

Small Charity Support

Supporting & Facilitating Small Charities & Community Groups

Trustees Annual Report & Statement of Financial Activity

for the Year Ended 30 June 2016

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Trustees Annual Report & Statement of Financial Activity

for the Year Ended 30 June 2016

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

The charity's bank was initially the Unity Trust Bank, but transferred to CAF Bank on 24 May 2016.

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.

2.4. Registration as a Charitable Incorporated Organisation (CIO)

On 27 April 2015 an on-line application was submitted to the Charity Commission to register Small Charity Support as a Charitable Incorporated Organisation (CIO).

On 2 June 2015 the Charity Commission recognised Small Charity Support as being a charity and entered its name on the Register of Charities as a CIO (No: 1161963).

On 8 June 2015, at a Trustees' Meeting of the former Unincorporated Association, the Trustees – satisfied that the charitable purposes of the new CIO were similar to, and fully compatible with, those of the former Unincorporated Association in accordance with Section 9(3) of the Constitution – agreed to transfer all the activities and remaining assets of the Unincorporated Charity to the new Charitable Incorporated Organisation and to wind up the Unincorporated Association.

Those transfers took effect in mid-July 2015.

The former Unincorporated Association was formally wound up at its scheduled Annual General Meeting on 10 October 2015.

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. Small Charities Coalition Telephone Helpline

During the year July 2015 to June 2016 the Principal Trustee of Small Charity Support took on the volunteer role of staffing the telephone Helpline of the Small Charities Coalition. This involved working the Small Charities Coalition's London office responding to incoming telephone calls – usually on Mondays, 10:00am to 2:00/2:30pm, but sometimes on Thursdays also.

There would typically be between 5 and 10 calls per session.

The duration of calls varied enormously, from 3-5mins from calls with simple factual questions to 40-50mins for calls about complex governance issues. The most common call duration was around 20mins, typically for calls about how to register a charity.

3.3. Small Charities Coalition “Mini-Matches”

Inevitably, some of the calls to the Small Charity Coalition’s Telephone HelpLine could not be dealt with “on the spot” in a single telephone conversation.

In cases where the caller’s issue was of a particularly complex, or long time-scale nature the caller was recommended to submit a request for assistance through the Small Charities Coalition’s Trustee Matching program (www.smallcharities.org.uk/trustee-matching/) or Skills Sharing & Mentoring programme (www.smallcharities.org.uk/skills-sharing-mentoring/).

But where a call could not adequately be dealt with immediately because the issue(s) required:

- ☞ sight and consideration of relevant documentation – eg: the charity’s governing document; the Charity Commission’s response to an application for registration; or
- ☞ time to search for and send relevant materials – eg: Charity Commission publications, or documents from other organisations; or
- ☞ a face-to-face meeting with several of the charity’s trustees.

those calls were taken off-line and followed up (by the Principal Trustee) outside the established HelpLine hours by a combination of e-mail, telephone and occasionally face-to-face communications.

These extensions of Help-Line calls were referred to as “Mini-Matches” to reflect their similarity – albeit on a much smaller scale – to the Small Charity Coalition’s Trustee Matching programme.

Over the year, approximately 64 calls were dealt with by such extension “Mini-Matches”. Whilst the majority involved only minor additional hours (typically <1½hrs per Mini-Match) a number developed into a major commitment of time and effort, in extreme cases extending to more than 24 working hours over a period of several weeks.

The contribution of Small Charity Support’s Principal Trustee is summarised in section 4.1.2 Estimated Commercial Value of the Support Services Provided

3.4. “Starting a Small Charity” Guidance Leaflets

Many of the calls coming into the Small Charities Coalition’s HelpLine were requesting help and guidance on how to go about setting up a small charity, in particular how to complete the Charity Commission’s on-line registration form

Some of those calls were from people who were thinking about setting up a charity on a whim, hadn’t given their “brainwave” a great deal of careful consideration (ie: hadn’t taken the trouble to search the internet for the extensive guidance available there) and were basically just looking for someone else to do the job for them. Such caller were directed to the relevant guidance (eg: the Small Charities Coalition’s FAQs webpages; the Charity Commission’s publications pages; the Small Charity Support’s website).

