

**SIBLINGSTOGETHER LIMITED**  
(A Company Limited by Guarantee)

**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MAY 2022**

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**SIBLINGSTOGETHER LIMITED**  
**(A Company Limited by Guarantee)**

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**SIBLINGSTOGETHER LIMITED**  
**(A Company Limited by Guarantee)**

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 MAY 2022**

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<b>Trustees</b>	Jane Jones, Chair (appointed 28 June 2021) Jamie Allen, Chair (resigned 30 June 2021) Alison Benjamin, Trustee (resigned 30 June 2021) Luke Blair, Trustee Clare Marshall-Hardy, Trustee (appointed 6 June 2022) Daniel North, Trustee (resigned 6 June 2022)
<b>Company registered number</b>	06848897
<b>Charity registered number</b>	1137278
<b>Registered office</b>	4 Market Place Southwark Park Road London SE16 3UQ
<b>Accountants and Independent Examiner</b>	Martin Bailey FCA Goodman Jones LLP Chartered Accountants 29/30 Fitzroy Square London W1T 6LQ
<b>Bankers</b>	CAF Bank Limited 25 Kings Hill Avenue West Malling Kent ME19 4JQ  Cooperative Bank PO Box 101 1 Balloon Street Manchester M60 4EP

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**SIBLINGSTOGETHER LIMITED**  
**(A Company Limited by Guarantee)**

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**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MAY 2022**

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The Trustees present their Annual Report together with the financial statements of the Charity for the year 1 June 2021 to 31 May 2022. The Annual Report serves the purposes of both a Trustees' Report and a Directors' Report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

The Charity also operates under the name Siblings Together



**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MAY 2022**

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**Objectives and activities**

**a. Executive Summary**

Siblings Together continue our work in promoting the rights of children and young people in care for regular and meaningful contact with their siblings. We also strengthen friendships, family, identity, belonging and manage the pain of separation.

Being put into care can be a traumatic experience for many children and young people but then being separated from your siblings can add a whole new level of distress. Although it is recognised that siblings who are separated should have regular contact with each other there is no statutory requirement for local authorities to make this happen and this contact is often over looked by social workers who are under pressure to deliver statutory obligations.

Currently there is over 80,000 children residing in local authority care across England and Wales and it is estimated that over 50% of these children continue to be placed separately from their brothers and sisters. Siblings Together is the only charity in the UK that works to ensure children have regular contact with their siblings helping them to make life long memories and connections.

**Keeping connected:**

We have continued to maintaining relations with the local authorities and other departments which have responsibility for the welfare of the children along with externally with foster carers who wanted advice support and information on keeping siblings entertained and enjoying time in Lockdown etc.

**b. About Siblings Together**



Siblings Together champion the rights of children in care/adoption/kinship, to experience positive contact, with their siblings, whilst living apart.

Our pioneering projects have supported positive sibling bonds and boosted mental health and resilience. We give young people the opportunity of real-life memories and experiences, whilst building a positive narrative.

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MAY 2022**

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**Objectives and activities (continued)**

**c. Highlights of 2021/22**

**Championing children's right to re-unite**

Meeting with significant persons and departments which can further promote the welfare of siblings is very much central and an ongoing part of the work we undertake. As a small charity we recognise our limitations with regards to reaching out to those who need our projects, and we choose use our extensive social media reach to promote the concept of good practice regarding siblings in this area, to networks across the UK.

We realise that there are a great many services which are over stretched and under resourced who value our guidance and research, keeping in touch and keeping the welfare of sibling groups in mind.

Foster carers and social workers value our advice and support, they are always welcome to write in and ask for advice or information, research available etc. We are happy to be a resource for advice and sign-post any other services where necessary. We have collected a wide variety of such information over the years nationally and internationally, it's been important and useful to share this as wide as possible via our website and direct contact with our team.

**Training and supporting Young people** who once used our services to become volunteers has been important to us, but it has been a challenging time to keep in touch with everyone in our network with a very small team who are doing this work.

With our young Careleavers, we have constantly maintained contact with many young people going back many years, they have become a valuable source of inspiration encouragement and positive energy to our team. During these times we have maintained phone contact as a matter of course in attempt to lessen their sense of isolation. We found we were able to provide a few google chrome computers to some you young people to keep them in contact and keep up with their studies also.

Giving back to others we recognise as being a vital part of their healing and emotional growth, offering this opportunity and leaving this open for young people is very important. We support young people to make their contribution with training should they choose to do this, as a number have. Keeping them connected to a creative and supportive community.

