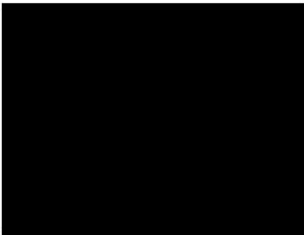


SIBLINGS REUNITED (STAR) (SCIO)
TRUSTEES' REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025

SIBLINGS REUNITED (STAR) (SCIO)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees



Charity number (Scotland)

SC043937

Independent examiner



James Hair & Company
59 Bonnygate
Cupar
Fife
KY15 4BY

Bankers

Bank of Scotland
The Cross
Cupar
Fife
KY15 4BP

SIBLINGS REUNITED (STAR) (SCIO)

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 APRIL 2025

The trustees present their report and financial statements for the year ended 30 April 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "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)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The charity's objectives are to provide recreational activities and facilities for children in the care system and their siblings, with the aim of relieving emotional distress and supporting their spiritual, mental, and physical development. Through these activities, STAR seeks to help children and young people maintain meaningful relationships, develop confidence and civic values, and grow into responsible individuals who can participate fully in society. Ultimately, the charity aims to improve the overall quality of life for those it supports.

Most importantly, we are seeing tangible positive outcomes for the children and young people we support. Feedback from families, carers, and the children themselves highlights improved emotional well-being, strengthened sibling relationships, and enhanced personal development among our children and young people.

The trustees have paid due regard to guidance issued by the office of the Scottish Charity Regulator in deciding what activities the charity should undertake.

During the year to 30 April 2025, STAR focused on promoting and sustaining sibling relationships. The charity provided regular, safe, and meaningful opportunities for brothers and sisters who are separated due to foster care, residential care, adoption, or kinship care to spend time together. STAR's work centres on nurturing these vital sibling bonds, which are often disrupted by the care system, and supporting children to maintain strong connections despite living in different homes.

SIBLINGS REUNITED (STAR) (SCIO)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

Achievements and performance

STAR continued to provide a vital and valued service to brothers and sisters separated by the care system throughout the year. While funding from Corra Foundation came to an end, resulting in the departure of the charity's Manager at the beginning of January 2025, STAR remained firmly focused on its core mission. Despite these challenges, and ongoing economic pressures across the third sector, the charity has demonstrated resilience and continued to deliver positive outcomes for care-experienced children and young people.

The trustees are encouraged that the outcomes identified in STAR's independent evaluation remain evident in current practice and continue to underpin the charity's work.

Research and Evaluation

STAR launched a two-year independent evaluation conducted by researchers at the Association for Fostering, Kinship & Adoption Scotland (AFKA). The Evaluation Report (2023) confirmed that STAR successfully achieves three key outcomes:

- The successful (re-)introduction of brothers and sisters
- Improved relationships between brothers and sisters
- The maintenance of sibling relationships during and after involvement with STAR

These findings continue to be reflected in STAR's delivery during the reporting year. Despite reduced capacity and financial uncertainty, STAR has consistently provided an emotionally safe and welcoming space in which siblings can meet, reconnect, and strengthen their relationships.

The evaluation also highlighted that STAR is highly valued as a neutral environment, free from direct social work intervention, and that the charity is well connected with the children it supports, with services shaped by their wishes and needs. Trustees are satisfied that these strengths have been maintained and continue to guide service delivery.

In addition, the evaluation recognised STAR's contribution to Local Authorities in meeting their statutory duties, including upholding care experienced children and young people's Article 8 rights under the United Nations Convention on the Rights of the Child. STAR continues to receive regular referrals from statutory organisations, providing further assurance that these outcomes are ongoing and relevant.

Strengthening Sibling Connections

A core priority for STAR remains enabling siblings separated by foster care, adoption, residential or kinship care to maintain meaningful relationships. Throughout the year, STAR facilitated regular sibling meet-ups in a safe and supportive setting. For some children, these sessions represented the first opportunity they had ever had to meet their brothers or sisters.