But the majority of calls were from people who had good philanthropic ideas and had done (or tried to do) their research but found themselves confused and swamped by the information available.

The most common causes of difficulty were:

- ☞ The significant discrepancy between the legal definition of “charity” – ie: as defined by the Charities Act (in its various incarnations) and the common (“Person on the Clapham Omnibus”) understanding of charity. This was eloquently summarised by Lord Hailsham: *“... the words ‘charity’ and ‘charitable’ bear, for the purposes of English law and equity, meanings totally different from the senses in which they are used in ordinary educated speech or, for instance, in the Authorised Version of the Bible ...”*
- ☞ Much of the guidance literature appears to be based on the governance needs of larger charities – eg: those large enough to be able to employ professional administration, financial,

fundraising, etc, staff – ie: those with incomes in excess of £150,000pa.

In reality, such charities constitute less than 20% of all registered charities in the UK.

Virtually all the enquiries for help with starting a charity come from people intending to start up charities with initial incomes of £15,000 or less and with no paid staff. Not surprisingly, therefore, they find much of the available guidance irrelevant to their needs. Worse: all too often one has to wade through much detailed guidance only to get to the end to find a short note saying, effectively, that “*the above does not apply to smaller charities*”.

- 🔗 The guidance is very scattered, requiring multiple searches to locate the guidance on all the various aspects of starting a small charity.

Therefore the objective of the “Starting a Small Charity” activity was the creation of an integrated suite of guidance leaflets which:

- 🔗 were specifically targeted at the needs of those wanting to set up a very small charity (nominally charities with an initial income of less than £150,000pa, but in practice those with an initial income of less than £50,000pa);
- 🔗 helped to explain and clarify the implications of the differences between the legal definition of charity and what more “ordinary” people understood to be “charity”;
- 🔗 could bring together in one place all the different elements of setting up and running a small charity – providing a practical “check list” of all the things needed to be done by someone wanting for the first time to set up their own small charity “from scratch”.

As neither Small Charity Support nor the Small Charities Coalition are governmental organisations, nor are they tied in to the Charity Commission, they are able to comment more freely on what they perceive to be the good and the less good elements of charity law and its implementation by the Charity Commission

There are currently 15 leaflets in the series, totalling around 185 pages of text, with a further 5 in preparation or planned. They are:

- 0 Overview
- 1 Outputs & Outcomes
- 2: a: Charitable Purposes/Objects**
b: Example Charitable Purposes
c: *Case Studies {Not yet available}*
- 3: Governing Document
- 4: a: Trustees
b: *Officers {Not yet available}*
c: Payments to Trustees
- 5: A “Minute Book”
- 6: A Bank Account
- 7: a: A Way of Recording & Managing Your Funds
b: Preparing the Annual Report – Unincorp.Associations
c: Preparing the Annual Report – CIOs
d: *Receipts & Payments vs Accruals Accounting {Not yet available}*
- 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}*