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MAY 2022**

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**Objectives and activities (continued)**

**Monthly Activity Days (MADS)**



One of our key projects is the Monthly Activity Days (MADS). After piloting successful residential camps, we found that there was an unmet need to provide separated siblings regular contact throughout the year at a stable location.

Whilst the camps provide quality time for those able to attend them, it was evident that camps are not accessible to all sibling groups and that support for on-going contact is also required. Particularly during this time we were unable to utilise this programme, many

of the services we were unable to book plan and run due to their being closed, and sometimes these services we worked with were no longer available and closed during that period, hence we were looking at shorter term breaks..

These were organised with the support of another charity which we have always linked with in North London, who offered their large beautiful barge for a reduced cost for our sibling groups we were able to organise and run three of these trips which ran over long weekends, coming slowly out of lockdowns we were able to bring small groups together safely.

**Sibling Barge Trips**



For children and young people, who can't attend our week-long camps, we offer day trips and overnight weekends stays.

Siblings Together have been providing this for the past 8 years and we have been actively increasing this service over the past 2 years due to demand.

Weekends away is a great opportunity for siblings to develop their team building skills within their sibling group, work and cook together.



**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MAY 2022**

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**Objectives and activities (continued)**

**Making Memories**

**Big Hugs/With Love/To Siblings with Love/We Care**

Siblings Together work with a network of quilters nationally, who hand make quilts that we gift to children and young people. Each quilt has a personalised label and message to the recipient.

They treasure having something so special made specifically for them which is unique and memorable, extremely beautiful and with great meaning to them.

It's our way to tell these children and young people that there is someone out there thinking of them when they feel lonely or just need a hug.

Knowing that people care for them truly matters on every level, the quilts are a genuine manifestation of love and care which is sadly often missing in their young lives – a symbol that someone is thinking of them when feeling unloved. This group has continued and is thriving, we have managed to raise some funding towards the cost of postage of sending the quilts out to their erecipients.





**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MAY 2022**

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**Objectives and activities (continued)**

**Photo Albums**



Delma is a trained art therapist and over the 13 years we have been established has created a unique photo therapy model of using the photographs into the therapeutic work we do with children and young people. All of this unique creative approach has continued to be introduced into all Siblings Together's projects and plans for future development.

It is another vital opportunity for children to create life long memories by taking photos with their siblings during sessions collecting and putting a photo album together, that they can each reflect upon keep and cherish.

Children don't often have a record of their life in care – and especially photographs to reflect upon, we use this very positively and actively with view to sharing their sibling's activities and keeping hold of these.

**Celebrating Birthdays**

Children separated in care do not get a chance to celebrate key events in their lives - like birthdays together. We organise special birthday parties for siblings to celebrate together even if we cannot always be together!, and capture these precious moments in photos, so they have a memory of this occasion (even if it's not their actual birthday)



**Online supported Contact and creative play:**

Which was ongoing for a large part of the year continued to be supported by our small team to the best of our ability with the little resources we had available during this period of time. We have supported this ongoing and with our volunteers we have managed to continue to enjoy keeping siblings maintaining contact, keeping familiarity and knowing what's going on for each other no matter where they may be during these confusing times.

**Creative Groups for Careleavers Online:**

We have continued to offer ongoing support online creative groups along with residential creative projects, we have also used the residential boat trips for our older Careleavers, bringing isolated people together was a

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MAY 2022**

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**Objectives and activities (continued)**

positive and terrific learning experience together. People were working together as a team cooking, joining writing workshops and learning together, evening bar BQ by the canal side, networks were able to join in with our online creative groups and discussions easing the issues around isolation and depression.

**Continuing our Nationwide Quilting network which has grown extensively:**

The quilts we have gathered each and every year for all participants to our projects have expanded tenfold throughout the period of lockdown. These beautiful quilts were introduced early on in our development as a charity as a unique gift for all who join us, which would remain in their care for as long as possible, forever.

The idea of receiving such an air-loom gift has always been a very special aspect for young people, it's yet another vitally important aspect of life which was missing along with our **unique sibling's photo albums** which we have carefully created and embedded within all of our projects. To be given a beautifully hand-made quilted blanket to treasure and keep all to yourself is indeed special, it becomes a familiar comfort and a colourful asset to their life, part of their journey through care and part of their life story.

These quilts are taken with them when they move through various foster homes, they offer comfort and friendship too. It cannot be underestimated how comforting these can be for a child who is constantly moving from home to home, and in need of a safe familiar blanket to wrap around them in times of loss and huge changes, of which there are often many.

