

Small Charity Support

Supporting & Facilitating Small Charities & Community Groups

Trustees Annual Report & Statement of Financial Activity for the Year Ended 30 June 2019

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Trustees Annual Report & Statement of Financial Activity for the Year Ended 30 June 2019

1 Reference and Administration Details

1.1. Charity Name & Registration

Small Charity Support

The charity is a Charitable Incorporated Organisation, registration no: 1161963, registered with the Charity Commission on 2 June 2015.

The charity is registered with HM Revenue & Customs, Reg.No: EW47122

Prior to registration as a CIO, Small Charity Support was an unregistered (below the £5000pa threshold) unincorporated association of the same name.

1.2. Charity's Address

46 Farm Road, Edgware, MIDDX. HA8 9LT
e-mail: enquiries@smallcharitysupport.uk
website: www.smallcharitysupport.uk

1.3. Names of the Trustees Who Manage the Charity

Brian Seaton (Principal Trustee)

Daniela Amasanti De Bono; Patrick Forsyth; Pauline Seaton; William Taylor

There were no new appointments or resignations during the period covered by this Report.

1.4. Names of Advisors & Senior Members of Staff

None

1.5. Bank

CAF Bank, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ.

2 Structure, Governance & Management

2.1. Type of Governing Document

Constitution – based on the Charity Commission's model governing document for Foundation Charitable Incorporated Organisations, *ie*: where the Trustees are the only Members of the charity.

2.2. Charitable Objects

As defined in Small Charity Support's Constitution (Governing Document):

The charity's objects ("objects") are specifically restricted to the following:

The promotion of the voluntary sector for the benefit of the public by providing management, governance and other support to small charities and voluntary organisations.

'The Voluntary Sector' means charities and voluntary organisations.

- **Charities** are organisations, which are established for exclusively charitable purposes in accordance with the law of England and Wales.

- **Voluntary organisations** are independent organisations, which are established for purposes that add value to the community as a whole, or a significant section of the community, and which are not permitted by their constitution to make a profit for private distribution. Voluntary organisations do not include local government or other statutory authorities.

Nothing in this constitution shall authorise an application of the property of the CIO for the purposes which are not charitable in accordance with section 7 of the Charities and Trustee Investment (Scotland) Act 2005 and section 2 of the Charities Act (Northern Ireland) 2008.

Note - Not forming part of the registered charitable objects:

The charity does not offer or provide, and does not purport to offer or provide, any form of specific professional advice or opinion.

In particular it does not offer or provide any legal or financial advice or opinion.

2.3. Trustee Selection Methods

There must be at least three charity trustees. The maximum number of trustees is 12.

In accordance with the Constitution, Trustees are appointed or re-appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees.

In appointing Trustees due consideration is given to ensuring that the Trustees have, between them, the skills and experience necessary to manage the charity effectively and in accordance with charity law.

3 Activities

3.1. Statutory Declaration

The Trustees of Small Charity Support confirm that they have paid due regard to the guidance issued by the Charity Commission on public benefit in deciding what activities the charity should undertake.

3.2. Meeting the Needs of Small Charities

3.2.1. "One Size Fits All"

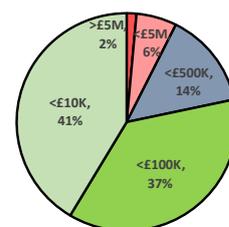
The constantly recurring issue which shapes the activities of Small Charity Support is that of "what, exactly, is a 'small' charity?".

Because larger charities – by virtue of their size, public advertising, fund-raising campaigns, and (occasionally) misdemeanours – more readily attract public attention there is a natural perception that most charities are run by a team of paid administrators / fundraisers who do all the day-to-day work of the charity. For such charities, the Board of Trustees is therefore more of an "umbrella group" which just meets occasionally to ensure that the executive/management team are keeping properly to the charity's purposes and governing document.

The reality is that, in sharp contrast, almost 80% of all charities in the UK for which the Charity Commission has annual income data¹ have annual incomes which are less than £100,000 per year (the level of income at which being able to afford to pay even low-level administrative support staff typically becomes feasible).

For those charities the Trustees are also often the people carrying out the bulk of the day-to-day "hands on" work of their charity (the "Head Cook and Bottle Washer" scenario).

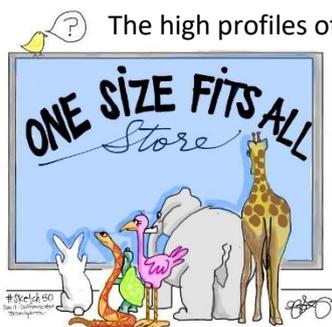
Ann.Income	Number	%
>£5M	2,263	1.4%
<£5M	9,355	5.9%
<£500K	22,484	14.3%
<£100K	58,054	36.9%
<£10K	65,176	41.4%



¹ Data for September 2018 (the most recent available at the time of writing this report).

