



Seven Up Charity

Charitable Incorporated Organisation

FINANCIAL STATEMENTS

period ended 31 March 2021

Registered Charity Number 1179683

Seven Up Charity
Charitable Incorporated Organisation
FOR THE PERIOD ENDED 31 March 2021

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Seven Up Charity

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REPORT OF THE TRUSTEES FOR THE FINANCIAL STATEMENTS period ended 31 March 2021

The trustees present their Annual Report and Financial Statements for the year ended 31 March 2021. The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), effective 1 January 2019.

Structure, Governance and Management

Seven Up Charity is a Charitable Incorporated Organisation (CIO) governed according to the Constitution dated 17 July 2018. It was established 28 August 2018.

Trustees

Tracey Varnam - Chair
Louise Dacre
Joan Hayden
Shabila Khan
Maureen Rahman

Registered Office

All Saints Centre
2 Vicarage Road
Kings Heath
Birmingham
B14 7RA

Bankers

Unity Trust Bank
Nine Brindleyplace
Birmingham
B1 2HB

Responsibilities

The trustees are responsible for keeping sufficient accounting records, disclose with reasonable accuracy at any time the financial position of the charity, and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of Seven Up Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Membership of the CIO is restricted to its trustees. There must be at least three charity trustees, although there is no maximum number of charity trustees that may be appointed to the CIO. Apart from the first charity trustees, every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees. In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the

effective administration of the CIO. Trustees will induct new trustees with a copy of the constitution and the CIO's latest Trustees' Annual Report and statement of accounts.

Decisions are made by simple majority of votes at a meeting of trustees or by resolution made in writing or in electronic form and agreed by all trustees.

The trustees confirm that due regard has been given to the Charity Commission guidance on public benefit.

Day-to-day management of the Charity's affairs is delegated to the Development Lead, Simbi Folarin.

Objectives and Activities

The objectives of the Seven Up Charity are:

For the public benefit, to help children and young people in Birmingham (and especially, but not exclusively, those who are disabled or who have mental health or other additional needs), in particular through providing inclusive play, youth and leisure time activities; so as to develop their capabilities, relationships and experience that they may grow as individuals, flourish and come to fulfil their potential as full and active members of society.

Achievements and Performance

Like many organisations we have had a year of challenge and change. Adapting to new working practices and finding creative solutions to providing remote services for children and young people while in the midst of a global pandemic. While our offer of face-to-face services ceased we were able to provide fortnightly 'play packs' to isolated children and young people. These were well received and provided some relief during the first lockdown period. By August 2020 we were able to commence delivery of our summer programme, incorporating changes required to meet Government guidance on keeping children and families safe.

Our Annual General Meeting was online giving us the opportunity to talk about the challenges we have experienced and how families have been affected by the pandemic. There was much to share about the things that had gone well. A major highlight was a short video about our work, making it easier for organisations and families to understand the benefits of Seven Up. Feedback from families is that our services contribute significantly to the wellbeing of their children and young people.

Our second year of our major three-year funding grant from National Lottery Community Fund commenced in February 2021. A key aspect of this funding is the development of services for young people who are college leavers. Again our initial plans have been impacted by Covid 19 and the restrictions on the number of people who can be together indoors. Other key funders have been Short Breaks for Disabled and the second year of the Children in Need small grants programme.

Seven Up Charity continues to offer a range of accessible, inclusive services; including the delivery of alternate Saturdays (two per month), play (5-10 years) and youth (12-25 years) sessions; holiday youth and play schemes and three weekly term-time afterschool play sessions at Hamilton Special School. Daytime/weekday sessions for young adults who are NEET [Not in Employment, Education or Training] providing opportunities for volunteering, skills development and events. Working with young adults has required us to develop policy and procedures so we have a clear understanding of our role and responsibilities in Safeguarding Adults at Risk from Harm.

Our work is possible through the ongoing relationships, partnerships and support we receive from Dens of Equality, Children's Quarter, Hamilton Special School, Spurgeons Charity, ATHAC (Access to Heritage Arts and Culture) and The Hive, Jewellery Quarter.

