

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**

## **Contents**

Charity information	1
Report of the trustees	2-3
Independent examiner's report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7-12

## **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**

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		(22,012)	(5,678)	(27,690)	25,189
<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

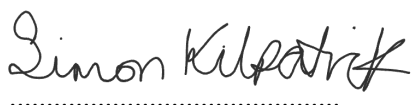
All income and expenditure has arisen from continuing activities.

## 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>		2,074	2,074	2,416
<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>		16,757	16,757	32,634
Creditors: amounts falling due within one year	8	16,511	16,511	5,040
<b>Net current assets/(liabilities)</b>		246	246	27,594
<b>Total net assets</b>		2,320	2,320	30,010
<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>		2,320	2,320	30,010

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)



**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.

**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

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/>

<b>6 Stocks</b>	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/>

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
<b>Reference Number</b> 17E7476D-46BE-497A-8B6A-003A09D9A9C8	<b>Document Name</b> 4703 Final Charity Accounts 31-Jul-22 The School For Pop Ups Cio 230530
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<b>Name</b> Simon Kilpatrick	<b>Status</b> signed	<b>Viewed At</b> 05/31/2023 12:32 +01
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AUDITS

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