<https://www.gov.uk/government/publications/charity-register-statistics/recent-charity-register-statistics-charity-commission>

And the Charity Commission data do not include the large number of small unregistered charities with incomes less than £5000/yr which are almost exclusively trustee led and run.



The high profiles of the 20% minority of charities at the top end of the scale (in terms of income) results in a Pareto²-like bias in the content and focus of both guidance and training materials towards the issues and needs of larger charities and their paid employees.

This has created a “One Size Fits All” approach. Consequently the content and focus of such guidance and training materials are, at best, “inappropriate” for the staff/volunteers/trustees (who are often without the qualifications anticipated by the guidance) in the 80% majority of charities at the low end of the income scale

By way of concessions to the 80% of small charities, there are usually some exemptions – things that small charities are “let off” of having to do (eg: the option to adopt the “Receipts & Payments” method rather than the more onerous “Accruals” method; not having to submit their accounts to the Charity Commission if their annual income is less than £10,000 – unless they are a CIO). But that DOES NOT mean that they do not have to keep accounts “of an adequate standard”.

On the contrary: when one looks in detail at the Charity Commission guidance, and the requirements of the Charities Act, it is clear that the intention is that the “approved” standard of accounts must be maintained regardless of size. But that doesn’t mean that the inevitably simpler accounts of small charities have to be dressed up to look more complicated than they are to pretend that the charities are larger than they are.

3.2.2. “Simple is Beautiful”

Inspired by E.Schumacher’s iconic book, “*Small is Beautiful: Economics as if People Mattered*”, the “*Simple is Beautiful*” approach shuns the notion that “the bigger, wealthier and more complicated you are the better you are”. Instead the approach of Small Charity Support is to dispense with obfuscationary professional jargon and “financial sorcery” in favour of simple, pragmatic language and practices which are both appropriate to the needs of small charities and which their “ordinary, non-professional” staff/volunteers/trustees can understand and implement comfortably.

Since its creation Small Charity Support has been applying the “*Simple is Beautiful*” philosophy to address and overcome the “One Size Fits All” issue by creating:

- ✓ guidance literature on governance, financial and other issues commonly faced by small charities from the perspectives of trustees and other volunteers who do not have any specific experience in such areas outside of their work in their charity;
- ✓ guidance literature for people looking to set up their own charity, outlining what they have to put in place to run their charity effectively (eg: trustees; charitable purposes; governing document; bank account; policies; etc.) and how to complete the Charity Commission’s on-line form for charity registration;
- ✓ a simple open-source spreadsheet (with comprehensive user instructions) to manage small charity finances (bookkeeping; budget & cash-flow management; management reports to trustees and others; preparation of the annual accounts) in a way that is straight-forward, intuitive, and requires the minimum of technical expertise to manage effectively on a day-to-day basis;

All the guidance leaflets (of which there are now more than 40) and spreadsheets avoid as far as is possible the inclusion of legal, financial or management jargon and any material which is unnecessarily complicated, particularly when it is only applicable to large charities or is otherwise irrelevant to small charities.

Both the guidance literature and the spreadsheets are all freely available to download from the charity’s website, www.smallcharitysupport.uk, and are described in more detail in section 3.3.