We have been busy fundraising towards the cost of postage etc, as have our volunteers also, in order to cover the cost of send these out, literally hundreds of them! We have been reaching out to foster carers who, fostering sibling groups across the entire country.

When we cannot actively bring siblings together they are assured that they are receiving a gift which all their sibling group have to keep and remember equally. More and more foster carers are getting in contact to make enquiries in this area, and we have been able to discuss and support these carers throughout this process and discovering how refreshingly determined they can be in actively maintaining this family bond, throughout the entire childhood for their young people.

**Reaching out to our supporter and volunteers to make change possible.**

At a time when we have been unable to actively go outside to physically undertake our much loved projects with young siblings groups we've also been successful in reaching out to recruit a nationwide database of **Sibling Ambassadors**, coming from all walks of life more especially within our network of newly trained social workers who have a mature sense of empathy which they are willing to look at in the professional work.

These same people have chosen to highlight our work within their places of social work, have agreed to champion and speak up for the welfare of these vital family connections. Promoting healthy discussion alongside identifying ways in which their teams can make changes and support our work to make good progress in their local regions, with the intention of impacting positively on young lives in their local areas for longer term benefit.

**Fundraising:** Has been a big challenge, more so during these past few years, not surprising as we have seen that so many places had closed their doors, or stopped responding to requests to for help, which has impacted our charity severely. The siblings together team although small as always became smaller, two of our staff were furlled and for almost an entire year the running of the charity was left to just two people to manage, which at times became nearly impossible. The team we had during the previous two years had become disbursed, compounded by the lack of funding meant that when they could return to work again we were unable to renew annual contracts due to lack of funds. We sadly lost some really dedicated and very special people during this period. Something we are determined to rebuild and strive for once again as we begin to kickstart projects and funding initiatives.

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MAY 2022**

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**Objectives and activities (continued)**

The reality is that many small charities were/are continuing to struggle in so many areas, as we have been for some time now, we have been fortunate to have survived in many ways, we know we have a uphill journey to bring back into action some of the great projects which we are dedicated to and focussed upon.

Networking with other charities and organisations to highlight these issues and building upon more training in services and foster etc is really important area for us to focus upon in the future.

**Financial review**

**a. Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

Our goal continues to be improving funding levels year on year so that we can continue to extend our reach to those whom could benefit from our programs.

Post Covid 19, fundraising remains extremely challenging. We continue to consider new sources of fundraising, as well as maintaining relationships with our existing funders.

**b. Reserves policy**

The Trustees have agreed a reserves policy of aiming to maintain reserves equal to approximately 4 months of running costs, which would equate to roughly £60k. Unrestricted reserves at the balance sheet date were £32k (2021: £17k). Rebuilding free reserves is a priority for the Trustees. The Charity is grateful to those funders that provided unrestricted funding in the year, and to those that allowed restricted funds to be used for other purposes when Covid 19 impacted the specific projects the funds were aimed at.

Restricted funds at the balance sheet date were £47,828 (2021: £48,518).

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MAY 2022**

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**Structure, governance and management**

**a. Constitution**

Siblingstogether Limited is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

**b. Methods of appointment or election of Trustees**

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

**c. Organisational structure and decision-making policies**

The organisational structure is headed by the Board of Trustees which determines strategy and policy. Implementation of such policies and operational plans is delegated to the Chief Executive Officer and her staff. Staff execute policy decisions in close consultation with the Trustees. Staff are delegated authority for the day to day management of Siblings Togethers' projects, campaigning and fundraising activities. The Charity works in close co-operation with other reputable organisations and charities with similar objectives.

**d. Remuneration policy**

The Board of Trustees aim to pay staff a fair salary that is competitive within the charity sector and proportionate to the complexity of each role. The Trustees are responsible in line with our charitable objectives based on the following principle:

- Pay our staff an appropriate salary to attract and retain people with the leadership, experience knowledge and skills required to lead the transformation we are undergoing.

An annual review of salaries will be undertaken by the Chief Executive, which will take into consideration the rate of inflation over the year and the availability of funds to Siblings Together.

