

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

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	7-14

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 £
Incoming resources					
<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
Total Income		69,203	-	69,203	50,533
Resources expended					
<i>Expenditure on:</i>					
Charitable activities - expenditure	4.1	73,730	-	73,730	46,978
Total expenditure		73,730	-	73,730	46,978
Net income/(expenditure)		(4,527)	-	(4,527)	3,555
Net movement in funds		(4,527)	-	(4,527)	3,555
<i>Reconciliation of funds:</i>					
Total funds brought forward		5,875	-	5,875	2,320
Total funds carried forward		1,348	-	1,348	5,875

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

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)

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	-
Total donations and legacies	7,600	-	7,600	-

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
Total income from charitable activities	61,603	-	61,603	50,533

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
Total expenditure on charitable activities	73,730	-	73,730	46,978

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
Total governance costs	1,967	-	1,967	1,894

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
Total staff costs	9,336	-	9,336	5,226

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 £
Cost		
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/>
Depreciation		
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/>
Net book value		
At 31 July 2024	4,062	4,062
	<hr/>	<hr/>
At 31 July 2023	4,559	4,559
	<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/>
Total debtors	4,500	-	4,500	960
	<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/>
Total cash at bank and in hand	782	-	782	2,776
	<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
Total creditors due within one year	7,997	-	7,997	2,420

9 Charity funds - current year

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

10 Charity funds - previous year

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

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	DOCUMENT DETAILS
<p>Reference Number</p> <p>82DBF058-AC0E-46B5-B393-608C0C533E65</p> <p>Transaction Type</p> <p>Signature Request</p> <p>Sent At</p> <p>28/05/2025 02:15 PM +00</p> <p>Executed At</p> <p>30/05/2025 08:44 AM +00</p> <p>Identity Method</p> <p>email</p> <p>Distribution Method</p> <p>email</p> <p>Signed Checksum</p> <p>a921602171ebae21ca243fb1a3356c4ff54c3c898997c87abfd6f90222315b04</p> <p>Signer Sequencing</p> <p>Enabled</p> <p>Document Passcode</p> <p>Disabled</p>	<p>Document Name</p> <p>4703 Final Charity Accounts 31-Jul-24 The School For Pop-ups CIO 250522</p> <p>Filename</p> <p>4703_Final_Charity_Accounts_31-Jul-24_The_School_For_Pop-ups_CIO_250522.pdf</p> <p>Pages</p> <p>16 pages</p> <p>Content Type</p> <p>application/pdf</p> <p>File Size</p> <p>645 KB</p> <p>Original Checksum</p> <p>8d8f7a81dfac7dcfdcc804a754836b9c1bae70fec2d8abbcac3698daa6186239</p>

SIGNERS

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

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