



# **Report and Financial Statements**

**for the year ended 31<sup>st</sup> December 2017**

# Trustees' Report

for the year ended 31<sup>st</sup> December 2017

The Trustees of Smalls for All are pleased to present their Annual Report together with the Financial Statements and the Independent Examiner's Report for the year ended 31<sup>st</sup> December 2017.

## Structure, Governance and Management

Smalls for All was first registered with the Office of the Scottish Charity Regulator (OSCR) in August 2010. Its Registered Office is 108 Buchanan Crescent, Livingston, EH54 7EF, Scotland.

Smalls for All was established originally as an Unincorporated Association, governed by a Constitution that was adopted by the Trustees on 30<sup>th</sup> July 2010. With effect from 7<sup>th</sup> August 2015, OSCR approved the charity's application to become a Scottish Charitable Incorporated Organisation (SCIO), subject to a new Constitution that had been approved by the Trustees on 7<sup>th</sup> May 2015.

The following Trustees served during 2017:

Ms. Maria Macnamara MBE	<i>Founder and Chief Executive</i>
Mr Alan McCormick	<i>Chair</i>
Mr. Alastair Lonie	<i>Treasurer (to 2 January 2017)</i>
Ms. Nicki Lundy	<i>Trustee</i>
Mrs. Gillian Smith	<i>Trustee (to 19 December 2017)</i>
Mrs. Linda McDonald	<i>Trustee</i>
Mrs. Maggie Ness	<i>Secretary &amp; Trustee (Secretary to 28 December 2017 and Trustee to 27 February 2018)</i>
Ms. Kristina Mutch	<i>Secretary &amp; Trustee (from 28 December 2017)</i>

The Trustees are responsible for the strategic direction and governance of the Charity, whilst its day-to-day running is delegated to the Chief Executive, and in turn to other volunteers as appropriate. The Trustees met 4 times during 2017 to discuss strategic, operational and governance issues. The duties and powers of the Trustees are set out in the Charity's Constitution.

The Board of Trustees welcomed Ms Kristina Mutch as Secretary of the Board with effect from 28 December 2017.

Mrs Gillian Smith resigned from her position as Trustee with effect from 19 December 2017.

Part-time volunteers have the authority to raise funds in the name of the Charity and the Trustees must apply these funds only to further the objectives of the charity.

The Charity's bankers are the Co-operative Bank, Business Direct Branch, PO Box 250, Skelmersdale, WN8 6WT.



## Smalls for All – Purposes

The Charity's core purpose is: "To relieve the needs of disadvantaged or vulnerable children and adults in Africa". In furtherance of these purposes, the organisation shall:

- i. help disadvantaged or vulnerable children and adults who do not possess adequate or any under-garments by providing them with underwear or managed money to purchase underwear;
- ii. help disadvantaged children and adults who wish to be self-sufficient by providing them with financial or other support to enable them to earn their own money;
- iii. fund the education of disadvantaged children or adults.

## Progress in 2017

### Underwear collection and distribution:

In the year ended 31<sup>st</sup> December 2017, over 226,000 items of underwear were received by Smalls for All (*150,000 in 2016*) with over 266,000 (*103,000 in 2016*) distributed during the year to women and children in Africa. By the end of 2017, the total received since the Charity's foundation exceeded 591,000 (*365,000 at end 2016*). Of these over 496,000 (*229,000 at end 2016*) had already been distributed in accordance with the Charity's Objects. Those items not yet distributed are held as stock to meet the future requirements of the various organisations in Africa currently supported by the Charity, pending efficient distribution as opportunities and needs are determined.

Smalls for All continues to receive support from a number of organisations who ensure the safe transport and distribution of the underwear. Thanks to Freedom from Fistula Foundation, National Police Aid Convoy, Kenya Children's Home, Roll Out The Barrel, Mission Direct, Nora Docherty Charitable Foundation and others our underwear has reached woman and children in Ethiopia, Gambia, Ghana, Guinea, Kenya, Madagascar, Malawi, Sierra Leone, Somalia, Tanzania, Uganda, Zambia and Zanzibar.

