

Company number: 06462220

Charity Number: 1122297

The Small Charities Coalition

Report and financial statements
For the period ended 31 March 2019

The Small Charities Coalition

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Reference and administrative information

For the year ended 31 March 2019

Company number 06462220
Country of incorporation United Kingdom

Charity number 1122297
Country of registration England & Wales

Registered office and operational address Unit9/10, 83 Crampton Street, London, SE17 3BQ

Trustees Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Julia Kaufmann	Chair
Bushra Ahmed	Vice Chair Appointed 30 January 2019
Peter Barrow	Retired 2 October 2019
Madeleine Cassidy	
Nick Evans	Appointed 30 January 2019
Joyce Fraser	Appointed 30 January 2019
Dr Suzanne King	Resigned 12 October 2018
Steven Kirkpatrick	
Judith Miller	Treasurer
Ciaran Price	
Pauline Roche	Appointed 30 January 2019
Alex Smith	

Senior staff	Mandy Johnson	Until November 2018
	Angela Style	Interim December 2018 to May 2019
	Elizabeth Balgobin	Interim May 2019 to September 2019
	Rita Chadha	From September 2019

Bankers	CAF Bank
	25 Kings Hill Avenue, Kings Hill, West Malling, Kent, ME19 4TA

Independent Examiner	Eric Southwick
	Eric Southwick & Co
	Chartered Accountants
	51 The Avenue
	SEAHAM
	Co Durham
	SR7 8NS

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Trustees' annual report

For the year ended 31 March 2019

The trustees present their report and the independently examined financial statements for the year ended 31 March 2019. The charity has changed its year end in the previous financial period to align it more closely to those of its funders. The year to 31 March 2019 is the first full year of reporting to the new year end.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association, the requirements of a directors' report as required under company law, 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 & management

The organisation is a charitable company limited by guarantee, incorporated on 2 January 2008 and registered as a charity on 14 January 2008. The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association. All Trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in the notes to the accounts.

The Trustees review the aims, objectives and activities of the charity each year. The report looks at what the charity has achieved and the outcomes of its work for the year ending 31 March 2019. The Trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the Trustees ensure the charity aims, objectives and activities remain focuses on its stated purposes.

At the start of the year the charity started a recruitment process to bring new trustees on to the board to replace those who had/would be retiring. The recruitment process consisted of open advertising, shortlisting followed by a formal interview process. This process was successful. The new board members were welcomed to a 2018 board meeting as observers and formally joined the board from the first 2019 board meeting.

Trustees will usually serve for a term of three years and may be re-appointed for a second term. During the course of the year Julia Kaufmann and Madeleine Cassidy came up for re-appointment and are now serving their second term.

Objectives and activities

The Small Charities Coalition (SCC) exists to benefit small charities in the UK. Our definition of a small charity is any charity, registered or un-registered, that has an income of less than £1 million

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For the year ended 31 March 2019

per year. Our indirect beneficiaries are the thousands of end-user beneficiaries that gain from the improved performance of the small charities that serve them.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set. The trustees are satisfied that SCC ensures its work is in the public benefit.

Charitable Activities during 2018/19

Our last strategy ended in 2018 and our last annual report, we said that our 2018/19 priorities were:

1. To extend SCC's profile and reach through:
 - Targeted networking
 - Better use of social media
 - Powerful and purposeful messaging
2. To maintaining our services to ALL small charities, to focus our language and services on the very smallest (73% of all charities have an income of less than £100,000)
3. To be a strong voice for small charities
4. To move from signposting to direct service provision
5. To develop a more structured approach and better planning

2018/19 was year of change and challenge for the charity. We were able to continue to deliver our core services: the mentoring programme, support line, events and provide online resources. Due to the changes in the team we did not develop our new strategy this year. This waited for the arrival of our new permanent CEO in September 2019.

In focusing on our services, we wanted:

- to deliver services to small charities in an efficient and sustainable way
- to provide small charities with the high quality support they deserve
- to continue to meet the evolving needs of small charities

We are able to report the following regarding the performance of our services.