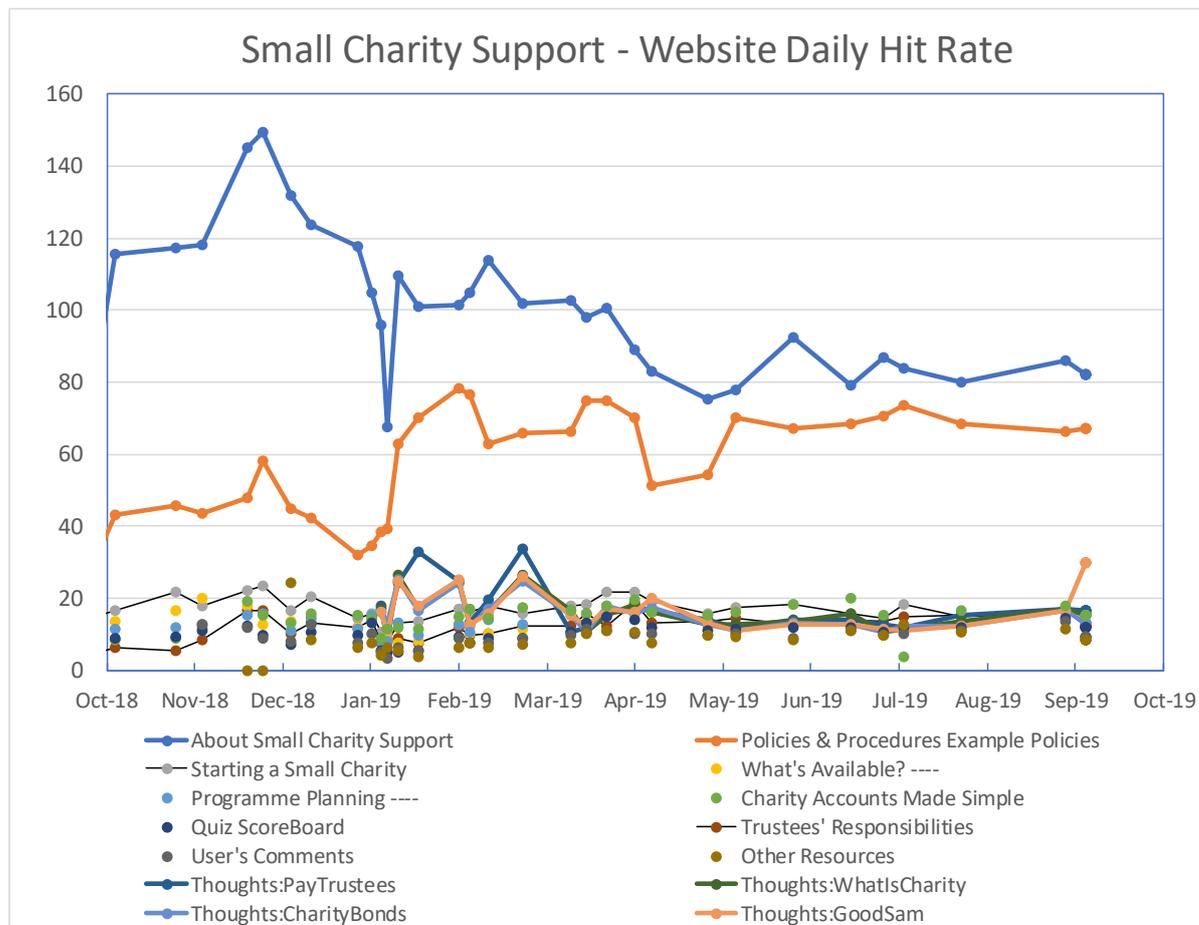
² The **Pareto principle** (also known as the **80/20 rule**) states that, for many events, roughly 80% of the effects come from 20% of the causes. https://en.wikipedia.org/wiki/Pareto_principle

Although all are formally protected by copyright and intellectual property rights to prevent plagiarism by others for commercial benefit, they are all royalty-free for use by charities and other not-for-profit voluntary/community groups.

In addition, where appropriate, Small Charity Support engages directly (by telephone, e-mail, Skype or personal visits) with trustees and other persons connected with small charities to assist them to address and overcome their governance, financial and other issues. These consultancy services are also provided free of charge (though incidental out-of-pocket expenses may be reimbursed).

3.3. Website

Small Charity Support maintains a web-site – www.smallcharitysupport.uk – which has been further updated in the last year. Transferring to new website software (Joomla ©) has resulted in a significant increase in the number of daily hits.



As can be seen from the chart above, after the main home page (currently receiving 80-90 hits per day) the most-visited page is the one with example policies and procedures (65-75 hits per day). Most other pages receive 10-20 hits per day. To avoid problems with personal data and GDPR, Small Charity Support does not collect, analyse or use any other activity data from the website.

As well as providing general information about the services that Small Charity Support provides, the more important function of the website is to make a significant amount of material freely available to download for use by other small charities. The currently available downloadable materials – more than 40 documents – cover a range of aspects of running a small charity:

- ✓ The roles & responsibilities of Trustees, particularly the Chair & Treasurer;
- ✓ General management issues, including programme/project planning & monitoring;
- ✓ Policies & Procedures;
- ✓ Financial management, accounts & financial reporting;
- ✓ Starting and registering a small charity.

All the materials are periodically reviewed and revised/updated as appropriate.

3.3.1. Charity Governance

This group of leaflets explains in simple terms the things that Trustees need to know and do in order to run their charity effectively on a day-to-day basis. The leaflets cover topics like:

- ✓ The roles and responsibilities of trustees, particularly the Chair & Treasurer;
- ✓ How to run meetings, including how to create agendas, take minutes and, most importantly, ensure that everyone gets an opportunity to have their opinions, suggestions and concerns heard and considered fairly;
- ✓ The differences (and similarities) between programmes and projects, and how to plan and run both efficiently and effectively.

3.3.2. Example Policies

A major problem, particularly for the lay-trustees of small charities who have no wider experience to call on – is knowing where to start when trying to draft policies for their own charities.

The following example policies are provided (in both PDF and word-processor formats) for small charities to download and adapt to their own requirements.