### Educational support:

Smalls for All believes education can transform lives and help break the cycle of poverty so many children are trapped in. While our focus is very much on underwear, the Charity continues to sponsor a number of school students as follows:

- 20 girls at an outreach centre in Suswa in Kenya's Rift Valley,
- 3 from St. Monica's Childrens' Home in Nairobi, Kenya
- 4 from Mashimoni Squatters Primary School in Kibera, Kenya

In 2018 it will be 2 girls from St Monica's Children's Home in Nairobi as one student graduated from university in December 2017. In addition, during 2017 Smalls for All provided nursery education for approximately 350 pre-school children in Malili, Kuthanga and Makanga in Malawi.

Founder and Chief Executive, Maria, is in regular contact with these organisations, either directly or via the third parties who manage the day-to-day care of these children.



### Profile and publicity

Throughout 2017 Smalls for All's profile continued to grow. The social media presence of Smalls for All continued to grow (approximately 100,000 social media followers as of July 2017). Founder and CEO, Maria Macnamara was awarded an honorary degree of Doctor of The University by the Open University for her work with Smalls for All.

### Volunteering

Charities rely heavily on volunteers, and we're no different. We have a number of people who play a really important part in running Smalls, and we're so grateful to them all for giving up their time to do this. The contribution of all our volunteers makes such a difference to the smooth running of Smalls and is vital in ensuring Smalls for All is able to meet the needs of our growing number of distributors.

### Fundraising and Gifts in Kind

As well as donations of underwear, Smalls for All needs to raise money every year to pay for day to day operational running costs of the Charity. During 2017, corporate and individual donors continued to support the Charity through financial donations and the organisation of fundraising events. In addition, revenue from the Lottery, Easyfundraising, LMB recycling and social media fundraising campaigns increased income generation. Smalls for All is currently benefitting from high levels of Gifts in Kind through the donation of underwear and restricted outlay in respect of storage/office space.

## **Growth**

Smalls for All's Charitable activity grew significantly during 2016 heralding the start of an exciting phase of growth and development for the Charity.

Until 2016, Smalls for All had been run entirely by volunteers. However, in light of the rapid expansion of the Charity's activity and the continuing and increasing demand for underwear, Smalls for All recognised that it had to develop a more sustainable infrastructure to combine the invaluable work of volunteers with paid employees. In order to take this forward, Smalls for All is now developing a programme of income generation initiatives to ensure continued growth and sustainability for the future.

Currently, the Board of Trustees has utilised reserves of £29,844. This is in respect of salary payments to both CEO (£23,000 pa) and administrative support (£9,000 pa).

In addition, the Trustees recognise the need to develop a sustainable range of fundraising initiatives, fundraising and marketing resources and also increase awareness through a revised website and increased social media platform. Therefore, a further of commitment of £9,600 has been made towards these costs.

## **Future Plans**

It is clear from the work that Smalls for All has been undertaking for the last seven years or so that there is still considerable unmet demand for the assistance that the Charity seeks to provide. The Trustees intend, not only to continue the charity's current activities, but also to seek ways of expanding its work so as to help more disadvantaged people in Africa and thereby continue to fulfil its core objectives.

## Review of Financial Position

Income for the year ended 31<sup>st</sup> December 2017 amounted to £60,645 (*£69,992 in 2016*). Expenditure amounted to £78,315 as detailed in the Receipts and Payments Account on page 7 of this Report leading to a deficit of £17,670 for the year (*£22,937 surplus in 2016*).

As noted in the Trustees Report, the recent expansion of the charity's activities and the increasing demand for underwear, has resulted in a recognition that the charity had to develop a more sustainable infrastructure. Consequently, Smalls for All have for the first time this year, employed paid staff to undertake much of the increased workload. This combines with the invaluable work of the volunteers. In recognition of these additional costs the charity has undertaken investment in fundraising and a review of all current activities, resulting in a re-focus on core activities going forward to ensure sustainability.

## Reserves

The Free Reserves of the charity stood at £50,561 at the end of the year. The Trustees' policy is to hold funds to pay any creditors with any remaining funds being available for application in realising the Charity's Purposes.

The majority of the funds are held as bank deposits, with a very small cash balance at the year end. The charity had the use of additional assets at the year-end not included in the statement of balances, namely a storage building (the 'Pantagon') together with a stock of donated underwear and merchandise.

## Acknowledgements

Smalls for All continues to receive support from an increasing number of individuals and organisations. On behalf of all those who benefited from the charitable work undertaken by Smalls for All in 2017, the Trustees would like to place on record their debt of gratitude to everyone involved in whatever capacity. We look forward to their continuing support in 2018 and beyond.