Mentoring

- 1,224 hours of volunteering time spend supporting small charities
- 136 small charities matched with a new mentor
- 275 engaged mentors opted in to the programme
- number of matches increased by 24%
- 6 hours in time saved making and managing each match

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- Top four areas of support: 59% on fundraising, 10% on business planning, 4% on HR, 3% on governance
- 80% of mentees said they had increased knowledge and skills after their match
- 94% of mentees rated their mentor as good or very good

What are mentees said:

"I gained huge amount of support and guidance.

Enabled me to pull together a plan at a time when the charity was in urgent need and capabilities were not available so large impact on sustainability of the charity."

"I am very grateful for the support of my fundraising mentor.

Her knowledge and opinion has been of great benefit thus far and has made a significant improvement to the quality of our funding applications."

Support line

- 1,639 small charity questions handled
- 15 hours – average time to respond to queries
- 50% of time saved managing each support line query
- 91% increase in the number of support line queries handled
- Top four areas of support: 46% on charity set up, 8% on governance, 6% on fundraising, 6% on finance
- 97% of support line users said the service met their needs

What are support line users said:

"You are always so responsive and professional and thorough.

It is a pleasure to be a member of the SCC. Your support is invaluable and transforming.

Thank you."

Events

- 54 individual training workshop and networking events delivered
- 809 attendees from small charities
- 264 event related emails answered
- 268 volunteer hours spent training small charities
- £60k saved in ticket training costs vs average market price
- Training covered: digital and social media, finance and business, fundraising, market and communications, HR, governance and strategy
- 80% of attendees said they left with increased understanding of the topic
- 91% of attendees said they would attend a future SCC event

What are attendees said:

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For the year ended 31 March 2019

"Excellent training facilitating discussion delivered by a very knowledgeable trainer. I learnt such a lot and and feel more confident in the subject. Invaluable!"

"I am able to offer a better service to the beneficiaries of my organisation"

Internal environment

At the start of the year the charity had its new structure in place with two new senior roles within, a Head of Services and Head of Communications and External Affairs. Our CEO, Mandy Johnson left the charity in November 2018. Over the whole period the team worked incredibly hard supporting the work of small charities. From the end of the calendar year they were supported by Angela Style as interim CEO to the late spring of 2019. Elizabeth Balgobin took over the interim leadership, until the arrival of Rita Chadha. They shared the role from July with Rita taking on the role in full in September 2019. Post year end the trustees, reluctantly took the decision to restructure the charity which resulted in two redundancies.

The trustees with the team worked on its approach to risk management during the year. One key action was the review of the all charity's policies and procedures. The board also commenced work on reviewing the Charity Governance Code. As with the examination of risks, this is a continuing piece of work the charity. One major outcome of the review process to date has been the decision to appoint a Vice Chair who was appointed post year end.

Our priorities for the coming year 2019/20 and beyond

With the arrival of the new CEO, SCC are finalising its plan which will run until September 2020, the strategic objectives are:

- to provide an online range of jargon-free material to help small charities with their unique range of issues
- to develop the telephone support line and make it more accessible by extending it to 4 days a week
- to ensure our free mentoring service is of the highest quality and better promoted
- to organised targeted training programmes only where they are fully funded and fill gaps others do not cover
- to target marketing and promotion to the smallest charities ie those with an income of up to £350k.

We are also developing our policy and influencing strategy to support SCC's work on advocating in the external public and social policy environment.

Financial review

The reported results for the previous period are for the 10-month period to 31 March 2018. The charity changed its year end to 31 March so that it more closely reflected those of funders.

In the previous 10-month period the charity planned for a surplus and generated an overall surplus for the period of £58,864. Prior to that, in the year to 31 May 2017 a surplus of £43,998 was recorded. We thank for the continued support from a number of funders. Full details can be seen in the notes to the accounts.

As reported in last year's annual report we anticipated a deficit in 2018/19. The staff team was expanded during 2018/19 and so our cost base has increased. We expected we may need to draw down on our reserves as our income generation was built up and the new team settled in. The charity made an overall deficit of £9,381 which was made up of a surplus on restricted funds of £16,143 and deficit on unrestricted funds of £25,524.