- | | |
|--|----------------------------------|
| Bullying & Harassment | Code of Behaviour |
| Conflicts of Interest | Equal Opportunities |
| Financial Management | Large Legacies & Donations |
| On Becoming a Charity Trustee | Reimbursing Expenses & Purchases |
| Safeguarding Children & Young People | Safeguarding Vulnerable Adults |
| Safe Recruitment | Supervision |
| Volunteering (A link to the WCVA model policy) | Whistle-Blowing |

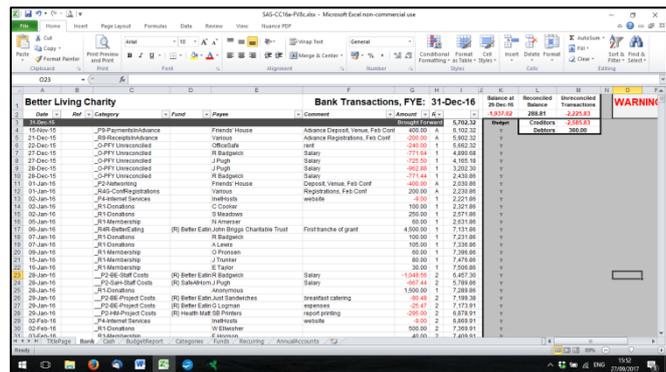
3.3.3. Simple Accounts Spreadsheet

Small Charity Support has developed a simple accounts spreadsheet suitable for small charities, churches and not-for-profit organisations which do not have the resources (financial or technical) to use commercially available accounts software or to develop their own “in house” system.

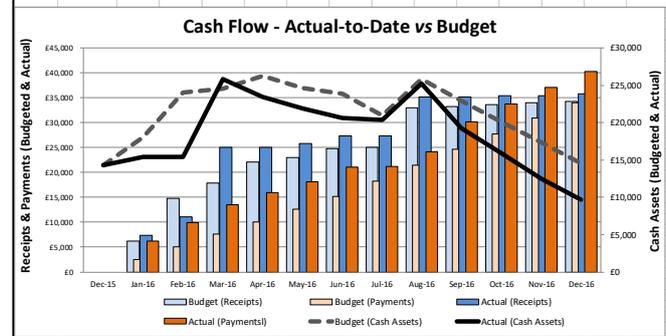
The spreadsheet is primarily for small organisations which run their accounts on a Receipts & Payments basis but it can be adapted for organisations which are required to produce their accounts on an accruals basis (eg: small charitable companies) provided that the "overlap" from one year to another (eg: prepayments, deferred income, creditors, debtors) is not complex.

The spreadsheet is compatible with both Microsoft Excel and LibreOffice-Calc³.

The spreadsheet is not intended to be a fully functional “up and running out of the box” package, but rather a set of ideas which anyone with reasonable “amateur” competence in spreadsheet software would be able to develop and customise to their own requirements. The spreadsheet is therefore built on the "open source" principle – ie: all the coding is fully accessible to the user for them to adapt and enhance as they see fit.



	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
Opening Balance	£14,269												
Receipts	6,272	14,794	17,816	22,088	22,960	24,732	25,004	33,026	33,298	33,570	34,042	34,314	
Payments	2,525	5,050	7,575	10,100	12,625	15,150	18,300	21,450	24,600	27,750	30,900	34,050	
Net	3,747	9,744	10,241	11,988	10,335	9,582	6,704	11,576	8,698	5,820	3,142	294	
Actual Receipts	7,385	11,067	25,042	25,042	25,792	27,352	27,352	35,102	35,102	30,131	33,774	37,121	40,510
Actual Payments	6,217	9,963	13,502	15,869	18,150	21,021	21,234	24,165	30,131	33,774	37,121	40,510	
Net	1,168	9,104	11,539	9,153	7,642	6,331	6,117	10,937	4,971	1,627	-1,720	-4,546	
Budget Bal	14,269	18,016	24,013	24,510	28,257	24,604	23,851	20,973	25,845	22,967	20,089	17,411	14,533
Actual Bal	14,269	15,436	15,373	25,808	23,422	21,910	20,800	20,386	25,206	19,239	15,896	12,549	8,720



³ LibreOffice is a freeware alternative to Microsoft Office and is readily downloadable from the internet

Small Charity Support continues to receive a steady “trickle” of requests for permission to use the spreadsheet (all of which have been granted). It is impossible to know how many organisations are using the spreadsheet without having requested permission or, having requested permission, are still continuing to use it.

The concepts and techniques employed in the spreadsheet are copyright to the maximum extent provided by law, but the spreadsheet is normally made available, on request, free of charge to small charities, churches and other not-for-profit organisations on an “as is” basis.

As such, the spreadsheet is not provided with any warranty or support, though reasonable attempts are made to resolve any user-difficulties, particularly where so-doing enhances the overall functionality and usefulness of the spreadsheet.

The spreadsheet has now been in use for several years by a number of charities and has been successfully used to complete their annual Statement of Financial Activity in compliance with Charity Commission guidelines (and SORP requirements for charities producing their accounts on an accruals basis). A small number of additional requests for the spreadsheet were received in this financial year.

3.3.4. Business Planning Guidance & Documentation

During the year a small number of requests have been received and fulfilled for copies of the Small Charity Support Business Planning materials.

As a consequence, a simple downloadable spreadsheet for monitoring the progress of programmes and projects has also been included on the website.



