

Company registration number: 05648977

Charity registration number: 1162856

Upbeat Communities

(A company limited by guarantee)

Annual Report and Consolidated Financial Statements

for the Year Ended 31 March 2025

Thompson Jenner LLP
Chartered Accountants
1 Colleton Crescent
Exeter
Devon
EX2 4DG

Upbeat Communities

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Upbeat Communities

Reference and Administrative Details

Trustees	David Priestley
	Timothy Ringer
	Helen McEvansoneya
	Bijal Datta
	Marian Regan
	Gillian Linford
	Bashir Fatehi
	Kasemuka Mahenga
Senior Management / Leadership Team	Jonathan Lee, Chief Executive
Charity Registration Number	1162856
Company Registration Number	05648977
Registered Office	The charity is incorporated in England and Wales.
	Bridge House Riverside Court
	Pride Park
	Derby DE24 8HY
Principal Office	Victoria Chambers
	London Road
	Derby
	DE1 2PA
Auditor	Thompson Jenner LLP
	Chartered Accountants
	1 Colleton Crescent
	Exeter
	Devon EX2 4DG

Upbeat Communities

Chair's Report for the Year Ended 31 March 2025

April 2024 to March 2025, has seen **excellence of service delivery** remain as the key focus of Upbeat Communities' operational activities. Dynamic evolution of the Upbeat Clean social enterprise successfully provides life affirming employment to significant numbers of refugees. Local commercial businesses eagerly look to improve their own social value targets through engagement with Upbeat Clean's services. The business winning the **King's Award for Enterprise** has launched Upbeat's social enterprise growth into a phase of acceleration. The positive impact of Upbeat's delivery across its range of services throughout the city (and beyond) continues to meet the Charity's core objects, providing refugees a pathway to thrive in their new surroundings.

External challenges have been present again this year, both within immigration and asylum policy and in the wider political environment. Whilst the new government has removed some of the more hostile policies of the previous government, they have begun to introduce other restrictive policies, in what seems a response to the rise of more right-wing views in the political landscape and amongst the public more generally.

Greater demands have been placed on all staff and volunteers who work in and around Upbeat, as service demand has once again grown significantly. I express my sincere thanks and gratitude to Upbeat's staff and volunteers, who represent all of the values that make Upbeat an outstanding organisation to be involved with. I convey my specific recognition of the contributions of Upbeat's Board of Trustees, who give their time willingly. During this period, Lesley So stepped down to focus on her own business activities (though remains a Director of UEL) and Coco (Bernard Kalenga) resigned to pursue other interests. We welcomed Bev Crighton to the Board of Directors of UEL and Gill Linford, Bashir Fatehi, Marian Regan, Bijal Datta and Kasemuka Mahenga to the Board over the past year, bringing new perspectives and their own passion for welcoming refugees to bear. The Trustees, in conjunction with the SLT and wider staff team have worked on and delivered new projects including the recruitment of a new CEO for the Charity, setting out a workable 10-year strategic plan with clear 3-year operational goals, and achieving a change of location for Upbeat's operational hub.

The process of recruiting a new CEO, following Andrew's decision to step down, has demanded significant skill and commitment. A robust and well-constructed plan involving an external recruitment agency, Trustees and SLT was managed to a very successful outcome. I am delighted to confirm that Jonathan Lee, previously CEO of inHope (Bristol) will become Upbeat Communities new CEO on 20th October 2025. My true gratitude extends to Andrew Jackson, for the excellence of his leadership since 2018, and for his specific dedication through 2025 to ensure that Upbeat has had the opportunity to ensure the best candidate for the role was engaged. I wish Andrew the very best for his future; he is well placed to achieve even greater future outcomes; he leaves behind a significantly positive legacy at Upbeat.

Trinity Baptist Church decided to sell the building this year, causing Upbeat to relocate during 2025 to a new venue in the city centre (Victoria Chambers). The wider team at Upbeat have once again achieved an outstanding outcome, enabling the Charity to enhance the offer to refugees and asylum seekers in the city through this new venue. We are grateful to the team at Trinity Baptist, who helped to smooth the way by allowing Upbeat to continue to use their building until the new premises were ready.

Upbeat Trustees acknowledge their responsibility towards the management of risk. This risk has become more significant with the sustained growth of the Charity in recent years. A risk register is currently maintained within the Charity's records. A formal process to identify the **potential major risks** that the Charity could be exposed to is now underway. Once this process concludes, it is the Trustee's intention to define ways in which these risks can be mitigated within the Risk Policy, which will be extended. This policy will be reviewed annually.

The summary of accounts for 2024/25 demonstrates significant growth across both the Charity and Trading Subsidiary (Upbeat Enterprises Limited). Upbeat Communities revenue grew to £1,109,455, with expenditure at £987,236. UEL grew significantly to revenue of £395,965, with expenditure of £394,631. Total charity reserves were £415,320 at year end. Upbeat's reserves policy has been reviewed in line with the Charity's progress and current CC best practice guidance.

Upbeat Communities

Chair's Report for the Year Ended 31 March 2025

Both now and in the future, the ongoing objectives of Upbeat Communities are becoming much more embedded in **impact** rather than being financially driven. The passion that Upbeat demonstrates in working ceaselessly for the benefit of refugees is a beacon I continue to be humbled by. The Upbeat passion is still as strong as it was 20 years ago when the Charity was conceived. Since then, the organisation has continued to develop its skills base to rise to new opportunities.

The chair's report was approved by the trustees of the charity on 15/11/25 and signed on its behalf by:



David Priestley
Trustee

Upbeat Communities

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2025.

Trustees and Officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	David Priestley
	Timothy Ringer
	Helen McEvansoneya
	Bijal Datta (appointed 2 December 2024)
	Marian Regan (appointed 2 December 2024)
	Gillian Linford (appointed 2 December 2024)
	Bashir Fatehi (appointed 2 December 2024)
	Kasemuka Mahenga (appointed 20 January 2025)
	Lesley So (resigned 2 December 2024)
	Bernard Kalenga (resigned 2 December 2024)

Senior Management / Leadership Team:	Andrew Jackson (resigned 1 November 2025)
	Jonathan Lee (appointed 20 October 2025)

OUR PURPOSES AND ACTIVITIES

The objects of the charity are:-

To relieve the charitable needs of migrants, refugees and asylum seekers in particular those coming to the United Kingdom, by provision of advice, support and assistance organising educational programmes and such other activities as the trustees deem fit as a means of:-

- a) Advancing their education and training;
- b) Relieving them from financial hardship and unemployment; and
- c) Advancing them in life and assisting them with the adaption within a new community.

To promote racial harmony for the public benefit by:-

- a) Promoting activities to foster understanding between people from diverse backgrounds; and
- b) Advancing education and raising awareness about different racial groups; including the issues faced by migrants, refugees and asylum seekers to promote good relations between persons of different racial groups.

Upbeat Communities continues to provide support to asylum seekers and refugees arriving in the East Midlands, offering a holistic range of services and activities to help those having experienced war, persecution and trauma, rebuild their lives in the UK. We are now into our 20th year of operations, and the needs remain as significant (and if not greater) as when we first began.

The global picture for conflict and forced displacement is a stark one. UNHCR figures, as of April 2025, indicate the global numbers of refugees and internally displaced people is 122 million equating to one in every sixty-seven people on earth. Filippo Grandi, UN High Commissioner for Refugees, reminds us that “the search for peace must be at the heart of all efforts to find long-lasting solutions for refugees and others forced to flee their homes.”

Upbeat Communities

Trustees' Report

Of the 42 million refugees who have had to cross a border to find safety, the UK is home to less than 1% of those seeking sanctuary, with over 72% crossing the nearest border and remaining in a neighbouring country (such as Turkey, Lebanon, Iraq, Egypt).

Figures for asylum applications in the UK in 2024/25 show 109,343 applications, up from 73,732 in the previous year.

Those that do make it to the UK, often via dangerous routes such as crossing the channel in small boats (due to the lack of safe and legal routes), find themselves in very challenging circumstances; with limited government support, meagre financial assistance (£1.42p per day for those housed in hotels) and an increasing hostile environment.