Reserves policy and going concern

The Trustees have examined the charity's requirements for reserves in light of the main risks to the organisation. Trustees are committed to generating sufficient funds to support current organisational activities to meet the following requirements:

Safeguarding the charity's service commitment in the event of delays in receipt of grants or other income.

Providing a financial cushion against risk and future uncertainties.

Resourcing the research and development of services and initiatives.

The Trustees established a reserves policy that is reviewed annually to ensure that the appropriate levels of reserves are maintained, and SCC is able to continue to fund its activities without unnecessary disruption as a result of peaks and troughs in income.

With the majority of the charity's funds coming from trust and foundations, this requires on-going work to ensure a pipeline of potential relationships and projects reach fruition. The lead time can be significant, so the trustees aim to have six to nine months running costs in reserves. Reserves are the unrestricted funds of the charity.

Our free reserves grew from three months running costs at 31 May 2017 to ten months at 31 March 2018. Total unrestricted funds at the year-end, 31 March 2019, were £162,395 (2018: £187,919). These are represented entirely by net current assets. £162,395 represented 5.4 months of running costs based on 2018/19 costs, below the set policy of six to nine months.

As mentioned above in the section on the internal environment, the trustees, reluctantly took the decision to restructure the charity resulting in two redundancies. Work to raise funds for both

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Trustees' annual report

For the year ended 31 March 2019

core costs and future project work remains a priority for the trustees and team. Whilst the external environment to secure funding remains challenging, the trustees have a reasonable expectation that the charity remains a going concern for twelve months from signing these accounts.

Statement of responsibilities of the trustees

The trustees (who are also directors of The Small Charities Coalition for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 March 2019 was 11 (2018: 9). The trustees are members of the charity, but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

The opinion of the directors is that the company is entitled to the exemptions conferred by Section 477 of the Companies Act 2006 relating to small companies

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Trustees' annual report

For the year ended 31 March 2019

The directors acknowledge the following responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The trustees' annual report has been approved by the trustees on 11 December 2019 and signed on their behalf by

Julia Kaufmann
Chair

Independent examiner's report

To the members of

The Small Charities Coalition

I report on the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2019.

This report is made solely to the trustees as a body, in accordance with the Charities Act 2011. My examination has been undertaken so that I might state to the trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the trustees as a body, for my examination, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- 1 Accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- 2 The accounts do not accord with those records; or
- 3 The accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
- 4 The accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Eric Southwick BA(Hons) FCA FCIE DChA
Eric Southwick & Co Chartered Accountants
51 The Avenue, SEAHAM, Co Durham, SR7 8NS
Tel: 0191 581 2232

Date: 23 December 2019

 **Eric
Southwick & Co**
CHARTERED ACCOUNTANTS
CHARITY ACCOUNTANTS

The Small Charities Coalition

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 March 2019

	Note	Unrestricted £	Restricted £	12 months to 31 March 2019 Total £	Unrestricted £	Restricted £	10 months to 31 March 2018 Total £
Income from:							
Donations and legacies: gifts		5,682	-	5,682	266	-	266
Charitable activities	2						
Training, events and skill sharing		227,892	116,431	344,323	191,887	107,204	299,091
Investments: Interest income		209	-	209	52	27	79
Total income		233,783	116,431	350,214	192,205	107,231	299,436
Expenditure on:							
Raising funds		37,163	-	37,163	21,159	-	21,159
Charitable activities							
Training, events and skill sharing		222,144	100,288	322,432	56,070	163,343	219,413
Total expenditure	3	259,307	100,288	359,595	77,229	163,343	240,572
Net income / (expenditure) for the year	4	(25,524)	16,143	(9,381)	114,976	(56,112)	58,864
Reconciliation of funds:							
Total funds brought forward		187,919	29,470	217,389	72,943	85,582	158,525
Total funds carried forward		162,395	45,613	208,008	187,919	29,470	217,389

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 10a to the financial statements. The notes on pages 12 to 19 form part of these financial statements.

