



# Seven Up Charity

Charitable Incorporated Organisation

## FINANCIAL STATEMENTS

period ended 31 March 2023

Registered Charity Number 1179683

**Seven Up Charity**  
Charitable Incorporated Organisation  
**FOR THE PERIOD ENDED 31 March 2023**

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**Seven Up Charity**  
Charitable Incorporated Organisation

**REPORT OF THE TRUSTEES**  
**FOR THE FINANCIAL STATEMENTS**  
period ended 31 March 2023

The trustees present their Annual Report and Financial Statements for the year ended 31 March 2023. 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**

Shabila Khan - Chair  
Nazia Allen  
Louise Dacre  
Joan Hayden  
Maureen Rahman  
Jennifer Thomas  
Tracey Varnam

**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. 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.

January 2023 was the end of our Reaching Communities three year grant. The final evaluation reporting has been completed, fulfilling the main project aims:

- Improve and increase opportunities to develop life skills for young adults
- Improve and increase access to play, youth and leisure services in out of school environments for SEND Children and Young People [CYP]
- Improve opportunities to engage with artists and other services/agencies to increase the skills development, interests and participation of SEND CYP and their families
- Increase our online presence to make it easier for people and organisations searching for support services for SEND CYP
- Reduce isolation for families with SEND CYP
- Improve networking and partnerships working with local organisations to strengthen and sustain services across the locality

One of our main challenges this year has been navigating staff changes; we said goodbye to our Service Manager in February 2022 and recruited to the post again in June. The year has also proved to be a very reflective as we began the process of supporting the external evaluator to pull together the data needed to help us to understand the impact and outcomes of the services and opportunities afforded us by the lottery grant. We have gained more insights in the complexities we face as an organisation as we navigate the shifting systemic structures within the wider network of SEND provision in Birmingham, welcoming many new and varied opportunities to be part of and influence the development of services available to SEND

children, young people and their families within our locality. We move into 2023 ready to be adaptable and respond to change, while feeling confident about what we do well.

We continue to manage two commissioned services; one with Hamilton School – 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 a 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**

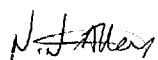
The trustees have assessed the major risks to which the Charity is exposed, in particular with regard to changing funding opportunities arising in the coming financial year.

### **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 10 June 2023 and signed on their behalf by:

 NAZIA ALLEN Trustee

 SWABILA KHAN Trustee

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**

### **Seven Up Charity**

I have examined the accounts for the year ended 31 March 2023 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**

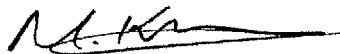
In connection with my examination, no matter has come to my attention

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

25 May 2023

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 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
<b>INCOMING RESOURCES</b>					
<i>Incoming resources from generated funds</i>					
Voluntary income	2	23,619	181,758	205,377	202,267
Investment income		-	-	-	-
Total Incoming Resources		23,619	181,758	205,377	202,267
<b>RESOURCES EXPENDED</b>					
Charitable activities	3	7,863	191,343	199,206	193,765
Governance costs	4	429	1,290	1,719	800
Total Resources Expended		8,292	192,633	200,925	194,565
<b>Net Movement in Funds</b>		15,327	- 10,875	4,452	7,702
Fund balances at 31 March 2022		32,341	18,033	50,374	42,672
<b>Fund balances at 31 March 2023</b>		47,668	7,158	54,826	50,374

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.

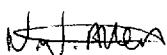
**Seven Up Charity**  
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**Balance Sheet**  
**as at 31 March 2023**

	Note	2023 £	2022 £
<b>FIXED ASSETS</b>			
Tangible assets	6	-	-
<b>CURRENT ASSETS</b>			
Debtors	7	-	460
Cash at bank (inc. investment account)	8	61,483	106,092
		61,483	106,552
<b>CURRENT LIABILITIES</b>			
Liabilities falling due within one year	9	6,657	56,178
Net Current Assets		54,826	50,374
<b>NET ASSETS</b>		<u>54,826</u>	<u>50,374</u>
<b>FUND BALANCES</b>			
Unrestricted funds			
General Funds	10	47,668	32,341
Restricted Funds	10	7,158	18,033
		<u>54,826</u>	<u>50,374</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 10 June 2023.