Over the last 12 months we have seen an increasingly aggressive stance from both political parties and the wider public towards those seeking safety on our shores. A purposeful campaign of misinformation in the media, conflating those legitimately seeking asylum with illegal migration, has led to violent protests up and down the country, targeting both asylum seekers directly (in hotels) and also refugee sector organisations providing support.

Upbeat Communities was on the receiving end of such threats and intimidation, and whilst we needed to take steps to ensure our staff, volunteers and participants were safe, we recognised the importance of staying open and available, for those most vulnerable in our society.

Upbeat Communities continues to work in Derby, Derbyshire and Lincolnshire providing a range of projects and activities that meet the needs of those newly arrived as asylum seekers, as well as those who have been granted refugee status in the UK.

The Trustees confirm that they have had due regard to the guidance issued by the Charity Commission on public benefit when reviewing Upbeat Communities objectives and in planning future activities.

Mission, vision, values

Upbeat Communities continues to be guided by its Christian ethos, outworked through our vision, mission and values. We are a faith-based charity, but not faith-biased, and we work with participants from all religions and those with no expressed faith. We also have a staff and volunteer team that includes those of different faiths (or no faith).

Our **Vision** - to see thriving, positive communities, where every refugee can contribute and make the most of opportunities.

Our **Mission** – to empower refugees to thrive as they rebuild their lives

Our Values

We have recently reviewed our organisational values, and have simplified the previous 8, distilling them into 4 new values:

- **Compassion in Action** - we welcome and engage people with kindness, empathy and generosity
- **Empowering People** - we inspire everyone we work with to recognise and utilise their own unique strengths, helping them to flourish
- **Authentic Relationships** - we are inclusive, honest, and trustworthy, enabling us to build meaningful connections
- **Innovation for Impact** - we are always learning, seeking out creative, evidence-based solutions to achieve lasting change

Upbeat Communities

Trustees' Report

These values have been developed in order to be relevant to all stakeholders, including participants, volunteers, staff, and external partners. They also align to our newly created competency framework, developed as part of our strategic recruitment and staff development processes.

Strategy and Activities

During the year we spent a significant amount of time developing our new long term (10 year) strategic plan (2025-2035). Building on our previous strategic plan, and with input from a range of stakeholders, we have identified 5 strategic long-term goals:

Goal 1 - Providing outstanding, holistic support to our participants, ensuring that each year, 300 individuals in Derby are receiving in-depth support to empower them to thrive as they rebuild their lives

Key Performance Indicators - 300 asylum seekers in dispersed accommodation are supported each year with at least 3 key interventions (identified from a defined list of support needs) in their journey towards refugee status

Goal 2 - Facilitating meaningful employment opportunities through our social enterprises by providing a total of 300 refugees life giving jobs and paying £5 million in salaries

Key Performance Indicators - 300 refugees employed over 10 years with £5million paid in wages over 10 years / Employment including – real living wage, contract, sick pay, holiday pay, pension

Goal 3 - Establishing a sustainable, scaled solution to address one of the major issues affecting refugees and asylum seekers in Derby: Legal Advice / Housing / Wellbeing / Employment

Key Performance Indicators - Minimum income from trading is 51%; Service benefiting a minimum of 50 refugees & asylum seekers per year can be delivered without requiring charity reserves or grants

Goal 4 - Shaping a great workplace where lived experience leads the way

Key Performance Indicators - 100% of our team proudly call this a great place to work or volunteer / 75% of employees, including those with lived experience, progress through tailored development / Minimum of 33% of leaders have lived experience of forced migration / A structured pathway supports individuals in progressing from participant to volunteer to staff

Goal 5 - Achieving long-term impact through securing strategic partnerships and delivering high quality, commissioned services aligned to our mission

Key Performance Indicators - A minimum of 4 commissioned services are held at any one time / Income through commissioned services represents a minimum 50% of our overall annual income / At least 2 new potential commissioning opportunities are actively pursued each year

Our Work

Our charitable activities can be categorised into four areas of provision – welcome, integration, empowerment, and awareness/influencing.

Welcome

“Upbeat means more than just an organisation to me. It is a place where I feel like a home, a family, and everyone I meet there is very friendly and sincere without exception. When I first arrived, I was able to endure the longing for my family and my past and the pressure this situation created thanks to Upbeat.”

- Upbeat Communities Participant

Upbeat Communities

Trustees' Report

For many seeking asylum, a good welcome can make a significant difference to their experience of rebuilding their life in the UK. Our focus at Upbeat Communities is to create a holistic approach to support, assisting people as soon as possible on their arrival in the UK. We continue to operate our Welcome Boxes scheme, where trained volunteers visit newly arrived individuals and families living in dispersed accommodation (usually privately, referred to us by various organisations across Derby. They deliver a box filled with useful items and offer befriending support to help people connect with local services and the community. We have also maintained our approach of providing welcome packs to those who are housed in the city's initial accommodation hostel and hotels.

"An Upbeat volunteer came to our house with their Welcome Box, and that's something that really surprised us because you are not expecting to receive anything from anyone. You need help, you ask for help, but that someone arrives or comes to your house, it's amazing. After that, Upbeat became like our home because we were part of something."

- Welcome Box Recipient

Integration

Our Integration Hub is central to our offer of support for asylum seekers and refugees in Derby. We offer a place of safety and community for those newly arrived in the city, where individuals and families can be supported on their integration journey. We offer English classes, hot meals, access to the internet, social activities, peer support groups and cultural orientation sessions.

During the year these activities were delivered from our base at Trinity Baptist Church. However due to the church deciding to sell the building, we needed to find a new home for our Derby work, and have since relocated to Victoria Chambers, a short distance from our previous space, and centrally located for our participants.

We are now into our final year of our **Thriving Places** project, funded by the National Lottery. This project aims to support the integration of asylum seekers and refugees through the provision of one-to-one support and the development of individual support plans based on each person's self-identified goals.

"Upbeat is my second family in the UK and a second home. If I don't know the answer, I know I can come here - that is what family does. You come here and it makes you feel well. I can't thank you enough for this."

- Integration Hub Participant

Our Upbeat Youth pilot project came to an end during the year. This project allowed us to work with young asylum seekers and refugees to develop youth activities and identify future opportunities for service provision.

"My family notice when I have been to Upbeat as my mood is so much better. They would like to come along too."

- Integration Hub Participant

Empowerment

Host Derby has continued to support mainly newly granted refugees requiring temporary hosting due to the lack of availability of social housing and barriers to private rental accommodation. During the year we were approached by Nottingham Arimathea Trust, who were sadly having to close down due to funding challenges, to take on Host Nottingham, an almost identical project to our Derby based provision. Follow some dialogue between both parties, an agreement was reached for Upbeat Communities to take on this work. We have been successful in securing some funding from Nottingham City Council to relaunch the project (which had become dormant) from April 2025.

Upbeat Communities

Trustees' Report

“The staff and volunteers at Upbeat Communities consistently go above and beyond in their efforts to support the people they work with. Their willingness to collaborate with us on projects and initiatives has greatly enhanced the impact of our work with this client group.” - Helen Faulconbridge, Rough Sleeper Response Manager, Derby Homes

Throughout the year we provided support to Derbyshire County Council in running the Homes for Ukraine scheme – offering mediation and rematching where hosting placements have broken down, or come to a natural end.

“The journey went very well, and I have settled in with my host as planned. He is a wonderful person, with a lovely family and home where I have been warmly welcomed. I am truly grateful to Upbeat Communities for introducing me to him and for giving me this opportunity to come to England. There are still many organisational matters ahead, but the most difficult part is already behind me. Thank you so much for your concern and support.” - Homes for Ukraine Guest

We continued to support the resettlement of families through the government's **Afghan Relocations and Assistance Policy (ARAP)** and **Afghan Citizens Resettlement Scheme (ACRS)** in both Derbyshire and Lincolnshire.

“I am so grateful for Upbeat Communities' support and for my support worker. He is not a support worker to me, he is my brother.” - Resettlement Family Member

Derby Language School, our longest established social enterprise continues to both generate income for the charity whilst also meeting the needs of refugees across the East Midlands. It provides language learning to both private students and through contracts with businesses and local authorities. The majority of service provision is with families arriving through resettlement schemes as well as Hong Kongers in the UK via the BNO scheme.

