

# Seven Up Charity

Charitable Incorporated Organisation

## FINANCIAL STATEMENTS

period ended 31 March 2022

Registered Charity Number 1179683

## **Seven Up Charity**

Charitable Incorporated Organisation

**FOR THE PERIOD ENDED 31 March 2022**

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# Seven Up Charity

Charitable Incorporated Organisation

## REPORT OF THE TRUSTEES FOR THE FINANCIAL STATEMENTS period ended 31 March 2022

The trustees present their Annual Report and Financial Statements for the year ended 31 March 2022. 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**

Seven Up Charity continues to offer a range of accessible, inclusive services, including: the delivery of alternate Saturday (two per month), play (5-10 years) and youth (12-25 years) sessions; holiday youth and play schemes; 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. Post pandemic we have continued to delivery across all of our services, offering smaller group sessions at weekends and school holidays. We are thankful for ongoing funding support from our main grant funders: the National Lottery Community Fund, Children in Need, and Birmingham Children's Trust.

An ongoing challenge is having access to suitable community space for our youth group. Since 2020 we have been using a community garden managed and run by Crick Garden CIC. They are keen to support the work we do with the young people. With a long term agreement in place, we have installed a 20ft x 10ft cabin, enabling sessions from this site all year round, even on very wet days. The garden is basic but with much potential for development, so we look forward to a fruitful partnership and collaborative working.

This year, June 2022, is our first in-person AGM since 2018; creating space for families, friends and funders to come together, with time to reflect on the achievements and challenges of the past few years.

A video commissioned back in 2020 has been share widely, resulting in a steady increase in referrals and signposting from local Early Help teams and Mayfield Special School pastoral team. Many of the new children accessing our services are 5-6 years olds ensuring a future group of children coming through requiring local specialist provision.

In line with requirements from the National Lottery Community Fund, we have commissioned an external evaluation of our services to assist with our understanding of our impact, the things we do well and what we need to consider as we navigate the uncertainties of future funding streams. Another one of our main funders, Children in Need, are in the process of reviewing the application process and have extended our small grant for an additional 12 months, this gives us time to consider and prepare an application to their major grants later in the year.



We now manage two commissioned services; one works with Hamilton School - from January 2022 we deliver a Friday in-school play session for a small group of children whose parents are not available to collect them at 1pm; the other facilitating an afterschool youth session for young people – every Monday term-time for Victoria Specialist Arts School.

Our work is possible through the ongoing relationships, partnerships and support we receive from: Dens of Equality, Children's Quarter, Hamilton Special School, Victoria Special School, Spurgeons Charity, ATHAC (Access to Heritage Arts and Culture), Crick Garden's CIC, and The Hive Jewellery Quarter. A big thank you also for the commitment of our Trustees; many of whom are dealing with personal difficult life situations.

### **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.

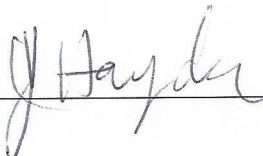
### **Reserves Policy**

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 4 June 2022 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 2022 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**

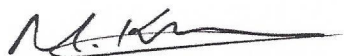
In connection with my examination, no matter has come to my attention

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

23 May 2022

49 Bayswater Road  
Perry Barr  
Birmingham  
B20 3AJ

## Seven Up Charity

Charitable Incorporated Organisation

### Statement of Financial Activities (Incorporating the Income and Expenditure Account) FOR THE PERIOD ENDED 31 March 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
<b>INCOMING RESOURCES</b>					
<i>Incoming resources from generated funds</i>					
Voluntary income	2	36,713	165,554	202,267	136,526
Investment income		-	-	-	-
Total Incoming Resources		36,713	165,554	202,267	136,526
<b>RESOURCES EXPENDED</b>					
Charitable activities	3	22,555	171,210	193,765	142,683
Governance costs	4	175	625	800	849
Total Resources Expended		22,730	171,835	194,565	143,532
<b>Net Movement in Funds</b>		13,983	- 6,281	7,702	- 7,006
Fund balances at 31 March 2021		18,358	24,314	42,672	49,678
<b>Fund balances at 31 March 2022</b>		32,341	18,033	50,374	42,672

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.

**Seven Up Charity**  
Charitable Incorporated Organisation

**Balance Sheet**  
**as at 31 March 2022**

	Note	2022 £	2021 £
<b>FIXED ASSETS</b>			
Tangible assets	6	-	-
<b>CURRENT ASSETS</b>			
Debtors	7	460	-
Cash at bank (inc. investment account)	8	106,092	89,008
		106,552	89,008
<b>CURRENT LIABILITIES</b>			
Liabilities falling due within one year	9	56,178	46,336
Net Current Assets		50,374	42,672
<b>NET ASSETS</b>		<u>50,374</u>	<u>42,672</u>
<b>FUND BALANCES</b>			
Unrestricted funds			
General Funds	10	32,341	18,358
Restricted Funds	10	18,033	24,314
		<u>50,374</u>	<u>42,672</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 4 June 2022.