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Balance sheet

Company no. 06462220

As at 31 March 2019

	Note	£	2019 £	£	2018 £
Current assets:					
Debtors	7	–		32,382	
Cash at bank and in hand		212,015		206,084	
		<u>212,015</u>		<u>238,466</u>	
Liabilities:					
Creditors: amounts falling due within one year	8	(4,007)		(21,077)	
				<u>(21,077)</u>	
Net current assets			<u>208,008</u>		<u>217,389</u>
Total net assets			<u>208,008</u>		<u>217,389</u>
The funds of the charity:	10a				
Restricted funds			45,613		29,470
Unrestricted funds			162,395		187,919
			<u>162,395</u>		<u>187,919</u>
Total charity funds			<u>208,008</u>		<u>217,389</u>

For the financial year in question the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 relating to small companies.

No members have required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The trustees, who are directors of the charitable company under company law, acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the trustees on 11 December 2019 and signed on their behalf by

Judith Miller
Treasurer

The notes on pages 12 to 19 form part of these financial statements.

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Notes to the financial statements

For the year ended 31 March 2019

1 Accounting policies

a) Statutory information

The charity is a company limited by guarantee, incorporated in England and Wales. The members of the company are the Trustees named on page one. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. In the opinion of the Trustees there is no ultimate controlling party. The registered office, which is the same as its principal place of business is Unit 9/10, 83 Crampton Street, London, SE17 3BQ.

The charitable company meets the definition of a public benefit entity under FRS 102.

b) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP FRS 102), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (March 2018) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

c) Going concern

The Trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern. There are no key judgements that the charitable company has made which have a significant effect on the accounts. The Trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

As a smaller charity, in accordance with SORP Update Bulletin 1, a statement of cashflows is not required.

d) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

e) Expenditure

Expenditure is accounted for on an accruals basis. Expenditure on raising funds represents an apportionment to staff costs based on time as well as the cost of external support. Support costs are those costs relating to premises and support functions. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements. The charity is not registered for VAT. In common with many other charities, the Small Charities Coalition expenses are inclusive of VAT which cannot be recovered.

f) Tangible fixed assets

Previously when the charity has had tangible fixed assets these were stated at cost less depreciation. Depreciation was provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases: Furniture and fixtures 33.3% straight line Office equipment 33.3% straight line. All assets with a value of less than £1,000 are written off in the year of purchase.

The charity's fixed assets have been fully depreciated. Their original cost value was £2,917. Some items of IT equipment were bought during the financial year, using Awards for All funding and were treated as fully depreciated at the point of purchase ie written off the in year of purchase.

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Notes to the financial statements

For the year ended 31 March 2019

1 Accounting policies (continued)

g) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered.

h) Cash at bank and in hand

Cash at bank and cash in hand includes cash and the charity's current and deposit accounts; which are immediately accessible.

i) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

j) Pensions

The Charity has a defined contribution pension scheme. Pension costs are recognised when contributions become payable.

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Notes to the financial statements

For the year ended 31 March 2019

2 Income from charitable activities

	12 months to 31 March 2019			10 months to 31 March 2018		
	Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
Income from key funders						
Esmee Fairbairn Foundation	30,000	-	30,000	50,000	-	50,000
Lloyds Bank Foundation for England & Wales	-	51,431	51,431	-	-	-
Tudor Trust	40,000	-	40,000	30,000	-	30,000
Garfield Weston Foundation	25,000	-	25,000	-	-	-
The City Bridge Trust	-	50,000	50,000	-	37,500	37,500
The Fundraising Standards Board	-	-	-	43,047	-	43,047
The Legal Education Foundation	-	-	-	-	21,460	21,460
Santander UK Foundation	-	-	-	-	10,000	10,000
The Westminster Foundation	-	-	-	-	15,144	15,144
IBM Foundation for Social Improvement	-	-	-	10,000	-	10,000
Foundation for Social Improvement	6,600	-	6,600	-	9,000	9,000
Co-op Foundation	-	-	-	-	7,000	7,000
Making a Difference Locally (NISA Retail)	60,000	-	60,000	-	2,800	2,800
Sobell Foundation	-	5,000	5,000	-	-	-
Awards for All	-	10,000	10,000	-	-	-
University of Essex	-	-	-	-	4,300	4,300
Aviva Community Fund	-	-	-	1,900	-	1,900
Income from partnerships, training and events	66,292	-	66,292	56,940	-	56,940
Total income from charitable activities	227,892	116,431	344,323	191,887	107,204	299,091

Included within partnerships, training and events are the GDPR workshops supported by Lloyds Bank Foundation, joint working with CFG as well as the charity's routine events programme.

