

Seven Up Charity

Charitable Incorporated Organisation

FINANCIAL STATEMENTS

period ended 31 March 2025

Registered Charity Number 1179683

Seven Up Charity
Charitable Incorporated Organisation

FOR THE PERIOD ENDED 31 March 2025

CONTENTS

	Page
Trustees Report	2 - 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Accounts	8 - 10

Seven Up Charity

Charitable Incorporated Organisation

REPORT OF THE TRUSTEES FOR THE FINANCIAL STATEMENTS period ended 31 March 2025

The trustees present their Annual Report and Financial Statements for the year ended 31 March 2025. 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 (5-11 years) and youth (12-25 years) sessions, holiday youth and playschemes across the year. Demand for summer playscheme has increased; this year we partnered with Hamilton Special School to share staff and resources, effectively doubling provision and number of families we were able to support. We now have our OFSTED registration for the after-school provision – this has been vital for sustaining services for working parents. We continue to develop 19+ weekday sessions for young adults who are NEET [Not in Employment, Education or Training], providing opportunities for volunteering, skills development and events. We continue to manage a commissioned service at Hamilton School – a Friday in-school play session for children whose parents are not available to collect them at 1pm.

2024-25 has seen a recovery from the financial challenges of the previous year. We entered the new financial year with funding assured for 2025-26, thanks in no small part to receiving a 3-year Reaching Communities Grant sustaining service delivery and core costs. Looking beyond 2026 there are still uncertainties on the horizon; some resulting from Birmingham City Council failing to commission the Short Breaks tender (updates are expected in autumn of 2025). However, we have increased capacity to fundraise, via the promotional work of the Trustees and support with strategy from a fundraising specialist.

The Trustees have supported and taken part in a local '30 Days Movement' challenge for the charity in June 2024, raising £1700 in sponsorship.

Our work is strengthened through the 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), 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.

We are thankful for ongoing funding support from our main grant funders: Reaching Communities, National Lottery Awards for All, Children's Quarter, Birmingham Children's Trust, Garfield Weston Foundation, The Eveson Trust and Small Grants from the Neighbourhood Network Scheme [NNS].

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 24 June 2025 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 2025 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

6 June 2025

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 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
INCOMING RESOURCES					
<i>Incoming resources from generated funds</i>					
Voluntary income	2	19,590	232,916	252,506	144,378
Investment income		-	-	-	-
Total Incoming Resources		19,590	232,916	252,506	144,378
RESOURCES EXPENDED					
Charitable activities	3	3,711	169,654	173,365	194,653
Governance costs	4	471	600	1,071	820
Total Resources Expended		4,182	170,254	174,436	195,473
Net Movement in Funds		15,408	62,662	78,070	- 51,095
Fund balances at 31 March 2024		3,731	-	3,731	3,731
Fund balances at 31 March 2025		19,139	62,662	81,801	- 47,364

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 2025

	Note	2025 £	2024 £
FIXED ASSETS			
Tangible assets	6	-	-
CURRENT ASSETS			
Debtors	7	2,028	2,043
Cash at bank (inc. investment account)	8	80,893	3,617
		82,921	5,660
CURRENT LIABILITIES			
Liabilities falling due within one year	9	1,120	1,929
Net Current Assets		81,801	3,731
NET ASSETS		<u>81,801</u>	<u>3,731</u>
FUND BALANCES			
Unrestricted funds			
General Funds	10	19,139	3,731
Restricted Funds	10	62,662	-
		<u>81,801</u>	<u>3,731</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 24 June 2025.