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**The Annual Report and Financial Statements for the year ended 31<sup>st</sup> December 2017 were approved by the Trustees of Smalls for All in September 2018 and signed on their behalf by:**

Maria Macnamara  
*Founder and Chief Executive*

  
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Alan McCormick  
*Chair*

  
.....

Date: 25/9/18



## **Independent Examiner's Report**

**for the period ended 31st December 2017**

I, Fiona Wilson, being a member of the Institute of Chartered Accountants, report on the Financial Statements of the charity, Smalls for All, for the period ended 31st December 2017, as set out on pages 7 and 8 of this Report.

### **Respective Responsibilities of Trustees and Examiner**

The charity's Trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The charity's Trustees consider that the audit requirement of Regulation 10(1)(d) of the 2006 Regulations does not apply.

It is my responsibility as Independent Examiner to examine the Accounts as required under section (44)(1)(c) of the 2005 Act and to state whether particular matters have come to my attention.

### **Basis of Independent Examiner's Statement**

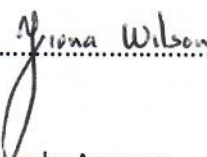
My examination is carried out in accordance with Regulation 11 of the 2006 Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.

### **Independent Examiner's Statement**

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

1. which gives me reasonable cause to believe that, in any material respect, the requirements (i) to keep accounting records in accordance with section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Regulations and (ii) to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Regulations have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Signed:**

  
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Fiona Wilson  
Address: 57, Lincoln Avenue  
Uddingston  
Date: 15 September 2018

**Statement of Receipts and Payments**  
for the year ended 31<sup>st</sup> December 2017

	<b><u>2017</u></b>	<b><u>2016</u></b>
	<b>£</b>	<b>£</b>
<b><u>Receipts</u></b>		
Donations	26,211	51,688
Event income	-	97
Special purpose donations	-	7,619
Lottery	10,877	9,900
MUMS Transfer	-	-
Merchandise sales	-	158
Recycling	7,460	480
Interest	-	50
Online Shop sales	1,395	-
Sorting Day income	13,416	-
Fund raising	1,286	-
<b>Total receipts:</b>	<b><u>60,645</u></b>	<b><u>69,992</u></b>
<b><u>Payments</u></b>		
Travel	776	1,514
Underwear	-	501
Educational fees	8,755	6,015
Merchandise and marketing	-	-
Fundraising including event expenses	-	-
Lottery	6,000	6,000
Storage	-	6,343
Overseas Wages	5,436	6,908
Maize for Malawi Nursery	1,629	2,320
Malawi Clinic Donation	-	1,000
Strategy Consultancy	18,200	8,108
Online shop	927	-
Gross wages	29,844	-
Miscellaneous	6,748	8,346
<b>Total payments:</b>	<b><u>78,315</u></b>	<b><u>47,055</u></b>
Surplus for the year	(17,670)	22,937
<b>Closing balance</b>	<b><u><u>50,561</u></u></b>	<b><u><u>68,231</u></u></b>

## Statement of Balances

	31/12/2017	31/12/2016
	£	£
<b><u>Funds reconciliation</u></b>		
Opening balance	68,231	45,294
Surplus (loss) generated in year	(17,670)	22,937
<b>Closing balance at 31st December</b>	<b>50,561</b>	<b>68,231</b>
<b><u>Reserves</u></b>		
Closing bank balance	40,022	62,826
Cash	1,000	135
<i>Sub-total</i>	41,022	62,961
<b>Other assets</b>		-
Fixed assets	564	-
Unbanked PayPal and MyDonate income	5,511	436
Malawi Debtor	-	6,835
Uncleared cheques	-	-
Prepayments	3,733	-
Other debtors	201	-
Stock	784	-
<b>Other liabilities</b>		
Uncleared payments	-	(2,000)
Other Creditors	(912)	-
Payroll Taxations	(342)	-
<b>Total assets</b>	<b>50,561</b>	<b>68,231</b>

Approved by the Trustees on 25<sup>th</sup> September 2018 and signed on their behalf by:

Maria Macnamara  
Founder and Chief  
Executive

M Macnamara

Alan McCormick

Chair

Alan McCormick