

# Report and Financial Statements for the year ended 31 December 2019



## Trustees' Report for the Year Ended 31 December 2019

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 December 2019.

### 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 July 2010. With effect from 7 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 May 2015.

The following trustees served during 2019:

Ms Maria Macnamara MBE, DUniv (Open)	Founder and chief executive
Mr Alan McCormick	Chair
Ms Nicki Lundy	Trustee
Ms Kristina Mutch	Secretary and trustee

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 four times during 2019 to discuss strategic, operational and governance issues. The duties and powers of the trustees are set out in the charity's constitution.

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

After obtaining approval from our regulator, OSCR, we announced in May that our constitution had changed to allow Smalls for All® to support people in the UK needing underwear. The change became effective from 1 August 2019.

The charity's core purpose is: "To support and relieve the needs of disadvantaged or vulnerable children and adults in Africa and the UK". 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 2019**

### Underwear Collection and Distribution

In the year ended 31 December 2019, we received over 333,000 items of underwear (*303,000 in 2018*) with over 360,000 (*336,000 in 2018*) being distributed during the year. By the end of 2019, the total received since the charity's foundation exceeded 1,228,000 (*895,000 at end 2018*). Of these, over 1,100,000 (*833,000 at end 2018*) had already been distributed in accordance with the charity's objectives. Those items not yet distributed are held as stock to meet the future requirements of the various organisations currently supported by the charity, pending efficient distribution as opportunities and needs are determined.

Since Smalls for All® began in 2010, this has been the biggest year for both collecting and distributing underwear. By March we had collected over one million items, and by June we had distributed over one million. From April to December we received 51,695 parcels to be processed at our warehouse.

The premises we had occupied since January 2016 (free of charge) were sold and we were served notice to move in May 2019. After extensive research and a call for help among our supporters, we were extremely fortunate to find new premises, within our budget, in West Calder, West Lothian. We communicated a change of address for donations in August but the registered address remains as 108 Buchanan Crescent, Eliburn, Livingston, EH54 7EF.

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 Convoys, Days for Girls UK, The Tumaini Fund and others, our underwear has reached women and children in Cameroon, Ethiopia, Gambia, Ghana, Guinea, Kenya, Madagascar, Malawi, Rwanda, Sierra Leone, Somalia, South Africa, Swaziland, Tanzania, Uganda, Zambia and Zanzibar. And in August we also made our very first donation in the UK.

### Educational Support

As Smalls for All® has grown and with it the need to concentrate our resources, we reviewed our approach to supporting education and decided to do it differently. Rather than sponsoring education directly, we believed we should focus on providing underwear. For example, by working with organisations to provide pants for their hygiene kits, we're enabling girls to stay in school every day of the month. The children whose education we had supported have either completed their education or are now being supported by their local communities.

### Communications – Building Awareness and Raising our Profile

Throughout 2019, we continued to build greater awareness and understanding of our work. During a year of progress and change, we also communicated important updates to our supporters, including our move to new premises and the amendment to our constitution to enable Smalls for All® to support people in the UK too.

Smalls for All® continues to build its following and support through use of social media, Facebook being the principal social media channel, supported by additional content on its website. Several enhancements were made to web content in 2019. The charity's Facebook followers continued to grow through an active social media engagement plan. This has helped to encourage donations and new local volunteers.

We also share news through emails with those who have signed up to the Smalls for All® newsletter, in line with GDPR permissions. We use the newsletter to help people learn more about where donations go, and to highlight specific campaigns and drives for donations.

Our programme of outreach through talks at local schools, churches and community groups also continued, although at a slightly slower pace in 2019 due to limited speakers being available. Despite this, it helped the charity to increase donations and awareness in Scotland. Training additional speakers is something that will be reviewed for the future.

We recognise the importance and value of our branding and have secured trademark protection for our use of the name Smalls for All®.

### Volunteering

Charities rely heavily on volunteers, and we're no different. We have a wonderful team of volunteers who play a really important part in running Smalls for All®, 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 the charity and is vital in ensuring we're able to meet the needs of our growing number of distributors.