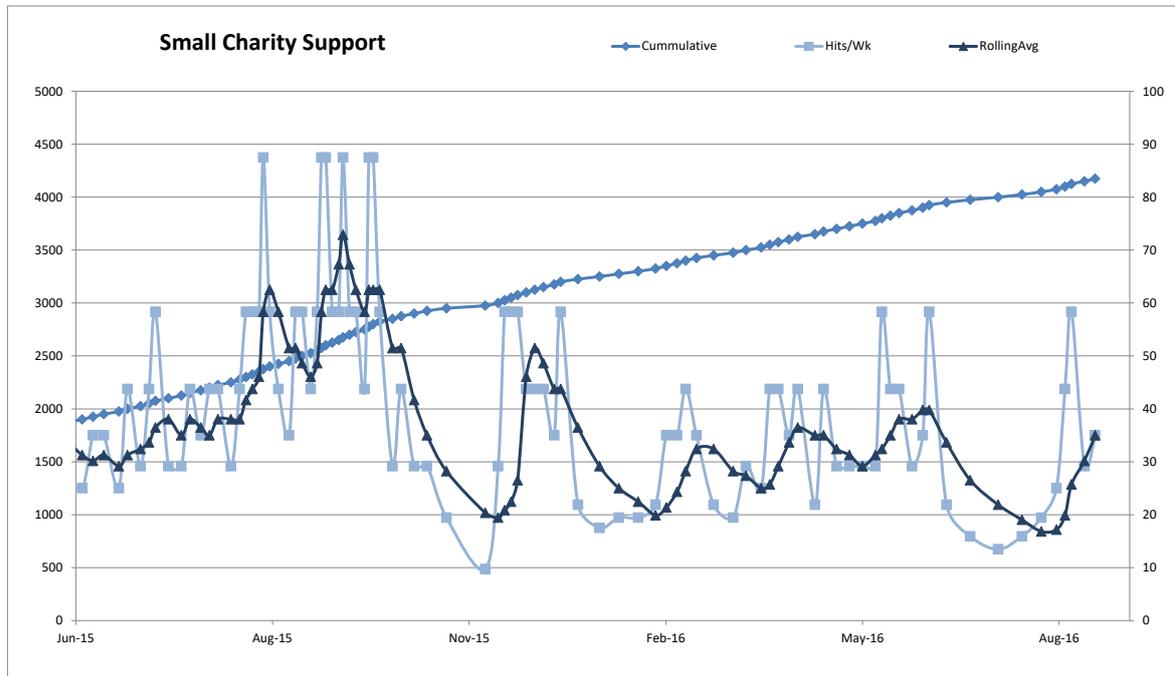
They can be found on-line and downloaded at: www.smallcharitysupport.uk/StartUps.html

3.5. Website

Small Charity Support maintains a web-site – www.smallcharitysupport.uk.

During the year the website has been updated to include several more pages and adapted to be “mobile phone friendly”.

The website continues to receive a modest level of 20-40 “hits” per week – higher levels typically occurring when Small Charity Support is engaging with new beneficiaries.



Note: There is reason to suspect (from the country of origin of “hits”, as recorded by Google Analytics) that the higher levels of “hits” which were experienced in previous years might have been from browsers looking for marketing information (eg: e-mail addresses that could be used for spam-mail).

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 include:

3.5.1. 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 model policies are provided (in both PDF and, on request, 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

3.5.2. Starting a Small Charity

A series of leaflets created to assist those who are trying to set up their own charity for the first time. Creation of these leaflets has been a major undertaking in the current year and is described more fully in section 3.4 “Starting a Small Charity” Guidance Leaflets

3.5.3. Simple Accounts Spreadsheet System

Small Charity Support has developed a simple accounts system 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 system 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.

Based on OpenOffice-Calc (a freeware spreadsheet readily available on the internet) the system is also compatible with Microsoft Excel (versions 2003 to 2010).

The system is not intended to be a fully functional "up and running out of the box" system 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.

The concepts and techniques employed in the system are copyright to the maximum extent provided by law, but the spreadsheet will normally be 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 system is not provided with any warranty or guaranteed support service, neither on-line, by e-mail nor by telephone, though reasonable attempts will be made to resolve any user-difficulties, particularly where so-doing would enhance the overall functionality and usefulness of the system.

The system 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.

3.5.4. Business Planning Guidance & Documentation

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

3.5.5. Quiz Night Score Board

Some time ago the Principle 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 bit of fun" resource for other charities running their own fund-raising quiz events.

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

3.6. 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 National Alliance of Women's Organisations and the Stanmore Choral Society. He is hoping to have an opportunity to undertake a number of other examinations during the course of the coming year with the intention of being able to register as a full member of the Association of Charity Independent Examiners in due course.