  
Trustee NAZIA ALLEN

  
Trustee SHABILA KHAN



**Seven Up Charity**  
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**Notes to the Accounts**  
**FOR THE PERIOD ENDED 31 March 2023**

**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 2023 £	Total 2022 £
General donations	-	-	-	-
Grants receivable:				
Short Breaks for Disabled Children	-	55,049	55,049	57,596
Children in Need - Small Grants	-	10,487	10,487	9,987
Children's Qtr (HAF Funding)	-	9,344	9,344	-
Big Lottery - Reaching Communities	-	106,878	106,878	97,971
Other income:				
General donations	193	-	193	2,246
Session donations	7,295	-	7,295	6,361
Invoiced services	16,131	-	16,131	12,772
Miscellaneous	-	-	-	15,334
	<u>23,619</u>	<u>181,758</u>	<u>205,377</u>	<u>202,267</u>

**3 Charitable activities**

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
<b>Cost of charitable activities</b>				
Staff wages / pensions & er's overheads	5,441	154,798	160,239	148,990
Other staff costs - DBS & training	545	9,181	9,726	5,225
Venue hire	-	5,161	5,161	4,760
Ground projects	-	2,167	2,167	16,347
Session equipment	-	4,693	4,693	1,666
Resources / workshops	-	4,117	4,117	5,775
Session transport	-	6,591	6,591	5,263
Project, Policy & Dev Consultancy	-	-	-	-
Insurance	-	1,057	1,057	1,034
Office rent and costs	1,019	1,472	2,491	2,064
Stationery / postage, IT & telephone	-	1,996	1,996	2,038
Printing, promotion & website	-	110	110	469
Bank charges	221	-	221	134
Other	637	-	637	-
<b>Charitable activity cost</b>	<u>7,863</u>	<u>191,343</u>	<u>199,206</u>	<u>193,765</u>

**Seven Up Charity**  
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**Notes to the Accounts**  
**FOR THE PERIOD ENDED 31 March 2023**

<b>4 Governance costs</b>	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Accounts and examination	175	775	950	775
Trustees management meetings	254	515	769	25
Legal expenses	-	-	-	-
	<u>429</u>	<u>1,290</u>	<u>1,719</u>	<u>800</u>

<b>5 Paid employees</b>	2023 £	2022 £
Gross Wages (inc employer's NI/pension)	160,239	148,990
	<u>160,239</u>	<u>148,990</u>

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

Average number of full-time equivalent employees:	2023	2022
Direct charitable work	6.50	6.00
Co-ordination / Administration	2.50	1.50
	<u>9.00</u>	<u>7.50</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.

<b>6 Fixed Assets</b>	2023 £	2022 £
Equipment at cost	-	-
Accumulated depreciation	-	-
Add charge for year	-	-
	<u>-</u>	<u>-</u>
Net book value	-	-

<b>7 Debtors and prepayments</b>	2023 £	2022 £
Debtors	-	460
Prepayments	-	-
Other (grants payable)	-	-
	<u>-</u>	<u>460</u>

<b>8 Cash at bank and in hand</b>	2023 £	2022 £
Unity Trust Bank	61,475	106,083
Petty Cash	9	9
	<u>61,483</u>	<u>106,092</u>

<b>9 Creditors: liabilities falling due within one year</b>	2023 £	2022 £
Grant funding prepayment	4,795	53,439
Accruals	912	1,964
Accruals: Governance	950	775
	<u>6,657</u>	<u>56,178</u>

**Seven Up Charity**  
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**Notes to the Accounts**  
**FOR THE PERIOD ENDED 31 March 2023**

**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	32,341	23,619	8,293	-	47,667
Short Breaks for Disabled Children	-	55,049	55,049	-	-
Children in Need - Small Grants	5,443	10,487	8,771	-	7,159
Big Lottery - Reaching Communities	12,590	106,878	119,468	-	-
	<u>50,374</u>	<u>196,033</u>	<u>191,581</u>	<u>-</u>	<u>54,826</u>

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

	Bank balances	Other net assets	Total
	£	£	£
Restricted funds	7,159	-	7,159
Unrestricted funds	54,325	- 6,657	47,668
	<u>61,483</u>	<u>- 6,657</u>	<u>54,826</u>