

Pipe Up for Pipe Organs

Charitable Incorporated Organisation number 1199597



Pipe Up for Pipe Organs

Charitable Incorporated Organisation number 1199597

**Trustees' annual report and Unaudited Accounts
For the period 8 July 2022 to 30 June 2023**

Trustees' annual report and Unaudited Accounts

	Pages
Trustees' annual report	3-8
Independent Examiner's report	9
Statement of Financial Activities	10
Balance sheet	11
Notes to the Accounts	12-16

Pipe Up for Pipe Organs

Charitable Incorporated Organisation number 1199597

Trustees' annual report

For the period 8 July 2022 to 30 June 2023

The Board presents its report and financial statements for charity's first operating period ending 30 June 2023.

Reference and administrative information is set out on page 7 of this report. The financial statements comply with current statutory requirements, the Constitution and the Statement of Recommended Practice – Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Pipe Up for Pipe Organs (PU4PO) is a Charitable Incorporated Organisation (CIO) registered in 2022. The charity was established under a Constitution which sets out its objectives and powers.

The Trustees of PU4PO under charity law are also the Board Members. All Board Members give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 9 to the accounts.

The Trustees (and Board Members)

The charity trustees manage the affairs of the CIO and for that purpose exercise all the powers of the CIO. The charity trustees are also the members of the CIO. There is a maximum of 12 Trustees (and Board Members). The first charity trustees are set out in the reference and administrative information on page 7 and are appointed for three years. Future charity trustees must be appointed for a term of three years by a resolution passed by a meeting of the charity trustees. In selecting individuals for appointment as charity trustees regard is had to the skills, knowledge and experience needed for the effective administration of the CIO.

All incoming Trustees (and Board Members) will receive a current copy of the constitution, a copy of the CIO's latest Trustees' Annual Report and statement of accounts. The Board currently plans to meet twelve times a year.

How the Board functions

The Board is, in law, ultimately responsible for all aspects of the performance of PU4PO. No staff are directly employed by the organisation.

Co-operation with other organisations

PU4PO will seek to co-operate with other organisations in the music, heritage, and education fields where there is common interest.

Managing risk

Risk assessments are undertaken on a project basis.

Pipe Up for Pipe Organs

Charitable Incorporated Organisation number 1199597

In accordance with best practice, the Board will establish and will continue to review a Register of Risks facing PU4PO. There are risks associated with governance, finance, operations, environmental and compliance. All are reviewed as to probability and impact.

It is not possible or desirable to run PU4PO without incurring any risk and the Register of Risks allows the Trustees (and Board Members) to identify and focus on the most serious risks so that actions can be taken to mitigate the most serious risks, while at the same delivering a service to meet PU4PO objectives and the identified needs of stakeholders.

Statements of policies

PU4PO's privacy policy is available on its website. Internal financial controls and an expenses policy have been established. Other policies, including safeguarding, grant-making, handling of donations and legacies, and reserves will be developed in due course as appropriate.

OBJECTIVES AND ACTIVITIES

Public benefit statement

PU4PO as a registered charity is required to report how its activities in furtherance of its charitable powers provide public benefit, and the Trustees confirm that they have had regard to Charity Commission's guidance in this matter.

PU4PO has as its charitable purpose the advancement of education with the focus on the promotion, encouragement, and appreciation of the pipe organ as a musical instrument and the promotion of interest in all aspects of pipe organ music.

Main activities and plans

In its first year of operation PU4PO has developed and published its manifesto campaigning to conserve and improve public appreciation of Britain's pipe organs.

PU4PO has identified three areas of focus for projects in the short term:

- Rescue and storage of organs threatened by immediate destruction and trying to find them a new home;
- Set up organs in public places for all members of the public to have the opportunity to play and hear the instruments; and
- Revitalise public interest in all aspects of organ music, organ care and appreciation through developing a network of "organ activists", public advocacy on key issues, and use of social media to connect with new generations and audiences.

ACHIEVEMENTS AND PERFORMANCE

The charitable main activities during the charity's first year were:

July 2022 – registration by the Charity Commission and launch of PU4PO website.

Pipe Up for Pipe Organs

Charitable Incorporated Organisation number 1199597

July 2022 – receiving permission from Network Rail to allow a pipe organ to be placed in the lower concourse of London Bridge station. A one-manual, eight-stop organ with pedals originally built by Henry Jones in about 1880 (now named “Henry”) had been rescued from a closed United Reformed church in Whetstone, north London and is now open to the public if the station is open. This work was carried out solely by volunteers. There is no booking system and members of the public can just turn up and play, although the blower is on a 30-minute time-switch. To date the Trustees estimate that 5,000 people of all ages, backgrounds and ethnicities have had the opportunity to try out “Henry”, and thousands more have listened, some for the first time, to a pipe organ.

