

# THE SCHOOL FOR POP-UPS C.I.O.

England & Wales - Charity number 1177321

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2018-02-26

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Union St  
18-20 Union Street  
Sheffield  
S1 2JP

**Phone** 01142051051

**Email** [info@schoolforpopups.org](mailto:info@schoolforpopups.org)

**Website** [www.schoolforpopups.org](http://www.schoolforpopups.org)

## Activities

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**Objects:** THE OBJECTS OF THE CIO ARE FOR THE BENEFIT OF THE PUBLIC PRIMARILY BUT NOT EXCLUSIVELY IN SOUTH YORKSHIRE: THE RELIEF OF UNEMPLOYMENT AND PREVENTION OF FINANCIAL HARDSHIP BY PROVIDING EDUCATION AND EXPERIENCE OF FOOD AND DRINK SERVICE OPERATIONS, IN PARTICULAR BUT NOT EXCLUSIVELY BY CAFÉ/RESTAURANT PREMISES.

**Activities:** The charity provides learning opportunities through professional 1-to-1 mentoring, small group workshops, and 1-day-per-week test trading from a city centre location with established customer base.

## Classification

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- **How:** Provides Buildings/facilities/open Space, Provides Advocacy/advice/information
- **What:** Education/training
- **Who:** Other Defined Groups

## Geography

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- Sheffield City

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£79,997	£79,862	-	-
2024-07-31	£69,203	£73,730	-	-
2023-07-31	£50,533	£46,978	-	-
2022-07-31	£27,188	£54,878	-	-
2021-07-31	£44,579	£15,385	-	-
2020-07-31	£65,074	£68,937	-	-

## Trustees

Name	Role	Appointed
<b>SIMON MICHAEL KILPATRICK</b>	Chair	2018-02-28
Daniel Pinch		2021-03-09
Leonie Sloots		2021-12-20
Tansy Hutchinson		2026-05-26

**THE SCHOOL FOR POP-UPS C.I.O.**

England & Wales - Charity number 1177321

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# Accounts

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**THE SCHOOL FOR POP-UPS C.I.O.  
TRUSTEES' REPORT AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JULY 2025**

Green Accountancy Limited  
Chartered Certified Accountants  
Windrush House  
Windrush Park Road  
Witney  
Oxfordshire  
OX29 7DX

**The School For Pop-Ups C.I.O.  
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# The School For Pop-Ups C.I.O.

## Trustees' Report For The Year Ended 31 July 2025

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The trustees present their report and the financial statements for the year ended 31 July 2025.

### Objectives and Activities

#### Aims and Objectives

The purpose of the charity is the relief of unemployment and prevention of financial hardship by providing education and experience of food and drink service operations, in particular but not exclusively by café/restaurant premises.

#### Public Benefit

The charity provides 1-to-1 mentoring and test trading for people looking to start a food business, offering an opportunity to test viability and build a brand within our city centre pop-up cafe.

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

### Achievements and Performance

#### Main Achievements

The charity supported new start-up food businesses to secure ongoing test-trading residencies in a cafe; Prem's Kitchen (Nepalese), Da Lat Corner (Vietnamese) and Azra's Kitchen (Pakistani).

Azra had progressed from being supported via the Ammi's Kitchen social enterprise into running her own business.

Prem achieved a reputation for the most popular thali lunch in the city centre, whilst Urban Fusion (who launched at Union St the previous year) became our most popular lunch trader and secured Guest bookings at Chefs Plate.

Evenings saw events by Poetry on a Plate, Common Thread Sheffield, Good Gym Sheffield and the Sheffield Women's Development Circle, enabling initiatives to help local people benefit wider society.

The charity continues to be managed on a voluntary basis.

### Financial Review

#### Financial Position

Food and drink sales increased by 13%, however wages and supplies increased at a higher rate, with the gap met by charitable donations. Total profit for the year being £135 (2024: Loss of £4,527).

#### Reserves Policy

The charities policy is to retain capacity to ensure the continuation of the charity's work in the event of an unexpected downturn in sales.

At the end of the year, reserves totalling £1,482 (2024: £1,347) were held.

### Structure, Governance and Management

#### Governing Document

The School For Pop Ups is constituted as a Charitable Incorporated Organisation (CIO). The governing document is the The School For Pop Ups constitution.

#### Trustee Selection Methods

New trustees are appointed by a majority of trustees in office at that time. 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 charity.

**The School For Pop-Ups C.I.O.  
Trustees' Report (continued)  
For The Year Ended 31 July 2025**

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**Reference and Administrative Details**

**Trustees**

Mr Simon Kilpatrick - Chair  
Mx Leonie Sloots  
Mr Daniel Pinch  
Mr Nick Spooner

**Charity Number**

1177321

**Principal Address**

18-20 Union Street  
Sheffield  
S1 2JP

**Independent Examiner**

Barry Coles  
Green Accountancy Limited  
Chartered Certified Accountants  
Windrush House  
Windrush Park Road  
Witney  
Oxfordshire  
OX29 7DX

**The School For Pop-Ups C.I.O.  
Trustees' Report (continued)  
For The Year Ended 31 July 2025**

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**Statement of Trustees' Responsibilities**

The trustees 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).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgments and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at anytime the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity 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 charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees' report was approved by the board of trustees and signed on its behalf by:



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Mr Simon Kilpatrick

Trustee

Date 27/05/2026

**The School For Pop-Ups C.I.O.  
Independent Examiner's Report to the Trustees of The School For Pop-Ups C.I.O.  
For The Year Ended 31 July 2025**

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I report to the trustees on my examination of the accounts of The School For Pop-Ups C.I.O. (the Trust) for the year ended 31 July 2025.

**Responsibilities and Basis of Report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent Examiner's Statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and contents of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

*Barry Coles*

-----  
Barry Coles  
Date 28/05/2026  
Green Accountancy Limited  
Chartered Certified Accountants  
Windrush House  
Windrush Park Road  
Witney  
Oxfordshire  
OX29 7DX

**The School For Pop-Ups C.I.O.  
Statement of Financial Activities  
For The Year Ended 31 July 2025**

		2025	2024
		Unrestricted funds	Unrestricted funds
	Notes	£	£
<b>INCOME AND ENDOWMENTS FROM:</b>			
Donations and legacies	<b>3</b>	12,031	7,600
Charitable activities:	<b>4</b>		
Street Food Test Trading		67,966	61,603
		79,997	69,203
<b>EXPENDITURE ON:</b>			
Charitable activities:	<b>6</b>		
Street Food Test Trading		(79,462)	(73,730)
Other		(400)	-
		(79,862)	(73,730)
<b>NET INCOME/(EXPENDITURE)</b>		135	(4,527)
<b>NET MOVEMENT IN FUNDS</b>		135	(4,527)
<b>RECONCILIATION OF FUNDS:</b>			
Total funds brought forward		1,347	5,874
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>15</b>	1,482	1,347

The notes on pages 7 to 13 form part of these financial statements.

**The School For Pop-Ups C.I.O.  
Statement of Financial Position  
As At 31 July 2025**

		2025	2024
	Notes	Unrestricted funds £	Total funds £
<b>FIXED ASSETS</b>			
Tangible Assets	12	2,159	4,062
		2,159	4,062
<b>CURRENT ASSETS</b>			
Debtors	13	6,500	4,500
Cash at bank and in hand		692	782
		7,192	5,282
<b>Creditors: Amounts Falling Due Within One Year</b>	14	(7,869)	(7,997)
		(677)	(2,715)
<b>NET CURRENT ASSETS (LIABILITIES)</b>			
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		1,482	1,347
<b>NET ASSETS</b>		1,482	1,347
<b>FUNDS OF THE CHARITY</b>			
Unrestricted Funds		1,482	1,347
<b>TOTAL FUNDS</b>	15	1,482	1,347

On behalf of the board

*Simon Kilpatrick*

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Mr Simon Kilpatrick

Trustee

Date 27/05/2026

The notes on pages 7 to 13 form part of these financial statements.

**The School For Pop-Ups C.I.O.  
Notes to the Financial Statements  
For The Year Ended 31 July 2025**

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**1. General Information**

The School For Pop-Ups C.I.O. is a charitable incorporated organisation registered with the Charity Commission, registered charity number 1177321. The principal address is 18-20 Union Street, Sheffield, S1 2JP.

**2. Accounting Policies**

**2.1. Basis of Preparation of Financial Statements**

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)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities Act 2011.

The charity is a Public Benefit Entity as defined by FRS 102.

**2.2. Fund Accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds comprise unrestricted funds that have been set aside by the trustees for a specific purpose.

Restricted funds are to be used for specific purposes as laid down by the donor.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**2.3. Incoming Resources**

**Income**

Income is included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

**Grants and donations**

Grants and donations are included in the SoFA when the general income recognition criteria are met.

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met.

**2.4. Resources Expended**

**Expenditure**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Governance and support costs**

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

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

**2.5. Tangible Fixed Assets and Depreciation**

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	25% on cost
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**2.6. Cash and Cash Equivalents**

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

**The School For Pop-Ups C.I.O.**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 July 2025**

**2.7. Taxation**

The charity is exempt from tax as all its income is charitable and applied for charitable purposes.