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Notes to the financial statements

For the year ended 31 March 2019

3a Expenditure (current year)

	Raising funds £	Training, events and skill sharing £	Governance costs £	Support costs £	12 months to 31 March 2019 Total £	10 months to 31 March 2018 Total £
Staff costs (Note 5)	12,278	225,552	6,139	22,381	266,350	151,950
Professional fees	22,200	23,479	-	888	46,567	18,200
Project costs	-	3,697	-	-	3,697	37,987
Recruitment and training	-	672	-	-	672	804
Staff and volunteer expenses	-	6,185	-	-	6,185	4,069
Events costs	-	2,988	-	-	2,988	16,181
Premises and office costs	-	-	-	24,085	24,085	8,303
Accounting and support costs	-	-	-	210	210	755
Other	-	8,841	-	-	8,841	2,323
	34,478	271,414	6,139	47,564	359,595	240,572
Support costs	2,378	45,186	-	(47,564)	-	-
Governance costs	307	5,832	(6,139)	-	-	-
Total expenditure 2019	37,163	322,432	-	-	359,595	
Total expenditure 2018	21,159	219,413	-	-		240,572

Of the total expenditure, £259,307 was unrestricted (2018: 77,229) and £100,288 was restricted (2018: £163,343).

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Notes to the financial statements

For the year ended 31 March 2019

3b Expenditure (prior year)

	Raising funds £	Training, events and skill sharing £	Governance costs £	Support costs £	10 months to 31 March 2018 Total £	12 months to 31 May 2017 Total £
Staff costs (Note 5)	7,598	140,553	3,799	-	151,950	175,241
Professional fees	12,900	5,300	-	-	18,200	24,074
Project costs	-	37,987	-	-	37,987	44,858
Recruitment and training	-	804	-	-	804	5,893
Staff and volunteer expenses	-	3,702	367	-	4,069	878
Events costs	-	16,181	-	-	16,181	2,445
Premises and office costs	-	-	-	8,303	8,303	9,312
Accounting and support costs	-	-	-	755	755	1,342
Other	-	2,323	-	-	2,323	4,973
	20,498	206,850	4,166	9,058	240,572	269,016
Support costs	453	8,605	-	(9,058)	-	-
Governance costs	208	3,958	(4,166)	-	-	-
Total expenditure 2018	21,159	219,413	-	-	240,572	
Total expenditure 2017	-	-	-	-		269,016

Of the total expenditure, £77,229 was unrestricted (2017: £147,186) and £163,343 was restricted (2017: £121,830).

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Notes to the financial statements

For the year ended 31 March 2019

4 Net income for the year

This is stated after charging independent examiner's fees of £nil (2018: £nil).

5 Analysis of staff costs

Staff costs were as follows:

	2019 £	2018 £
Salaries and wages	237,148	135,629
Social security costs	19,075	12,320
Employer's contribution to defined contribution pension schemes	7,016	4,001
Other staff costs	3,111	-
	<u>266,350</u>	<u>151,950</u>

No employee earned more than £60,000 during the year (2018: nil).