December 2022 – BBC broadcast of a slightly shortened version of James Dawson’s acclaimed 2021 film which (over many months) followed Martin Renshaw’s efforts to re-home a series of unwanted Nelson organs from closed churches in County Durham. Some successful (to Clapton, East London, and France) and others, sadly not. We alerted supporters via an email, and the broadcast had some 400,000 viewers live, and many more afterwards on i-player. We expected a surge of interest and were prepared for this. Subsequently, hundreds of people registered for news of Pipe Up.

April 2023 - we helped install a rescued 1880 James Trustam organ from Bedfordshire in the Whitgift Shopping Centre, Croydon, this time, sponsored by the London Mozart Players.

May-July 2023 – we set up records of unwanted organs (more than 30) set up, and our priority was to find storage facilities for the organs identified as those most imminent risk of destruction.

FINANCIAL REVIEW

Results for the period and reserves

Incoming funds for the period to 30 June 2023, all unrestricted, totalled £11,169 of which £7,159 was donated by Trustees. Expenditure totalled £1,978, leaving a fund balance of £9,191 at the end of June 2023.

At this early point in the charity the Trustees plan to develop the working reserves to enable future projects and initiatives to be planned.

All funds held at 30 June are ‘free’ reserves and funds which are freely available to spend on the charity’s purposes. There were no restricted or designated funds at 30 June 2023.

Fundraising

The trustees plan during 2023/24 to develop a membership scheme and fundraising strategy to widen the charity’s income base.

Gift Aid

The charity has registered with HMRC to enable it to claim gift aid on UK individual donations. Gift aid, other than the balance shown in Note 7, as due at 30 June 2023, has been claimed and received during the financial year.

Pipe Up for Pipe Organs

Charitable Incorporated Organisation number 1199597

Statement of the Board's responsibilities

The charity trustees (who are Board members) are responsible for preparing the Trustees' report and accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the CIO and enable them to ensure that the accounts comply with the requirements of the Act and relevant accounting standards. They are also responsible for safeguarding the assets of the CIO and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Board Members have no beneficial interest in the CIO.

Pipe Up for Pipe Organs

Charitable Incorporated Organisation number 1199597

REFERENCE AND ADMINISTRATIVE DETAILS

Registered office and principal address	66 Prebend Street London N1 8PS
Web address	www.pipe-up.org.uk
E-mail address	chair@pipe-up.org.uk
Bankers	Metro Bank plc One Southampton Row London WC1B 5HA Lloyds Bank plc (from December 2023) 98 Victoria Street London SW1E 5JL
Independent Examiner	Michael John Woolley BA; FCA C/o Rust Group LLP Kings Barn Thame Road Warborough Oxfordshire OX10 7DA

Charity Trustees (and Board Members) at 30 June 2023

George Edwin Allan	Chairman
Robert Bowles	
Marcus Gibson	
Ian Robert Giddons	Treasurer
Martin John Renshaw	
Matthew Alan Smith	

Funds held as custodian trustees on behalf of others

No funds are held as custodian trustees on behalf of others.

Pipe Up for Pipe Organs

Charitable Incorporated Organisation number 1199597

Declarations

Although the gross income of the charity is less than £25,000 in the accounting period and there is no requirement by law to have an independent examination or audit the Trustees have decided to appoint an Independent Examiner who has acted without cost to the charity.

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

Signed on behalf of the charity trustees/Board Members

Signed:

<i>G.E. Allan</i>	<i>Martin Renshaw</i>
-------------------	-----------------------

Full names:

George Edwin Allan	Martin John Renshaw
--------------------	---------------------

Position:

Trustee and Chairman	Trustee
----------------------	---------

Date:

<i>16/4/24</i>

Independent Examiner's report to the Trustees

On the accounts for the period 8 July 2022 to 30 June 2023 set out on pages 10 to 16

RESPONSIBILITIES AND BASIS OF REPORT

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the period 8 July 2022 to 30 June 2023.

As the charity's trustees, 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 all 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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content 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.

Signed:



Date:

11-4-2024

Name:

Michael John Woolley

Relevant professional qualification(s)

BA, FCA

Address:

C/o Rust Group LLP, Kings Barn, Thame Road, Warborough,
Oxfordshire OX10 7DA

Statement of financial activities for the period to 30 June 2023

	Note	Unrestricted funds £	2022/23 Total funds £
Income from:	4		
Donations and legacies		11,169	11,169
Total		11,169	11,169
Expenditure on:	5		
Raising funds		731	731
Charitable activities		1,247	1,247
Total		1,978	1,978
Net income		9,191	9,191
Other recognised gains/(losses)		-	-
Net movement in funds		9,191	9,191
Reconciliation of funds:			
Total funds brought forward		-	-
Total funds carried forward		9,191	9,191

This is the charity's first year and there are no previous year figures.