Trustee M. Kahn

Trustee J. Haydn



**Seven Up Charity**  
Charitable Incorporated Organisation

**Notes to the Accounts**  
**FOR THE PERIOD ENDED 31 March 2022**

**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 2022 £	Total 2021 £
General donations	-	-	-	-
Grants receivable:				
Short Breaks for Disabled Children	-	57,596	57,596	51,810
Children in Need - Small Grants	-	9,987	9,987	9,800
Children's Qtr (Healthy Happy Hols)	-	-	-	-
Heart of England (Coventry BS)	-	-	-	-
Big Lottery - Reaching Communities	-	97,971	97,971	57,345
Forest Schools - BCC	-	-	-	6,600
Other income:				
General donations	2,246	-	2,246	-
Session donations	6,361	-	6,361	853
Invoiced services	12,772	-	12,772	5,406
Miscellaneous	15,334	-	15,334	4,712
	<u>36,713</u>	<u>165,554</u>	<u>202,267</u>	<u>136,526</u>

**3 Charitable activities**

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
<b>Cost of charitable activities</b>				
Staff wages / pensions & er's overheads	17,580	131,410	148,990	114,968
Other staff costs - DBS & training	1,603	3,622	5,225	4,181
Venue hire	-	4,760	4,760	3,351
Ground projects	-	16,347	16,347	1,731
Session equipment	560	1,106	1,666	1,143
Resources / workshops	1,002	4,773	5,775	6,531
Session transport	832	4,431	5,263	1,322
Project, Policy & Dev Consultancy	-	-	-	553
Insurance	-	1,034	1,034	743
Office rent and costs	401	1,662	2,063	3,600
Stationery / postage, IT & telephone	515	1,523	2,038	1,661
Printing, promotion & website	-	469	469	2,492
Bank charges	62	72	134	72
Other	-	-	-	335
<b>Charitable activity cost</b>	<u>22,555</u>	<u>171,210</u>	<u>193,765</u>	<u>142,683</u>

**Seven Up Charity**  
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**Notes to the Accounts**  
**FOR THE PERIOD ENDED 31 March 2022**

**4 Governance costs**

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Accounts and examination	150	625	775	725
Trustees management meetings	25	-	25	124
Legal expenses	-	-	-	-
	<u>175</u>	<u>625</u>	<u>800</u>	<u>849</u>

**5 Paid employees**

	2022 £	2021 £
Gross Wages (inc employer's NI/pension)	148,990	113,528
	<u>148,990</u>	<u>113,528</u>

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

Average number of full-time equivalent employees:

	2022	2021
Direct charitable work	6.00	5.00
Co-ordination / Administration	1.50	1.50
	<u>7.50</u>	<u>6.50</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**

	2022 £	2021 £
Equipment at cost	-	-
Accumulated depreciation	-	-
Add charge for year	-	-
	<u>-</u>	<u>-</u>
Net book value	<u>-</u>	<u>-</u>

**7 Debtors and prepayments**

	2022 £	2021 £
Debtors	460	-
Prepayments	-	-
Other (grants payable)	-	-
	<u>460</u>	<u>-</u>

**8 Cash at bank and in hand**

	2022 £	2021 £
Unity Trust Bank	106,083	88,934
Petty Cash	9	74
	<u>106,092</u>	<u>89,008</u>

**9 Creditors: liabilities falling due within one year**

	2022 £	2021 £
Grant funding 21/22 prepayment	53,439	44,532
Accruals	1,964	1,079
Accruals: Governance	775	725
	<u>56,178</u>	<u>46,336</u>

**Seven Up Charity**  
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**Notes to the Accounts**  
**FOR THE PERIOD ENDED 31 March 2022**

**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	18,358	36,713	22,730	-	32,341
Short Breaks for Disabled Children	3,183	57,596	60,779	-	-
Children in Need - Small Grants	5,108	9,987	9,652	-	5,443
Big Lottery - Reaching Communities	16,023	97,971	101,404	-	12,590
Forest Schools - BCC	-	-	-	-	-
	<u>42,672</u>	<u>202,267</u>	<u>194,565</u>	<u>-</u>	<u>50,374</u>

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

	Bank balances	Other net assets	Total
	£	£	£
Restricted funds	18,033	-	18,033
Unrestricted funds	88,059	55,718	32,341
	<u>106,092</u>	<u>55,718</u>	<u>50,374</u>