The average number of total employees during the period was as follows:

	2019 No.	2018 No.
Direct charitable activities	6.8	5.1
Support and governance	1.0	1.0

6 Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

7 Debtors

	2019 £	2018 £
Trade debtors	-	30,620
Prepayments	-	1,762
	<u>-</u>	<u>32,382</u>

8 Creditors: amounts falling due within one year

	2019 £	2018 £
Accruals	4,007	21,077
	<u>4,007</u>	<u>21,077</u>

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Notes to the financial statements

For the year ended 31 March 2019

9a Analysis of net assets between funds (current year)

	General unrestricted £	Restricted £	Total funds £
Net current assets	162,395	45,613	208,008
Net assets at 31 March 2019	<u>162,395</u>	<u>45,613</u>	<u>208,008</u>

9b Analysis of net assets between funds (prior year)

	General unrestricted £	Restricted £	Total funds £
Net current assets	187,919	29,470	217,389
Net assets at 31 March 2018	<u>187,919</u>	<u>29,470</u>	<u>217,389</u>

10a Movements in funds (current year)

	At 1 April 2018 £	Income & gains £	Expenditure & losses £	At 31 March 2019 £
Restricted funds:				
Lloyds Bank Foundation for England & Wales	5,321	51,431	(45,157)	11,595
Garfield Weston Foundation	4,167	-	(4,167)	-
The City Bridge Trust	13,982	50,000	(34,808)	29,174
The Legal Education Foundation	2,000	-	-	2,000
Sobell Foundation	-	5,000	(5,000)	-
Awards for All	-	10,000	(7,156)	2,844
Foundation for Social Improvement	-	-	-	-
Co-op Foundation	4,000	-	(4,000)	-
Making a Difference Locally (NISA Retail)	-	-	-	-
Total restricted funds	<u>29,470</u>	<u>116,431</u>	<u>(100,288)</u>	<u>45,613</u>
Unrestricted funds:				
General funds	187,919	233,783	(259,307)	162,395
Total unrestricted funds	<u>187,919</u>	<u>233,783</u>	<u>(259,307)</u>	<u>162,395</u>
Total funds including pension fund	<u>217,389</u>	<u>350,214</u>	<u>(359,595)</u>	<u>208,008</u>

The narrative to explain the purpose of each fund is given at the foot of the following note.

The Small Charities Coalition

Notes to the financial statements

For the year ended 31 March 2019

10b Movements in funds (prior year)

	At 1 April 2017 £	Income & gains £	Expenditure & losses £	At 31 March 2018 £
Restricted funds:				
Lloyds Bank Foundation for England & Wales	51,582	–	(46,261)	5,321
Garfield Weston Foundation	25,000	–	(20,833)	4,167
The City Bridge Trust	–	37,500	(23,518)	13,982
The Legal Education Foundation	–	21,460	(19,460)	2,000
Santander UK Foundation	–	10,000	(10,000)	–
The Westminster Foundation	–	15,144	(15,144)	–
Foundation for Social Improvement	–	9,000	(9,000)	–
Co-op Foundation	–	7,000	(3,000)	4,000
Making a Difference Locally (NISA Retail)	–	2,800	(2,800)	–
University of Essex	–	4,300	(4,300)	–
Other	9,000	–	(9,000)	–
Interest income	–	27	(27)	–
Total restricted funds	85,582	107,231	(163,343)	29,470
Unrestricted funds:				
General funds	72,943	192,205	(77,229)	187,919
Total unrestricted funds	72,943	192,205	(77,229)	187,919
Total funds including pension fund	158,525	299,436	(240,572)	217,389

Purposes of restricted funds

Lloyds Bank Foundation for England and Wales – To deliver our policy and advocacy work

Garfield Weston Foundation – Contribution towards core costs

The City Bridge Trust – To deliver the Building Resilience Programme

The Legal Education Foundation – Contribution towards the cost of our website development project

Santander UK Foundation – To fund our monthly members bulletin

The Westminster Foundation – Contribution towards the cost of our training programme

The Sobell Foundation – Contribution to the costs of our skills matching service

Foundation for Social Improvement – to support the sustainability and capability building project

Co-op Foundation – Distribution of GDPR toolkits

Making a Difference Locally (NISA Retail) – Distribution of GDPR toolkits

Awards for all – to purchase IT equipment

University of Essex – contribution to salary costs

Other – Contribution towards the cost of our Community Portal project

11 Related party transactions and trustees remuneration and expenses

No Trustees received any remuneration or benefits in this period or the previous year. One Trustee received reimbursement of travel expenses of £141.80 (2018: none). There are no related party transactions to report beyond these routine expenses.