust	5,000	-	5,000	-	-
National Lottery Fund	-	9,750	9,750	-	-
Seeability	500	-	500	-	-
SJP Charitable Foundation	-	5,000	4,915	-	85
True Colours Trust 1674	2,567	60,914	63,481	-	-
University of Sheffield	-	2,344	-	-	2,344
University of Warwick	-	4,000	4,000	-	-
	<u>10,497</u>	<u>106,008</u>	<u>111,446</u>	<u>-</u>	<u>5,059</u>

Fund name	Purpose of restriction
Berkshire Carers	Adult sibling carers of people with learning disabilities and/or autism in Berkshire.
Carers Trust	Adult Sibling Respite Project which will offer a unique and timely view of what forms of respite are effective for siblings of autistic people.
G W Pharma Ltd	To develop the directory of information for young siblings concerning epilepsy conditions on the charity's website.
Jeans for Genes	to fund the following elements of your young sibling work: (2) Spotlight Blog and (3) extend information on genetic conditions in your Young Sibs Directory.
Anton Jurgens Charitable Trust	To support adult siblings work.
National Lottery Fund	Sibling support project.
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.
True Colours Trust 1674	To support the costs of the charity's CEO, young siblings work and website maintenance.
University of Sheffield	To support the project entitled 'Tired of spinning plates'.
University of Warwick	Sibs partnership in the Mindful Together project.

Sibs - for brothers and sisters
Notes to the accounts continued
for the year ended 31 March 2023

5 Tangible assets	Computer Equipment	Total
<u>Cost</u>	£	£
At 1 April 2022	5,939	5,939
Additions	-	-
Disposals	-	-
At 31 March 2023	<u>5,939</u>	<u>5,939</u>
<u>Depreciation</u>		
At 1 April 2022	3,960	3,960
Depn reversed re. disposals	-	-
Charge for year	1,979	1,979
At 31 March 2023	<u>5,939</u>	<u>5,939</u>
<u>Net book value</u>		
At 31 March 2023	<u>-</u>	<u>-</u>
At 31 March 2022	<u>1,979</u>	<u>1,979</u>
6 Debtors and prepayments	2023	2022
	£	£
Debtors	3,179	-
Prepayments	3,420	2,696
	<u>6,599</u>	<u>2,696</u>
7 Creditors and accruals	2023	2022
	£	£
Accruals	1,113	780
Deferred income (see note below for analysis)	1,840	-
	<u>2,953</u>	<u>780</u>
Deferred income	Deferred to next year	Released from last year
	£	£
External training	1,840	-
	<u>1,840</u>	<u>-</u>
Item name	Reason for deferral	
External training	Income received in advance of delivery in 2023/24	

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 total employee benefits received by key management personnel were £54,667 (previous year: £52,203).

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 2023

	2023	2022	2023	2022	2023	2022
	Unrestricted	Unrestricted	Restricted	Restricted	Total	Total
	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£
Income						
Grants and donations	57,814	34,015	103,664	68,559	161,478	102,574
External training	13,302	21,696	2,344	-	15,646	21,696
Sibs open workshop	591	200	-	-	591	200
Conference income	1,264	6,394	-	-	1,264	6,394
Bank interest	97	23	-	-	97	23
Sibs products	373	322	-	-	373	322
Total income	73,441	62,650	106,008	68,559	179,449	131,209
Expenditure						
Salaries, pensions and NIC	37,304	56,289	82,032	57,745	119,336	114,034
Freelance fees	7,585	9,122	1,950	-	9,535	9,122
Staff training	100	1,041	-	-	100	1,041
Staff travel	18	-	1,395	619	1,413	619
Accommodation and subsistence	330	551	786	-	1,116	551
Events for users	2,876	5,808	13,633	501	16,509	6,309
Office costs and equipment	2,864	2,520	958	2,173	3,822	4,693
Postage	62	145	798	473	860	618
Copying and stationery	1,155	2,606	589	1,140	1,744	3,746
Telecommunications and IT	642	174	5,663	4,448	6,305	4,622
Websites	-	-	1,908	4,882	1,908	4,882
Insurance	-	-	1,260	1,199	1,260	1,199
Payroll charges	660	630	-	-	660	630
Fundraising	1,461	2,956	474	462	1,935	3,418
Independent examination	1,039	780	-	-	1,039	780
Sundry expenses	772	824	-	42	772	866
DBS and human resources costs	932	-	-	196	932	196
Depreciation	1,979	1,980	-	-	1,979	1,980
Total expenditure	59,779	85,426	111,446	73,880	171,225	159,306
Net income / (expenditure)	13,662	(22,776)	(5,438)	(5,321)	8,224	(28,097)
Fund balances brought forward	75,921	98,697	10,497	15,818	86,418	114,515
Fund balances carried forward	89,583	75,921	5,059	10,497	94,642	86,418