Upbeat Clean, our commercial cleaning company, has made significant impact during the year; in terms of contracts secured, refugees employed, and reputational growth. This culminated in our trading subsidiary, Upbeat Enterprises Ltd (trading as Upbeat Clean) winning the King's Award for Enterprise (promoting opportunity through social mobility). We are the first business in Derbyshire, and the first cleaning company in the UK, to win the award.

“Upbeat Clean is easily the most important social enterprise we have in Derby, an absolute beacon, shining the way for other companies to aspire to. Supporting refugee women into employment is hugely important, not only for the women but for our communities; helping with integration and enhancing the reputation of refugees in Derby.

Seeing so many of our big companies embrace this ethos means a great deal to me as Leader of the Council and to Derby. Winning the King's Award demonstrates how meaningful and important this business is to so many.” - Nadine Peatfield, Leader, Derby City Council

Awareness/ Influencing

We continued to deliver **awareness sessions** continued through the year, and were able to work with schools, universities, churches and community groups to raise awareness about our work and the needs of those seeking asylum.

Upbeat Communities

Trustees' Report

Our Chief Executive, Andrew, remains chair of the **Derby City of Sanctuary Network**. The objective of the network is to create as a platform for communication between all organisations, charities, education providers and businesses working to create a climate of welcome for refugees and asylum seekers in Derby and the surrounding area. The meetings encourage the sharing of information about local, regional and national campaigns, issues and initiatives, and create partnership working opportunities for network members through its sub-groups. The meeting reports into the national City of Sanctuary movement via City of Sanctuary's regional coordinator. This year meetings were carried out as a mix of face to face and online.

A positive outcome has been the development of the New Arrivals Alliance, established to support organisations in Derby to work together to provide early access to support for asylum seekers and resettled refugees to assist their orientation and integration. Our CEO, Andrew, has been appointed to the Steering Group and progress has been made to identify the priorities of the Alliance. As part of this process, the NAA put out an expression of interest in piloting a single point of contact, and Upbeat Communities EOI was successful, and we have appointed a new staff member to lead on this work.

“Derby New Arrivals Alliance (NAA) was established to ensure that new arrivals in Derby are welcomed and supported from the outset. The NAA is a cohesive partnership of organisations working collaboratively in the sector, actively engaging with each other and with new arrivals to design and deliver high-quality support for those seeking asylum or settling in the UK. Upbeat Communities has played a key role in the founding of the NAA and remains a central supporter and active contributor to both the steering group and the wider sector.” - Kim Harper, CEO, Community Action Derby / Chair, Derby New Arrivals Alliance

Achievement and Performance

Welcome Boxes – This year we provided 83 Welcome Box visits (including follow up befriending support) to 31 families or individuals newly arrived in Derby. In addition, we provided 840 welcome packs to asylum seekers living in hotels or hostel accommodation (an increase of 135% compared to the previous year – 358 welcome packs).

Integration Hub - We supported 1427 individuals through our Integration Hub, from 69 different nations, compared to 902 the previous year – an increase of 58% (and a 129% increase on 2022/23 figures of 623 people).

“There are still lots of things that are very new to me and my children here. Every day we are learning something new. But knowing Upbeat is there, in a short time we are finding our way, my girls are in school, and I am learning English in a comfortable place. I have also met other women there who speak my language, and this has been very good for me. I am happy.” - Upbeat Participant

One to One Support – since the start of our Thriving Places project we have been able to support a total of 459 individuals with individual support needs: carrying out needs assessments, assisting individuals with creating individual support plans and undertaking follow up assessments. Support needs have included health appointments and registrations (GPs, dentists, hospitals, opticians), form filling, referrals to partner organisations, and finding or communicating with a solicitor. These one-to-one interventions have led to the following impact for participants:

22.5% improvement in participants being able to meet their basic survival needs

14.6% improvement in participants' physical health

17.6% improvement in participants' mental health & emotional wellbeing

45% improvement in participants' feeling of being integrated and connected into the community

Upbeat Communities

Trustees' Report

10.2% improvement in participants' feeling of being recognised and valued

27% improvement in participants' ability to deal with day-to-day challenges

17.8% improvement in participants' view on employment opportunities and aspirations

English Classes – During the year we ran a total of 582 English classes, providing a total of 601 hours of learning for 1108 individuals. Our English classes included a range of levels from pre-entry to pre-intermediate. All classes were taught by qualified ESOL teachers, with support from volunteers. For many of our learners, we are the only place they can access English learning due to waiting lists and restrictions by the Home Office.

“My favourite thing about Upbeat is that they are giving in community; you are giving to people and not expecting anything back. Anyone that comes, asking for help, they receive it, and they receive more: they receive friendship, they receive home and they give in return. Upbeat gives love and hope without limit. Upbeat gives the reason why you want to be properly part of Derby.” - Integration Hub Participant

Upbeat Women – A total of 174 women engaged with our weekly peer support sessions engaging in a range of activities including arts, music, cookery, therapeutic sessions, and marketplace events where external providers engaged with participants and promoted their services.

“I come to Upbeat Women because I feel safe and heard. You have helped me from the beginning, and I know I can trust this place. It is important to know your thoughts because I know you all will help me make the best decision.” - Upbeat Women Participant

Upbeat Youth – our youth pilot project, funded for a 10-month period, engaged 67 young people (11 years and older) including both asylum-seeking children in the UK with their families and unaccompanied asylum-seeking children. The project provided a range of activities, shaped by the young people, including bowling, cinema visit, attending a football match, mini-golf, and visits to the Peak District. A learning report following the completion of the pilot will help us shape future youth provision.

Hosting – Host Derby provided support to 29 individuals, securing 871 nights of accommodation (an average of 30 nights per placement); and through our rematching work with Homes for Ukraine, we facilitated 41 placements, supporting 63 individuals with 12,812 nights of accommodation (an average of 313 nights per placement).

“I was so nervous, but immediately after I arrived and saw how welcoming my Host was, I felt settled. I just loved how caring she is. I am so glad and very proud to say my Host was a lovely lady until the end of my stay.” - Host Derby Guest

Resettlement Schemes – During the year we resettled 27 new families (124 individuals) and supported a total of 46 families across Derbyshire and Lincolnshire through the various resettlement schemes (UKRS, ARAP and ACRS). This is a significant increase compared to 2023/24 (6 new families and support for a total of 27 families).

“Thank you so much to you for your support when we came to the UK. I feel so comfortable when you come to my home; you are like our family. We respect you so much. You have always been available to help us and answer any questions.” - Resettlement Family

Derby Language School – Over the past year, we delivered an average of 451 hours of teaching and interpreting each month, totalling more than 5,400 hours of provision. Of this, 55% was for corporate clients—including businesses, schools, and local authorities—while 45% served private, fee-paying students. The school generated an income of £313,193 and achieved a surplus of £133,523.

Upbeat Communities

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Upbeat Clean – The business achieved strong growth in 2024/25, with turnover rising from £242,627 in the previous year to £395,965. More than £300,000 of this income was paid in salaries to our team, the majority of whom are from refugee backgrounds.

Derby City of Sanctuary – Upbeat Communities continues to manage the finances of the Derby City of Sanctuary Network and Andrew Jackson our Chief Executive chairs the network meetings. We continued to engage with Derby City Council around becoming a local authority of sanctuary. Sadly no progress has been made and the cabinet have still not put forward a motion to the full council.

Case Study - Rahwa

Rahwa arrived in the UK in 2023. She stayed in a hotel in poor conditions before being moved to a shared house, which was also in an appalling state. The dirt and filth caused her to develop an allergic reaction all over her skin.

Rahwa became very depressed. When trying to clean the house, she fell down from standing on a chair and broke her leg. This made matters worse, as she was now not mobile enough to leave the house. Without internet, she was unable to contact her family. Rahwa was completely isolated.

At this point in her story, Rahwa was moved to accommodation in Derby. It was another shared house, but this time she had a positive experience. Her housing manager put her in contact with Upbeat Communities, after discovering she had no connections and couldn't physically leave the house.

Two days later, two Upbeat befriending volunteers were able to visit Rahwa at her house. They brought flowers and a Welcome Box; they sat with her and chatted to her. Rahwa shared, **"Before this meeting, I didn't know anyone who was friendly. It was strange; in my home country, I am very social. I came to the UK and thought, 'What has happened? I'm completely alone.'"**

The volunteers from Upbeat Communities came again the next day and brought a stool for Rahwa to rest her leg on, and food for her to eat. One of the volunteers had a healthcare background, so motivated Rahwa to keep doing the gentle movements required for her leg to heal.

