

The Sibling Group CIO

Annual Report

for the year ended

5th April 2025

The Sibling Group CIO

CONTENTS

	Page
Trustees' Report	1 - 3
Independent Examiners Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7-8

**The Sibling Group CIO
Trustees' Annual Report
For the year ended 5 April 2025**

REFERENCE AND ADMINISTRATIVE INFORMATION

The Sibling Group CIO is a Charitable Incorporated Organisation (CIO) granted charitable status on 23rd Feb 2024.

Registered Charity Number: 1207168

Address:

9 Claro Court Business Centre
Claro Road
HARROGATE
North Yorkshire
HG1 4BA

Trustees: Trustees who served during the period and up to the date of this report were as follows:

Board of Trustees

Joshua Nash - Chair
Laura Hines
Luke Moss

Bank:

CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent, ME19 4JQ

Independent Examiner:

Allegro Services LTD

First Floor Offices
12-18 Market Street
York
YO1 8ST

The Sibling Group CIO

Trustees' Annual Report

For the year ended 5 April 2025

These accounts 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), the Charities Act 2011 and UK Generally Accepted Practice.

The Sibling Group CIO meets the definition of a public benefit entity under FRS 102.

OBJECTIVES AND ACTIVITIES

Objectives:

To relieve the needs of children and young people with disabilities and/or special educational needs, including their parents, carers and families, by the provision of a safe place where they can engage in group activities and benefit from mutual support.

What Makes Us Tick

Vision

We are passionate about bettering individuals health and wellbeing within Harrogate & District.

Mission

We will look to motivate, educate, inspire and empower all people to achieve their potential and improve their quality of life.

Our values

Honest – Open and transparent in everything we do

Tireless – Work hard to achieve our aims and objectives

Accessible – Be inclusive to all people

Fair – Be free from bias or favouritism

Committed – Give 100% towards everything that we do

1. Reference and Administrative Information

The Sibling Group is a Charitable Incorporated Organisation (CIO). The charity is governed by a Board of three Trustees, all of whom served throughout the reporting period and hold responsibility for strategic direction, financial oversight, and regulatory compliance. Two staff members were employed to support service delivery and administration.

2. Structure, Governance, and Management

The charity operates in accordance with its Constitution. Trustees meet regularly to set strategy, oversee financial performance, manage risk, and ensure compliance with Charity Commission guidance. Operational delivery is delegated to employed staff, with Trustees retaining oversight through reporting and review.

3. Objectives and Activities

The charity supports children who have a brother or sister with a disability, helping to improve wellbeing, reduce isolation, and provide opportunities for peer support. The charity also operates OscarsPathway, a day centre supporting people with complex needs and disabilities through structured, person-centred activities. Trustees have had due regard to public benefit guidance in planning activities.

**The Sibling Group CIO
Trustees' Annual Report
For the year ended 5 April 2025**

4. Activities and Achievements During the Year

The charity delivered sibling group sessions, outings, and community activities. Oscars Pathway provided paid day services for individuals with complex needs, offering life skills development and social engagement. The charity raised £29,375 from grants, charitable organisations, and donations.

5. Public Benefit Statement

The Trustees confirm compliance with Section 17 of the Charities Act 2011 and have had due regard to Charity Commission guidance on public benefit. Services improve wellbeing, confidence, inclusion, and support families and carers.

6. Financial Review

Total income received was £42,557. Total expenditure was £35,952, resulting in a £6,605 surplus. £29,375 of income came from grants and donations, with remaining income generated through OscarsPathway service fees.

7. Reserves Policy

As a small and developing charity, The Sibling Group is balancing the need to build reserves with maintaining and growing services. Reserve levels are reviewed regularly with a long-term aim to strengthen financial resilience.

8. Risk Management

Key risks include funding dependency, staffing capacity, safeguarding responsibilities, and financial sustainability. Risks are managed through policy review, financial monitoring, safeguarding procedures, and income diversification.

9. Safeguarding and Serious Incident Statement

The charity maintains safeguarding policies and procedures across all services. Trustees confirm that no serious incidents occurred during the reporting period that required reporting to the Charity Commission.

10. Plans for the Future

The charity plans to expand sibling services, develop OscarsPathway provision, increase fundraising, strengthen partnerships, and improve financial sustainability.

11. Trustee Declaration

This report has been approved by the Board of Trustees and prepared in accordance with Charity Commission guidance

INDEPENDENT EXAMINER

Duncan Morrell of Allegro Services LTD was appointed Independent Examiner to the Charity during the year.

Approved by the Board of Trustees on 2nd February 2025 and signed on their behalf by:

Joshua Nash (Chair)

Independent Examiner's Report to the Trustees of The Sibling Group CIO

I report to the Trustees on my examination of the accounts of the The Sibling Group CIO (the Charity) for the year ended 5th April 2025.

This report is made solely to the Charity's Trustees, as a body, in accordance with section 154 of the Charities Act 2011. My independent examiner's 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, the Charity's members as a body and the Charity's Trustees as a body for my independent examiner's work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

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

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination.

