

PULP FRICTION SMOOTHIE BAR CIO

Charity Number: 1209412

Trustees' Annual Report and Financial Statements for the Period 2 August 2024 to 31 July 2025

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Charity name: PULP FRICTION SMOOTHIE BAR CIO

Charity number: 1209412

Charity's operating address: C/O 4 St. Michaels Square Bramcote,
Nottingham

Postcode: NG9 3HG

Names of the Charity Trustees who Manage the Charity

Trustee Name	Office (if any)	Appointed
1: Chris Emmott	Chair	2024
2: Susan Carter		2024
3: Shirley Pillar		2024
4. Jessie Carter-Kay		2024
5. Sandra Pownall		2025
6. Kamalakkannan Chokkalingam		2025

Names & Addresses of Advisors

Name	Address & Postcode
Bank: HSBC	8 Market Square, Stafford, ST16, 2JP
Independent Examiner: TMDG Accountancy & Estate Planning	The Old Forge, London Road, Brampton, Suffolk NR34 8EL

Description of the Charity's Trusts

Type of Governing Document: Constitution

How the Charity is Constituted: Charitable Incorporated Organisation

Trustee Selection Methods: The charity trustees will make available to each new charity trustee, on or before his or her first appointment:

- a. a copy of the current version of this constitution;
- b. a copy of the CIO's latest Trustees' Annual Report and statement of accounts.

The charity's trustees review the board composition at least once a year to consider the skills and experience required and identify any recruitment needs arising. The board determines the best way to select and recruit new trustees.

How New Trustees are Inducted and Trained: The chair and an existing trustee meets with new trustees to ensure that they understand the nature of their role and responsibilities and each trustee is issued with formal written guidance regarding this. Individual training needs of any trustees are identified and addressed by the chair.

Objectives & Activities

Summary of the Objects of the Charity as set out in its Governing Document

- (1) the relief of those in need by reason of a learning disability (and or autism) by the provision of training opportunities as will enable them to acquire and develop social, independent living and employability skills with the object of improving their conditions of life; and
- (2) to provide or assist in the provision of facilities for the recreation or other leisure time occupation for people who have need thereof by reason of learning disability with the object of improving their conditions of life.

Achievements & Performance

Statutory Declaration

The trustees declare that they have complied with their duty to have due regard to the guidance on public benefit published by the commission in exercising their powers or duties.

Financial Review

The charity's trustees recognise the need for financial reserves and are actively building up charity reserves through current income sources and are looking to further generate funds through a proactive fundraising strategy. The charity's trustees review the charity's financial position at each trustee meeting to ensure that it always has the funds to meet its activities and commitments.

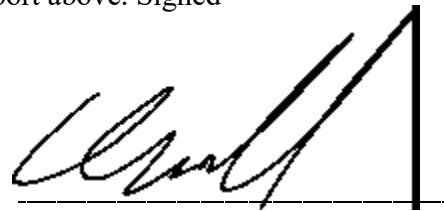
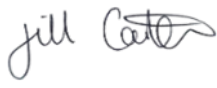
Other Optional Information

Pulp Friction has delivered a positive and stable financial performance during the year, supported by sound governance and prudent financial management. Modest income growth reflects both the continued confidence of our partners and the sustained demand for our services. The charity remains financially resilient, with appropriate controls in place to ensure sustainability. Continued external support, however, remains vital to enable future growth and to meet the increasing needs of the communities we serve.

Declaration

The Trustees declare that they have approved the Trustees' Report above. Signed
on behalf of the Charity's Trustees

Signature(s):



Full Name(s): Jill Carter

Chris Emmott

Position(s): Chief Executive Officer

Chair of Trustees

Date: 1st December 2025

1st December 2025

The content and format of the Independent Examiner's report are defined by law. So it is the responsibility of the Examiner to make sure that his/her report is correctly laid out and signed.

Note that the Independent Examiner cannot sign of his/her report until the Trustees' Annual Report (above) and the Statement of Financial Activity (below) have been completed, approved and signed off by the Trustees.

BASIS OF INDEPENDENT EXAMINER'S REPORT

We have carried out an independent examination in accordance with the general direction given by the Charity Trustees for the period ended 31st July 2025. The financial statements have been prepared under the historical cost convention and the accounting policies set out on page 7. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently we do not express an audit opinion on the accounts.

This report is made solely to the Trustees as a body. Our work has been undertaken so that we might state to the board of Trustees group those matters we are required to state to them in an examiners report and for no other purpose.

RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND EXAMINER

The Trustees are responsible for the preparation of financial statements in accordance with applicable law and United Kingdom Accounting Standards.

Our responsibility is to review the financial statements in accordance with relevant legal and regulatory requirements and United Kingdom Auditing Standards.