For further details see: www.acie.org.uk/membership_full.htm

However, Small Charity Support does NOT intend to offer Independent Examination of charity accounts as a "free-standing" service, ie: as a service unrelated to any provision of governance & management support, which is the main focus of Small Charity Support's charitable purpose. The primary intention of seeking registration as an Independent Examiner is to ensure that the financial

guidance given to beneficiaries in the course of more general governance & management support is of the highest standard and fully compliant with Charity Commission & Companies House guidelines for the independent examination of the accounts of small charities.

3.7. On-Line Comment: Blogs & Publications

As well as occasionally publishing comments on Facebook and responding on-line to blogs on charity issues, the Principal Trustee has also had two edited articles published in the charity magazine, Third Sector.

3.7.1. Readers react to Dearden-Phillips on a new third sector and a 'wrong' Debra Allcock Tyler



Allcock Tyler is wrong: donors are not just a means to an end

Debra Allcock Tyler got it horribly wrong in her opinion piece when she dismissed donors as just "a means to an end, not the end in itself" (Last Word, November, page 66). The word "charity" comes from the Latin "caritas", which means to display love for, or show empathy with, those less fortunate than oneself. Charity is not primarily about serving the beneficiary, and neither is it about serving the donor. The cause charities should be serving is the caritas-love relationship between donors and their beneficiaries.....

3.7.2. Online comment: What's wrong with British charities? A modern-day parable

29 January 2016 by Brian Seaton , 2 comments

A 21st Century version of the Good Samaritan by Brian Seaton, principal trustee of Small Charity Support

A certain man was going from Chelsea to Westminster, and he fell among muggers, who beat him up and left him half dead. By chance, Larry, a well-to-do businessman, was going the same way. He was so distressed by the sight that he had to cross the road to pass by on the other side. In the same way, Percy, a well-known local politician, was also so distressed by the sight of the injured man that he had to pass by on the other side.....



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 to enable them to function more efficiently and effectively.

Small Charity Support informally monitors feedback from its beneficiaries but does not have the resources to conduct its own in-depth impartial reviews of its activities.

However, the feedback from beneficiaries introduced to Small Charity Support through its collaboration with the Small Charities Coalition's programmes (*ie*: Telephone Helpline; Skill Sharing & Mentoring; Trustee Matching) are more formally monitored by the Small Charities Coalition.

Some of the feedback received by the Small Charities Coalition is reported in the Appendix.

4.1.1. Summary of Activities Undertaken

All of Small Charity Support's activities have been undertaken by Brian Seaton, Principal Trustee.

The activities undertaken over the year have varied enormously in their complexity and level of involvement. At one end of the scale Small Charity Support contributed just one or two hours of consultation and support – either person-to-person or by telephone or by Skype. At the other end of the scale Small Charity Support contributed two or more full days per week over a period of several months.

In the financial year to June'16 a significant component of Small Charity Support's charitable activities has been the production of a range of guidance leaflets. Whilst not direct one-to-one support of individual charities/trustees, this has widely been seen to be beneficial to many small charities.

The activities undertaken as summarised as follows, where No: is the number of charities (actual or in the process of being set up and registered) helped and Hrs: is a rough estimation of the total hours involved in providing such support.

Small Charities Coalition HelpLine & Follow-Ups			
Activity:	No:	Hrs:	Comments:
SCC-HelpLine		264	Direct "hands on" time in the Small Charities Coalition office
Publications		300	Writing the "Starting a Small Charity" leaflets
General	7	25	
Governance	11	33	
Startup	18	50	General enquiries about starting a small charity
Registration	24	74	Enquiries about the registration process, usually involving assistance with responses to Charity Commission questions
Deregistration	2		Enquiries about closing a charity down.
Gift Aid	1		
Employees	1	2	Enquiries about employing staff – this usually related to the employment of trustees.
Provision of Small Charity Support Resources			
Activity:	No:	Hrs:	Comments:
Accounts	6	13	Providing and supporting the Simple Accounts Spreadsheet
Business Plan	2	2	Providing copies and support on business planning issues
Policies	4	3	Providing copies of model policies
Independent Examinations			
Activity:	No:	Hrs:	Comments:
Ind.Exam	3	54	Carrying out Independent Examinations
Support Activities:	Grand Totals		
	79	820	Total of direct support to beneficiaries
Small Charity Support Development & Administration			
Activity:	No:	Hrs:	Comments:
Administration		15	General administration – preparation of minutes, accounts, filing reports, etc.
Publications	3	30	Responding to and writing articles for publication
Development	2	21	Participation in workshops/conferences (eg: ACAT, ACIE)
Development & Administration:	Grand Totals		
	5	66	Total of core administration/governance activities