When she was able to leave the house again, the volunteers invited Rahwa to Upbeat Women so that she could learn English and make friends. After visiting Upbeat Women for the first time, Rahwa said, **"I met Rama (Upbeat Staff) and she was so excited to see me, even though she'd never met me before. She gave me a Welcome Box, and I said, 'I already have one from the ladies!' but she gave me one again. I met some ladies, they asked me where I was from, and how I was doing. These people, this energy, I needed it because before I felt all alone."**

Through contact with Upbeat Staff, Rahwa was able to be referred to the British Red Cross, who helped her to find a solicitor. After some months, Rahwa received a positive decision on her asylum application. She shared, **"I am so happy now that I can stay in the UK. There are challenges ahead, but I am happy. I have people around me. This community is the best thing that's happened to me."**

Upbeat Communities

Trustees' Report

Reserves Policy

For Upbeat Communities Trustees, consideration of the level of reserves that the Charity needs to hold, and how to acquire them, is an important part of planning and of sound financial management. These levels need to be appropriate to the charity at all stages of its existence. Finding a balance between reserve levels that are too high (thus tying up money that should be spent on charitable activities) or too low (risking the future of the charity's existence) is built into our financial planning processes. Regular Trustee dialogue always targets sufficient reserves to provide resilience across all climates, whilst also offering future investment potential to facilitate growth. Since 2017, the Upbeat Communities Reserves Policy has been reviewed and updated annually by Upbeat Trustees. Typically, the target level of reserves has been based around a reasonable 4 months' worth of costs (allowing services to be maintained in the event of unforeseeable funding blockages). This has consistently been achieved whilst the charity has successively grown its revenue, to circa £1M turnover in 2023/24. The relevant numbers as at 31st March 2025 are; total reserves of £415,320 (£17k restricted), representing 4.5 months of expected costs. Upbeat reserves are achieved from residual income from several funding sources, together with interest earned on cash invested. The sources of unrestricted funding currently include, but aren't limited to: Resettlement Projects, DLS, Individual giving and annual fundraising activities.

Upbeat Trustees uphold fully their legal duties in respect of Charity reserves. i.e. those assets in the unrestricted fund, which the Charity trustees have, or can make available, to apply to all or any of its purposes, once they have provided for the commitments of the Charity and its other planned expenditure.

In following the CC guidance, we, as Trustees, continue to review this policy carefully, considering the Charity's financial standing in respect of reserves.

Upbeat Communities current approach to its reserves is:

- Maintenance of 4 (minimum) to 6 (preferred) months of operating costs, to provide stability to service delivery in the event of issues affecting the provision or securing of funding
- Continuing to support the development of UEL through its initial growth and consolidation phase
- Balancing the risk/ reward/ liquidity factors when considering where to invest reserves. An appropriate study was undertaken during 2023/24 which has led to the Charity utilising the Christian Aid Foundation platform for investment of its cash reserves.
- Consideration of an appropriate sum, which could be used in the circumstances of winding up the charity; meeting the charity's outstanding financial commitments. We have identified a 6-month period to complete a phased shutdown fully, meeting its financial obligations. The details of this calculation are provided at the end of this policy.

Reserves are "free reserves", i.e. unrestricted funds excluding fixed assets and defined benefit pensions. These free reserves include short-term investment balances, cash and other working capital balances. The reserves continue to be built from these sources.

The Directors believe that the reserves policy and the financial performance against this policy should continue to be reviewed annually as a minimum, with any required amendments made to the policy at each review.

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Trustees' Report

Current calculation based on winding up the charity to meet financial obligations:

Upbeat Communities Phased Shutdown

	1	2	3	4	5	6	Total
Beehive	2,500	2,500	2,500	2,500	2,500	2,500	15,000
Operations	3,340	3,340	3,340	3,340	3,340	3,340	20,040
Admin	2,462	2,462	2,462	2,462	2,462	2,462	14,772
Two months all staff	73,710	73,710	-	-	-	-	147,420
Notice period	-	-	68,040	-	-	-	68,040
Holiday Pay - 2 weeks all staff	-	-	34,020	-	-	-	34,020
Redundancy	-	-	61,212	-	-	-	61,212
Rent contract	-	-	-	-	-	126,000	126,000
Contingency	750	750	750	750	750	750	4,500
Audit Costs	-	-	-	-	-	12,000	12,000
Liquidation	-	-	-	-	-	12,000	12,000
TOTAL						<u>515,004</u>	

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on 15/11/25 and signed on its behalf by:



David Priestley
Trustee

Upbeat Communities

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Upbeat Communities 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), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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 parent charitable company and the group and of the incoming resources and application of resources, including its income and expenditure, of the charitable group for that period. 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 accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the parent charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the parent charitable company and the group 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 parent charitable company and the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 15/11/25 and signed on its behalf by:



David Priestley
Trustee

Upbeat Communities

Independent Auditor's Report to the Members of Upbeat Communities

Opinion

We have audited the financial statements of Upbeat Communities (the 'charitable parent company') and its subsidiaries (the 'group') for the year ended 31 March 2025, which comprise the Consolidated Statement of Financial Activities, Consolidated Balance Sheet, , Balance Sheet, Consolidated Statement of Cash Flows, Statement of Cash Flows and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and parent charity's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

Upbeat Communities

Independent Auditor's Report to the Members of Upbeat Communities

We have nothing to report in this regard.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Chair's Report and Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Chair's Report and Trustees' Report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the group and the parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Chair's Report and the Trustees' Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 14), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

Upbeat Communities

Independent Auditor's Report to the Members of Upbeat Communities

The extent to which the audit was considered capable of detecting irregularities including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the group through discussions with directors and other management, and from our commercial knowledge and experience of the charity sector;
we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, Charities Act 2011, data protection, anti-bribery, employment, environmental, fire safety and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management, reviewing licenses, certificates and relevant correspondence including the inspection of legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the group's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC, relevant regulators and the company's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

Upbeat Communities

Independent Auditor's Report to the Members of Upbeat Communities

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable parent company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the group's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable parent company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Mr David Tucker (Senior Statutory Auditor)
For and on behalf of Thompson Jenner LLP, Statutory Auditor

1 Colleton Crescent
Exeter
Devon
EX2 4DG

Date: 1/12/25

Upbeat Communities

Consolidated Statement of Financial Activities for the Year Ended 31 March 2025 (Including Consolidated Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £
Income and Endowments from:				
Donations and legacies	3	282,996	120,177	403,173
Charitable activities	4	704,542	260	704,802
Other trading activities		392,299	-	392,299
Investment income	5	<u>1,480</u>	<u>-</u>	<u>1,480</u>
Total income		<u>1,381,317</u>	<u>120,437</u>	<u>1,501,754</u>
Expenditure on:				
Raising funds	6	(396,067)	-	(396,067)
Charitable activities	7	<u>(866,595)</u>	<u>(115,765)</u>	<u>(982,360)</u>
Total expenditure		<u>(1,262,662)</u>	<u>(115,765)</u>	<u>(1,378,427)</u>
Net income		<u>118,655</u>	<u>4,672</u>	<u>123,327</u>
Net movement in funds		118,655	4,672	123,327
Reconciliation of funds				
Total funds brought forward		<u>279,821</u>	<u>12,307</u>	<u>292,128</u>
Total funds carried forward	20	<u><u>398,476</u></u>	<u><u>16,979</u></u>	<u><u>415,455</u></u>

The notes on pages 25 to 48 form an integral part of these financial statements.

Upbeat Communities

Consolidated Statement of Financial Activities for the Year Ended 31 March 2025 (Including Consolidated Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

Prior period comparative

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies	3	189,307	142,130	331,437
Charitable activities	4	549,451	-	549,451
Other trading activities		226,186	-	226,186
Investment income	5	1,201	-	1,201
Total income		<u>966,145</u>	<u>142,130</u>	<u>1,108,275</u>
Expenditure on:				
Raising funds	6	(260,538)	-	(260,538)
Charitable activities	7	<u>(583,761)</u>	<u>(166,992)</u>	<u>(750,753)</u>
Total expenditure		<u>(844,299)</u>	<u>(166,992)</u>	<u>(1,011,291)</u>
Net income/(expenditure)		<u>121,846</u>	<u>(24,862)</u>	<u>96,984</u>
Net movement in funds		121,846	(24,862)	96,984
Reconciliation of funds				
Total funds brought forward		<u>157,975</u>	<u>37,169</u>	<u>195,144</u>
Total funds carried forward	20	<u><u>279,821</u></u>	<u><u>12,307</u></u>	<u><u>292,128</u></u>

All of the group's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 is shown in note 20.