**2.8. Debtors**

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

**2.9. Liability recognition**

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

The charity has creditors which are measured at settlement amounts less any trade discounts.

**3. Income from Donations and Legacies**

	<b>2025</b>	<b>2024</b>
	<b>Unrestricted funds</b>	<b>Unrestricted funds</b>
	<b>£</b>	<b>£</b>
Other:		
Donations from The Co-Working Co-Operative CIC	10,250	7,600
Donations from Enable Space Ltd	1,781	-
	12,031	7,600
	12,031	7,600

**4. Income from Charitable Activities**

	<b>2025</b>	<b>2024</b>
	<b>Unrestricted funds</b>	<b>Unrestricted funds</b>
	<b>£</b>	<b>£</b>
Street Food Test Trading:		
Street food and drinks sales	66,896	59,413
Rent contributions	1,070	2,190
	67,966	61,603
	67,966	61,603

**5. Net Income/(Expenditure)**

The net income/(expenditure) is stated after charging/(crediting):

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Depreciation of tangible fixed assets - owned	2,118	1,896
	2,118	1,896

**The School For Pop-Ups C.I.O.**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 July 2025**

**6. Analysis of Expenditure**

	<b>2025</b>		
	<b>Activities undertaken directly (see note 7)</b>	<b>Support costs (see note 8)</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Street Food Test Trading	69,685	9,777	79,462
	<b>2024</b>		
	<b>Activities undertaken directly (see note 7)</b>	<b>Support costs (see note 8)</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Street Food Test Trading	63,534	10,196	73,730

**7. Direct Costs**

	<b>2025</b>
	<b>Street Food Test Trading</b>
	<b>£</b>
Cost of goods sold:	
Traders' earned income	26,354
Cafe supplies and ingredients	17,127
Freelancers	7,919
Employee costs:	
Wages and salaries	17,618
Employers NI	667
	69,685
	<b>2024</b>
	<b>Street Food Test Trading</b>
	<b>£</b>
Cost of goods sold:	
Traders' earned income	24,847
Cafe supplies and ingredients	15,580
Freelancers	13,771
Employee costs:	
Wages and salaries	9,336
	63,534

**The School For Pop-Ups C.I.O.**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 July 2025**

**8. Support Costs**

	<b>2025</b>
	<b>Street Food Test Trading</b>
	<b>£</b>
Premises expenses:	
Rates	3,692
Repairs and maintenance	164
Cleaning	970
General administration:	
Computer and IT consumables	229
Insurance	157
Advertising and marketing costs	340
Bank charges	14
Depreciation:	
Depreciation	2,118
Governance costs:	
Independent examiner's fees	700
Accountancy fees	1,393
	9,777

	<b>2024</b>
	<b>Street Food Test Trading</b>
	<b>£</b>
Employee costs:	
Staff training	187
Premises expenses:	
Rates	3,692
Light and heat	10
Repairs and maintenance	972
Cleaning	785
General administration:	
Computer and IT consumables	215
Insurance	29
Advertising and marketing costs	250
Events and meeting costs	70
Bank charges	22
Sundry expenses	100
Depreciation:	
Depreciation	1,896
Interest payable:	
Other interest payable	1
Governance costs:	
Independent examiner's fees	656
Accountancy fees	1,311
	10,196

**The School For Pop-Ups C.I.O.**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 July 2025**

**9. Staff Costs**

Staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	17,618	9,336
Social security costs	667	-
	18,285	9,336
	18,285	9,336

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

**10. Average Number of Employees**

Average number of employees during the year was: 3 (2024: 2)

**11. Funds Received As Agent**

During the year, the charity acted as agent in receiving and distributing funds on behalf of a third party. The charity had no control over the application of these funds and was required to pass them to a specified recipient. Accordingly, these amounts are excluded from income and expenditure.

An analysis of the funds received and paid as agent is set out below:

	As at 01 August 2024	Amounts received	Amounts paid out	As at 31 July 2025
	£	£	£	£
Foodsquad	-	1,500	(1,500)	-
	-	1,500	(1,500)	-
	-	1,500	(1,500)	-

**12. Tangible Assets**

	Plant & Machinery
	£
<b>Cost</b>	
As at 1 August 2024	10,749
Additions	215
As at 31 July 2025	10,964
<b>Depreciation</b>	
As at 1 August 2024	6,687
Provided during the period	2,118
As at 31 July 2025	8,805
<b>Net Book Value</b>	
As at 31 July 2025	2,159
As at 1 August 2024	4,062
	4,062

**The School For Pop-Ups C.I.O.**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 July 2025**

13. **Debtors**

	<b>2025</b>	<b>2024</b>
	£	£
<b>Due within one year</b>		
Prepayments and accrued income	6,500	4,500
	6,500	4,500

14. **Creditors: Amounts Falling Due Within One Year**

	<b>2025</b>	<b>2024</b>
	£	£
Other taxes and social security	227	281
Accruals	1,819	1,693
Amounts owed to related parties	5,823	6,023
	7,869	7,997

15. **Movement in Funds**

	<b>As at 1 August 2024</b>	<b>Income</b>	<b>Expenditure</b>	<b>As at 31 July 2025</b>
	£	£	£	£
<b>Unrestricted funds</b>				
General:				
General unrestricted fund	1,347	79,997	(79,862)	1,482
	1,347	79,997	(79,862)	1,482
<b>Total funds</b>	1,347	79,997	(79,862)	1,482

	<b>As at 1 August 2023</b>	<b>Income</b>	<b>Expenditure</b>	<b>As at 31 July 2024</b>
	£	£	£	£
<b>Unrestricted funds</b>				
General:				
General unrestricted fund	5,874	69,203	(73,730)	1,347
	5,874	69,203	(73,730)	1,347
<b>Total funds</b>	5,874	69,203	(73,730)	1,347

16. **Transactions with Trustees**

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

**The School For Pop-Ups C.I.O.**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 July 2025**

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**17. Related Party Disclosures**

**Enable Space Ltd - A company limited by guarantee (09021496)**

Mr Hill is a director of Enable Space Ltd and a member of the key management personnel of the charity. Enable Space Ltd provides space to the charity to run its operations. During the period no rent was charged (2024 - £Nil). Amounts owed at the end of the financial period were £1,620 (2024 - £1,620). These amounts are unsecured, interest-free and repayable on demand.

**Co-Working Co-Operative CIC (09073392)**

Mr Hill is a director and member of Co-Working Co-Operative CIC. Co-Working Co-Operative CIC donated funds during the period of £10,250 (2024 - £7,600) to support the charities operations. Running costs totalling £4,300 were paid on behalf of the charity. Amounts owed at the end of the financial period were £4,203 (2024 - £4,403). These amounts are unsecured, interest-free and repayable on demand.

# SIGNATURE CERTIFICATE



## REFERENCE NUMBER

A854EF41-89B8-469E-90AB-EB7B395B45D5

### TRANSACTION DETAILS

**Reference Number**

A854EF41-89B8-469E-90AB-EB7B395B45D5

**Transaction Type**

Signature Request

**Sent At**

05/27/2026 11:16:00 AM +00

**Executed At**

05/28/2026 06:38:47 AM +00

**Identity Method**

email

**Distribution Method**

email

**Signed Checksum**

66230f2fa52a651f2901abc1b5238d31b21df97b97f07008040d3428587d5a0c

**Signer Sequencing**

Enabled

**Document Passcode**

Disabled

**eIDAS Authentication**

Disabled

### DOCUMENT DETAILS

**Document Name**

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15 pages

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113 KB

**Original Checksum**

018c0b20a088ef3d5c96accfa3888d697c254fd63c23e2fb2229dba4ac466c10

## SIGNERS

SIGNER	E-SIGNATURE	EVENTS
<p><b>Name</b> Barry Coles</p> <p><b>Email</b> barry@greenaccountancy.com</p> <p><b>Signer Sequence</b> 1</p> <p><b>Components</b> 2</p>	<p><b>Status</b> signed</p> <p><b>Multi-factor Digital Fingerprint Checksum</b> 4f53cda18c2baa0c0354bb5f9a3ecbe5ed12ab4d8e11ba873c2f11161202b945</p> <p><b>IP Address</b> 38.126.89.207</p> <p><b>Device</b> Firefox via Windows</p> <p><b>Typed Signature</b> </p> <p><b>Signature Reference ID</b> 1F17BD14</p>	<p><b>Viewed At</b> 05/28/2026 06:38:22 AM +00</p> <p><b>Identity Authenticated At</b> 05/28/2026 06:38:47 AM +00</p> <p><b>Signed At</b> 05/28/2026 06:38:47 AM +00</p>
<p><b>Name</b> Simon Kilpatrick</p> <p><b>Email</b> simonkilpatrick@gmail.com</p> <p><b>Signer Sequence</b> 0</p> <p><b>Components</b> 4</p>	<p><b>Status</b> signed</p> <p><b>Multi-factor Digital Fingerprint Checksum</b> 4f53cda18c2baa0c0354bb5f9a3ecbe5ed12ab4d8e11ba873c2f11161202b945</p> <p><b>IP Address</b> 86.134.102.25</p> <p><b>Device</b> Chrome Mobile via Android</p> <p><b>Typed Signature</b> </p> <p><b>Signature Reference ID</b> DBFD351D</p> <p><b>Drawn Signature</b> </p> <p><b>Signature Reference ID</b> 0AE988D6</p> <p><b>Signature Biometric Count</b> 7</p>	<p><b>Viewed At</b> 05/27/2026 02:54:09 PM +00</p> <p><b>Identity Authenticated At</b> 05/27/2026 03:05:28 PM +00</p> <p><b>Signed At</b> 05/27/2026 03:05:28 PM +00</p>