Innovative Programmes and Activities

Despite financial constraints, STAR continued to offer a range of creative and engaging activities designed to support children's emotional wellbeing and development. These included canine-assisted therapy, creative arts sessions, and outdoor activities. These programmes have helped children build confidence, strengthen social skills, and enjoy positive shared experiences with their siblings.

Community and Volunteer Engagement

STAR's work would not be possible without the dedication of its volunteers and the wider community. During the year, volunteer involvement increased, and their commitment played a crucial role in sustaining services following the loss of core funding. The trustees extend their sincere appreciation for this continued support.

SIBLINGS REUNITED (STAR) (SCIO)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

Fundraising and Financial Stability

While the economic climate remained difficult, STAR sustained its operations through careful financial management and targeted fundraising. At the start of 2024, the charity introduced a payment structure whereby referring local authorities or individuals contribute a fee for each child attending STAR. In addition, fundraising activities such as craft fairs and charity walks generated vital income to support ongoing work.

Reserves Policy

The trustees have set an optimal level of unrestricted reserves at £8,000, equivalent to approximately three months of unrestricted expenditure. The trustees will continue to ensure that sufficient reserves are maintained to meet day-to-day running costs.

Positive Outcomes for Participants

Most importantly, STAR continues to see clear and positive outcomes for the children and young people it supports. Feedback from children, carers, and families highlights improved emotional wellbeing, stronger sibling relationships, and enhanced personal development.

Conclusion

These achievements demonstrate STAR's resilience and the collective efforts of its trustees, volunteers, partners, and supporters. Despite significant challenges during the year, the charity has remained committed to its mission and continues to make a meaningful difference in the lives of care experienced children and their siblings.

The trustees would like to extend their heartfelt thanks to the entire STAR community for their dedication, support, and belief in our work as we look ahead to the future.

Financial review

During the year to 30 April 2025 the charity had a net decrease in funds of £48,757 (2024 increase - £64,578).

Total funds/reserves held at 30 April 2025 were £59,047 (2024 - £107,804). This included restricted funds of £20,609 (2024 - £66,243). Restricted funds are only available for the purposes specified by the donors.

The trustees have set optimal unrestricted reserves at £16,000, approximately 6 months, unrestricted expenditure. However, in the event of having no permanent employees the trustees will set optimal unrestricted reserves at £8,000, approximately 6 months, unrestricted expenditure and will ensure sufficient reserves are held to meet day to day running costs.

At the year end, unrestricted funds available for general purposes were £38,438, which is in excess of this target.

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

Governing document

Siblings Reunited (STAR) is a Scottish Charitable Incorporated Organisation (SCIO) governed with effect from 15 April 2013. It is registered with the Scottish Charity Regulator.

The Trustees who served at the date of this report and throughout the year are set out on the Legal and Administrative Information page.

SIBLINGS REUNITED (STAR) (SCIO)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

Trustee appointment, induction and training

At the AGM the members may elect any member as a trustee. Trustees may appoint new trustees at any time.

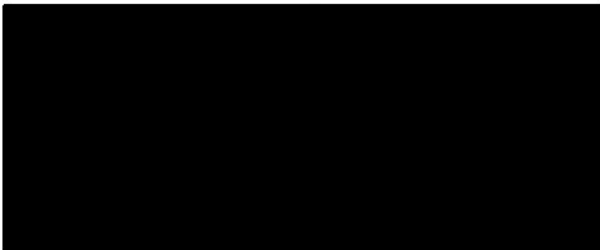
Membership of the charity is open to any individual aged 16 or over and are interested in furthering the purposes of the organisation. At each AGM, the members may elect any member to be a charity Trustee. The board of Trustees may also elect any member to be a charity Trustee.

Induction information is provided to all new Trustees, and ongoing training is provided to all existing Trustees as required.

Key management personnel

The Trustees are considered the key management personnel of the charity, in charge of the distribution of funds and the day to day running and operation of the charity. All Trustees give their time freely, and no remuneration is paid.

The trustees' report was approved by the Board of Trustees.