The notes on pages 25 to 48 form an integral part of these financial statements.

Upbeat Communities

(Registration number: 05648977)

Consolidated Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	13	6,283	4,650
Current assets			
Debtors	15	188,618	177,238
Cash at bank and in hand	16	388,072	261,795
		576,690	439,033
Creditors: Amounts falling due within one year	17	(154,852)	(130,212)
Net current assets		421,838	308,821
Total assets less current liabilities		428,121	313,471
Creditors: Amounts falling due after more than one year	18	(12,666)	(21,343)
Net assets		415,455	292,128
Funds of the group:			
Restricted income funds			
Restricted funds	20	16,979	12,307
Unrestricted income funds			
Unrestricted funds		398,476	279,821
Total funds	20	415,455	292,128

The financial statements on pages 19 to 48 were approved by the trustees, and authorised for issue on 15/11/25... and signed on their behalf by:



 David Priestley
 Trustee

The notes on pages 25 to 48 form an integral part of these financial statements.

Upbeat Communities

(Registration number: 05648977)
Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	13	6,283	4,650
Current assets			
Debtors	15	190,643	172,733
Cash at bank and in hand	16	347,431	230,919
		538,074	403,652
Creditors: Amounts falling due within one year	17	(116,371)	(93,858)
Net current assets		421,703	309,794
Total assets less current liabilities		427,986	314,444
Creditors: Amounts falling due after more than one year	18	(12,666)	(21,343)
Net assets		415,320	293,101
Funds of the charity:			
Restricted income funds			
Restricted funds	20	16,979	12,307
Unrestricted income funds			
Unrestricted funds		398,341	280,794
Total funds	20	415,320	293,101

The financial statements on pages 19 to 48 were approved by the trustees, and authorised for issue on 15/11/25 and signed on their behalf by:



David Priestley
Trustee

The notes on pages 25 to 48 form an integral part of these financial statements.

Upbeat Communities

Consolidated Statement of Cash Flows for the Year Ended 31 March 2025

	Note	2025 £	2024 £
Cash flows from operating activities			
Net cash income		123,327	96,984
Adjustments to cash flows from non-cash items			
Depreciation	9	2,878	2,080
Investment income	5	(1,480)	(1,201)
Income tax expense of trading subsidiary		226	-
		<u>124,951</u>	<u>97,863</u>
Working capital adjustments			
Increase in debtors	15	(11,380)	(25,981)
Increase in creditors	17	5,385	44,818
Increase/(decrease) in deferred income	18	18,815	(7,948)
Net cash flows from operating activities		<u>137,771</u>	<u>108,752</u>
Cash flows from investing activities			
Interest receivable and similar income	5	1,480	1,201
Purchase of tangible fixed assets	13	(4,511)	(2,967)
Net cash flows from investing activities		(3,031)	(1,766)
Cash flows from financing activities			
Repayment of loans and borrowings	17	(8,463)	(6,879)
Net increase in cash and cash equivalents		126,277	100,107
Cash and cash equivalents at 1 April		<u>261,795</u>	<u>161,688</u>
Cash and cash equivalents at 31 March		<u><u>388,072</u></u>	<u><u>261,795</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

The notes on pages 25 to 48 form an integral part of these financial statements.

Upbeat Communities

Statement of Cash Flows for the Year Ended 31 March 2025

	Note	2025 £	2024 £
Cash flows from operating activities			
Net cash income		122,219	97,208
Adjustments to cash flows from non-cash items			
Depreciation	9	2,878	2,080
Investment income	5	<u>(1,480)</u>	<u>(1,201)</u>
		123,617	98,087
Working capital adjustments			
Increase in debtors	15	(17,910)	(20,793)
Increase in creditors	17	11,340	13,753
Increase/(decrease) in deferred income	18	<u>10,959</u>	<u>(7,948)</u>
Net cash flows from operating activities		<u>128,006</u>	<u>83,099</u>
Cash flows from investing activities			
Interest receivable and similar income	5	1,480	1,201
Purchase of tangible fixed assets	13	<u>(4,511)</u>	<u>(2,967)</u>
Net cash flows from investing activities		(3,031)	(1,766)
Cash flows from financing activities			
Repayment of loans and borrowings	17	<u>(8,463)</u>	<u>(6,879)</u>
Net increase in cash and cash equivalents		116,512	74,454
Cash and cash equivalents at 1 April		<u>230,919</u>	<u>156,465</u>
Cash and cash equivalents at 31 March		<u><u>347,431</u></u>	<u><u>230,919</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

The notes on pages 25 to 48 form an integral part of these financial statements.

Upbeat Communities

Notes to the Financial Statements for the Year Ended 31 March 2025

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Bridge House Riverside Court
Pride Park
Derby
DE24 8HY

The principal place of business is:

Victoria Chambers
London Road
Derby
DE1 2PA

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

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

Basis of preparation

Upbeat Communities 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 notes.

Basis of consolidation

The consolidated financial statements consolidate the financial statements of the charity and its subsidiary undertakings drawn up to 31 March 2025.

No statement of financial activities is presented for the charity as permitted by section 408 of the Companies Act 2006. The charity made a profit after tax for the financial year of £122,219 (2024 - £97,208).

Upbeat Communities

Notes to the Financial Statements for the Year Ended 31 March 2025

A subsidiary is an entity controlled by the charity. Control is achieved where the charity has the power to govern the financial and operating policies of an entity so as to obtain benefits from its activities.

The results of subsidiaries acquired or disposed of during the year are included in the statement of financial activities from the effective date of acquisition or up to the effective date of disposal, as appropriate. Where necessary, adjustments are made to the financial statements of subsidiaries to bring their accounting policies into line with those used by the group.

The purchase method of accounting is used to account for business combinations that result in the acquisition of subsidiaries by the group. The cost of a business combination is measured as the fair value of the assets given, equity instruments issued and liabilities incurred or assumed at the date of exchange, plus costs directly attributable to the business combination. Identifiable assets acquired and liabilities and contingent liabilities assumed in a business combination are measured initially at their fair values at the acquisition date. Any excess of the cost of the business combination over the acquirer's interest in the net fair value of the identifiable assets, liabilities and contingent liabilities recognised is recorded as goodwill.

Inter-company transactions, balances and unrealised gains on transactions between the charity and its subsidiaries, which are related parties, are eliminated in full.

Intra-group losses are also eliminated but may indicate an impairment that requires recognition in the consolidated financial statements.

Accounting policies of subsidiaries have been changed where necessary to ensure consistency with the policies adopted by the group. Non-controlling interests in the net assets of consolidated subsidiaries are identified separately from the group's equity therein. Non-controlling interests consist of the amount of those interests at the date of the original business combination and the non-controlling shareholder's share of changes in equity since the date of the combination. Total comprehensive income is attributed to non-controlling interests even if this results in the non-controlling interests having a deficit balance.

Going concern

The trustees consider that there are no material uncertainties about the group's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the group.

Income and endowments

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 the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the group has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Upbeat Communities

Notes to the Financial Statements for the Year Ended 31 March 2025

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Other trading activities

The subsidiary recognises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts.

The company recognises revenue when:

The amount of revenue can be reliably measured;

it is probable that future economic benefits will flow to the entity;

and specific criteria have been met for each of the company's activities.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Upbeat Communities

Notes to the Financial Statements for the Year Ended 31 March 2025

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

All fixed assets are capitalised at cost, where considered appropriate to capitalise. Those purchased by specific gifts and grants have been written off fully in the year of gift.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Office Equipment	25% straight line

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Upbeat Communities

Notes to the Financial Statements for the Year Ended 31 March 2025

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

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

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the group becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the group after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the group intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the group transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the group, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Upbeat Communities

Notes to the Financial Statements for the Year Ended 31 March 2025

Debt instruments

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

(a) The contractual return to the holder is (i) a fixed amount; (ii) a positive fixed rate or a positive variable rate; or (iii) a combination of a positive or a negative fixed rate and a positive variable rate.