### Fundraising and Gifts in Kind

As well as donations of underwear, we need to raise money every year to pay for the charity's day-to-day operational running costs. These costs have increased significantly because we're now paying for warehouse space. During 2019, 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 benefiting from high levels of gifts in kind through the donation of underwear.

## **Growth**

Our strategy to refocus the charity on its core activities has been consolidated during 2019 with positive results. Income exceeded budget by 46.5% which enabled the expenditure to be increased by 10.6% whilst still making a £9,376 surplus.

The risk associated with the premises has been addressed and a warehouse has been rented in West Calder, West Lothian.

## **Future Plans**

During the year, requests for underwear within the UK increased. In response to this, we

amended the charity's constitution to help in both Africa and the UK in 2019.

Whilst our future plans will need to take into account the impact of Covid-19, it's clear from the work that Smalls for All® has undertaken since 2010 that there is still considerable unmet demand for the assistance the charity seeks to provide. The trustees therefore intend not only to continue the charity's current activities, but also to seek ways of expanding its work to help more disadvantaged people in Africa and the UK.

In addition, work will be undertaken in the warehouse to provide additional racking and also improve the access to the facility for large deliveries.

## **Review of Financial Position**

Income for the year ended 31 December 2019 amounted to £73,014 (*£49,831 in 2018*).

Expenditure amounted to £63,638, as detailed in the receipts and payments account on page 7 of this report, leading to a surplus of £9,376 for the year (*£7,725 deficit in 2018*).

## **Reserves**

The free reserves of the charity stood at £52,212 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 the charity in 2019, 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 2020 and beyond.

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**The annual report and financial statements for the year ended 31 December 2019 were approved by the trustees of Smalls for All® in July 2020 and signed on their behalf by:**

Maria Macnamara    Maria Macnamara  
Founder and chief executive

Alan McCormick    Alan McCormick  
Chair

Date: 10 July 2020

## **Independent Examiner's Report for the Period Ended 31 December 2019**

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 31 December 2019, 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: \_Fiona Wilson

Fiona Wilson  
Address: 57, Lincoln Avenue  
Uddingston

Date: \_07/07/2020

## Statement of Receipts and Payments for the Year Ended 31 December 2019

	31/12/2019	31/12/2018
	£	£
<b>Receipts</b>		
Donations	24,258	22,192
Lottery	11,300	10,925
Recycling	19,958	2,755
Interest	-	1
Online shop sales	454	520
Sorting day income	16,794	13,438
Fund raising	250	-
<b>Total receipts</b>	<b>73,014</b>	<b>49,831</b>
<b>Payments</b>		
Educational fees	1,316	4,659
Lottery	6,000	6,000
Overseas wages	-	5,485
Maize for Malawi Nursery	-	1,174
Fundraising support	-	-
Media support	5,484	5,308
Online shop	227	274
Gross wages	32,284	24,857
Miscellaneous	10,627	9,800
Rent & rates	7,700	-
<b>Total payments</b>	<b>63,638</b>	<b>57,556</b>
Surplus for the year	9,376	(7,725)
<b>Closing balance</b>	<b>52,212</b>	<b>42,836</b>

## Statement of Balances for the Year Ended 31 December 2019

	31/12/2019	31/12/2018
<b>Funds reconciliation</b>	<b>£</b>	<b>£</b>
Opening balance	42,836	50,561
Surplus (loss) generated in year	9,376	(7,725)
<b>Closing balance at 31 December</b>	<b><u>52,212</u></b>	<b><u>42,836</u></b>
<b>Reserves</b>		
Closing bank balance	51,592	41,273
Cash	801	124
Sub-total	<b><u>52,393</u></b>	<b><u>41,397</u></b>
<b>Other assets</b>		
Fixed assets	97	331
Accrued income	424	400
Prepayments	175	1,482
Other debtors	201	201
Stock	297	524
<b>Other liabilities</b>		
Creditors	-	44
Other creditors	(671)	(216)
Payroll taxes	(704)	(1,328)
<b>Total assets</b>	<b><u>52,212</u></b>	<b><u>42,836</u></b>

Approved by the trustees in July 2020 and signed on their behalf by:

Maria Macnamara    Maria Macnamara  
 Founder and chief executive

Alan McCormick    Alan McCormick  
 Chair

Date: 10 July 2020