3.3.5. Starting a Small Charity

The “Starting a Small Charity” guidance leaflets remain readily available and downloadable as PDF files from the Small Charity Support website and continue to be a valuable resource. They regularly receive complimentary comments.

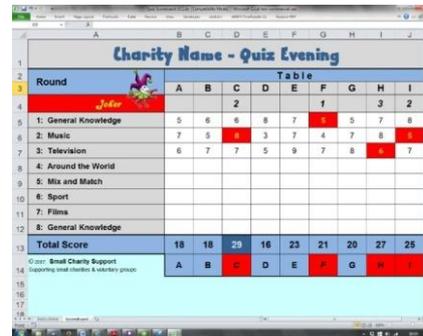
Some updates and additions have been made, but a more in-depth review is fast becoming appropriate.

There are currently 15 leaflets in the series, totalling around 185 pages of text, with a further 5 in preparation or planned. Although there have been some minor revisions and additions, the bulk of the guidance leaflets are essentially unchanged from last year. They are:

- 0 Overview
- 1 Outputs & Outcomes
- 2: a: Charitable Purposes/Objects
b: Example Charitable Purposes
- 3: Governing Document
- 4: a: Roles & Responsibilities of Trustees
b: Typical Roles & Responsibilities of the Chair
c: Typical Roles & Responsibilities of the Treasurer
d: Payments to Trustees
- 5: A “Minute Book”
- 6: A Bank Account
- 7: a: A Way of Recording & Managing Your Funds
b: Preparing the Trustees’ Annual Report and Accounts
c: *Receipts & Payments vs Accruals Accounting {In preparation}*
- 8: A Business Plan & Risk Management
- 9: Policies & Procedures
- 10: Registering with the Charity Commission
a: The questions in the on-line registration form
b: Responding to the questions
- 11: *Gift Aid Registration with HM Revenue & Customs {Not yet available}*
- 12: *A Register of the Members of the Charity {Not yet available}*

3.3.6. Quiz Night Score Board

Some time ago the Principal Trustee created an MS-Excel spreadsheet as a score-board for a charity fund-raising quiz event. Following a request for its use elsewhere the Score-Board Spreadsheet was upgraded and was subsequently put on the Small Charity Support website as a “just a bit of fun” resource for other charities running their own fund-raising quiz events.



Round	Table								
	A	B	C	D	E	F	G	H	I
1: General Knowledge	5	6	6	5	7	5	5	7	8
2: Music	7	5	6	3	7	4	7	8	6
3: Television	6	7	7	5	9	7	8	6	7
4: Around the World									
5: Mix and Match									
6: Sport									
7: Films									
8: General Knowledge									
Total Score	18	18	29	16	23	21	20	27	25

3.4. Independent Examination of Charity Accounts

The Principal Trustee has registered as an Affiliate of the Association of Charity Independent Examiners. During the year he has carried out the Independent Examination for the Judith Trust, Kehillah North London and the Stanmore Choral Society.

However, Small Charity Support does NOT offer Independent Examination of charity accounts as a "free-standing" service, *ie:* as an on-request service unrelated to any provision of governance & management support, which is the main focus of Small Charity Support's charitable purpose.

Independent Examination are undertaken from time-to-time to ensure that Small Charity Support has practical, pragmatic, hands-on experience in understanding the difficulties and challenges experienced by “ordinary” charity Trustees trying to understand and implement properly the Charity Commission’s guidance and requirements for small charity accounts. That practical experience is then used to try to ensure that all Small Charity Support guidance materials are written to help the trustees of small charities overcome those difficulties and challenges.

3.5. EU General Data Protection Regulation (GDPR)

Small Charity Support has implemented what it believes to be appropriate and proportionate Policies, Procedures and Privacy Notices commensurate with the small quantity of personal data that it holds, the severity of the impact in the event of any data breaches, and the non-intrusive purposes for which it holds, processes and uses the data.

Small Charity Support collects, holds and processes only those data items provided by its beneficiaries which are required for the effective provision of the support requested by its beneficiaries. Small Charity Support does not use such personal data for any other purpose – specifically it does not hold personal data for any form of marketing, promotion or sharing with other organisations.

4 Achievements & Performance

For reasons of confidentiality, the individual detail of Small Charity Support’s involvement with its beneficiary organisations is not disclosed in a public document.

4.1. How the Public Have Benefitted.

As described in its charitable objects, Small Charity Support delivers public benefit indirectly through the management, governance and other support that it provides to other small charities.

Supporting small charities to identify and overcome the challenges that they encounter empowers them to make more efficient and effective use of the resources – money, time, goodwill and gifts “in kind” – donated by the public for the public benefit.

Enabling the trustees of small charities to identify difficulties and avoid them reduces the burden on other public services when such difficulties get out of control and require public intervention.

Small Charity Support informally monitors feedback from its beneficiaries (see the Comments in section 7) but does not have the resources to conduct, or commission, its own in-depth, impartial reviews of its activities.