**e. Risk management**

The Trustees have assessed the major risks to which the Charity is exposed, in particular, those related to the operations and finances of the Charity and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

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**SIBLINGSTOGETHER LIMITED**  
**(A Company Limited by Guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MAY 2022**

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**Statement of Trustees' responsibilities**

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

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

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

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

Approved by order of the members of the board of Trustees and signed on their behalf by:

.....*Jane L Jones*.....  
**Jane Jones**  
Chair

Date: 31-03-23

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**SIBLINGSTOGETHER LIMITED**  
**(A Company Limited by Guarantee)**

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**INDEPENDENT EXAMINER'S REPORT**  
**FOR THE YEAR ENDED 31 MAY 2022**

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**Independent Examiner's Report to the Trustees of Siblingstogether Limited ('the Charity')**

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 May 2022.

**Responsibilities and Basis of Report**

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

**Independent Examiner's Statement**

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

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the 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.

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

Signed: *Martin Bailey*

Dated: 31-03-23

**Martin Bailey FCA**  
Goodman Jones LLP  
29/30 Fitzroy Square  
London  
W1T 6LQ

**SIBLINGSTOGETHER LIMITED**  
(A Company Limited by Guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MAY 2022**

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
<b>Income from:</b>					
Donations and legacies	4	83,516	13,079	96,595	58,554
Charitable activities	5	-	2,600	2,600	-
Other trading activities		700	-	700	7,200
<b>Total income</b>		<b>84,216</b>	<b>15,679</b>	<b>99,895</b>	<b>65,754</b>
<b>Expenditure on:</b>					
Raising funds		7,475	-	7,475	11,768
Charitable activities	6	65,236	12,678	77,914	110,414
<b>Total expenditure</b>		<b>72,711</b>	<b>12,678</b>	<b>85,389</b>	<b>122,182</b>
<b>Net income/(expenditure)</b>		<b>11,505</b>	<b>3,001</b>	<b>14,506</b>	<b>(56,428)</b>
Transfers between funds	13	3,691	(3,691)	-	-
<b>Net movement in funds</b>		<b>15,196</b>	<b>(690)</b>	<b>14,506</b>	<b>(56,428)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		17,171	48,518	65,689	122,117
Net movement in funds		15,196	(690)	14,506	(56,428)
<b>Total funds carried forward</b>		<b>32,367</b>	<b>47,828</b>	<b>80,195</b>	<b>65,689</b>

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 16 to 27 form part of these financial statements.



**SIBLINGSTOGETHER LIMITED**  
**(A Company Limited by Guarantee)**  
**REGISTERED NUMBER: 06848897**

**BALANCE SHEET**  
**AS AT 31 MAY 2022**

	<b>Note</b>	<b>2022 £</b>	<b>2021 £</b>
<b>Fixed assets</b>			
Tangible assets	10	<b>3,002</b>	<b>4,808</b>
		<b>3,002</b>	<b>4,808</b>
<b>Current assets</b>			
Debtors	11	<b>15,803</b>	<b>15,031</b>
Cash at bank and in hand		<b>80,085</b>	<b>61,303</b>
		<b>95,888</b>	<b>76,334</b>
Creditors: amounts falling due within one year	12	<b>(18,695)</b>	<b>(15,453)</b>
<b>Net current assets</b>		<b>77,193</b>	<b>60,881</b>
<b>Total assets less current liabilities</b>		<b>80,195</b>	<b>65,689</b>
<b>Net assets excluding pension asset</b>		<b>80,195</b>	<b>65,689</b>
<b>Total net assets</b>		<b>80,195</b>	<b>65,689</b>
<b>Charity funds</b>			
Restricted funds	13	<b>47,828</b>	<b>48,518</b>
Unrestricted funds	13	<b>32,367</b>	<b>17,171</b>
<b>Total funds</b>		<b>80,195</b>	<b>65,689</b>

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

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**SIBLINGSTOGETHER LIMITED**  
**(A Company Limited by Guarantee)**  
**REGISTERED NUMBER: 06848897**

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**BALANCE SHEET (CONTINUED)**  
**AS AT 31 MAY 2022**

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The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

*Jane L Jones*  
.....  
**Jane Jones**  
Chair

Date: 31-03-23

The notes on pages 16 to 27 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MAY 2022**

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**1. General information**

SiblingsTogether Limited is a charitable company registered in England and Wales. The registered office is 4 Market Place, Southwark Park Road, London, SE16 3UQ.

The activities of the Charity are set out in the Trustees' Report.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements 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 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

SiblingsTogether Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The Charity's functional currency is Sterling. All figures in these financial statements have been rounded to the nearest £1.

**2.2 Company status**

The company is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £10 per member of the company.

