



Report and Financial Statements for the year ended 31 December 2021



Trustees' Report for the Year Ended 31 December 2021

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 2021.

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 2021:

Ms Maria Macnamara MBE, DUniv (Open)	Founder and chief executive
Mr Alan McCormick	Chair
Ms Kristina Mutch	Secretary and trustee
Mrs Lynn McMurdo	Trustee
Ms Sarah Jordan	Trustee (from November 2021)

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 2021 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 Sarah Jordan to the board with effect from 24 November 2021.

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 2019 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 2021

Underwear Collection and Distribution

In the year ended 31 December 2021, we received over 258,000 items of underwear (*313,000 in 2020*) with over 258,000 (*313,000 in 2020*) being distributed during the year. By the end of 2021, the total received since the charity's foundation exceeded 1,800,000 (*1,540,000 at end 2020*). Of these, over 1,765,000 (*1,507,000 at end 2020*) 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.

In 2021, we received 41,696 (*28,735 in 2020*) parcels to be processed at our warehouse. The reason for the low level of donations in 2020 was Covid; we closed the warehouse from March to August and asked that people did not send underwear donations to us. Whilst donations picked up in 2021, they remained down on pre-Covid levels.

Smalls for All® continues to receive support from a number of organisations who ensure the safe transport and distribution of the underwear. Thanks to them, our underwear has reached people in Cameroon, England, Ethiopia, Gambia, Ghana, Guinea, Kenya, Liberia, Madagascar, Malawi, Namibia, Rwanda, Scotland, Sierra Leone, Somalia, South Africa, Swaziland, Tanzania, Uganda, Zambia, Zanzibar and Zimbabwe.

Impact of Covid

Whilst still feeling the impact of Covid, we feel very fortunate that we were able to return to an almost 'normal' environment in 2021 in terms of the re-opening of our warehouse and being able to welcome back all our sorting volunteers. Looking to 2022, we hope that the levels of donations will increase so we have the ability to support more people in Africa and the UK.

Communications – Building Awareness and Raising our Profile

Throughout 2021, we continued to build awareness and understanding of our work and to communicate updates to our supporters. This included the increased demand for underwear – from within the UK in particular. Importantly, we continued to regularly post about what we do and why.

Smalls for All® continues to build its following and support through use of social media. Facebook remains the principal social media channel, supported by additional content on the website. We also have a presence on Twitter, and on Instagram which has a younger audience profile. We also continue to 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.

Volunteering

Like any charity, we rely heavily on volunteers. We have a wonderful team of volunteers who are crucial in running Smalls for All®, and we're so grateful to them all for giving up their time to do this. Their contribution makes a huge difference to the smooth running of the charity and is vital in ensuring we're able to meet the needs of the growing number of organisations looking for our help.

Fundraising, Gifts in Kind & Grants

We need to raise money every year to pay for the charity's day-to-day running costs. These costs increased significantly in 2019 because we now pay for warehouse space.

During 2021, corporate and individual donors continued to support the charity through financial donations. In addition, revenue was raised from the lottery, Easyfundraising, AmazonSmile, Recycle4Charity, Text Giving and LMB recycling, and we continue to benefit from high levels of

gifts in kind through the donation of underwear. While Covid has resulted in a drop in both underwear and financial donations, we were fortunate to receive £8,000 from the People's Postcode Trust and £5,000 from Baillie Gifford. Both these donations were to buy underwear for people in Scotland and Africa respectively. And we received £10,000 from the Berfred Foundation for a replacement shed and for heaters and heating costs.

Further, we received a monetary donation specifically for signage; and time and expertise from the Sage Foundation who produced a video about Smalls for All®; and support from Iron Mountain in the form of cardboard boxes, cardboard uplifts and volunteering time.

Growth

Covid prevented the charity from growing over 2020 and 2021. From April 2021 when restrictions eased, our focus was on consolidation while our priority remained the safety of our volunteers.

Future Plans

Whilst our future plans will need to take into account the impact of Covid and other world events on the economy and donation levels, 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 both in Africa and the UK. 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.

Review of Financial Position

Income for the year ended 31 December 2021 amounted to £85,188 (*£66,967 in 2020*). Expenditure amounted to £74,585 as detailed in the receipts and payments account on page 6 of this report, leading to a surplus of £10,603 for the year (*£6,682 deficit in 2020*).

Reserves

The free reserves of the charity stood at £56,134 at the end of the year. This is split between restricted and unrestricted. 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 2021, 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 2022 and beyond.

The annual report and financial statements for the year ended 31 December 2021 were approved by the trustees of Smalls for All® in April 2021 and signed on their behalf by:

Maria Macnamara	Maria Macnamara	Alan McCormick	Alan McCormick
Founder and chief executive		Chair	

Date: 23 February 2022

Independent Examiner's Report for the Period Ended 31 December 2021

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 2021, as set out on pages 6 and 7 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
57 Lincoln Avenue
Uddingston

Date: 22 February 2022

Statement of Receipts and Payments for the Year Ended 31 December 2021

	Unrestricted Funds	Restricted Funds	31/12/2021	31/12/2020
Receipts			£	£
Donations	25,067		25,067	17,923
Lottery	12,583		12,583	11,398
Recycling	10,751		10,751	6,305
Interest	-		-	-
Online shop sales	45		45	275
Sorting day income	12,174		12,174	10,304
Fund raising	1,508		1,508	36
Restricted donations		17,500	17,500	4,000
Other income	5,560		5,560	16,726
Total receipts	67,688	17,500	85,188	66,967
Payments				
Educational fees	-		-	-
Lottery	6,000		6,000	6,000
Fundraising support	2,293		2,293	-
Media support	7,080		7,080	5,926
Exceptional purchases		4,071	4,071	4,208
Online shop	-		-	-
Gross wages	32,412		32,412	32,426
Miscellaneous	7,988		7,988	12,186
Rent & rates	14,400		14,400	12,000
Heat, light and power	341		341	903
Total payments	70,514	4,071	74,585	73,649
Surplus/(deficit) for year	(2,826)	13,429	10,603	(6,682)

Statement of Balances for the Year Ended 31 December 2021

	Unrestricted Funds	Restricted Funds	31/12/2021 £	31/12/2020 £
Funds reconciliation				
Opening balance	45,531		45,531	52,212
Surplus/(deficit) generated in year	(2,826)	13,429	10,603	(6,682)
Closing balance at 31 December	42,705	13,429	56,134	45,531
Reserves				
Closing bank balance			56,498	45,460
Cash			85.90	-
Sub-total			56,584	45,460
Other assets				
Fixed assets			-	-
Accrued income			-	498
Prepayments			226	200
Other debtors			-	-
Stock			717	717
Other liabilities				
Deferred income			-	-
Other creditors			(702)	(651)
Payroll taxes			(691)	(693)
Total assets			56,134	45,531

Approved by the trustees in February 2022 and signed on their behalf by:

Maria Macnamara	Maria Macnamara	Alan McCormick	Alan McCormick
Founder and chief executive		Chair	

Date: 23 February 2022