(b) The contract may provide for repayments of the principal or the return to the holder (but not both) to be linked to a single relevant observable index of general price inflation of the currency in which the debt instrument is denominated, provided such links are not leveraged.

(c) The contract may provide for a determinable variation of the return to the holder during the life of the instrument, provided that (i) the new rate satisfies condition (a) and the variation is not contingent on future events other than (1) a change of a contractual variable rate; (2) to protect the holder against credit deterioration of the issuer; (3) changes in levies applied by a central bank or arising from changes in relevant taxation or law; or (ii) the new rate is a market rate of interest and satisfies condition (a).

(d) There is no contractual provision that could, by its terms, result in the holder losing the principal amount or any interest attributable to the current period or prior periods.

(e) Contractual provisions that permit the issuer to prepay a debt instrument or permit the holder to put it back to the issuer before maturity are not contingent on future events, other than to protect the holder against the credit deterioration of the issuer or a change in control of the issuer, or to protect the holder or issuer against changes in levies applied by a central bank or arising from changes in relevant taxation or law.

(f) Contractual provisions may permit the extension of the term of the debt instrument, provided that the return to the holder and any other contractual provisions applicable during the extended term satisfy the conditions of paragraphs (a) to (c).

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

Investments

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

Upbeat Communities

Notes to the Financial Statements for the Year Ended 31 March 2025

3 Income from donations and legacies

			2025	2024
	Unrestricted	Restricted	Total	Total
	£	£	£	£
LVET Ukraine Project	-	-	-	7,947
General Donations (inc Gift Aid)	67,775	-	67,775	60,251
Host Derby	-	624	624	192
Derby Language School	85,389	-	85,389	97,223
Core Funding Grant	-	-	-	10,000
Nottingham City Council	-	10,568	10,568	-
The No Accommodation Network (NACCOM)	15,000	-	15,000	-
Thriving Places	-	94,804	94,804	96,900
Duke of Devonshire	5,000	-	5,000	-
Homes for Ukraine	-	-	-	(1,000)
Abellio East Midlands	2,500	-	2,500	-
Rathbone	30,000	-	30,000	-
Garfield Weston	30,000	-	30,000	-
Community Action	10,400	6,000	16,400	13,000
The Anchor Foundation	5,000	-	5,000	-
City of Sanctuary	-	5,100	5,100	4,300
ESOL	-	-	-	2,400
Linconshire Ukraine Coordination	-	-	-	24,391
Sisters of St Joseph of Peace	5,000	-	5,000	5,000
Benefactor Trust	6,933	-	6,933	6,933
Archer Trust	1,000	-	1,000	2,000
Asda Foundation	-	-	-	400
Leigh Trust	2,000	-	2,000	1,500
Maximus UK Services Limited	-	3,081	3,081	-
Maurice & Hilda Laing Charitable Trust	5,000	-	5,000	-
Haramhead Trust	5,000	-	5,000	-
Derbyshire Community Foundation	2,500	-	2,500	-
Toyota Manufacturing UK	2,000	-	2,000	-
EMR - Transport UK East	2,499	-	2,499	-
TOTAL 2025	282,996	120,177	403,173	331,437
TOTAL 2024	189,307	142,130	331,437	

Upbeat Communities

Notes to the Financial Statements for the Year Ended 31 March 2025

4 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Class Fees	226,204	-	226,204	174,278
Linconshire Refugee Resettlement Support	333,185	-	333,185	135,280
Derbyshire Refugee Resettlement Support	71,465	-	71,465	128,491
Derbyshire Ukraine	70,593	-	70,593	109,317
Fundraising	48	-	48	-
Room Hire - St Chads	1,600	-	1,600	1,600
Sundry Income	1,447	260	1,707	485
	<u>704,542</u>	<u>260</u>	<u>704,802</u>	<u>549,451</u>

£704,542 (2024: £549,451) of income from charitable activities is unrestricted and £260 (2024: £nil) is restricted.

5 Investment income

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Interest receivable and similar income; Interest receivable on bank deposits	<u>1,480</u>	<u>1,480</u>	<u>1,201</u>

£1,480 (2024: £1,201) of investment income is unrestricted.

6 Expenditure on raising funds

a) Costs of generating donations and legacies

Note	Unrestricted funds General £	Total 2025 £	Total 2024 £
Other direct costs of generating voluntary income	<u>1,210</u>	<u>1,210</u>	<u>17,587</u>

£1,210 (2024: £17,587) of costs of generating donations and legacies is unrestricted.

Upbeat Communities

Notes to the Financial Statements for the Year Ended 31 March 2025

b) Costs of trading activities

	Note	Unrestricted funds General £	Total 2025 £	Total 2024 £
Trading subsidiary costs		394,631	394,631	242,951
		<u>394,631</u>	<u>394,631</u>	<u>242,951</u>

£394,631 (2024: £242,951) of costs of trading activities was unrestricted.

c) Other costs of generating donations and legacies

	Note	Unrestricted funds General £	Total 2025 £	Total 2024 £
Taxation paid by trading subsidiary		226	226	-
		<u>226</u>	<u>226</u>	<u>-</u>

7 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Consultancy Labour	34,038	-	34,038	30,531
Volunteers' Expenses	42	931	973	988
Staff Costs	472,053	106,115	578,168	420,100
Staff Recruitment Costs	12,027	-	12,027	4,733
Marketing & PR	3,955	468	4,423	3,877
Tutoring	133,688	878	134,566	135,865
Rent & Utilities	28,726	-	28,726	27,628
Housing & Participants' Expenses	14,973	1,098	16,071	7,202
Project Costs	4,669	3,181	7,850	6,919
IT Project Costs	15,466	1,550	17,016	16,598
Travel & Subsistence	20,237	86	20,323	11,324
Teaching Materials	39	-	39	1,738
Wellbeing	5,010	-	5,010	3,912
Support Costs	121,672	1,458	123,130	79,338
	<u>866,595</u>	<u>115,765</u>	<u>982,360</u>	<u>750,753</u>

Upbeat Communities

Notes to the Financial Statements for the Year Ended 31 March 2025

£866,595 (2024: 583,761) of expenditure on charitable activities was unrestricted and £115,765 (2024: 166,992) was restricted.

In addition to the expenditure analysed above, there are also governance costs of £9,985 (2024 - £8,520) which relate directly to charitable activities. See note 8 for further details.

8 Analysis of governance and support costs

Charitable activities expenditure

		Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
	Basis of allocation				
General Premises					
Maintenance	A	83	10	93	47
Insurance	A	5,715	-	5,715	428
Stationery, Photocopier, printing and Office Costs	A	1,259	-	1,259	1,119
Office Equipment and IT Costs	A	34,395	238	34,633	11,370
Training	A	10,076	-	10,076	8,895
Telephone, Mobile and Broadband	A	3,370	-	3,370	2,733
Gifts & Hospitality	A	1,195	476	1,671	1,271
Bank Charges and Bank Interest	A	4,331	-	4,331	4,003
Accounting and Payroll	A	36,340	-	36,340	35,030
Professional Fees	A	14,742	-	14,742	6,772
Depreciation	A	2,877	-	2,877	2,080
Refreshments	A	5,704	734	6,438	5,680
Bad debts	A	-	-	-	(90)
Governance costs	A	1,585	-	1,585	-
		<u>121,672</u>	<u>1,458</u>	<u>123,130</u>	<u>79,338</u>

Basis of allocation

Reference	Method of allocation
A	100% of costs

£121,672 (2024: £76,847) of support costs were attributable to unrestricted funds and £1,458 (2024: 2,491) to restricted funds.

Upbeat Communities

Notes to the Financial Statements for the Year Ended 31 March 2025

Governance costs

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Audit fees			
Audit of the financial statements	5,680	5,680	5,760
Other fees paid to auditors	2,720	2,720	2,760
Other governance costs	1,585	1,585	-
	9,985	9,985	8,520

£9,985 (2024: £8,520) of governance costs are unrestricted.