**2.3 Going concern**

The Charity is reliant upon public donations and events have been impacted by the Covid-19 pandemic. The Charity made use of the Government's Coronavirus Job Retention Scheme during both this and the previous reporting period. The Trustees continue to prioritise fundraising and in particular for unrestricted funds. After making appropriate enquiries and after considering the future plans of the Charity, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Accordingly, the Trustees continue to adopt the going concern basis in preparing the financial statements.

**2.4 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MAY 2022**

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**2. Accounting policies (continued)**

**2.5 Income**

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

**2.6 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the bank.

**2.7 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Support costs are those costs incurred directly in support of expenditure on the objects of the Charity and in relation to overall management of the Charity.

Expenditure on raising funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the Charity's educational operations, including supporting costs and costs relating to the governance of the company apportioned to charitable activities.

All expenditure is inclusive of irrecoverable VAT.

**2.8 Tangible fixed assets and depreciation**

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following basis:

Computer equipment	-	20%
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**2.9 Debtors**

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

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MAY 2022**

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**2. Accounting policies (continued)**

**2.10 Cash at bank and in hand**

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

**2.11 Liabilities and provisions**

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

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

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

**2.12 Financial instruments**

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**2.13 Pensions**

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

**3. Critical accounting estimates and areas of judgement**

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. There are no estimates and assumptions that are considered to have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

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**4. Income from donations and legacies**

	<b>Unrestricted funds 2022 £</b>	<b>Restricted funds 2022 £</b>	<b>Total funds 2022 £</b>	<i>Total funds 2021 £</i>
Donations	83,516	13,079	<b>96,595</b>	58,554
<i>Total 2021</i>	40,586	17,968	58,554	

**5. Income from charitable activities**

		<b>Restricted funds 2022 £</b>	<b>Total funds 2022 £</b>	<i>Total funds 2021 £</i>
Contribution from local authorities		2,600	<b>2,600</b>	-

**6. Analysis of expenditure on charitable activities**

**Summary by fund type**

	<b>Unrestricted funds 2022 £</b>	<b>Restricted funds 2022 £</b>	<b>Total 2022 £</b>	<i>Total 2021 £</i>
Charitable activities	65,236	12,678	<b>77,914</b>	110,414
<i>Total 2021</i>	32,962	77,452	110,414	

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**7. Analysis of expenditure by activities**

	<b>Activities undertaken directly 2022 £</b>	<b>Support costs 2022 £</b>	<b>Total funds 2022 £</b>	<i>Total funds 2021 £</i>
Charitable activities	73,888	4,026	<b>77,914</b>	110,414
<i>Total 2021</i>	105,773	4,641	110,414	



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**7. Analysis of expenditure by activities (continued)**

**Analysis of direct costs**

	<b>Total funds 2022 £</b>	<b>Total funds 2021 £</b>
Staff costs	<b>53,221</b>	92,171
Food	<b>541</b>	1,475
Travel and subsistence	<b>156</b>	-
Activities	<b>208</b>	28
Venue hire	<b>3,510</b>	-
Materials	<b>1,108</b>	144
Rent	<b>6,297</b>	6,343
Insurance	<b>1,180</b>	1,441
Printing, postage and stationery	<b>741</b>	553
Training	<b>180</b>	-
Bank charges	<b>197</b>	155
Computer software	<b>2,583</b>	2,418
Sundry	<b>136</b>	47
Professional fees	<b>643</b>	998
Casual labour	<b>1,020</b>	-
Memberships	<b>172</b>	-
Admin support	<b>1,995</b>	-
	<b>73,888</b>	105,773

**Analysis of support costs**

	<b>Total funds 2022 £</b>	<b>Total funds 2021 £</b>
Depreciation	<b>1,806</b>	2,541
Independent examiner's fees	<b>2,220</b>	2,100
	<b>4,026</b>	4,641

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**8. Staff costs**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Wages and salaries	<b>50,887</b>	86,238
Social security costs	<b>1,216</b>	4,071
Contribution to defined contribution pension schemes	<b>1,118</b>	1,862
	<b>53,221</b>	92,171

The average number of persons employed by the Charity during the year was as follows:

<b>2022</b>	<b>2021</b>
<b>No.</b>	<b>No.</b>
<b>2</b>	3

No employee received remuneration amounting to more than £60,000 in either year.

**9. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 May 2022, no Trustee expenses have been incurred (2021 - £NIL).