4.2. Contributing to Activities Run by Other Organisations

- Charity Taxation Round-table – NCVO – Oct'18
- National Trustees Conference – NCVO – Nov'18
- CommUNITY Barnet AGM – Jan'19;
- Skills Conference – FSI – Mar'19
- Launch of Trusted Charity scheme – NCVO – Jun'19
- Small Charity Week, Big Advice Day – FSI – Jun'19
- Small Charity Week, Policy Day Reception – FSI – Jun'19

4.3. Estimated Commercial Value of the Support Services Provided

During the year to June'19 the aggregate number of hours delivered to beneficiaries is estimated to equivalent to 0.50 WTE (0.60WTE in previous year) based on a 37.5hr working week).

The aggregate commercial value of the services provided is therefore estimated as approximately £65,000 (at £75/hr).

There are no independent bench-marks for the figure of £75/hr as there doesn't appear to be any comparable charity consultancy service which is willing to publish its hourly or daily rates.

4.4. Trustee Development

Trustees are encouraged to participate in development opportunities as and when appropriate.

During the year the Principal Trustee participated in:

- Webinar on Charity Governance – FSI – Nov'18;
- Workshop on Preparing the Annual Report – FSI – Nov'18;
- Workshop on Preparing Annual Accounts – ACIE – Mar'19;
- Workshop on Impact Monitoring – Small Charities Coalition – May'19;
- Workshop on Inspirational Leadership – Small Charities Coalition – Jun'19
- Workshop on Budgeting – Small Charities Coalition – Jun'19;

5 Financial Review

5.1. Details of Any Funds Materially in Deficit

The Charity has no funds which are materially in deficit.

5.2. Policy on Reserves

The Charity's policy on reserves is to generate and maintain a balance which is sufficient:

- a) to preserve the financial viability of the Charity in the event that unforeseen and/or unavoidable circumstance precipitate a short-term fall in its income;
- b) to enable the Charity, in the interests of meeting its objectives, to undertake from time to time the setting up of new and innovative projects on a pilot basis to demonstrate the viability and potential benefits of such activities as a precursor to securing the external funding necessary to maintain such projects on an on-going basis.

For these purposes the Charity will endeavour to generate and maintain reserves which are at least 50% of its annual turnover.

5.3. Principal Sources of Funding and Outgoings

Small Charity Support's principal source of funds is private donations. It has not engaged in any specific applications for grants or fundraising activities in the current year to 30 June 2019.

Gift Aid is reclaimed on donations where the donor indicates that is their wish.

Small Charity Support does not make any charge or professional fees for the consultancy and support services that it provides to recipient charities, not-for-profit organisations or social entrepreneurs. But beneficiaries are invited to reimburse identified out-of-pocket expenses (*eg:* travel, stationery, postage) and, where appropriate, to make a voluntary donation to Small Charity Support's funds in recognition of the services received.

However, where a charity, organisation or individual is unable to contribute to the cost of Small Charity Support's involvement, any out-of-pocket expenses incurred are met from Small Charity Support's own resources.

Small Charity Support's principal outgoings are on car mileage (charged at the current marginal cost of fuel, 30p/mile), parking, occasional public transport and the printing of reports and other documents. As the Principal Trustee works from home, Small Charity Support has minimal administrative outgoings and no accommodation expenses.

5.4. Remuneration of Trustees

All Trustees act in a voluntary capacity and receive no remuneration or other material benefits from their services to the Charity.

Out-of-pocket expenses necessarily and reasonably incurred by Trustees in promoting the purposes of the Charity are reimbursed at cost.

5.5. Financial Status

Though modest, Small Charity Support's current resources from unrestricted donations are more than sufficient to meet its outgoings for at least next year.

All the indications are that this will remain the case for the foreseeable future.

5.6. Statutory Statements on Liabilities

The Trustees declare that:

- ✓ The charity has given no guarantees where potential liability under the guarantee is outstanding at the date of this statement (*eg:* any outstanding/ongoing contract or legal undertaking to buy or provide specific services);
- ✓ The charity has no debt outstanding at the date of this statement which is owed by the CIO and which is secured by an express charge on any assets of the CIO (*eg:* a mortgage on property owned by the charity);

Approved by the Trustees and signed on their behalf,



Brian Seaton, Principal Trustee

Date: 26 September 2019

6 Statement of Financial Activity

6.1. Receipts & Payments Accounts for the Financial Year Ended 30-Jun-19

	Current Financial Year, 01-Jul-18 to 30-Jun-19				Last Year
	Unrestricted Funds	Designated Funds	Restricted Funds	Total	Total
	£	£	£	£	£
RECEIPTS					
Voluntary Income	644			644	23
Income Generation	0			0	0
Charitable Income	0			0	0
TOTAL RECEIPTS	644			644	23
PAYMENTS					
Costs of Generating Funds	0			0	0
Charitable Activities	189			189	158
Support Costs					
Governance	0			0	35
Administration	126			126	60
Sub-total	126			126	95
TOTAL PAYMENTS	315			315	253
NET RECEIPTS-PAYMENTS	329			329	-229