4.1.2 Estimated Commercial Value of the Support Services Provided

During the year to June'16 the aggregate number of hours delivered to beneficiaries is estimated to be 820 (894 in previous year), equivalent to 0.50 WTE (0.54WTE in previous year) based on a 37.5hr working week).

The aggregate commercial value of the services provided is estimated as £61,500 (at £75/hr).

The bench-mark for the figure of £75/hr is the rates charged by other organisations providing a comparable service at commercial consultancy rates,

eg: **520C:** <http://www.thefsi.org/consultancy-services/consultancy-rates/>

4.2 Trustee Development

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

During the year the Principal Trustee participated in:

- Two of the meetings of the Honorary Treasurers Forum;
- A meeting of the Institute of Fundraising
- A workshop on charity giving, run by CommUnity Barnet;
- A workshop on tackling fraud in the charity sector, run by the Fraud Advisory Panel;
- The AGM of CommUnity Barnet (the local CVSO of which Small Charity Support is a member);
- The annual conference of the Association of Charity Independent Examiners;
- A workshop on church/charity finance management run by the Association of Church Accountants and Treasurers.

5 Financial Review

5.1 Details of Any Funds Materially in Deficit

The Charity has no funds which are materially in deficit.

The Charity has an unsecured, interest-free loan of £500 from the Principal Trustee. This was to enable it to open a bank account with CAF Bank (which requires a minimum initial deposit of £1000). The loan will be repaid at the October AGM.

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 2016.

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 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. Financial Status

Though modest, Small Charity Support's current resources from private 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.

Approved by the trustees

Ben Seaton 10 Oct 2016

Principal Trustee.

6 Statement of Financial Activity

6.1. Disposition of Funds

The Charity has no designated or restricted funds

6.2. Receipts & Payments Accounts for the Financial Year Ended 30-Jun-16

RECEIPTS	Current Year FYE 30-Jun-16	Previous Year FYE 30-Jun-15
VOLUNTARY INCOME		
Donations (Supporters)	173	0
Donations (Beneficiaries)	153	700
Gift Aid	0	0
	<u>325</u>	<u>700</u>
INCOME GENERATION		
Miscellaneous	0	0
INVESTMENT INCOME		
Interest-Bank Accounts	0	0
CHARITABLE INCOME		
Income from Services	0	0
Expenses Reimbursed by Beneficiaries	100	0
Miscellaneous	0	0
	<u>100</u>	<u>0</u>
TOTAL RECEIPTS	<u>426</u>	<u>700</u>
PAYMENTS		
CHARITABLE ACTIVITIES		
Consumables	44	105
Travel & Accommodation	119	327
Meetings & Events	163	0
Expenses Reimbursed by Beneficiaries	25	0
Miscellaneous	0	0
	<u>351</u>	<u>432</u>
GOVERNANCE		
Trustees Meetings	3	12
Trustees Development	15	45
Audit/Examination	0	0
	<u>18</u>	<u>57</u>
ADMINISTRATION		
Consumables	32	0
Services	0	0
Publicity & Promotion	20	0
Fundraising & Income Generation	0	0
Networking	70	50
Miscellaneous	0	75
Contingency	0	0
	<u>122</u>	<u>125</u>
TOTAL PAYMENTS	<u>492</u>	<u>614</u>
Net Receipts Less Payments	<u>-66</u>	<u>86</u>

6.2.1. Summary of Receipts & Payments Accounts

	Current Year FYE 30 Jun 16	Notes	Previous Year FYE 30 Jun 15
Total Receipts	426		700
Total Payments	492		614
Net Receipts Less Payments	-66		86
Brought Forward from Last Year	645		558
Interest-free Loan	500		-
Carried Forward to Next Year	1,079	<i>f</i>	645