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**NOTES TO THE FINANCIAL STATEMENTS**  
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**10. Tangible fixed assets**

	<b>Computer equipment £</b>
<b>Cost or valuation</b>	
At 1 June 2021	<b>12,703</b>
At 31 May 2022	<b>12,703</b>
<b>Depreciation</b>	
At 1 June 2021	<b>7,895</b>
Charge for the year	<b>1,806</b>
At 31 May 2022	<b>9,701</b>
<b>Net book value</b>	
At 31 May 2022	<b>3,002</b>
At 31 May 2021	<b>4,808</b>

**11. Debtors**

	<b>2022 £</b>	<b>2021 £</b>
<b>Due within one year</b>		
Trade debtors	<b>3,613</b>	2,553
Prepayments and accrued income	<b>12,190</b>	12,478
	<b>15,803</b>	15,031

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**12. Creditors: Amounts falling due within one year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade creditors	<b>5,985</b>	<b>787</b>
Other taxation and social security	<b>909</b>	<b>1,245</b>
Other creditors	<b>196</b>	<b>311</b>
Accruals and deferred income	<b>11,605</b>	<b>13,110</b>
	<b>18,695</b>	<b>15,453</b>

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**13. Statement of funds**

**Statement of funds - current year**

	Balance at 1 June 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 May 2022 £
<b>Unrestricted funds</b>					
General Funds	17,171	84,216	(72,711)	3,691	32,367
<b>Restricted funds</b>					
Camps	-	8,600	(4,943)	-	3,657
MADS	18,516	-	(6,382)	-	12,134
Questors	3,384	-	-	-	3,384
Buddying	5,491	-	-	-	5,491
Creative Connections	2,639	-	(1,353)	-	1,286
General	18,488	7,079	-	(3,691)	21,876
	48,518	15,679	(12,678)	(3,691)	47,828
<b>Total funds</b>	<b>65,689</b>	<b>99,895</b>	<b>(85,389)</b>	<b>-</b>	<b>80,195</b>

Siblings Together seeks funding for both restricted activities centred on our key activities such as residential camps and monthly activity days, and for core funding allowing for the development of new projects and the running of the Charity. If restricted funding doesn't fully cover the costs of specific project activities a transfer is made from core funding to ensure that they are fully funded.

Transfers from restricted funds to unrestricted funds represent monies received from funders originally for specific purposes but that were unrestricted by the funders during the Covid 19 pandemic to enable the Charity to use these funds to cover core costs.

The transfer to unrestricted funds represents an underspend on a restricted fund being used for core costs as agreed with the donor. In the prior year, the transfer represents the reclassification of staff costs originally allocated to unrestricted funds but that related to the Camps project.

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**13. Statement of funds (continued)**

**Statement of funds - prior year**

	<i>Balance at 1 June 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 May 2021 £</i>
<b>Unrestricted funds</b>					
General Funds	(54,125)	47,786	(44,730)	68,240	17,171
<b>Restricted funds</b>					
Camps	62,747	500	-	(63,247)	-
MADS	83,091	-	(64,575)	-	18,516
Questors	3,384	-	-	-	3,384
Buddying	5,491	-	-	-	5,491
Creative Connections	11,778	-	(4,146)	(4,993)	2,639
General	9,751	17,468	(8,731)	-	18,488
	<u>176,242</u>	<u>17,968</u>	<u>(77,452)</u>	<u>(68,240)</u>	<u>48,518</u>
<b>Total funds</b>	<u>122,117</u>	<u>17,968</u>	<u>(122,182)</u>	<u>-</u>	<u>65,689</u>

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**NOTES TO THE FINANCIAL STATEMENTS**  
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**14. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	<b>Unrestricted funds 2022 £</b>	<b>Restricted funds 2022 £</b>	<b>Total funds 2022 £</b>
Tangible fixed assets	3,002	-	<b>3,002</b>
Current assets	48,060	47,828	<b>95,888</b>
Creditors due within one year	(18,695)	-	<b>(18,695)</b>
<b>Total</b>	<b>32,367</b>	<b>47,828</b>	<b>80,195</b>

**Analysis of net assets between funds - prior year**

	<i>Unrestricted funds 2021 £</i>	<i>Restricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Tangible fixed assets	4,808	-	4,808
Current assets	27,816	48,518	76,334
Creditors due within one year	(15,453)	-	(15,453)
<b>Total</b>	<b>17,171</b>	<b>48,518</b>	<b>65,689</b>

**15. Related party transactions**

Other than as disclosed elsewhere in the financial statements, there were no transactions with related parties requiring disclosure in either the current or previous year.