6.1.1. Summary of Receipts & Payments Accounts

	Current Year FYE 30-Jun-19	Previous Year FYE 30-Jun-18
	£	£
Total Receipts	644	23
Total Payments	315	253
Net Receipts Less Payments	329	-229
Brought forward from previous year	166	395
Carried forward to next year	495	166

6.1.2. Statement of Assets and Liabilities

	Current Year FYE 30-Jun-19	Previous Year FYE 30-Jun-18
	£	£
MONETARY ASSETS		
Cash	0	0
Bank	915	833
Investments	0	0
Total Monetary Assets	915	833
MONIES DUE TO THE CHARITY		
Sundry Debtors	0	0
Gift Aid Recoverable	0	0
LIABILITIES		
Sundry Creditors	420	717
Net Monetary Assets	495	116
NON-MONETARY ASSETS		
Assets Retained for Charity's Own Use	0	0

6.1.3. Disposition of Funds

The Charity has no designated or restricted funds

6.1.4. Approval of the Board of Trustees

The Trustees declare that they have approved the above Annual Report & Statement of Financial Activity.

Signed on behalf of the Trustees



Brian Seaton, Principal Trustee.

Date: 26 September 2019

6.2. Notes to the Accounts

a) Accounting Policies

The financial statements have been prepared in accordance with the Charities Act 2011 Section 133, using the Receipts and Payments basis available to small charities and the charity's own Simple Accounts Spreadsheet.

b) Reimbursement of Out-of-Pocket Expenses

Where out-of-pocket expenses incurred in the course of a project are reimbursed by the beneficiary organisation the expenses claim is made by the Principal Trustee directly to the beneficiary. The expenses thus incurred and reimbursed by the beneficiary organisation are recorded in the charity's accounts as an internal contra between the relevant nominal accounts but the amount does not pass through the charity's bank account.

Out-of-pocket expenses incurred by the Principal Trustee which are not reimbursed by a beneficiary charity/organisation are reimbursed from Small Charity Support funds in accordance with the prevailing Financial Policies & Procedures.

No Trustees received any reimbursement of out-of-pocket expenses in the financial year.

c) Salaries & Professional Fees

Small Charity Support does not charge any professional fees for the consultancy and support services that it provides to beneficiary charities/organisations.

No trustee receives any payments for the services they provide to the charity.

In the current financial year the charity employed no staff or external contractors;

d) Fixed Assets

The charity has not purchased or disposed of any fixed assets in the current financial year;

e) Creditors

Cheques issued prior to the end of the financial year but not appearing in the end of financial year bank statement are only reported as outstanding creditors if they remain unrepresented at the time of producing the financial statements.

f) Rounding Discrepancies

All amounts are recorded to the penny, but in these accounts are shown as digitally rounded to the nearest pound. This can occasionally result in a total apparently not being the sum of its constituent amounts. All individual amounts, and their totals, are nevertheless correct.

g) Banking Technical Errors

As in the previous financial year, during the course of the year a number of foreign deposits totalling £420 (after deduction of foreign transfer charges) were made into the charity's accounts. These deposits were reported to the bank (CAF Bank) and to the intended recipient but have not yet been reclaimed.

As with the previous incidents, there is no reason to suppose that the deposits were fraudulent or in breach of UK banking regulations. The £420 is being held as an outstanding creditor pending finalisation of negotiations to return the amount to the intended recipient.

The charity has suffered no financial loss and was not exposed to any financial risk as a consequence of those misdirected deposits.

6.3. Independent Examiner's Report on the Accounts

Report to the Trustees/Members of Small Charity Support on the accounts for the year ended 30 June 2019 set out on pages 11 to 12

6.3.1. Responsibilities and Basis of the Report

As the charity trustees of the Trust 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.

6.3.2. 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act;
or
2. the accounts do not accord with those records.

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.

Malcolm Gill

Malcolm Gill
3 Scotsraig, Gills Hill Lane, Radlett, Herts WD7 8LH

29/7/19
Date

7 Comments by Users of Small Charity Support's Services

The following are comments taken from e-mails received during the year by Small Charity Support from people who have used Small Charity Support's services.

26 June 2019

Just a line to say thank you for your very useful website and the downloadable documents. You have saved me loads of time and research.

25 June 2019

Thank you so much for your email, it was great to meet you on advice day and thank you so much for giving up your time to support small charities like ours, I learn't a huge amount and left feeling inspired with ways I can make what we do work better,

Thank you so much for taking our conversation further and for putting this workbook together, it looks like exactly the kind of simple, straightforward thing we need to help us keep on top of everything and that everyone can refer to so we all know where we are up to - thank you so much (being able to filter by late/completed etc. in the final column is brilliant)!