## AUDITS

TIMESTAMP	AUDIT
05/27/2026 11:16:00 AM +00	Jenny Brooks (jenny@greenaccountancy.com) created document '4703_Accounts_31-Jul-25_The_School_For_Pop-Ups_260527.pdf' on Firefox via Windows from 90.240.118.192.
05/27/2026 11:16:01 AM +00	Simon Kilpatrick (simonkilpatrick@gmail.com) was emailed a link to sign.
05/27/2026 02:54:09 PM +00	Simon Kilpatrick (simonkilpatrick@gmail.com) viewed the document on Chrome Mobile via Android from 86.134.102.25.
05/27/2026 03:05:28 PM +00	Simon Kilpatrick (simonkilpatrick@gmail.com) authenticated via email on Chrome Mobile via Android from 86.134.102.25.
05/27/2026 03:05:28 PM +00	Simon Kilpatrick (simonkilpatrick@gmail.com) signed the document on Chrome Mobile via Android from 86.134.102.25.
05/27/2026 03:05:29 PM +00	Barry Coles (barry@greenaccountancy.com) was emailed a link to sign.
05/28/2026 06:38:22 AM +00	Barry Coles (barry@greenaccountancy.com) viewed the document on Firefox via Windows from 38.126.89.207.
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**THE SCHOOL FOR POP-UPS C.I.O.**

England & Wales - Charity number 1177321

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# Accounts

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Companies House Registration Number: CE013373

Charity Registration Number: 1177321

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 31 July 2024**  
**for**  
**The School For Pop-Ups CIO**  
**(A Charitable Incorporated Organisation)**

Green Accountancy Limited  
Chartered Certified Accountants  
Windrush House  
Windrush Park Road  
Witney  
Oxfordshire  
OX29 7DX

## The School For Pop-Ups CIO

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**The School For Pop-Ups CIO**

**Reference and administrative details**

**Registered Charitable Incorporated Organisation number in England and Wales**

CE013373

**Registered Charity number**

1177321

**Registered office**

Union St  
18-20 Union Street  
Sheffield  
S1 2JP

**Trustees**

Simon Michael Kilpatrick  
Nick Spooner  
Daniel Pinch  
Leonie Sloots

**Independent Examiner**

Barry Coles FCCA  
Green Accountancy Limited  
Chartered Certified Accountants  
Windrush House  
Windrush Park Road  
Witney  
Oxfordshire  
OX29 7DX

## **The School For Pop Ups CIO**

### **Report of the trustees for the year ended 31 July 2024**

The School For Pop-Ups CIO is a Charitable Incorporated Organisation whose only Members are the Trustees. The objectives of the charity and the powers of the Trustees are set out in the Constitution as are the regulations concerning the appointment of new Trustees.

The trustees present their report with the financial statements of the charity for the year ended 31 July 2024. The trustees have adopted the provisions of 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 trustees are responsible for keeping proper accounting records which disclose the financial position of the charity with reasonable accuracy at any time and enable them to ensure that the accounts comply with the Companies Act 2006.

They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

New trustees are appointed by a majority of trustees in office at that time.

### **Objectives and Activities**

The purpose of the charity is the relief of unemployment and prevention of financial hardship by providing education and experience of food and drink service operations, in particular but not exclusively by café/restaurant premises.

The charity provides 1-to-1 mentoring and test trading for people looking to start a food business, offering an opportunity to test and build the viability of their brand and develop a reputation within a popular and established city centre cafe, so beneficiaries can develop their ability to be self sustaining.

The Trustees have had regard to the guidance issued by the Charity Commission on public benefit.

### **Achievements and Performance**

The charity supported the planning, launch and early trading of Stacked Deli who progressed to secure a number of suppliers, as well as hosting the first regular residency of two new enterprises. Ammi's Kitchen, a local non-profit, supports women from disadvantaged backgrounds to achieve food hygiene qualifications and cook cuisines from different cultures. Urban Fusion serve black heritage food and, after launching a weekly pop-up, founder Ella progressed to securing catering bookings and receiving orders via Deliveroo.

With the 'cost of living crisis' placing increasing pressure on the food industry, our approach has been to reduce traders' employment costs by increasing our staffing to include responsibility for the ordering process, so that (on their test trading day) beneficiaries are able to give 100% focus on preparing and plating their dishes.

New staff were recruited to provide 1-to-1 support, with recent Sheffield University graduates Amelie and Evan both bringing professional Barista experience to assist new traders with; developing menus, taking orders, collecting payments and delivering food to customers. In addition the charity provided free space to support new events to launch and grow, including Social Pickle, the Sheffield Social Enterprise Network and Poetry on a Plate. The charity continues to be managed on a voluntary basis.

## **The School For Pop Ups CIO**

### **Report of the trustees for the year ended 31 July 2024**

#### **Financial Review**

To grow the support provided we were able to increase our staffing by 115%, achieving a 22% increase in income from trading, and a 46% increase in income earned by our beneficiaries.

The accounts show a loss of £4,627 due to the accounting convention of showing the costs paid for on behalf of the charity by The Co-working Co-operative CIC as a cost to the charity. In future the Co-working Co-op will first make payment as a donation (instead of purchasing on behalf of the charity) to ensure expenses don't exceed income. The charity has applied for a dedicated Visa card to enable staff to make all purchases.

The charities policy is to retain capacity to ensure the continuation of the charity's work in the event of an unexpected downturn in sales.

The charity held £1,348 at the end of this period.

#### **Structure, Governance and Management**

The School For Pop Ups is constituted as a Charitable Incorporated Organisation (CIO). The governing document is the The School For Pop Ups constitution.

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 charity.

#### **Declaration**

The trustees declare that they have approved the trustees' report above.

#### **Signed:**



Simon Michael Kilpatrick  
Trustee (Director)

**Date:** 30/05/2025

## Independent Examiner's Report to the Trustees of The School For Pop-Ups CIO

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 July 2024.

### Responsibilities and basis of report

As the charity's trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

Having satisfied myself that the accounts of the charity are not required to be audited and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

### Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- 1 accounting records were not kept in respect of the charity as required by the 2011 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of the 2011 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

*Barry Coles*

Barry Coles FCCA  
Green Accountancy Limited  
Chartered Certified Accountants  
Windrush House  
Windrush Park Road  
Witney  
Oxfordshire  
OX29 7DX

30/05/2025

Date: .....

## The School For Pop-Ups CIO

### Statement of Financial Activities for the year ended 31 July 2024

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
<b>Incoming resources</b>					
<i>Income and endowments from:</i>					
Donations and legacies	3.1	7,600	-	7,600	-
Charitable activities - income	3.2	61,603	-	61,603	50,533
<b>Total Income</b>		<u>69,203</u>	<u>-</u>	<u>69,203</u>	<u>50,533</u>
<b>Resources expended</b>					
<i>Expenditure on:</i>					
Charitable activities - expenditure	4.1	73,730	-	73,730	46,978
<b>Total expenditure</b>		<u>73,730</u>	<u>-</u>	<u>73,730</u>	<u>46,978</u>
Net income/(expenditure)		<u>(4,527)</u>	<u>-</u>	<u>(4,527)</u>	<u>3,555</u>
Net movement in funds		<u>(4,527)</u>	<u>-</u>	<u>(4,527)</u>	<u>3,555</u>
<i>Reconciliation of funds:</i>					
Total funds brought forward		<u>5,875</u>	<u>-</u>	<u>5,875</u>	<u>2,320</u>
Total funds carried forward		<u>1,348</u>	<u>-</u>	<u>1,348</u>	<u>5,875</u>

### Continuing operations

All income and expenditure has arisen from continuing activities.

## Balance Sheet as at 31 July 2024

CIO Number CE013373

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
<b>Fixed assets</b>					
Tangible assets	5	4,062	-	4,062	4,559
<b>Total fixed assets</b>		<u>4,062</u>	<u>-</u>	<u>4,062</u>	<u>4,559</u>
<b>Current assets</b>					
Debtors	6	4,500	-	4,500	960
Cash at bank and in hand	7	782	-	782	2,776
<b>Total current assets</b>		<u>5,282</u>	<u>-</u>	<u>5,282</u>	<u>3,736</u>
Creditors: amounts falling due within one year	8	7,997	-	7,997	2,420
<b>Net current assets/(liabilities)</b>		<u>(2,715)</u>	<u>-</u>	<u>(2,715)</u>	<u>1,316</u>
<b>Total net assets</b>		<u>1,347</u>	<u>-</u>	<u>1,347</u>	<u>5,875</u>
<b>Funds of the Charity</b>					
Unrestricted funds	10	1,348	-	1,348	5,875
<b>Total funds</b>		<u>1,348</u>	<u>-</u>	<u>1,348</u>	<u>5,875</u>

30/05/2025

The financial statements were approved by the Board of Trustees and authorised for issue on .....  
and were signed on its behalf by:



.....