9 Net incoming/outgoing resources

Net incoming resources for the year include:

	2025 £	2024 £
Operating leases - other assets	24,987	24,000
Audit fees	5,680	4,800
Other non-audit services	5,520	5,860
Depreciation of fixed assets	2,878	2,080

10 Trustees remuneration and expenses

During the year the group made the following transactions with trustees:

David Priestley

£7 (2024: £Nil) of expenses were reimbursed to David Priestley during the year.

These expenses related to travel costs incurred on the course of charity business.

Bijal Datta

£177 (2024: £Nil) of expenses were reimbursed to Bijal Datta during the year.

These expenses related to travel costs incurred on the course of charity business.

No trustees, nor any persons connected with them, have received any remuneration from the group during the year.

No trustees have received any other benefits from the charity during the year.

Donations made by the trustees without any conditions attached totalled £350 for the year (2024 - £200).

Upbeat Communities

Notes to the Financial Statements for the Year Ended 31 March 2025

11 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	841,813	576,117
Social security costs	60,754	34,944
Pension costs	37,431	25,004
	<u>939,998</u>	<u>636,065</u>

The monthly average number of persons (including senior management team) employed by the group during the year expressed as full time equivalents was as follows:

	Group		Charity	
	2025 No	2024 No	2025 No	2024 No
Staff employed	54	44	21	18
	<u>54</u>	<u>44</u>	<u>21</u>	<u>18</u>

38 (2024 - 25) of the above employees participated in the Defined Contribution Pension Schemes.

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the group were £63,717 (2024 - £51,270).

12 Auditors' remuneration

	2025 £	2024 £
Audit of the financial statements	5,680	4,800
Other fees to auditors		
All other non-audit services	<u>5,520</u>	<u>5,860</u>

Upbeat Communities

Notes to the Financial Statements for the Year Ended 31 March 2025

13 Tangible fixed assets

Group

	Furniture and equipment £	Total £
Cost		
At 1 April 2024	13,935	13,935
Additions	4,511	4,511
At 31 March 2025	<u>18,446</u>	<u>18,446</u>
Depreciation		
At 1 April 2024	9,285	9,285
Charge for the year	2,878	2,878
At 31 March 2025	<u>12,163</u>	<u>12,163</u>
Net book value		
At 31 March 2025	<u>6,283</u>	<u>6,283</u>
At 31 March 2024	<u>4,650</u>	<u>4,650</u>

Upbeat Communities

Notes to the Financial Statements for the Year Ended 31 March 2025

Charity

	Furniture and equipment £	Total £
Cost		
At 1 April 2024	13,935	13,935
Additions	4,511	4,511
At 31 March 2025	18,446	18,446
Depreciation		
At 1 April 2024	9,285	9,285
Charge for the year	2,878	2,878
At 31 March 2025	12,163	12,163
Net book value		
At 31 March 2025	6,283	6,283
At 31 March 2024	4,650	4,650

14 Fixed asset investments

Charity

Details of undertakings

Details of the investments in which the charity holds 20% or more of the nominal value of any class of share capital are as follows:

Undertaking	Country of incorporation	Holding	Proportion of voting rights and shares held		Principal activity
			2025	2024	
Subsidiary undertakings					
Upbeat Enterprises Ltd Bridge House Riverside Court, Pride Perk, Derby, DE24 8HY	England and Wales	Ordinary	100%	100%	Provision of cleaning services

Upbeat Communities

Notes to the Financial Statements for the Year Ended 31 March 2025

Subsidiaries

The profit for the financial period of Upbeat Enterprises Ltd was £1,108 (2024 - £(224)) and the aggregate amount of capital and reserves at the end of the period was £136 (2024 - £(972)).

15 Debtors

	Group		Charity	
	2025	2024	2025	2024
	£	£	£	£
Trade debtors	175,179	139,813	113,832	86,610
Due from group undertakings	-	-	67,497	51,251
Prepayments	9,481	7,263	5,356	4,710
Other debtors	3,958	30,162	3,958	30,162
	<u>188,618</u>	<u>177,238</u>	<u>190,643</u>	<u>172,733</u>

16 Cash and cash equivalents

	Group		Charity	
	2025	2024	2025	2024
	£	£	£	£
Cash on hand	208	269	208	269
Cash at bank	379,847	184,987	339,206	154,111
Short-term deposits	8,017	76,539	8,017	76,539
	<u>388,072</u>	<u>261,795</u>	<u>347,431</u>	<u>230,919</u>

17 Creditors: amounts falling due within one year

	Group		Charity	
	2025	2024	2025	2024
	£	£	£	£
Bank loans	7,962	7,748	7,962	7,748
Trade creditors	33,589	42,483	29,599	32,916
Trading subsidiary corporation tax payable	226	-	-	-
Other taxation and social security	15,642	8,559	14,477	7,216
VAT payable	20,815	17,598	-	-
Other creditors	6,598	4,709	4,970	3,495
Accruals	19,215	17,125	16,414	10,493
Deferred income	50,805	31,990	42,949	31,990
	<u>154,852</u>	<u>130,212</u>	<u>116,371</u>	<u>93,858</u>

Upbeat Communities

Notes to the Financial Statements for the Year Ended 31 March 2025

Deferred income

	2025 £	2024 £
Group		
Deferred income at 1 April 2024	(31,990)	(39,938)
Resources deferred in the period	(50,805)	(31,990)
Amounts released from previous periods	<u>31,990</u>	<u>39,938</u>
Deferred income at year end	<u>(50,805)</u>	<u>(31,990)</u>
	2025 £	2024 £
Charity		
Deferred income at 1 April 2024	(31,990)	(39,938)
Resources deferred in the period	(42,949)	(31,990)
Amounts released from previous periods	<u>31,990</u>	<u>39,938</u>
Deferred income at year end	<u>(42,949)</u>	<u>(31,990)</u>

18 Creditors: amounts falling due after one year

	Group		Charity	
	2025 £	2024 £	2025 £	2024 £
Bank loans	<u>12,666</u>	<u>21,343</u>	<u>12,666</u>	<u>21,343</u>

19 Obligations under leases and hire purchase contracts

Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	Group		Charity	
	2025 £	2024 £	2025 £	2024 £
Land and buildings				
Within one year	<u>-</u>	<u>22,000</u>	<u>-</u>	<u>22,000</u>

Upbeat Communities

Notes to the Financial Statements for the Year Ended 31 March 2025

20 Funds

Group

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Balance at 31 March 2025 £
Unrestricted funds				
<i>General</i>				
General funds	219,821	1,381,317	(1,262,662)	338,476
<i>Designated</i>				
Designated funds	<u>60,000</u>	<u>-</u>	<u>-</u>	<u>60,000</u>
Total unrestricted funds	<u>279,821</u>	<u>1,381,317</u>	<u>(1,262,662)</u>	<u>398,476</u>
Restricted funds				
City Sanctuary	331	5,100	(3,170)	2,261
ESOL	2,141	-	(888)	1,253
HOST - Derby	3,835	11,452	(3,296)	11,991
Thriving Places	-	94,804	(94,804)	-
Upbeat Youth	6,000	6,000	(12,000)	-
Maximus	<u>-</u>	<u>3,081</u>	<u>(1,607)</u>	<u>1,474</u>
Total restricted funds	<u>12,307</u>	<u>120,437</u>	<u>(115,765)</u>	<u>16,979</u>
Total funds	<u>292,128</u>	<u>1,501,754</u>	<u>(1,378,427)</u>	<u>415,455</u>

Upbeat Communities

Notes to the Financial Statements for the Year Ended 31 March 2025

Group Prior Period

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
<i>General</i>				
General funds	97,975	966,145	(844,299)	219,821
<i>Designated</i>				
Designated funds	60,000	-	-	60,000
Total unrestricted funds	<u>157,975</u>	<u>966,145</u>	<u>(844,299)</u>	<u>279,821</u>
Restricted funds				
City Sanctuary	-	4,300	(3,969)	331
Duke of Devonshire Fund	5,000	-	(5,000)	-
ESOL	527	2,400	(786)	2,141
HOST - Derby	9,128	192	(5,485)	3,835
Lincolnshire Ukraine Coordination	-	24,391	(24,391)	-
LVET Ukraine Project	6,223	7,947	(14,170)	-
Thriving Places	653	96,900	(97,553)	-
Welcome Boxes	15,638	-	(15,638)	-
Upbeat Youth	-	6,000	-	6,000
Total restricted funds	<u>37,169</u>	<u>142,130</u>	<u>(166,992)</u>	<u>12,307</u>
Total funds	<u>195,144</u>	<u>1,108,275</u>	<u>(1,011,291)</u>	<u>292,128</u>