This year's challenges have shown us that we are able to adapt to changes, thanks to our Charity Trustees, a dedicated workforce, and partner organisations who have worked with us to find solutions.

Financial Review

The results for the year and financial position are set out in the Statement of Financial Activities (page 6) and the Balance Sheet (page 7).

Trustee Remuneration & Related Party Transactions

No members of the management committee or trustees have received any remuneration during the year.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year.

Risk

The trustees have assessed the major risks to which the Charity is exposed, in particular with regard to changing funding opportunities arising in the coming financial year.

Reserves Policy

The trustees have agreed that funds should not be allowed to fall below the level of six months anticipated expenditure, deemed necessary to cover running costs in the event of a major variation in circumstances. Spare reserves and unrestricted funds are monitored quarterly.

Declaration

This report was approved by the trustees 28 July 2021 and signed on their behalf by:

Trustee

Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF

Seven Up Charity

I have examined the accounts for the year ended 31 March 2021 on pages 6 to 9 following which have been prepared on the basis of the accounting policies set out on page 8.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts.

The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

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

1 which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Mr Mahmud Kasu
Independent Examiner

13 July 2021

49 Bayswater Road
Perry Barr
Birmingham
B20 3AJ

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Statement of Financial Activities (Incorporating the Income and Expenditure Account) FOR THE PERIOD ENDED 31 March 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
INCOMING RESOURCES					
<i>Incoming resources from generated funds</i>					
Voluntary income	2	10,971	125,555	136,526	126,365
Investment income		-	-	-	-
Total Incoming Resources		10,971	125,555	136,526	126,365
RESOURCES EXPENDED					
Charitable activities	3	3,195	139,488	142,683	94,451
Governance costs	4	249	600	849	899
Total Resources Expended		3,444	140,088	143,532	95,350
Net Movement in Funds		7,527	- 14,533	- 7,007	31,015
Fund balances at 31 March 2020		10,831	38,847	49,678	18,663
Fund balances at 31 March 2021		18,358	24,314	42,672	49,678

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

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Balance Sheet
as at 31 March 2021

	Note	2021 £	2020 £
FIXED ASSETS			
Tangible assets	6	-	-
CURRENT ASSETS			
Debtors	7	-	-
Cash at bank (inc. investment account)	8	89,008	50,208
		89,008	50,208
CURRENT LIABILITIES			
Liabilities falling due within one year	9	46,336	530
Net Current Assets		42,672	49,678
NET ASSETS		<u>42,672</u>	<u>49,678</u>
FUND BALANCES			
Unrestricted funds			
General Funds	10	18,358	10,831
Restricted Funds	10	24,314	38,847
		<u>42,672</u>	<u>49,678</u>

These financial statements have been prepared in accordance with the Financial Reporting Standards for Smaller Entities (effective January 2015).

These financial statements were approved and signed on behalf of the trustees 28 July 2021.

Trustee

Trustee

Notes to the Accounts
FOR THE PERIOD ENDED 31 March 2021

1 Accounting Policies

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

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

The following are the accounting policies which have been applied in dealing with material items:

a) Accounts are prepared on a going concern basis.

b) Donation and grant income

Donated income and grants receivable are taken into account when received by the charity.

c) Interest arising on cash balances is recognised when credited.

d) The Charity is exempt from taxation on income.

e) Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity. Restricted funds are subjected to restrictions on expenditure imposed by the donor/funder.

e) Fixed assets and depreciation

Fixed assets acquired are capitalised and depreciated over their estimated useful life unless they cost less than £1000 when they are written off on purchase.