Simon Michael Kilpatrick  
Trustee (Director)

## The School For Pop-Ups CIO

### Notes to the Financial Statements for the year ended 31 July 2024

#### 1 Basis of preparing the financial statements

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 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)',
- Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'
- and with the Charities Act 2011.

The charity is a Charitable Incorporated Organisation and constitutes a public benefit entity as defined by FRS 102.

#### 2 Accounting Policies

##### Income

Income is included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

##### Grants and donations

Grants and donations are included in the SoFA when the general income recognition criteria are met.

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met.

##### Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

##### Expenditure

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

## The School For Pop-Ups CIO

### Notes to the Financial Statements for the year ended 31 July 2024

#### **Governance and support costs**

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

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

#### **Tangible fixed assets**

These are capitalised if they can be used for more than one year, and cost at least £200. They are valued at cost.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and Machinery - 25% Straight Line Basis

#### **Taxation**

The charity registered as a charity on 26 February 2018 and since that date has been exempt from corporation tax on its charitable trading activities.

#### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

#### **Debtors**

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

#### **Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

#### **Liability recognition**

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

The charity has creditors which are measured at settlement amounts less any trade discounts.

## The School For Pop-Ups CIO

### Notes to the Financial Statements for the year ended 31 July 2024

#### 3.1 Income from donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Donations from The Co-Working Co-Operative CIC	7,600	-	7,600	-
<b>Total donations and legacies</b>	<b>7,600</b>	<b>-</b>	<b>7,600</b>	<b>-</b>

#### 3.2 Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Coffee Sales	59,413	-	59,413	45,965
Rent contributions	2,190	-	2,190	2,090
Pop-up cafe rent	-	-	-	480
Grants	-	-	-	1,998
<b>Total income from charitable activities</b>	<b>61,603</b>	<b>-</b>	<b>61,603</b>	<b>50,533</b>

## The School For Pop-Ups CIO

### Notes to the Financial Statements for the year ended 31 July 2024

#### 4.1 Charitable activities - expenditure

The objects of the CIO are for the benefit of the public primarily but not exclusively in South

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Advertising & Marketing	250	-	250	1,171
Bank fees	22	-	22	2
Baristas	13,771	-	13,771	5,541
Cafe Supplies and Ingredients	15,580	-	15,580	9,339
Cleaning	785	-	785	488
Depreciation	1,896	-	1,896	1,750
Events and Meeting Costs	70	-	70	-
General Expenses	100	-	100	-
Insurance	29	-	29	67
Interest payable	1	-	1	-
IT Software and Consumables	215	-	215	199
Light, Power, Heating	10	-	10	-
Rates	3,692	-	3,692	4,106
Repairs & Maintenance	972	-	972	-
Salaries - Gross pay	9,336	-	9,336	5,226
Staff training	187	-	187	-
Traders' earned income	24,847	-	24,847	16,995
Audit & Accountancy fees	1,311	-	1,311	1,258
Independent examiners fees	656	-	656	636
Penalties	-	-	-	200
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditure on charitable activities	73,730	-	73,730	46,978
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

#### Support costs

All support costs are allocated to the single charitable activity of the charity and are included above.

4.2 Governance costs included above	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Audit & Accountancy fees	1,311	-	1,311	1,258
Independent examiners fees	656	-	656	636
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total governance costs</b>	<b>1,967</b>	<b>-</b>	<b>1,967</b>	<b>1,894</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

## The School For Pop-Ups CIO

### Notes to the Financial Statements for the year ended 31 July 2024

#### 4.3 Trustee remuneration

None of the trustees were remunerated during the year or the previous year.

No trustee expenses were paid during the year

#### 4.4 Staff costs

	Unrestricted funds	Restricted funds	Total 2024	Total 2023
	£	£	£	£
Salaries - Gross pay	9,336	-	9,336	5,226
<b>Total staff costs</b>	<b>9,336</b>	<b>-</b>	<b>9,336</b>	<b>5,226</b>

There were no ex-gratia payments made and no redundancy payments made.

There are no staff working for the charity who were paid more than £60,000.

#### 4.5 Staff numbers

Average headcount in the year:	2024	2023
Charitable activities	2	1

The School For Pop-Ups CIO

Notes to the Financial Statements for the year ended 31 July 2024

5 Tangible fixed assets

	Plant and Machinery £	Totals £
<b>Cost</b>		
At 1 August 2023	9,350	9,350
Additions	1,399	1,399
	<hr/>	<hr/>
At 31 July 2024	10,749	10,749
	<hr/> <hr/>	<hr/> <hr/>
<b>Depreciation</b>		
At 1 August 2023	4,791	4,791
Charge for year	1,896	1,896
	<hr/>	<hr/>
At 31 July 2024	6,687	6,687
	<hr/> <hr/>	<hr/> <hr/>
<b>Net book value</b>		
At 31 July 2024	4,062	4,062
	<hr/> <hr/>	<hr/> <hr/>
At 31 July 2023	4,559	4,559
	<hr/> <hr/>	<hr/> <hr/>

6 Debtors

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Trade debtors	-	-	-	960
Accrued income	4,500	-	4,500	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total debtors</b>	4,500	-	4,500	960
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

7 Cash at bank and in hand

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Bank current account	782	-	782	2,776
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total cash at bank and in hand</b>	782	-	782	2,776
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The School For Pop-Ups CIO

Notes to the Financial Statements for the year ended 31 July 2024

8 Creditors: amounts falling due within one year

	Unrestricted funds	Restricted funds	Total 2024	Total 2023
	£	£	£	£
PAYE and social security	281	-	281	-
Accountancy fees accrual	1,693	-	1,693	1,620
Other creditors	6,023	-	6,023	800
<b>Total creditors due within one year</b>	<b>7,997</b>	<b>-</b>	<b>7,997</b>	<b>2,420</b>

9 Charity funds - current year

	At 1 August 2023	Net movement in funds	Transfers between funds	At 31 July 2024
	£	£	£	£
<b>Unrestricted funds</b>	<b>5,875</b>	<b>(4,527)</b>	<b>-</b>	<b>1,348</b>
<b>Total funds</b>	<b>5,875</b>	<b>(4,527)</b>	<b>-</b>	<b>1,348</b>

10 Charity funds - previous year

Fund name:	At 1 August 2022	Incoming resources	Resources expended	At 31 July 2023
	£	£	£	£
<b>Unrestricted funds</b>	<b>2,320</b>	<b>5,553</b>	<b>(1,998)</b>	<b>5,875</b>
<b>Designated funds</b>	<b>-</b>	<b>(1,998)</b>	<b>1,998</b>	<b>-</b>
<b>Total funds</b>	<b>2,320</b>	<b>3,555</b>	<b>-</b>	<b>5,875</b>

## The School For Pop-Ups CIO

### Notes to the Financial Statements for the year ended 31 July 2024

#### 11 Related Party Disclosures

Enable Space Ltd - A company limited by guarantee (09021496)

Mr Hill is a director of Enable Space Ltd and a member of the key management personnel of the charity. Enable Space Ltd provides space to the charity to run its operations. During the period no rent was charged (2023 - £Nil). Professional fees totalling £1,620 were paid on behalf of the charity and owed at the end of the financial period (2023 - £Nil). These amounts are unsecured, interest-free and repayable on demand.

Co-Working Co-Operative CIC (09073392)

Mr Hill is a director and member of Co-Working Co-Operative CIC. Co-Working Co-Operative CIC donated funds during the period of £7,600 (2023 - £Nil) to support the charities operations. Running costs totalling £4,403 were paid on behalf of the charity and owed at the end of the financial period (2023 - £Nil). These amounts are unsecured, interest-free and repayable on demand.

