



# Report and Financial Statements

## for the year ended 31 December 2022



## Trustees' Report for the Year Ended 31 December 2022

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 2022.

### 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 2022:

Ms Maria Macnamara MBE, DUniv (Open)	Founder and chief executive
Mr Alan McCormick	Chair
Ms Kristina Mutch	Secretary and trustee
Mrs Lynn McMurdo	Trustee (to February 2022)
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 2022 to discuss strategic, operational and governance issues. The duties and powers of the trustees are set out in the charity's constitution.

Mrs Lynn McMurdo resigned from her position as trustee with effect from 23 February 2022. The board of trustees wishes to place on record its gratitude to Lynn for her support for Smalls for All®.

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 include supporting 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 2022**

### Underwear Collection and Distribution

In the year ended 31 December 2022, we received over 243,000 items of underwear (*258,000 in 2021*) with over 243,000 (*258,000 in 2021*) being distributed during the year. By the end of 2022, the total received since the charity's foundation exceeded 2,043,000 (*1,800,000 at end 2021*). Of these, over 2,009,000 (*1,765,000 at end 2021*) 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 2022, we received 28,641 (*41,696 in 2021*) parcels to be processed at our warehouse. The level of donations has not recovered to what they were pre-Covid. Whilst donations picked up in 2021, they remained down on pre-Covid levels. 2022 started off quite strongly in terms of number of parcels per month, but as the year went on we began to see a decline in the number of donations, possibly because of the cost-of-living crisis.

In 2022, we received 70 requests for underwear (*66 in 2021*). Of the 70 requests, 40 were from organisations based in the UK (35,671 items of underwear) and 30 for Africa (208,941 items).

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 Angola, Cameroon, England, Ethiopia, Gambia, Ghana, Guinea, Kenya, Liberia, Madagascar, Malawi, Namibia, Nigeria, Rwanda, Scotland, Sierra Leone, Somalia, South Africa, Swaziland, Tanzania, Uganda, Zambia, Zanzibar and Zimbabwe.

### Communications – Building Awareness and Raising our Profile

Throughout 2022, 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 when we began to pay for warehouse space.

During 2022, corporate and individual donors continued to support the charity through financial donations. We are grateful to Arnold Clark, BERFRED Foundation, Speedomick Foundation and Movement for Good. In addition, revenue was raised from the lottery, Easyfundraising, AmazonSmile, Recycle4Charity, Text Giving, CAF Donate, Wonderful and LMB recycling, and we continue to benefit from high levels of gifts in kind through the donation of underwear.

Sometimes, we receive things from people specifically for selling to help raise funds and we also often receive items we don't collect or that aren't suitable to pass on to the people we help. We trialled running an eBay shop which has proved successful and which we intend to keep running as a potential ongoing revenue source.

We would also like to thank Iron Mountain for their continued support with not only their staff volunteering with us but in helping with our running costs. For example, supplying us with cardboard boxes we use to send the underwear by courier to people who can't collect it and by providing us with waste bins for our cardboard and plastic – helping us to recycle.

### Growth

Our strategy is to refocus the charity on its core activities and to regain momentum so that we get donation levels back to pre-Covid levels when we emerge from the current cost-of-living crisis.

### Future Plans

Whilst our future plans will need to take into account the cost-of-living crisis 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 to explore every possible source of additional funding to ensure the charity can not only continue its current activities, but resume its growth when the economy recovers from the cost-of-living crisis.

## **Review of Financial Position**

Income for the year ended 31 December 2022 amounted to £69,593 (£85,188 in 2021). Expenditure amounted to £86,471 as detailed in the receipts and payments account on page 6 of this report, leading to a deficit of £16,878 for the year (£10,603 surplus in 2021).

## **Reserves**

The free reserves of the charity stood at £39,256 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 2022, 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 2023 and beyond.

**The annual report and financial statements for the year ended 31 December 2022 were approved by the trustees of Smalls for All® in May 2023 and signed on their behalf by:**

<b>Maria Macnamara</b>	Maria Macnamara	<b>Alan McCormick</b>	Alan McCormick
<b>Founder and chief executive</b>		<b>Chair</b>	

Date: 22<sup>nd</sup> May 2023

## **Independent Examiner's Report for the Period Ended 31 December 2022**

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 2022, 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

Fiona Wilson  
57 Lincoln Avenue  
Uddingston

Date: 30 May 2023

## Statement of Receipts and Payments for the Year Ended 31 December 2022

	Unrestricted Funds	Restricted Funds	31/12/2022	31/12/2021
<b>Receipts</b>			£	£
Donations	38,104		<b>38,104</b>	25,067
Lottery	12,140		<b>12,140</b>	12,583
Recycling	9,607		<b>9,607</b>	10,751
Interest	-		-	-
Online shop sales	2,389		<b>2,389</b>	45
Sorting day income	5,433		<b>5,433</b>	12,174
Fund raising	273		<b>273</b>	1,508
Restricted donations				17,500
Other income	1,647		<b>1,647</b>	5,560
<b>Total receipts</b>	<b>69,593</b>		<b>69,593</b>	<b>85,188</b>
<b>Payments</b>				
Educational fees	-		-	-
Lottery	6,000		<b>6,000</b>	6,000
Fundraising support	2,804		<b>2,804</b>	2,293
Media support	6,717		<b>6,717</b>	7,080
Exceptional items	4,248	13,429	<b>17,677</b>	4,071
Gross wages	31,960		<b>31,960</b>	32,412
Miscellaneous	7,393		<b>7,393</b>	7,988
Rent & rates	13,200		<b>13,200</b>	14,400
Heat, light and power	720		<b>720</b>	341
<b>Total payments</b>	<b>73,042</b>	<b>13,429</b>	<b>86,471</b>	<b>74,585</b>
<b>Surplus/(deficit) for year</b>	<b>(3,449)</b>	<b>(13,429)</b>	<b>(16,878)</b>	<b>10,603</b>

## Statement of Balances for the Year Ended 31 December 2022

	Unrestricted Funds	Restricted Funds	31/12/2022	31/12/2021
			£	£
<b>Funds reconciliation</b>				
Opening balance	56,134		<b>56,134</b>	45,531
Surplus/(deficit) generated in year	(3,449)	(13,429)	<b>(16,878)</b>	10,603
<b>Closing balance at 31 December</b>	<b>52,685</b>	<b>(13,429)</b>	<b>39,256</b>	<b>56,134</b>

### Reserves

Closing bank balance			<b>38,457</b>	56,498
Cash			<b>303</b>	86
Sub-total			<b>38,760</b>	<b>56,584</b>

### Other assets

Fixed assets			-	-
Accrued income			-	-
Prepayments			<b>214</b>	226
Other debtors			-	-
Stock			<b>717</b>	717

### Other liabilities

Deferred income			-	-
Other creditors			<b>(0)</b>	(702)
Payroll taxes			<b>(435)</b>	(691)

<b>Total assets</b>			<b>39,256</b>	<b>56,134</b>
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Approved by the trustees in March 2023 and signed on their behalf by:

<b>Maria Macnamara</b>	Maria Macnamara	<b>Alan McCormick</b>	Alan McCormick
<b>Founder and chief executive</b>		<b>Chair</b>	

Date: 22<sup>nd</sup> May 2023