

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  
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 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>5,875</u>	<u>-</u>	<u>5,875</u>	<u>2,320</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>		4,559	4,559	2,074
<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>		3,736	3,736	16,757
Creditors: amounts falling due within one year	8	2,420	2,420	16,511
<b>Net current assets/(liabilities)</b>		1,316	1,316	246
<b>Total net assets</b>		5,875	5,875	2,320
<b>Funds of the Charity</b>				
Unrestricted funds	10	5,875	5,875	2,320
<b>Total funds</b>		5,875	5,875	2,320

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

*Simon Kilpatrick*

Simon Michael Kilpatrick  
Trustee (Director)



**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.

**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.

**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.

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.

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

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/>

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>	<b>24,332</b>	<b>(22,012)</b>	<b>-</b>	<b>2,320</b>
<b>Restricted funds</b>	<b>5,678</b>	<b>(5,678)</b>	<b>-</b>	<b>-</b>
<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	DOCUMENT DETAILS
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SIGNERS

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

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