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 Charity as required by section 130 of the Act; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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

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Duncan Morrell

5th February 2026

Allegro Services LTD
First Floor Offices
11-18
Market Place
York
YO1 8ST

Profit and Loss

The Sibling Group

For the 14 months ended 5 April 2025

24 FEB 2024-5 APR
2025

Turnover

Interest Income	6.90
Other Revenue	783.92
Sales	6,960.18
Total Turnover	7,751.00

Cost of Sales

Cost of Goods Sold	3.00
Total Cost of Sales	3.00

Gross Profit	7,748.00
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Administrative Costs

Advertising & Marketing	406.39
Audit & Accountancy fees	24.75
Bank Fees	88.85
Entertainment - 0%	1,900.67
General Expenses	15,273.78
Insurance	549.12
Interest Paid	(0.42)
IT Software and Consumables	16.60
Pensions Costs	30.30
Printing & Stationery	105.03
Rent	2,163.00
Salaries	6,650.00
Staff Training	862.96
Subscriptions	1,155.84
Subsistence	61.50
Telephone & Internet	12.00
Travel - National	6,239.92
Trips	411.40
Total Administrative Costs	35,951.69

Operating Profit	(28,203.69)
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Other Income

Donations	4,313.62
Grants	30,500.00
Total Other Income	34,813.62

Profit on Ordinary Activities Before Taxation	6,609.93
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Profit after Taxation	6,609.93
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Balance Sheet

The Sibling Group As at 5 April 2025

5 APR 2025

Fixed Assets	
Tangible Assets	
Buildings	2,898.75
Office Equipment	992.77
Total Tangible Assets	3,891.52
Total Fixed Assets	3,891.52
Current Assets	
Cash at bank and in hand	
CAF Account	601.28
Total Cash at bank and in hand	601.28
Accounts Receivable	1,900.00
Total Current Assets	2,501.28
Creditors: amounts falling due within one year	
Accounts Payable	1,593.00
NIC Payable	8.32
PAYE Payable	380.00
Pensions Payable	70.70
Wages Payable - Payroll	(17.66)
Total Creditors: amounts falling due within one year	2,034.36
Net Current Assets (Liabilities)	466.92
Total Assets less Current Liabilities	4,358.44
Net Assets	4,358.44
Capital and Reserves	
Current Year Earnings	6,609.93
Owner A Drawings	(120.00)
Owner A Funds Introduced	(2,240.00)
Retained Earnings	108.51
Total Capital and Reserves	4,358.44

THE SIBLING GROUP
FOR THE YEAR ENDED 5th April 2025
NOTES TO THE ACCOUNTS

1 GENERAL INFORMATION

The charity is limited by guarantee, incorporated in England, and consequently has no share capital. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity. Including any member of the CIO within 12 months before the commencement of the winding up. The Charity is registered in England and Wales (charity no. 1207168).

The address of its registered office is:

9 Claro Court Business Centre, Claro Road, Harrogate, HG1 4BA

2 ACCOUNTING POLICIES

a) Basis of Accounting

The Accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

The Charity is small and has taken advantage of the exemption provided by Section 7 of FRS 102 and has not prepared a Cash Flow Statement.

The Sibling Group CIO 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 note(s). The accounts are prepared in UK Sterling and rounded to the nearest £.

b) Going Concern

The Trustees therefore have a reasonable expectation that the Charity has adequate resources to continue in operational existence for 12 months from signing the accounts. They continue to believe that the going concern basis of accounting is appropriate in preparing the annual financial statements.

c) Income

Donations and legacies are accounted for when they are receivable by the Charity. Other income is accounted for on an accruals basis as far as is prudent to do so.

d) Grant Income

Revenue grants are credited to the income and expenditure account at the time when they are entitled to the receipt. Any unspent restricted grants at the period end are carried forward as restricted funds in the balance sheet.

THE SIBLING GROUP
FOR THE YEAR ENDED 5th April 2025
NOTES TO THE ACCOUNTS

2 ACCOUNTING POLICIES (continued)

e) Expenditure and Allocation of Expenditure

Expenditure is accounted for on an accruals basis. Costs are apportioned within the charity and fund accounting as detailed below:-

Staff costs - on a time basis

Other direct charitable costs and costs of generating funds - on an actual basis

Support costs - on the level of use/ actual basis where specific

f) Taxation

As a registered charity it benefits from rate relief and is generally exempt from Income Tax and Capital Gains Tax, but not from VAT. The Charity is not registered for VAT and therefore the irrecoverable VAT is included in the cost of those items to which it relates.

g) Debtors

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

h) Cash at bank and in hand

Cash at bank and cash in hand includes cash and any short term deposit accounts with a maturity of three months or less from the date of opening.

i) Creditors and Provisions

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

j) Funds

The Unrestricted Funds are funds which the Trustees are free to use in accordance with the charitable objects.

Designated Funds are funds set aside by the Trustees for specific purposes.

Restricted Funds are funds which have been received by the Charity for a specific purposes other than the general objectives of the Charity.