Trustee



Trustee



Seven Up Charity
Charitable Incorporated Organisation

Notes to the Accounts
FOR THE PERIOD ENDED 31 March 2025

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 2025 £	Total 2024 £
Grants receivable:				
Short Breaks for Disabled Children	-	64,928	64,928	71,167
Children's Qtr (inc HAF Funding)	-	9,116	9,116	6,382
Heart of England	-	-	-	1,964
National Lottery - Reaching Communities	-	98,912	98,912	-
NNS - Perry Barr (Spring Housing)	-	5,000	5,000	4,500
NNS - Ladywood	-	-	-	5,030
NNS - Northfield	-	-	-	500
Landau Limited	-	-	-	19,235
Birmingham Sport & PA Trust	-	-	-	4,795
Awards for All	-	19,960	19,960	-
Garfield Weston Foundation	-	15,000	15,000	-
The Eveson Trust	-	20,000	20,000	-
Other income:				
General donations	2,020	-	2,020	8,554
Session donations	10,203	-	10,203	6,600
Invoiced services	7,274	-	7,274	15,651
Miscellaneous	93	-	93	-
	<u>19,590</u>	<u>232,916</u>	<u>252,506</u>	<u>144,378</u>

3 Charitable activities

Cost of charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Staff wages / pensions & er's overheads	-	147,196	147,196	143,409
Other staff costs - DBS & training	-	4,045	4,045	27,664
Venue hire	-	5,260	5,260	6,440
Ground projects	-	399	399	225
Session equipment	-	-	-	171
Resources / workshops	-	4,061	4,061	7,534
Session transport	-	1,206	1,206	2,801
Project, Policy & Dev Consultancy	-	2,012	2,012	-
Insurance	532	561	1,093	647
Office rent and costs	2,236	1,540	3,776	3,486
Stationery / postage, IT & telephone	393	1,215	1,608	998
Printing, promotion & website	-	2,159	2,159	110
Bank charges	61	-	61	251
Other	489	-	489	917
Charitable activity cost	<u>3,711</u>	<u>169,654</u>	<u>173,365</u>	<u>194,653</u>

Seven Up Charity
Charitable Incorporated Organisation

Notes to the Accounts
FOR THE PERIOD ENDED 31 March 2025

4 Governance costs	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Accounts and examination	350	600	950	700
Trustees management meetings	121	-	121	120
Legal expenses	-	-	-	-
	<u>471</u>	<u>600</u>	<u>1,071</u>	<u>820</u>

5 Paid employees	2025 £	2024 £
Gross Wages (inc employer's NI/pension)	147,196	143,409
	<u>147,196</u>	<u>143,409</u>

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

Average number of full-time equivalent employees:	2025	2024
Direct charitable work	5.00	5.50
Co-ordination / Administration	2.00	2.00
	<u>7.00</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.

6 Fixed Assets	2025 £	2024 £
Equipment at cost	-	-
Accumulated depreciation	-	-
Add charge for year	-	-
	<u>-</u>	<u>-</u>
Net book value	-	-

7 Debtors and prepayments	2025 £	2024 £
Debtors	1,000	1,043
Prepayments	1,028	1,000
Other	-	-
	<u>2,028</u>	<u>2,043</u>

8 Cash at bank and in hand	2025 £	2024 £
Unity Trust Bank	80,875	3,599
Petty Cash	18	18
	<u>80,893</u>	<u>3,617</u>

9 Creditors: liabilities falling due within one year	2025 £	2024 £
Grant funding prepayment	-	-
Accruals	170	1,229
Accruals: Governance	950	700
	<u>1,120</u>	<u>1,929</u>

Seven Up Charity
Charitable Incorporated Organisation

Notes to the Accounts
FOR THE PERIOD ENDED 31 March 2025

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	3,731	19,590	4,182	-	19,139
Short Breaks for Disabled Children	-	64,928	55,190	-	9,738
Children's Qtr (inc HAF Funding)	-	9,116	9,116	-	-
National Lottery - Reaching Communities	-	98,912	93,963	-	4,949
Neighbourhood Network Schemes	-	5,000	5,000	-	-
Awards for All	-	19,960	6,985	-	12,975
Garfield Weston Foundation	-	15,000	-	-	15,000
The Eveson Trust	-	20,000	-	-	20,000
	<u>3,731</u>	<u>252,506</u>	<u>174,436</u>	<u>-</u>	<u>81,801</u>

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

	Bank balances	Other net assets	Total
	£	£	£
Restricted funds	4,949	-	4,949
Unrestricted funds	<u>75,944</u>	<u>908</u>	<u>76,852</u>
	<u>80,893</u>	<u>908</u>	<u>81,801</u>