# SIGNATURE CERTIFICATE



## REFERENCE NUMBER

82DBF058-AC0E-46B5-B393-608C0C533E65

### TRANSACTION DETAILS

**Reference Number**  
82DBF058-AC0E-46B5-B393-608C0C533E65

**Transaction Type**  
Signature Request

**Sent At**  
28/05/2025 02:15 PM +00

**Executed At**  
30/05/2025 08:44 AM +00

**Identity Method**  
email

**Distribution Method**  
email

**Signed Checksum**  
a921602171ebae21ca243fb1a3356c4ff54c3c898997c87abfd6f90222315b04

**Signer Sequencing**  
Enabled

**Document Passcode**  
Disabled

### DOCUMENT DETAILS

**Document Name**  
4703 Final Charity Accounts 31-Jul-24 The School For Pop-ups CIO 250522

**Filename**  
4703\_Final\_Charity\_Accounts\_31-Jul-24\_The\_School\_For\_Pop-ups\_CIO\_250522.pdf



**Pages**  
16 pages

**Content Type**  
application/pdf

**File Size**  
645 KB

**Original Checksum**  
8d8f7a81dfac7dcfdcc804a754836b9c1bae70fec2d8abbcac3698daa6186239

## SIGNERS

SIGNER	E-SIGNATURE	EVENTS
<p><b>Name</b> Barry Coles</p> <p><b>Email</b> barry@greenaccountancy.com</p> <p><b>Signer Sequence</b> 1</p> <p><b>Components</b> 2</p>	<p><b>Status</b> signed</p> <p><b>Multi-factor Digital Fingerprint Checksum</b> 7a54ac38eb56805dac3b4b721c93338563ab3a11d354d4a8f500e0061a8d6117</p> <p><b>IP Address</b> 185.241.227.193</p> <p><b>Device</b> Firefox via Windows</p> <p><b>Typed Signature</b> </p> <p><b>Signature Reference ID</b> 13C41C08</p>	<p><b>Viewed At</b> 30/05/2025 08:44 AM +00</p> <p><b>Identity Authenticated At</b> 30/05/2025 08:44 AM +00</p> <p><b>Signed At</b> 30/05/2025 08:44 AM +00</p>
<p><b>Name</b> Simon Kilpatrick</p> <p><b>Email</b> simonkilpatrick@gmail.com</p> <p><b>Signer Sequence</b> 0</p> <p><b>Components</b> 4</p>	<p><b>Status</b> signed</p> <p><b>Multi-factor Digital Fingerprint Checksum</b> 8d5050a8e9fd88f8db80491f39695b46b68feffe1da495c046e37c3df866eb45</p> <p><b>IP Address</b> 81.141.177.49</p> <p><b>Device</b> Chrome Mobile via Android</p> <p><b>Drawn Signature</b> </p> <p><b>Signature Reference ID</b> 9F4950C3</p> <p><b>Signature Biometric Count</b> 7</p>	<p><b>Viewed At</b> 30/05/2025 08:39 AM +00</p> <p><b>Identity Authenticated At</b> 30/05/2025 08:43 AM +00</p> <p><b>Signed At</b> 30/05/2025 08:43 AM +00</p>

## AUDITS

TIMESTAMP	AUDIT
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30/05/2025 07:48 AM +00	Simon Kilpatrick (simonkilpatrick@gmail.com) was emailed a reminder.
30/05/2025 08:39 AM +00	Simon Kilpatrick (simonkilpatrick@gmail.com) viewed the document on Chrome Mobile via Android from 81.141.177.49.

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30/05/2025 08:43 AM +00	Simon Kilpatrick (simonkilpatrick@gmail.com) signed the document on Chrome Mobile via Android from 81.141.177.49.
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**THE SCHOOL FOR POP-UPS C.I.O.**

England & Wales - Charity number 1177321

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# Accounts

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Companies House Registration Number: CE013373

Charity Registration Number: 1177321

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 31 July 2023**  
**for**  
**The School For Pop Ups CIO**  
**(A Charitable Incorporated Organisation)**

Green Accountancy Limited  
Chartered Certified Accountants  
Windrush House  
Windrush Park Road  
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# The School For Pop Ups CIO

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## **The School For Pop Ups CIO**

### **Reference and administrative details**

#### **Registered Charitable Incorporated Organisation number in England and Wales**

CE013373

#### **Registered Charity number**

1177321

#### **Registered office**

Union St  
18-20 Union Street  
Sheffield  
S1 2JP

#### **Trustees**

Simon Michael Kilpatrick  
Nick Spooner  
Daniel Pinch  
Leonie Sloots

#### **Independent Examiner**

Barry Coles FCCA  
Green Accountancy Limited  
Chartered Certified Accountants  
Windrush House  
Windrush Park Road  
Witney  
Oxfordshire  
OX29 7DX

## **The School For Pop Ups CIO**

### **Report of the trustees for the year ended 31 July 2023**

The School For Pop Ups CIO is a Charitable Incorporated Organisation whose only Members are the Trustees. The objectives of the charity and the powers of the Trustees are set out in the Constitution as are the regulations concerning the appointment of new Trustees.

The trustees present their report with the financial statements of the charity for the year ended 31 July 2023. The trustees have adopted the provisions of 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 trustees are responsible for keeping proper accounting records which disclose the financial position of the charity with reasonable accuracy at any time and enable them to ensure that the accounts comply with the Companies Act 2006.

They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

New trustees are appointed by a majority of trustees in office at that time.

#### **Objectives and Activities**

The purpose of the charity is the relief of unemployment and prevention of financial hardship by providing education and experience of food and drink service operations, in particular but not exclusively by café/restaurant premises.

The charity provides 1-to-1 mentoring, small group workshops, and test trading opportunities within an established city centre café.

The Trustees have had regard to the guidance issued by the Charity Commission on public benefit.

#### **Achievements and Performance**

During this time the charity re-invested £4,394 on installing upgraded kitchen facilities, securing match funding from Key Fund Yorkshire as part of their Investing For Growth fund.

Additional staff were recruited to provide 1-to-1 support during the test trading process, assisting new traders with developing menus and marketing, creating a smooth ordering and payment process, taking payments and transferring traders' income.

The charity provided the first regular trading opportunity in the city centre to five new food businesses. Of these, one has progressed to secure their own daily trading premises, another has grown into a larger venue, and Bless One became the national Winner of the Black Business Fund awarded by Enterprise Nation.

Enterprise start-up support and networking events were hosted with a number of collaborators including The Prince's Trust and The Sheffield Social Enterprise Network.

The charity continues to be managed on a voluntary basis.

## **The School For Pop Ups CIO**

### **Report of the trustees for the year ended 31 July 2023**

#### **Financial Review**

The charity's financial position improved over the last 12 months, with a significant increase in trading revenue and a decrease in operating costs. This is largely due to a gradual improvement from the low levels of trading which resulted from Covid-19, enabling the increased performance of our beneficiaries who've gradually established a well-earned reputation. Financial margins are still narrow due to the high costs of employing staff.

The charity's policy is to hold reserves to ensure key wages can be paid for 3 months, if trading income was reduced to 0, to enable a continuation of the charity's work.

The charity held £5,875 at the end of this period.

#### **Structure, Governance and Management**

The School For Pop Ups is constituted as a Charitable Incorporated Organisation (CIO). The governing document is the The School For Pop Ups constitution.

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 charity.

#### **Declaration**

The trustees declare that they have approved the trustees' report above.

#### **Signed:**



Simon Michael Kilpatrick  
Trustee (Director)

**Date:** 30/05/2024

## Independent Examiner's Report to the Trustees of The School For Pop Ups CIO

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 July 2023.

### Responsibilities and basis of report

As the charity's trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

Having satisfied myself that the accounts of the charity are not required to be audited and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

### Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- 1 accounting records were not kept in respect of the charity as required by the 2011 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of the 2011 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

*Barry Coles*

Barry Coles FCCA  
Green Accountancy Limited  
Chartered Certified Accountants  
Windrush House  
Windrush Park Road  
Witney  
Oxfordshire  
OX29 7DX

31/05/2024

Date: .....

## The School For Pop Ups CIO

### Statement of Financial Activities for the year ended 31 July 2023

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
<b>Incoming resources</b>					
<i>Income and endowments from:</i>					
Charitable activities - income	3.1	50,533	-	50,533	27,188
<b>Total Income</b>		<u>50,533</u>	<u>-</u>	<u>50,533</u>	<u>27,188</u>
<b>Resources expended</b>					
<i>Expenditure on:</i>					
Charitable activities - expenditure	4.1	46,978	-	46,978	54,878
<b>Total expenditure</b>		<u>46,978</u>	<u>-</u>	<u>46,978</u>	<u>54,878</u>
Net income/(expenditure)		<u>3,555</u>	<u>-</u>	<u>3,555</u>	<u>(27,690)</u>
Net movement in funds		3,555	-	3,555	(27,690)
<i>Reconciliation of funds:</i>					
Total funds brought forward		<u>2,320</u>	<u>-</u>	<u>2,320</u>	<u>30,010</u>
Total funds carried forward		<u><u>5,875</u></u>	<u><u>-</u></u>	<u><u>5,875</u></u>	<u><u>2,320</u></u>

#### Continuing operations

All income and expenditure has arisen from continuing activities.