Upbeat Communities

Notes to the Financial Statements for the Year Ended 31 March 2025

Charity

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Balance at 31 March 2025 £
Unrestricted funds				
<i>General</i>				
General funds	220,794	989,018	(871,471)	338,341
<i>Designated</i>				
Designated Funds	60,000	-	-	60,000
Total unrestricted funds	<u>280,794</u>	<u>989,018</u>	<u>(871,471)</u>	<u>398,341</u>
Restricted funds				
City of Sanctuary	331	5,100	(3,170)	2,261
ESOL	2,141	-	(888)	1,253
HOST - Derby	3,835	11,452	(3,296)	11,991
Thriving Places	-	94,804	(94,804)	-
Upbeat Youth	6,000	6,000	(12,000)	-
Maximus	-	3,081	(1,607)	1,474
Total restricted funds	<u>12,307</u>	<u>120,437</u>	<u>(115,765)</u>	<u>16,979</u>
Total funds	<u>293,101</u>	<u>1,109,455</u>	<u>(987,236)</u>	<u>415,320</u>

Upbeat Communities

Notes to the Financial Statements for the Year Ended 31 March 2025

Charity Prior Period

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
<i>General</i>				
General funds	98,724	739,959	(617,889)	220,794
<i>Designated</i>				
Designated Funds	60,000	-	-	60,000
Total unrestricted funds	<u>158,724</u>	<u>739,959</u>	<u>(617,889)</u>	<u>280,794</u>
Restricted funds				
City of Sanctuary	-	4,300	(3,969)	331
Duke of Devonshire Fund	5,000	-	(5,000)	-
ESOL	527	2,400	(786)	2,141
HOST - Derby	9,128	192	(5,485)	3,835
Linconshire Ukraine Coordination	-	24,391	(24,391)	-
LVET Ukraine Project	6,223	7,947	(14,170)	-
Thriving Places	653	96,900	(97,553)	-
Welcome Boxes	15,638	-	(15,638)	-
Upbeat Youth	-	6,000	-	6,000
Total restricted funds	<u>37,169</u>	<u>142,130</u>	<u>(166,992)</u>	<u>12,307</u>
Total funds	<u>195,893</u>	<u>882,089</u>	<u>(784,881)</u>	<u>293,101</u>

Upbeat Communities

Notes to the Financial Statements for the Year Ended 31 March 2025

The specific purposes for which the funds are to be applied are as follows:

City of Sanctuary

Holding of funds on behalf of the Derby City of Sanctuary Network, an informal network of organisations across the city creating a culture of welcome for those seeking sanctuary.

Duke of Devonshire Fund

A grant towards rent and staff costs to run our Integration Hub.

ESOL - English for Speakers of Other Languages

Provision of English Classes to refugees and asylum seekers.

HOST Derby

Host Derby provides accommodation for destitute asylum seekers and newly granted refugees with volunteer hosts in Derby and Derbyshire.

Lincolnshire Ukraine Coordination

To provide coordination support to the voluntary sector in Lincolnshire as part of the Homes for Ukraine response.

LVET Ukraine Project

To provide coordination support to the voluntary sector in Lincolnshire as part of the Homes for Ukraine response.

Thriving Places

A grant from the National Lottery funding one to one and group support to asylum seekers and refugees in Derby.

Upbeat Youth

A fund set aside for the Upbeat Youth programme.

Welcome Boxes

Provides welcome and befriending support to new arrivals in Derby as well as referring to other local services and referring on to other Upbeat services.

Maximus

Funding for an employment pilot project to support refugees into work.

Designated fund

This is a fund set aside in case of a shutdown event, to cover redundancy and notice period expenses.

Upbeat Communities

Notes to the Financial Statements for the Year Ended 31 March 2025

21 Analysis of net assets between funds

Group

	Unrestricted funds		Restricted funds	Total funds at 31 March 2025
	General	Designated		
	£	£	£	£
Tangible fixed assets	6,283	-	-	6,283
Current assets	456,762	60,000	59,928	576,690
Current liabilities	(111,903)	-	(42,949)	(154,852)
Creditors over 1 year	(12,666)	-	-	(12,666)
Total net assets	<u>338,476</u>	<u>60,000</u>	<u>16,979</u>	<u>415,455</u>

	Unrestricted funds		Restricted funds	Total funds at 31 March 2024
	General	Designated		
	£	£	£	£
Tangible fixed assets	4,650	-	-	4,650
Current assets	366,726	60,000	12,307	439,033
Current liabilities	(130,212)	-	-	(130,212)
Creditors over 1 year	(21,343)	-	-	(21,343)
Total net assets	<u>219,821</u>	<u>60,000</u>	<u>12,307</u>	<u>292,128</u>

Charity

	Unrestricted funds		Restricted funds	Total funds at 31 March 2025
	General	Designated		
	£	£	£	£
Tangible fixed assets	6,283	-	-	6,283
Current assets	418,146	60,000	59,928	538,074
Current liabilities	(73,422)	-	(42,949)	(116,371)
Creditors over 1 year	(12,666)	-	-	(12,666)
Total net assets	<u>338,341</u>	<u>60,000</u>	<u>16,979</u>	<u>415,320</u>

	Unrestricted funds		Restricted funds	Total funds at 31 March 2024
	General	Designated		
	£	£	£	£
Tangible fixed assets	4,650	-	-	4,650
Current assets	331,345	60,000	12,307	403,652
Current liabilities	(93,858)	-	-	(93,858)
Creditors over 1 year	(21,343)	-	-	(21,343)
Total net assets	<u>220,794</u>	<u>60,000</u>	<u>12,307</u>	<u>293,101</u>

Upbeat Communities

Notes to the Financial Statements for the Year Ended 31 March 2025

22 Analysis of net funds

Group

	At 1 April 2024 £	Financing cash flows £	Other non cash changes £	At 31 March 2025 £
Cash at bank and in hand	261,795	126,277	-	388,072
Debt due within one year	(7,748)	8,463	(8,677)	(7,962)
Debt due after more than one year	(21,343)	-	8,677	(12,666)
Net debt	<u>232,704</u>	<u>134,740</u>	<u>-</u>	<u>367,444</u>

	At 1 April 2023 £	Financing cash flows £	Other non cash changes £	At 31 March 2024 £
Cash at bank and in hand	161,688	100,107	-	261,795
Debt due within one year	(8,333)	6,879	(6,294)	(7,748)
Debt due after more than one year	(27,637)	-	6,294	(21,343)
Net debt	<u>125,718</u>	<u>106,986</u>	<u>-</u>	<u>232,704</u>

Charity

	At 1 April 2024 £	Financing cash flows £	Other non cash changes £	At 31 March 2025 £
Cash at bank and in hand	230,919	116,512	-	347,431
Debt due within one year	(7,748)	8,463	(8,677)	(7,962)
Debt due after more than one year	(21,343)	-	8,677	(12,666)
Net debt	<u>201,828</u>	<u>124,975</u>	<u>-</u>	<u>326,803</u>

	At 1 April 2023 £	Financing cash flows £	Other non cash changes £	At 31 March 2024 £
Cash at bank and in hand	156,465	74,454	-	230,919
Debt due within one year	(8,333)	6,879	(6,294)	(7,748)
Debt due after more than one year	(27,637)	-	6,294	(21,343)
Net debt	<u>120,495</u>	<u>81,333</u>	<u>-</u>	<u>201,828</u>

Upbeat Communities

Notes to the Financial Statements for the Year Ended 31 March 2025

23 Related party transactions

Group

There were no related party transactions in the year.

Charity

During the year the charity made the following related party transactions:

Upbeat Enterprises Limited

(Upbeat Enterprises Limited (14098477) is a 100% owned subsidiary of Upbeat Communities.)

Upbeat Enterprises Limited provided cleaning services at arms length value of £4,399 (2024: £1,849.) A grant of £nil (2024: £15,000) was given to Upbeat Enterprises Limited during the year. At the balance sheet date the amount due from Upbeat Enterprises Limited was £67,010 (2024 - £51,251).