2 Voluntary income

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
General donations	-	-	-	-
Grants receivable:				
Short Breaks for Disabled Children	-	51,810	51,810	56,972
Children in Need - Small Grants	-	9,800	9,800	9,616
Children's Qtr (Healthy Happy Hols)	-	-	-	2,730
Heart of England (Coventry BS)	-	-	-	2,000
Big Lottery - Reaching Communities	-	57,345	57,345	48,439
Forest Schools - BCC	-	6,600	6,600	-
Other income:				
Session donations	853	-	853	6,008
Invoiced services	5,406	-	5,406	600
Miscellaneous	4,712	-	4,712	-
	<u>10,971</u>	<u>125,555</u>	<u>136,526</u>	<u>126,365</u>

3 Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Cost of charitable activities				
Staff wages / pensions & er's overheads	824	114,144	114,968	78,812
Other staff costs - DBS & training	-	4,181	4,181	1,298
Venue hire	-	3,351	3,351	550
Ground projects	-	1,731	1,731	1,547
Session equipment	-	1,143	1,143	-
Resources / workshops	918	5,613	6,531	2,897
Session transport	-	1,322	1,322	3,162
Project, Policy & Dev Consultancy	553	-	553	-
Insurance	-	743	743	742
Office rent and costs	360	3,240	3,600	3,600
Stationery / postage, IT & telephone	180	1,481	1,661	1,082
Printing, promotion & website	75	2,417	2,492	534
Bank charges	-	72	72	72
Other	285	50	335	155
Charitable activity cost	<u>3,195</u>	<u>139,488</u>	<u>142,683</u>	<u>94,451</u>

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Notes to the Accounts
FOR THE PERIOD ENDED 31 March 2021

4 Governance costs	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Accounts and examination	125	600	725	530
Trustees management meetings	124	-	124	369
Legal expenses	-	-	-	-
	<u>249</u>	<u>600</u>	<u>849</u>	<u>899</u>

5 Paid employees	2021 £	2020 £
Gross Wages (inc employer's NI/pension)	113,528	77,766
	<u>113,528</u>	<u>77,766</u>

No employee received emoluments of more than £60,000 per annum.

Average number of full-time equivalent employees:	2021	2020
Direct charitable work	5.00	3.00
Co-ordination / Administration	1.50	1.00
	<u>6.50</u>	<u>4.00</u>

No members of the management committee received any remuneration during the year.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year.

6 Fixed Assets	2021 £	2020 £
Equipment at cost	-	-
Accumulated depreciation	-	-
Add charge for year	-	-
	<u>-</u>	<u>-</u>
Net book value	-	-

7 Debtors and prepayments	2021 £	2020 £
Debtors	-	-
Prepayments	-	-
Other (grants payable)	-	-
	<u>-</u>	<u>-</u>

8 Cash at bank and in hand	2021 £	2020 £
Unity Trust Bank	88,934	49,969
Petty Cash	74	239
	<u>89,008</u>	<u>50,208</u>

9 Creditors: liabilities falling due within one year	2021 £	2020 £
Grant funding 21/22 prepayment	44,532	-
Accruals	1,079	-
Accruals: Governance	725	530
	<u>46,336</u>	<u>530</u>

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Notes to the Accounts FOR THE PERIOD ENDED 31 March 2021

10 Funds

The restricted funds represent amounts received for specific purposes and the movements in the year are as follows:

	Opening balance	Incoming resources	Outgoing resources	Transfers in the year	Closing balance
	£	£	£	£	£
Unrestricted & General Funds	10,831	10,971	3,444	-	18,358
Short Breaks for Disabled Children	-	51,810	48,627	-	3,183
Children in Need - Small Grants	-	9,800	4,692	-	5,108
Big Lottery - Reaching Communities	38,847	57,345	80,169	-	16,023
Forest Schools - BCC	-	6,600	6,600	-	-
	<u>49,678</u>	<u>136,526</u>	<u>143,532</u>	<u>-</u>	<u>42,672</u>

The assets and liabilities represented by the various funds are as follows:

	Bank balances	Other net assets	Total
	£	£	£
Restricted funds	68,847	- 44,532	24,315
Unrestricted funds	20,161	- 1,804	18,357
	<u>89,008</u>	<u>- 46,336</u>	<u>42,672</u>