## Balance Sheet as at 31 July 2023

CIO Number CE013373

	Note	Unrestricted funds £	Total 2023 £	Total 2022 £
<b>Fixed assets</b>				
Tangible assets	5	4,559	4,559	2,074
<b>Total fixed assets</b>		<b>4,559</b>	<b>4,559</b>	<b>2,074</b>
<b>Current assets</b>				
Debtors	6	960	960	-
Cash at bank and in hand	7	2,776	2,776	16,757
<b>Total current assets</b>		<b>3,736</b>	<b>3,736</b>	<b>16,757</b>
Creditors: amounts falling due within one year	8	2,420	2,420	16,511
<b>Net current assets/(liabilities)</b>		<b>1,316</b>	<b>1,316</b>	<b>246</b>
<b>Total net assets</b>		<b>5,875</b>	<b>5,875</b>	<b>2,320</b>
<b>Funds of the Charity</b>				
Unrestricted funds	10	5,875	5,875	2,320
<b>Total funds</b>		<b>5,875</b>	<b>5,875</b>	<b>2,320</b>

The financial statements were approved by the Board of Trustees and authorised for issue on...<sup>30/05/2024</sup> . and were signed on its behalf by:

*Simon Kilpatrick*

Simon Michael Kilpatrick  
Trustee (Director)

## The School For Pop Ups CIO

### Notes to the Financial Statements for the year ended 31 July 2023

#### 1 Basis of preparing the financial statements

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 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)',
- Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'
- and with the Charities Act 2011.

The charity is a Charitable Incorporated Organisation and constitutes a public benefit entity as defined by FRS 102.

#### 2 Accounting Policies

##### Income

Income is included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

##### Grants and donations

Grants and donations are included in the SoFA when the general income recognition criteria are met.

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met.

##### Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

##### Expenditure

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

## The School For Pop Ups CIO

### Notes to the Financial Statements for the year ended 31 July 2023

#### **Governance and support costs**

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

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

#### **Tangible fixed assets**

These are capitalised if they can be used for more than one year, and cost at least £200. They are valued at cost.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and Machinery - 25% Straight Line Basis

#### **Taxation**

The charity registered as a charity on 26 February 2018 and since that date has been exempt from corporation tax on its charitable trading activities.

#### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

#### **Debtors**

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

#### **Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

## **The School For Pop Ups CIO**

### **Notes to the Financial Statements for the year ended 31 July 2023**

#### **Liability recognition**

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

The charity has creditors which are measured at settlement amounts less any trade discounts.

The School For Pop Ups CIO

Notes to the Financial Statements for the year ended 31 July 2023

3.1 Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Coffee Sales	45,965	-	45,965	29,510
Rent contributions	2,090	-	2,090	1,373
Pop-up cafe rent	480	-	480	-
Grants	1,998	-	1,998	(3,695)
<b>Total income from charitable activities</b>	<b>50,533</b>	<b>-</b>	<b>50,533</b>	<b>27,188</b>
	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
<i>Grants included in the above amounts:</i>				
Key Fund Yorkshire	1,998	-	1,998	-
National Lottery grant	-	-	-	(3,695)
<b>Total grants for charitable activities</b>	<b>1,998</b>	<b>-</b>	<b>1,998</b>	<b>(3,695)</b>

## The School For Pop Ups CIO

### Notes to the Financial Statements for the year ended 31 July 2023

#### 4.1 Charitable activities - expenditure

The objects of the CIO are for the benefit of the public primarily but not exclusively in South Yorkshire: the relief of unemployment and prevention of financial hardship by providing education and experience of food and drink service operations, in particular but not exclusively by café/restaurant premises.

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
<i>Direct cost of charitable activity:</i>				
Advertising & Marketing	1,171	-	1,171	1,550
Bank fees	2	-	2	-
Baristas	5,541	-	5,541	-
Cafe Supplies and Ingredients	9,339	-	9,339	12,969
Cleaning	488	-	488	172
Coaching and Mentoring fees	-	-	-	150
Consulting	-	-	-	1,453
Depreciation charge	1,750	-	1,750	691
Events and Meeting Costs	-	-	-	388
General Expenses	-	-	-	11
Insurance	67	-	67	96
IT Software and Consumables	199	-	199	234
Public Events & Workshops	-	-	-	300
Rates	4,106	-	4,106	4,802
Rent	-	-	-	14,711
Repairs & Maintenance	-	-	-	750
Salaries - Gross pay	5,226	-	5,226	7,500
Traders' earned income	16,995	-	16,995	7,073
<i>Support costs:</i>				
Audit & Accountancy fees	1,258	-	1,258	948
Independent examiners fees	636	-	636	480
Penalties	200	-	200	600
Total expenditure on charitable activities	46,978	-	46,978	54,878

#### Support costs

All support costs are allocated to the single charitable activity of the charity and are included above.

## The School For Pop Ups CIO

### Notes to the Financial Statements for the year ended 31 July 2023

<b>4.2 Governance costs included above</b>	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Audit & Accountancy fees	1,258	-	1,258	948
Independent examiners fees	636	-	636	480
<b>Total governance costs</b>	<b>1,894</b>	<b>-</b>	<b>1,894</b>	<b>1,428</b>

### 4.3 Trustee remuneration

None of the trustees were remunerated during the year or the previous year.

No trustee expenses were paid during the year.

### 4.5 Staff costs

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Salaries - Gross pay	5,226	-	5,226	7,500
<b>Total staff costs</b>	<b>5,226</b>	<b>-</b>	<b>5,226</b>	<b>7,500</b>

There were no ex-gratia payments made and no redundancy payments made.

There are no staff working for the charity who were paid more than £60,000.

### 4.4 Staff numbers

Average headcount in the year:	2023	2022
Charitable activities	1	2

The School For Pop Ups CIO

Notes to the Financial Statements for the year ended 31 July 2023

5 Tangible fixed assets

	Plant & Machinery £	Totals £
<b>Cost</b>		
At 1 August 2022	5,115	5,115
Additions	4,235	4,235
	<hr/>	<hr/>
At 31 July 2023	9,350	9,350
	<hr/> <hr/>	<hr/> <hr/>
<b>Depreciation</b>		
At 1 August 2022	3,041	3,041
Charge for year	1,750	1,750
	<hr/>	<hr/>
At 31 July 2023	4,791	4,791
	<hr/> <hr/>	<hr/> <hr/>
<b>Net book value</b>		
At 31 July 2023	4,559	4,559
	<hr/> <hr/>	<hr/> <hr/>
At 31 July 2022	2,074	2,074
	<hr/> <hr/>	<hr/> <hr/>

6 Debtors

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Trade debtors	960	-	960	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total debtors</b>	960	-	960	-
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

7 Cash at bank and in hand

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Virgin Current Account	2,776	-	2,776	16,754
Monzo Cafe Account	-	-	-	3
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total cash at bank and in hand</b>	2,776	-	2,776	16,757
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The School For Pop Ups CIO

Notes to the Financial Statements for the year ended 31 July 2023

**8 Creditors: amounts falling due within one year**

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Accountancy fees accrual	1,620	-	1,620	1,200
Rent accrual	-	-	-	14,711
Other creditors	800	-	800	600
<b>Total creditors due within one year</b>	<b>2,420</b>	<b>-</b>	<b>2,420</b>	<b>16,511</b>

**9 Charity funds - current year**

	At 1 August 2022 £	Net movement in funds £	Transfers between funds £	At 31 July 2023 £
General funds	2,320	5,553	(1,998)	5,875
Designated funds	-	(1,998)	1,998	-
<b>Total unrestricted funds</b>	<b>2,320</b>	<b>3,555</b>	<b>-</b>	<b>5,875</b>
<b>Total funds</b>	<b>2,320</b>	<b>3,555</b>	<b>-</b>	<b>5,875</b>

Designated funds relate to a grant received from Key Fund Yorkshire which was used for flooring improvements.

**10 Charity funds - previous year**

<b>Fund name:</b>	At 1 August 2020 £	Net movement in funds £	Transfers between funds £	At 31 July 2021 £
<b>Unrestricted funds</b>	24,332	(22,012)	-	2,320
<b>Restricted funds</b>	5,678	(5,678)	-	-
<b>Total funds</b>	<b>30,010</b>	<b>(27,690)</b>	<b>-</b>	<b>2,320</b>

**11 Related Party Disclosures**

Enable Space Ltd a company limited by guarantee (company number 09021496).

Mr M Hill is a director of Enable Space Ltd and a member of the key management personnel of the charity.

Enable Space Ltd provides space to the charity to run its operations. During the period no rent was charged (2022: £14,711). No amounts were owed to Enable Space Ltd (2022: £14,711).