14 June 2019

Many thanks for this advice. I'll follow it up.

13 June 2019

Thank you so much! This is all really really helpful. Right I will get cracking on with it.

26 May 2019

We are looking at your spreadsheet and will almost certainly take it forward for use in our accounts. Thank you for providing it.

24 May 2019

Thanks for yesterday's conversation. It was enlightening to hear the complexity of the 'members' issues. No doubt most charities are assuming there is clarity where there is not but just getting on with doing their own thing.

24 May 2019

Thank you so much for coming all the way over yesterday. I appreciate this, and understand why it was important for us to have a face to face meeting in order for you to be confident you are going to be able to sign off our accounts and practices. I have gained infinitely in my understanding of our duties as Trustees and of some of the essentials in accounting practices and production of reports and annual accounts.

16 May 2019

Thanks so much for that! I've just skimmed it so far but it looks very thorough & comprehensive. Will let you know if there's anything else.

30 April 2019

Thank you for your extremely comprehensive reply. I am somewhat amazed and very grateful for the time and effort you have put in to send me a reply that is specific to my needs rather than pointing me to other docs etc. That is very impressive! I appreciate that you are not a lawyer but you have given me some very practical steps to take which I will follow.

14 March 2019

Thanks so much for your time and your help. It feels like a bit of a life-line in a big stormy sea!!

1 March 2019

The pro forma policies from your website are an absolute Godsend - and that's an understatement !

17 February 2019

That's is fabulous thank you so much! Wasn't expecting a reply on a Sunday - kudos to you!

Your budget section is really helpful and I am planning on using all the tools eventually - it is hard to know exactly what detail is needed for registration but I am going to give it my best shot!

15 February 2019

Thanks again for all your help, really makes a difference to have an expert in your corner when battling a big bureaucracy like the CC !

1 February 2019

Thank you so much for your e-mail.

You have given me lots of things to consider and your advice is greatly appreciated.

30 November 2018

I just wanna say thank you so much for the free guide on your web page "Small Charity Support".

I am an artisan electrician in Africa. Me and my fellow workmates decided to start a small charitable organisation which would assist in hospitals mostly by rendering our skills and also doing fundraising activities which will enable us to help the needy.

We realized that to run this thing, we need to have a good structure and governing documents as well as technical know how. With the help we found on your page, we now have a good guide and we now know what is needed. we have agreed to have our policies and other governing document and as well register the organisation to {the} government.

21 November 2018

I was astonished to receive such a full and detailed and thoroughly researched reply. I had imagined you would be sending me extracts from questions you routinely asked from charities.

20 November 2018

Many thanks for your most useful response. You have given me great advice for which I am most grateful.

1 November 2018

Just to let you know that the Charity Commission were happy with the response to their queries and they have registered us as a charity. Thanks again for all your help, it was very much appreciated

23 October 2018

Thank you for coming to the AGM and presenting the accounts 2017/2018 to the board. The Trustees and Advisors were very pleased to meet you and are glad the Trust accounts are in your safe hands. They appreciate your generosity in taking on the accounts

19 October 2018

Thank you so much for all that information, things are a lot clearer now as having read a lot of info on various website pages, I was very confused about what I needed to do

16 October 2018

You are SO kind to have responded once again so helpfully and informatively, and it is much appreciated. Your section on Conflicts of Interest is excellent, and very easy to follow and to comprehend.

27 September 2018

Thank you very much for taking the time and effort to respond with such a comprehensive reply. I thought that I was being thick but it seems not.

24 September 2018

This is all very useful information, thank you!

We have been reconsidering whether a charity is really the right structure for us and have been considering that perhaps the Community Interest Company might be a better option! Thank you very much for your very thorough, honest and insightful replies. They really have been very useful.

20 September 2018

I am sure you get thanked all the time, but what you do really is incredibly helpful to 'budding' charities like ours and we are very grateful. Over the last few months I have found lots of advice that doesn't say much more than the Charity Commission Guidance, so having your take on things is a breath of fresh air. I appreciate that its only opinion, but its still great to have. Thank you.

I am not sure what I can offer in return, but as I have spent the last 18 months developing this, I have learnt a great deal about starting a charity (most of it the hard way) and if you ever need me to speak to someone to let them know my thoughts and what I did, then I would be more than happy to help out.

13 September 2018

Thank you for the incredible support you have been providing to small charities - I couldn't have done my role without having you to rely on.

10 August 2018

Thank-you so much for your advice. I think deep down I knew I probably shouldn't send the letter as written (no matter how much I want to) & I'm very grateful to be reigned in. I've attached what I hope will be acceptable. It's pretty much what you wrote with a few slight changes.

26 July 2018

Many thanks for your comprehensive response. Gives me some food for thought!!

3 July 2018

Pleased to let you know we have got there! {Successful registration of a new charity}
Thank you SO much for all your wonderful help. I could not have managed without it!