SIBLINGS REUNITED (STAR) (SCIO)

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF SIBLINGS REUNITED (STAR) (SCIO)

I report on the financial statements of the charity for the year ended 30 April 2025, which are set out on pages 6 to 15.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investments (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

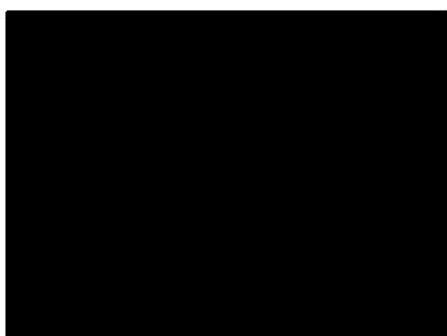
Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the financial statements.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - (ii) to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Dated: 26 February 2026

SIBLINGS REUNITED (STAR) (SCIO)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
Income from:					
Donations and legacies	2	33,830	6,327	40,157	178,224
Charitable activities	3	4,457	-	4,457	3,787
Total income		38,287	6,327	44,614	182,011
Expenditure on:					
Raising funds	4	454	-	454	347
Charitable activities	5	40,956	51,961	92,917	117,086
Total resources expended		41,410	51,961	93,371	117,433
Net (expenditure)/income for the year/ Net movement in funds		(3,123)	(45,634)	(48,757)	64,578
Fund balances at 1 May 2024		41,561	66,243	107,804	43,226
Fund balances at 30 April 2025		38,438	20,609	59,047	107,804

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

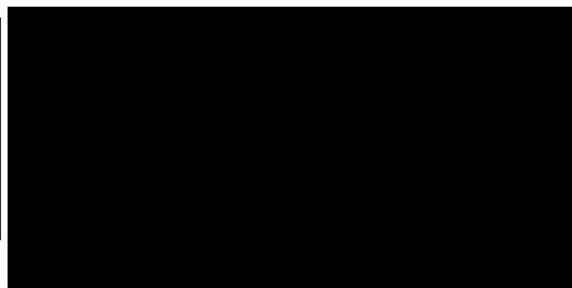
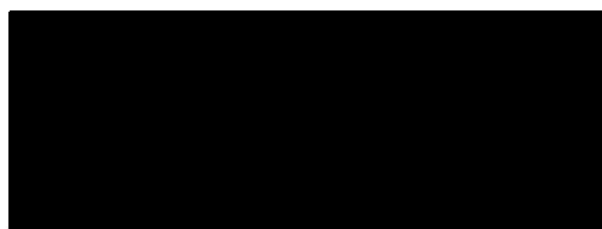
SIBLINGS REUNITED (STAR) (SCIO)

BALANCE SHEET

AS AT 30 APRIL 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	10		20,566		24,637
Current assets					
Debtors	11	3,853		2,116	
Cash at bank and in hand		48,151		100,899	
		52,004		103,015	
Creditors: amounts falling due within one year	12	(3,658)		(7,517)	
Net current assets			48,346		95,498
Total assets less current liabilities			68,912		120,135
Provisions for liabilities	13		(9,865)		(12,331)
Net assets			59,047		107,804
Income funds					
Restricted funds	14		20,609		66,243
Unrestricted funds			38,438		41,561
			59,047		107,804

The financial statements were approved by the Trustees on 26 February 2026



SIBLINGS REUNITED (STAR) (SCIO)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2025

1 Accounting policies

Charity information

Siblings Reunited (STAR) (SCIO) is a Scottish charitable incorporated organisation, charity no. SC043937. The charity's principle place of business is 22 Back Lebanon, Cupar, Fife, KY15 4JN.

1.1 Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the charity's constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Donations and voluntary income are accounted for gross when received.

Grants received in respect of revenue expenditure are recognised in the statement of financial activities in the period in which they are received.

Grants received in respect of capital expenditure are credited to a deferred income account and released to the profit and loss account over the expected useful life of the relevant assets. This treatment departs from the treatment as recommended by the SORP, but in the view of the Trustees is necessary to provide a fair and true view.

1.5 Resources expended

Costs are allocated between direct charitable expenditure and other expenditure according to the nature of the cost.