6.2.2. Statement of Assets and Liabilities

MONETARY ASSETS	Notes	
Cash		0
Bank Account		1,079
Other Investments		0
		<u>1,079</u>
NON-MONETARY ASSETS		
Fixed Assets	<i>d</i>	0
MONIES DUE TO THE CHARITY		
Gift Aid Recoverable		0
LIABILITIES	<i>e</i>	
Creditors due within 1 year		<u>500</u>
NET ASSETS		579

6.2.3. Approval of the Board of Trustees

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

Signed on behalf of the Trustees

Brian Seaton, Principal Trustee.



Date 10 October 2016

6.3. 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.

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.

The Principal Trustee was reimbursed for £xxxx 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**
An unsecured interest-free loan of £500 is repayable in October 2016
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.

6.4. 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 2016 set out on pages 12 to 14

6.4.1. Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to

- to examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

6.4.2. Basis of Independent Examiner's report

My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matter set out in the statement below.

6.4.3. Independent Examiner's Statement

In connection with my examination no matter has come to my attention:

- a) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act
- have not been met; *or*
- b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

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

Date:

12/10/16

7 Appendix: Comments Received by Small Charities Coalition

-  Recently, I contacted the Small Charities Coalition helpline to assist with an application to the Charity Commission to create a CIO. I did not have the funds to seek legal advice and so I found the assistance I was given by the Small Charities Coalition to be very valuable. As a direct result of the help I received I am pleased to say that our application was successful with the minimum of revision, which I am sure was as of much benefit to the Charity Commission as it was to myself."
-  The Small Charities Coalition provided invaluable advice to our very small and fairly new organisation, writing a business plan and articulating what we do in order to successfully achieve status as a CIO.
-  Many thanks for putting me in touch with Brian. We've just spoken on the phone following his email and Brian's advice was SO helpful and really appreciated! It was so nice to be able to speak to someone rather than trying to sift through all the options on my own.
-  Brian worked with me patiently for almost a year until I attained charity status for my charity last month, so that match was a resounding success!! I couldn't have done it without him.
-  Thank you so much, and to everyone at the Small Charities Coalition who I had the pleasure of conversing with, for your assistance! I spoke with Brian on Monday and he was tremendously helpful. You're clearly a brilliant team!
-  I just wanted to let you know that we heard back from the HMRC a few weeks ago and they have approved our application! We are very grateful for all of your help with this, it certainly made our second application much stronger.
-  We would not have been able to set up our charity without the support of Small Charities. They advised us carefully over every step and made sure our application was as relevant and carefully worded as it could possibly be. We were accepted first time only 7 weeks after applying which far exceeded our expectations. They do a fantastic job, and Brian is absolutely priceless.
-  You gave us some very lucid and straightforward advice, and pointed us to your smallcharitysupport.uk site, where we were able to find an excellent example document regarding Conflicts of Interest, as well as a number of other highly useful resources. So this email is really just to say: thank you. As you well know, there can be some disparity between the requirements placed upon a small charity in terms of governance and policy documents, and the immediate resources of a small charity that's just setting itself up, and within this context you really do provide an invaluable resource. Or at any rate - you were a great help to us.
-  I am delighted that we are now officially registered by the Charity Commission. Thanks all helpers especially Brian
-  It's only thanks to Brian that our application was agreed so quickly. Brian's input into the submission meant that we had all the right wording and that all the boxes were ticked. Without that input I think it would be the 8 weeks completion time that the commission state.
-  Brian really helped us understand the application process, and gave us confidence that what we are trying to achieve can make a positive difference. We are grateful for his invaluable assistance.
-  Just to let you know that Brian and I spoke earlier today. It was a REALLY useful conversation and has a) put my mind at rest and b) hopefully put us back on the right track.

Indicates enquiries to the Small Charities Coalition's Helpline where the support from the Small Charity Support's Principal Trustee contributed to a successful application for registration as a charity.