STATEMENT

In connection with our examination, no matters came to our attention on review of the accounting records kept by the Charity and the financial statements have been prepared in accordance with guidance of the Charities Commissioners.

TMDG Accountancy & Estate Planning
The Old Forge, London Road, Brampton, Suffolk NR34 8EL

Dated: 30th October 2025

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31st JULY 2025

1. ACCOUNTING POLICIES

Accounting Convention:

The financial statements have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Going Concern:

The financial statements are prepared on the going concern basis.

Incoming Resources:

Income is recognised in the period in which the charity is entitled to receipt and the amount can be measured with reasonable certainty. Income is deferred only when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period. Where income is restricted to a specific purpose it is recognised in the accounting period in which the expenditure for the specified project is incurred.

Resources Expended and Basis of Allocation of Costs:

Expenditure is included in the period in which it is incurred. Expenditure has been reported in the financial statements in the cost category to which it relates.

Funds Accounting:

Funds held by the charity are:

Unrestricted General Funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted Funds - these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor.

Income and Expenditure Account

Pulp Friction Smoothie Bar CIO

For the year ended 31 July 2025

2025

Income

Community Support Projects	376.00
Interest Income	175.91
Other Revenue	438.00
Sales	455,369.56
Total Income Cost	456,359.47

of Sales

Cost of Goods Sold	147,416.06
Direct Expenses	29,753.84
Direct Wages	30,962.76
Restricted Expense	8,728.20
Total Cost of Sales	216,860.86

Gross Surplus

239,498.61

Administrative Costs

Audit & Accountancy fees	1,875.90
Bank Fees	4,758.54
Cleaning	4,399.24
Consulting	8,000.00
Depreciation Expense	8,523.06
Employers National Insurance	13,110.46
Equipment Expenses	289.41
Insurance	3,651.34
Interest Paid	662.42
IT Software and Consumables	6,812.48
Legal Expenses	33.95
Light, Power, Heating	5,001.79
Motor Vehicle Expenses	50.00
Pensions Costs	9,385.39
Postage, Freight & Courier	18.85
Printing & Stationery	1,532.15
Rent	13,887.77
Repairs & Maintenance	6,136.80
Salaries	317,494.22
Staff Training & Welfare	16,169.09
Subscriptions	3,164.35
Telephone & Internet	1,068.15
Travel - National	14,511.69
Total Administrative Costs	440,537.05

Operating Surplus

(201,038.44) Profit and Loss

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Other Income

Choir Fees	1,294.50
Donations & Fund Raising	8,127.27
Members Fees	245,482.86
Restricted Grants	4,020.00
Total Other Income	258,924.63

Surplus on Ordinary Activities	57,886.19
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Surplus	57,886.19
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Balance Sheet

Pulp Friction Smoothie Bar CIO

As at 31 July 2025

31JUL2025

Fixed Assets

Tangible Assets	
Buildings	12,000.00
Computer Equipment	2,709.86
Less Accumulated Depreciation on Buildings	(12,000.00)
Less Accumulated Depreciation on Computer Equipment	(541.97)
Less Accumulated Depreciation on Motor Vehicles	(16,168.00)
Less Accumulated Depreciation on Office Equipment	(28,404.86)
Less Accumulated Depreciation on Plant and Machinery	(53,518.50)
Motor Vehicles	16,168.00
Office Equipment	28,404.86
Plant and Machinery	85,099.46
Total Tangible Assets	33,748.85
Total Fixed Assets	33,748.85

Current Assets

Cash at bank and in hand	
Atmosphere Glee Choir	4,475.25
Cafe Petty Cash	18.98
PULP FRICTION - SAVERS ACCOUNT	30,589.68
Pulp Friction Smoothie Bar CIC	20,133.87
Pulp Friction Smoothie Bar CIO	41,595.25
Zettle Bestwood Cafe	4,077.19
Total Cash at bank and in hand	100,890.22
Accounts Receivable	56,077.44
Prepayments	2,426.66
Total Current Assets	159,394.32

Creditors: amounts falling due within one year

Accounts Payable	17,134.26
Accruals	1,320.00
JHQ Petty Cash	743.95
PAYE Payable	5,660.06
Pensions Payable	2,639.24
Restricted Funds	47,129.82
Student Loan Deductions Payable	2.00
Total Creditors: amounts falling due within one year	74,629.33

Net Current Assets (Liabilities) **84,764.99**

Total Assets less Current Liabilities **118,513.84**

Creditors: amounts falling due after more than one year

Balance Sheet

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J&P Loan	109,908.30
Total Creditors: amounts falling due after more than one year	109,908.30
Net Assets	8,605.54
Capital and Reserves	
Current Year Earnings	57,886.19
Retained from CIC conversion to CIO	(49,280.65)
Total Capital and Reserves	8,605.54