All funds of the charity are unrestricted.

Balance sheet at 30 June 2023

	Note	2023 Total funds £
Current assets:		
Debtors and prepayments	7	74
Cash at bank and in hand		9,904
Total current assets		9,978
Liabilities:		
Creditors: Amounts falling due within one year	8	787
Total net assets		787
The funds of the charity:		
Unrestricted funds		9,191
Total charity funds		9,191

This is the charity's first year and there are no previous year figures.

All funds of the charity are unrestricted.

In accordance with the Charities Act 2011 and the charity's constitution the charity was not required to obtain an audit or independent examination.

These accounts have been prepared in accordance with FRS 102 SORP.

Signed by a trustee on behalf of the
Board of Trustees

George Edwin Allan	Date of approval
G.E. Allan	16/4/24

1 - STATUTORY INFORMATION

Pipe Up for Pipe Organs (PU4PO) is a Charitable Incorporated Organisation (CIO) registered in 2022.

The registered office address and principal place of business is 66 Prebend Street, London N1 8PS

2 - BASIS OF PREPARATION

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.

These accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) which meet the requirements of the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

Going concern

The trustees have assessed the charity's financial position and are of the opinion that the charity's financial position is sound, and that the charity will continue in operational existence for the foreseeable future.

3 - ACCOUNTING POLICIES

Income

Income is recognised when the charity becomes entitled to the resources, it is more than likely that the trustees will receive the resources, and the monetary value can be measured with sufficient reliability.

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Income from grants and donations, whether 'capital' or 'revenue', is recognised when the general income recognition criteria are met. In the case of any 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.

Legacies are included in the SOFA when receipt is probable, namely when there has been a grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

The charity has received no government grants in the reporting period.

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

Income from interest is included in the accounts when receivable and can be measured reliably.

Expenditure and liabilities

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 clarity.

Governance costs comprise all costs including public accountability of the charity and its compliance with regulations and good practice.

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

The charity has no deferred income or provisions for liabilities at the balance sheet date.

The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS 102 SORP.

Assets

The charity has no tangible fixed assets, intangible fixed assets, heritage assets, investments, or stocks.

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discount 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 is held to meet short-term commitments as they fall due. At the reporting date all cash was held in a business reserve account.

Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for specific purposes.

As at the reporting date the charity has only unrestricted funds.

4 – INCOME

Analysis of income	Note	2022/23	
		Unrestricted funds	Total funds £
Donations and legacies			
Donations and gifts		11,169	11,169
TOTAL INCOME		11,169	11,169

This is the charity's first year and there are no previous year figures.

All funds of the charity are unrestricted.

5 – EXPENDITURE

Analysis of expenditure	Notes	2022/23	
		Unrestricted funds	Total funds £
Expenditure on raising funds			
Incurred seeking donations		231	231
Advertising		500	500
Total		731	731
Expenditure on charitable activities			
Finance and administration costs	6	1,247	1,247
TOTAL EXPENDITURE		1,978	1,978

This is the charity's first year and there are no previous year figures.

All funds of the charity are unrestricted.

No expenditure was incurred on an independent examiner, other assurance services, tax advisory services or other related professional fees.

6 – ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

Activity	Activities undertaken directly	Support costs	2022/23
	£	£	£
Finance and administration	1,247	-	1,247
Total	1,247	-	1,247

7 – DEBTORS AND PREPAYMENTS

	2023 £
Other debtors	74
Total	74

This is the charity's first year and there are no previous year figures.

Other debtors relate solely to gift aid to be reclaimed.

8 – CREDITORS AND ACCRUALS

	Amounts falling due within one year 2023 £
Creditors	607
Accruals	180
Total	787

This is the charity's first year and there are no previous year figures.

9 – TRUSTEE REMUNERATION AND EXPENSES

This is the charity's first year and there are no previous year figures.

None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity.

Four trustees have been reimbursed expenses during 2022/23 totalling £984. The expenses relate to IT costs £600, insurances £157, other administrative expenses £104 and travel £123 incurred by the trustees on behalf of the charity.

10 – RELATED PARTY TRANSACTIONS

This is the charity's first year and there are no previous year figures.

During 2022/23 £7,159 of donations were received from trustees without condition.

There have been no other related party transactions in the reporting period.

11 – STAFF COSTS AND EMPLOYEE BENEFITS

There are no staff employed by the charity.