1.6 In kind donations

The charity benefits greatly from the involvement of an extensive number of volunteers which contribute significantly towards meeting the main objectives in improving the conditions of life for children in the care systems and their siblings.

Where a volunteer has contributed their time for no charge, and the cost of the work done can be quantified, the corresponding income and cost are both recognised within the accounts in the year in which the work was undertaken.

SIBLINGS REUNITED (STAR) (SCIO)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

1 Accounting policies

(Continued)

1.7 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Equipment	20% reducing balance/straight line
-----------	------------------------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

Basic financial instruments are recognised at amortised cost using the effective interest method except for investments in non-convertible preference and non-puttable preference and ordinary shares, which are measured at fair value, with changes recognised in the profit and loss. Derivative financial instruments are initially recorded at cost and thereafter at fair value, with charges recognised in profit and loss.

1.10 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 reliably.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 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.

SIBLINGS REUNITED (STAR) (SCIO)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Total
	2025 £	2025 £	2025 £	2024 £
Donations and gifts	25,820	-	25,820	45,656
Grants receivable	8,010	6,327	14,337	132,568
	<u>33,830</u>	<u>6,327</u>	<u>40,157</u>	<u>178,224</u>
For the year ended 30 April 2024	<u>50,962</u>	<u>127,262</u>		<u>178,224</u>
Donations and gifts				
J & R Miller Charitable Trust	3,000	-	3,000	3,000
The Neighbourly Foundation	11,000	-	11,000	-
Other	1,165	-	1,165	1,240
Just Giving	-	-	-	1,602
St Katherine's Fund	1,000	-	1,000	-
In kind donations	4,034	-	4,034	31,688
Other	5,621	-	5,621	8,126
	<u>25,820</u>	<u>-</u>	<u>25,820</u>	<u>45,656</u>
Grants receivable for core activities				
Local Authority Income	8,010	-	8,010	5,306
Cash for Kids	-	-	-	3,137
The Corra Foundation - The Promise Partnership	-	-	-	100,000
Screwfix Foundation	-	-	-	6,845
The Pets Foundation	-	-	-	17,280
Asda Foundation	-	1,552	1,552	-
The Souter Charitable Trust	-	3,275	3,275	-
The Leng Charitable Trust	-	1,500	1,500	-
	<u>8,010</u>	<u>6,327</u>	<u>14,337</u>	<u>132,568</u>

SIBLINGS REUNITED (STAR) (SCIO)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

2 Donations and legacies

(Continued)

Restricted funds were specified for the following purposes:

Cash for Kids - General support for costs covering meals/snacks, activities, arts and crafts for the sibling groups.

Corra Foundation - 'The Promise Partnership' The grant was used initially to fund an evaluation of the service. The grant is now funding the core activities of the charity. Initial funds were received in the year ended 30 April 2022 and additional funding of £100,000 was received in the current year. Funds have been spent in last year and the current year.

Screwfix Foundation - To support projects that will fix, repair, maintain and improve properties and community facilities specifically for those in need within the UK.

The Pets Foundation - To cover costs related to canine assisted therapy.

Asda Foundation - General support for costs covering meals/snacks, activities, arts and crafts for the sibling groups.

The Souter Charitable Trust - To support projects that will fix, repair, maintain and improve properties and community facilities specifically for those in need within the UK.

The Leng Charitable Trust - To cover costs towards essential equipment.

Unrestricted funds are held for general purposes.