SIGNATURE CERTIFICATE



REFERENCE NUMBER

A6D48111-1159-44A2-AFBC-3A8870652EB3

TRANSACTION DETAILS

Reference Number

A6D48111-1159-44A2-AFBC-3A8870652EB3

Transaction Type

Signature Request

Sent At

05/29/2024 12:23 +01

Executed At

05/31/2024 07:09 +01

Identity Method

email

Distribution Method

email

Signed Checksum

1e9bdae6de3d35758b8a1ed954338fe517422139e02d0314efc613f583880c34

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4703 Accounts 31-Jul-23 The School For Pop Ups CIO 240529

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Pages

17 pages

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SIGNERS

SIGNER	E-SIGNATURE	EVENTS
<p><b>Name</b> Barry Coles</p> <p><b>Email</b> barry@greenaccountancy.com</p> <p><b>Signer Sequence</b> 1</p> <p><b>Components</b> 2</p>	<p><b>Status</b> signed</p> <p><b>Multi-factor Digital Fingerprint Checksum</b> d79025c98b902af495701fe2032f760d85ef7b4ec5cdebdc9ae1237f6b4aa45e</p> <p><b>IP Address</b> 185.241.227.172</p> <p><b>Device</b> Firefox via Windows</p> <p><b>Typed Signature</b> </p> <p><b>Signature Reference ID</b> A8F9B56B</p>	<p><b>Viewed At</b> 05/31/2024 07:08 +01</p> <p><b>Identity Authenticated At</b> 05/31/2024 07:09 +01</p> <p><b>Signed At</b> 05/31/2024 07:09 +01</p>
<p><b>Name</b> Simon Kilpatrick</p> <p><b>Email</b> simonkilpatrick@gmail.com</p> <p><b>Signer Sequence</b> 0</p> <p><b>Components</b> 4</p>	<p><b>Status</b> signed</p> <p><b>Multi-factor Digital Fingerprint Checksum</b> 024bc6d38629211616cf321b306916853b3ca5ffcd64ada68a1505e7281dbc33</p> <p><b>IP Address</b> 82.132.246.26</p> <p><b>Device</b> Microsoft Edge via Windows</p> <p><b>Drawn Signature</b> </p> <p><b>Signature Reference ID</b> 518EA517</p> <p><b>Signature Biometric Count</b> 8</p>	<p><b>Viewed At</b> 05/30/2024 21:50 +01</p> <p><b>Identity Authenticated At</b> 05/30/2024 22:30 +01</p> <p><b>Signed At</b> 05/30/2024 22:31 +01</p>

AUDITS

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05/31/2024 07:09 +01	Barry Coles (barry@greenaccountancy.com) signed the document on Firefox via Windows from 185.241.227.172.

**THE SCHOOL FOR POP-UPS C.I.O.**

England & Wales - Charity number 1177321

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# Accounts

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Companies House Registration Number: CE013373

Charity Registration Number: 1177321

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 31 July 2022**  
**for**  
**The School For Pop Ups CIO**  
**(A Charitable Incorporated Organisation)**

Green Accountancy Limited  
Chartered Certified Accountants  
Windrush House  
Windrush Park Road  
Witney  
Oxfordshire  
OX29 7DX

# The School For Pop Ups CIO

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## **The School For Pop Ups CIO**

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1177321

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Union St  
18-20 Union Street  
Sheffield  
S1 2JP

#### **Trustees**

Simon Michael Kilpatrick  
Nick Spooner  
Daniel Pinch  
Leonie Sloots

#### **Independent Examiner**

David Wilsdon FCCA  
Green Accountancy Limited  
Chartered Certified Accountants  
Windrush House  
Windrush Park Road  
Witney  
Oxfordshire  
OX29 7DX

## **The School For Pop Ups CIO**

### **Report of the trustees for the year ended 31 July 2022**

The School For Pop Ups CIO is a Charitable Incorporated Organisation whose only Members are the Trustees. The objectives of the charity and the powers of the Trustees are set out in the Constitution as are the regulations concerning the appointment of new Trustees.

The trustees present their report with the financial statements of the charity for the year ended 31 July 2022. The trustees have adopted the provisions of 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 trustees are responsible for keeping proper accounting records which disclose the financial position of the charity with reasonable accuracy at any time and enable them to ensure that the accounts comply with the Companies Act 2006.

They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

New trustees are appointed by a majority of trustees in office at that time.

#### **Objectives and Activities**

The purpose of the charity is the relief of unemployment and prevention of financial hardship by providing education and experience of food and drink service operations, in particular but not exclusively by café/restaurant premises.

The charity provides 1-to-1 mentoring, small group workshops, and test trading opportunities within an established city centre café

The Trustees have had regard to the guidance issued by the Charity Commission on public benefit.

#### **Achievements and Performance**

During this time the charity delivered well attended workshops, ranging from how to work with other people and set goals to how secure a place in a larger food court.

Additional staff were recruited to provide 1-to-1 support during the test trading process, assisting new traders with developing menus, creating a smooth ordering process and engaging with customers and payments.

The charity provided the first regular trading opportunity in the city centre to five new food businesses. Of these, one has secured a paid role as a baker, one has closed their business, and three have successfully grown their businesses to secure larger public events and a regular public catering offer.

## **The School For Pop Ups CIO**

### **Report of the trustees for the year ended 31 July 2022**

#### **Financial Review**

The charities financial position was significantly impacted by Covid, with the number of people working from city centre offices (our primary customer base) sharply reduced. However, a Government Hospitality Grant (secured the previous year) was gradually invested, and trading income during this period was doubled.

The policy is to hold reserves to ensure wages can be paid for 3 months, if trading income was reduced to zero, to enable the continuation of the charities work.

The charity held £2,320 at the end of this period.

#### **Structure, Governance and Management**

The School For Pop Ups is constituted as a Charitable Incorporated Organisation (CIO). The governing document is the The School For Pop Ups constitution.

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 charity.

#### **Declaration**

The trustees declare that they have approved the trustees' report above.

#### **Signed:**



Simon Michael Kilpatrick

**Date:** 31/05/2023

## Independent Examiner's Report to the Trustees of The School For Pop Ups CIO

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 July 2022.

### Responsibilities and basis of report

As the charity's trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

Having satisfied myself that the accounts of the charity are not required to be audited and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

### Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- 1 accounting records were not kept in respect of the charity as required by the 2011 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of the 2011 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

*David Wilsdon*

David Wilsdon FCCA  
Green Accountancy Limited  
Chartered Certified Accountants  
Windrush House  
Windrush Park Road  
Witney  
Oxfordshire  
OX29 7DX

31/05/2023

Date: .....

## The School For Pop Ups CIO

### Statement of Financial Activities for the year ended 31 July 2022

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
<b>Incoming resources</b>					
<i>Income and endowments from:</i>					
Charitable activities - income	3.2	30,883	(3,695)	27,188	44,579
<b>Total Income</b>		<u>30,883</u>	<u>(3,695)</u>	<u>27,188</u>	<u>44,579</u>
<b>Resources expended</b>					
<i>Expenditure on:</i>					
Charitable activities - expenditure	4.2	52,895	1,983	54,878	19,390
<b>Total expenditure</b>		<u>52,895</u>	<u>1,983</u>	<u>54,878</u>	<u>19,390</u>
Net income/(expenditure)		<u>(22,012)</u>	<u>(5,678)</u>	<u>(27,690)</u>	<u>25,189</u>
Net movement in funds		<u>(22,012)</u>	<u>(5,678)</u>	<u>(27,690)</u>	<u>25,189</u>
<i>Reconciliation of funds:</i>					
Total funds brought forward		<u>24,332</u>	<u>5,678</u>	<u>30,010</u>	<u>4,821</u>
Total funds carried forward		<u>2,320</u>	<u>-</u>	<u>2,320</u>	<u>30,010</u>

### Continuing operations


All income and expenditure has arisen from continuing activities.

## Balance Sheet as at 31 July 2022

CIO Number CE013373

	Note	Unrestricted funds £	Total 2022 £	Total 2021 £
<b>Fixed assets</b>				
Tangible assets	5	2,074	2,074	2,416
<b>Total fixed assets</b>		<u>2,074</u>	<u>2,074</u>	<u>2,416</u>
<b>Current assets</b>				
Stocks	6	-	-	250
Cash at bank and in hand	7	16,757	16,757	32,384
<b>Total current assets</b>		<u>16,757</u>	<u>16,757</u>	<u>32,634</u>
Creditors: amounts falling due within one year	8	16,511	16,511	5,040
<b>Net current assets/(liabilities)</b>		<u>246</u>	<u>246</u>	<u>27,594</u>
<b>Total net assets</b>		<u>2,320</u>	<u>2,320</u>	<u>30,010</u>
<b>Funds of the Charity</b>				
Unrestricted funds	10	2,320	2,320	24,332
Restricted income funds	10	-	-	5,678
<b>Total funds</b>		<u>2,320</u>	<u>2,320</u>	<u>30,010</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 31/05/2023 . and were signed on its behalf by:

  
 .....

Simon Michael Kilpatrick  
Trustee (Director)

## The School For Pop Ups CIO

### Notes to the Financial Statements for the year ended 31 July 2022

#### 1 Basis of preparing the financial statements

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 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)',
- Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'
- and with the Charities Act 2011.

The charity is a Charitable Incorporated Organisation and constitutes a public benefit entity as defined by FRS 102.

#### 2 Accounting Policies

##### Income

Income is included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

##### Grants and donations

Grants and donations are included in the SoFA when the general income recognition criteria are met.

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met.

##### Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

##### Expenditure

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

## The School For Pop Ups CIO

### Notes to the Financial Statements for the year ended 31 July 2022

#### **Governance and support costs**

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

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

#### **Tangible fixed assets**

These are capitalised if they can be used for more than one year, and cost at least £200. They are valued at cost.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and Machinery - 25% Straight Line Basis

#### **Taxation**

The charity registered as a charity on 26 February 2018 and since that date has been exempt from corporation tax on its charitable trading activities.

#### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

#### **Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

#### **Liability recognition**

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

## The School For Pop Ups CIO

### Notes to the Financial Statements for the year ended 31 July 2022

#### 3.1 Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Coffee Sales	29,510	-	29,510	6,907
Rent contributions	1,373	-	1,373	-
National Lottery grant	-	(3,695)	(3,695)	-
<b>Total income from charitable activities</b>	<b>30,883</b>	<b>(3,695)</b>	<b>27,188</b>	<b>6,907</b>

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
<i>Grants included in the above amounts:</i>				
National Lottery grant	-	(3,695)	(3,695)	-
<b>Total grants for charitable activities</b>	<b>-</b>	<b>(3,695)</b>	<b>(3,695)</b>	<b>-</b>

#### 4.1 Charitable activities - expenditure

##### Charitable activity

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Advertising & Marketing	1,550	-	1,550	-
Cafe Supplies and Ingredients	12,969	-	12,969	3,570
Cleaning	172	-	172	-
Coaching and Mentoring fees	150	-	150	1,631
Consulting	-	1,453	1,453	-
Depreciation charge	691	-	691	-
Events and Meeting Costs	-	388	388	-
General Expenses	11	-	11	7,729
Insurance	96	-	96	-
IT Software and Consumables	234	-	234	-
Public Events & Workshops	158	142	300	-
Rent	14,711	-	14,711	-
Rates	4,802	-	4,802	-
Repairs & Maintenance	750	-	750	-
Salaries - Gross pay	7,500	-	7,500	1,260
Subcontractors	7,073	-	7,073	-
Audit & Accountancy fees	948	-	948	3,120
Independent examiners fees	480	-	480	2,080
Penalties	600	-	600	-
<b>Total expenditure on charitable activities</b>	<b>52,895</b>	<b>1,983</b>	<b>54,878</b>	<b>19,390</b>

## The School For Pop Ups CIO

### Notes to the Financial Statements for the year ended 31 July 2022

#### Support costs

All support costs are allocated to the single charitable activity of the charity and are included above.

<b>4.2 Governance costs included above</b>	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Audit & Accountancy fees	948	-	948	3,120
Independent examiners fees	480	-	480	2,080
<b>Total governance costs</b>	<b>1,428</b>	<b>-</b>	<b>1,428</b>	<b>5,200</b>

#### 4.3 Trustee remuneration

None of the trustees were remunerated during the year or the previous year.

No trustee expenses were paid during the year

#### 4.5 Staff costs

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Salaries - Gross pay	7,500	-	7,500	1,260
<b>Total staff costs</b>	<b>7,500</b>	<b>-</b>	<b>7,500</b>	<b>1,260</b>

There were no ex-gratia payments made and no redundancy payments made.

There are no staff working for the charity who were paid more than £60,000.

#### 4.4 Staff numbers

Average headcount in the year:	2022	2021
Charitable activities	2	1

The School For Pop Ups CIO

Notes to the Financial Statements for the year ended 31 July 2022

5 Tangible fixed assets

	Plant & Machinery £	Totals £
<b>Cost</b>		
At 1 August 2021	4,766	4,766
Additions	349	349
	<hr/>	<hr/>
At 31 July 2022	5,115	5,115
	<hr/> <hr/>	<hr/> <hr/>
<b>Depreciation</b>		
At 1 August 2021	2,350	2,350
Charge for year	691	691
	<hr/>	<hr/>
At 31 July 2022	3,041	3,041
	<hr/> <hr/>	<hr/> <hr/>
<b>Net book value</b>		
At 31 July 2022	2,074	2,074
	<hr/> <hr/>	<hr/> <hr/>
At 31 July 2021	2,416	2,416
	<hr/> <hr/>	<hr/> <hr/>

6 Stocks	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Stocks held for charitable activities	-	-	-	250
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total stocks</b>	-	-	-	250
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

8 Creditors: amounts falling due within one year

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Accountancy fees accrual	1,200	-	1,200	-
Rent accrual	14,711	-	14,711	-
Other creditors	600	-	600	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total creditors due within one year</b>	16,511	-	16,511	-
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**The School For Pop Ups CIO**

**Notes to the Financial Statements for the year ended 31 July 2022**

**9 Charity funds - current year**

The restricted fund are grants received in the year and unspent at the end of the year.

	At 1 August 2021 £	Incoming resources £	Resources expended £	At 31 July 2022 £
<b>Restricted funds</b>	5,678	(3,695)	1,983	-
<b>Unrestricted funds</b>	24,332	30,883	52,895	2,320
<b>Total funds</b>	<u>30,010</u>	<u>27,188</u>	<u>54,878</u>	<u>2,320</u>

**10 Charity funds - previous year**

	At 1 August 2020 £	Incoming resources £	Resources expended £	At 31 July 2021 £
<b>Unrestricted funds</b>	(2,488)	44,579	(17,759)	24,332
<b>Restricted funds</b>	7,309		(1,631)	5,678
<b>Total funds</b>	<u>4,821</u>	<u>44,579</u>	<u>(19,390)</u>	<u>30,010</u>

**SIGNATURE CERTIFICATE**





**REFERENCE NUMBER**

17E7476D-46BE-497A-8B6A-003A09D9A9C8

TRANSACTION DETAILS	DOCUMENT DETAILS
<p><b>Reference Number</b> 17E7476D-46BE-497A-8B6A-003A09D9A9C8</p> <p><b>Transaction Type</b> Signature Request</p> <p><b>Sent At</b> 05/30/2023 12:26 +01</p> <p><b>Executed At</b> 05/31/2023 14:42 +01</p> <p><b>Identity Method</b> email</p> <p><b>Distribution Method</b> email</p> <p><b>Signed Checksum</b> e808aa0f7738f9cd3ebb5012ed89a2fb71999ca0ed64ed02dc72dfa166154fae</p> <p><b>Signer Sequencing</b> Enabled</p> <p><b>Document Passcode</b> Disabled</p>	<p><b>Document Name</b> 4703 Final Charity Accounts 31-Jul-22 The School For Pop Ups Cio 230530</p> <p><b>Filename</b> 4703_final_charity_accounts_31-jul-22_the_school_for_pop_ups_cio_230530.pdf</p> <p><b>Pages</b> 14 pages</p> <p><b>Content Type</b> application/pdf</p> <p><b>File Size</b> 93.5 KB</p> <p><b>Original Checksum</b> 3ee9c6154fff0ee06f82712ce300ab0a8e3434ea178503db23b8d8d6dd951c7f</p>

**SIGNERS**

SIGNER	E-SIGNATURE	EVENTS
<p><b>Name</b> David Wilsdon</p> <p><b>Email</b> david@greenaccountancy.com</p> <p><b>Signer Sequence</b> 1</p> <p><b>Components</b> 2</p>	<p><b>Status</b> signed</p> <p><b>Multi-factor Digital Fingerprint Checksum</b> 915a81a9bd5aac56ad5b80b8bb5708f543d5cf940537a9079e6db43767912ea22</p> <p><b>IP Address</b> 176.27.69.78</p> <p><b>Device</b> Firefox via Windows</p> <p><b>Typed Signature</b> </p> <p><b>Signature Reference ID</b> CF97189D</p>	<p><b>Viewed At</b> 05/31/2023 14:37 +01</p> <p><b>Identity Authenticated At</b> 05/31/2023 14:42 +01</p> <p><b>Signed At</b> 05/31/2023 14:42 +01</p>
<p><b>Name</b> Simon Kilpatrick</p> <p><b>Email</b> simonkilpatrick@gmail.com</p> <p><b>Signer Sequence</b> 0</p> <p><b>Components</b> 4</p>	<p><b>Status</b> signed</p> <p><b>Multi-factor Digital Fingerprint Checksum</b> 55efa8b6a2f5888c4ff10fcb5dba6750e33d347df7f2a9e9b20114abefc24ce7</p> <p><b>IP Address</b> 82.132.184.21</p> <p><b>Device</b> Chrome Mobile via Android</p> <p><b>Drawn Signature</b> </p> <p><b>Signature Reference ID</b> F38C7779</p> <p><b>Signature Biometric Count</b> 6</p>	<p><b>Viewed At</b> 05/31/2023 12:32 +01</p> <p><b>Identity Authenticated At</b> 05/31/2023 12:33 +01</p> <p><b>Signed At</b> 05/31/2023 12:33 +01</p>

**AUDITS**

<b>TIMESTAMP</b>	<b>AUDIT</b>
05/30/2023 12:26 +01	Barry Coles (barry@greenaccountancy.com) created document '4703_final_charity_accounts_31-jul-22_the_school_for_pop_ups_cio_230530.pdf' on Firefox via Windows from 176.27.69.78.
05/30/2023 12:26 +01	Simon Kilpatrick (simonkilpatrick@gmail.com) was emailed a link to sign.
05/30/2023 15:36 +01	Simon Kilpatrick (simonkilpatrick@gmail.com) was emailed a reminder.
05/31/2023 07:14 +01	Simon Kilpatrick (simonkilpatrick@gmail.com) was emailed a reminder.
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