3 Charitable activities

	2025 £	2024 £
Fundraising income	4,457	3,787
	<u> </u>	<u> </u>

4 Raising funds

	Unrestricted funds	Restricted funds	Total	Total
	2025 £	2025 £	2025 £	2024 £
Fundraising				
Staging fundraising events	454	-	454	347
	<u>454</u>	<u>-</u>	<u>454</u>	<u>347</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
For the year ended 30 April 2024				
Fundraising	332	15		347
	<u>332</u>	<u>15</u>		<u>347</u>
	<u> </u>	<u> </u>		<u> </u>

SIBLINGS REUNITED (STAR) (SCIO)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

5 Charitable activities

	2025 £	2024 £
Staff costs	24,918	11,245
Depreciation	5,843	6,159
Rent and rates	20,268	20,250
Gardening and maintenance	18,411	7,894
Animal upkeep	7,040	3,985
Development work costs in kind	1,374	17,275
Toys, crafts and activities	4,360	1,368
Food	1,421	1,012
Payment to charity partner	-	30,000
Heat & light	2,390	946
Release of grant	(2,466)	(3,083)
Legal fees	-	3,000
Stationery	1,293	432
Sundry expenses	355	285
Insurance	214	214
Therapy fees	2,643	240
Volunteering costs	3,473	14,544
	<u>91,537</u>	<u>115,766</u>
Share of governance costs (see note 6)	1,380	1,320
	<u>92,917</u>	<u>117,086</u>
Analysis by fund		
Unrestricted funds	40,956	
Restricted funds	51,961	
	<u>92,917</u>	
For the year ended 30 April 2024		
Unrestricted funds		26,082
Restricted funds		91,004
		<u>117,086</u>

SIBLINGS REUNITED (STAR) (SCIO)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

6 Support costs

	Support costs	Governance costs	2025	2024
	£	£	£	£
Independent examiner	-	1,380	1,380	1,320
	-	1,380	1,380	1,320
Analysed between Charitable activities	-	1,380	1,380	1,320

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

8 Employees

Number of employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	1	1

Employment costs

	2025 £	2024 £
Wages and salaries	24,918	11,245

9 Taxation

Siblings Reunited (STAR) (SCIO) has charitable status and is exempt from taxation. Donations and legacies to the charity attract taxation relief for the donor. The charity is not registered for Value Added Tax and accordingly any such unrecoverable tax is included in the expenditure concerned.

SIBLINGS REUNITED (STAR) (SCIO)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

10 Tangible fixed assets

	Equipment £
Cost	
At 1 May 2024	81,493
Additions	1,773
	<u> </u>
At 30 April 2025	83,266
	<u> </u>
Depreciation and impairment	
At 1 May 2024	56,857
Depreciation charged in the year	5,843
	<u> </u>
At 30 April 2025	62,700
	<u> </u>
Carrying amount	
At 30 April 2025	20,566
	<u> </u>
At 30 April 2024	24,637
	<u> </u>

11 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Prepayments and accrued income	3,853	2,116
	<u> </u>	<u> </u>

12 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	-	733
Other creditors	-	2,256
Accruals	3,658	4,528
	<u> </u>	<u> </u>
	3,658	7,517
	<u> </u>	<u> </u>

SIBLINGS REUNITED (STAR) (SCIO)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

13	Provisions for liabilities	2025 £	2024 £
	Capital grants	9,865	12,331
	Movements on provisions:		
			Capital grants £
	At 1 May 2024		12,331
	Released to statement of financial activities		(2,466)
	At 30 April 2025		9,865

14 Restricted funds

	Balance at 1 May 2024 £	Incoming resources £	Resources expended £	Balance at 30 April 2025 £
Corra Foundation - The Promise Partnership	29,394	-	(29,394)	-
Corra Foundation - The Promise Partnership capital funding	11,219	-	(2,805)	8,414
Cash for Kids	2,846	-	(2,846)	-
Screwfix Foundation	5,504	-	(5,504)	-
The Pets Foundation	17,280	-	(5,085)	12,195
Asda Foundation	-	1,552	(1,552)	-
The Souter Charitable Trust	-	3,275	(3,275)	-
The Leng Charitable Trust	-	1,500	(1,500)	-
	66,243	6,327	(51,961)	20,609

15 Analysis of net assets between funds

	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Total 2024 £
Fund balances at 30 April 2025 are represented by:				
Tangible assets	12,152	8,414	20,566	24,637
Current assets/(liabilities)	36,151	12,195	48,346	95,498
Provisions	(9,865)	-	(9,865)	(12,331)
	38,438	20,609	59,047	107,804

16 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).