

**Report and Financial Statements**

**for the year ended 31st December 2013**



**Trustees’ Report
for the year ended 31st December 2013**

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 31st December 2013.

**Structure, Governance and Management**

Smalls for All was registered with the Office of the Scottish Charity Regulator (OSCR) in August 2010 as an Unincorporated Association and is governed by a Constitution that was adopted by the Trustees on 30th July 2010.

Its Registered Office is 108 Buchanan Crescent, Livingston, EH54 7EF, Scotland. This is its main operational address and the address for any correspondence.

The following Trustees served during 2013:

|  |  |
| --- | --- |
| Maria Macnamara | *Founder and Chief Executive* |
| David Robinson | *Chair* |
| Stella LeitchAlastair Lonie | *Treasurer (to 31st July 2013)**Secretary (to 31st July 2013); Secretary & Treasurer(from 1st August 2013)* |
| Jane HoggSusan Sneddon | *Trustee**Trustee* |

Mrs. Leitch stood down as Treasurer from 31st December 2013. For completeness, we note that Mrs. Sneddon has also since stood down with effect from 6th February 2014, the date of the 2014 Annual General Meeting. The Board of Trustees wishes to place on record its gratitude to Mrs. Leitch and Mrs. Sneddon for their enthusiastic and considerable support for Smalls for All during its crucial formative years.

We also note that Ms. Nicola Lundy was appointed as a new Trustee at the 2014 AGM. She brings extensive Marketing expertise to the Board that is already proving to be very valuable.

Trustees may serve for up to three years after appointment at an Annual General Meeting, after which time they are eligible for re-election to serve for one further term of three years.

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 are required to meet at least three times a year to discuss strategic, operational and governance issues; during 2013, the Trustees met formally 8 times.

The duties and powers of the Trustees are set out in the Charity’s Constitution.

The Trustees have assessed the major risks to which the Charity is exposed and have taken steps to mitigate these, including the effecting of appropriate insurances.

The Charity’s Constitution provides that no payment may be made to the Trustees except to reimburse expenses properly incurred in the work of the Charity. Any such expenses must be supported by a receipt. It is confirmed that no payments beyond reimbursement of expenses properly incurred and duly evidenced were made to the Trustees during the period.

Part-time volunteers who are Associates of Smalls for All 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.

**Objectives**

The Charity was established with its core purpose being: “To relieve the needs of disadvantaged or vulnerable children and adults in Africa and the Indian Sub-continent”. In particular:

(i) to help disadvantaged or vulnerable children and adults who do not possess adequate (or any) underwear by providing them with items of underwear or moneys to purchase underwear;

(ii) to help disadvantaged children and adults who wish to become self-sufficient by providing them with appropriate financial or other support that enables them to earn their own money.

**Progress in 2013**

Underwear collection and distribution:

In the year ended 31st December 2013, over 24,000 items of underwear were received by Smalls for All *(18,000 in 2012)* with over 19,000 items *(12,000 in 2012)* distributed during the year to needy women and children in Africa. By the end of 2013, the total received since its foundation exceeded 62,000 *(38,000 at end 2012).* Of these, over 52,000 *(32,000 at end 2012)* 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.

The 24,000 items received in 2013 included a very generous donation of 10,000 pairs of pants by Birdsnest, an Australian lingerie company that became aware of the work of Smalls for All and was moved to want to help. We are enormously grateful for this very significant donation that enabled the Charity to boost the scale of its activity in 2013.

The increase in donations of underwear was also matched by an increase in requests for underwear from organisations in Africa that had become aware of the work of Smalls for All. These new organisations included:

* The Doches Education Trust, which delivers underwear to needy children in the Nsanje district of Southern Malawi;
* Touch of Hope children’s home in Uganda;
* Retrak, an organisation that works with street children in Uganda;
* Project Stedfast, which supplies underwear to St Andrews School, Kadjuado Oloi Shobor and Suswa in Kenya;
* In addition, Sue Wilson, a supporter of Smalls for All who took part in the 2013 Dakar rally, raising funds for the Charity, distributed underwear to organisations in Senegal, Mauritania and The Gambia en route to Dakar.

As well as this new activity, Smalls for All continued to distribute underwear through its established relationships with orphanages, schools and hospitals. The Charity was also very pleased to continue its association with Scottish Charity, The Balcraig Foundation *(registered number SC 020037)* by supplying new underwear to post-operative fistula patients in hospitals supported by ‘Freedom from Fistula’ in Malawi, Kenya and Sierra Leone. In March, Founder and CEO, Maria Macnamara, was pleased to be able to visit one of these hospitals, namely the Kenyatta National Hospital, and to meet some of the women recovering from their fistula repair operations.

Educational support:

In addition, Smalls for All has continued to support seven children through school through the payment of educational fees. Smalls for All is continuing to support these children in 2014, with three more children (making ten in total) now being supported, and intends to do so throughout their education. As well as receiving regular reports on the progress being made by these children, the CEO was able to meet some of them when she visited St. Monica’s Children’s home in Nairobi, Kenya in March 2013.



*Three of the girls whose secondary education is being paid for by Smalls for All*

Fund-raising:

As well as seeking donations of underwear, Smalls for All needs to raise money every year to pay for travel, the education of the children being supported, for occasional administrative costs and also to cover any shortfalls in underwear donations. A number of organisations continued their support for Smalls for All in 2013 by holding events to raise funds for the Charity and also to raise awareness of the Charity’s work. These included:

* The Women’s Insurance Network (TWIN)
* The Stand Comedy Club in Edinburgh
* Larkhall Inner Wheel
* West Calder High School
* Malawi Underprivileged Mothers (MUMs)

We look forward to a continuing, successful association with all of these organisations. In addition, a number of other events were held by existing and also some new supporters of the Charity and we look forward to more of these events taking place in 2014 and beyond.

A significant number of individual donations of money were also made in 2013 for which we are also very grateful.

In December 2012, Smalls for All was pleased to receive authorisation from HMRC to claim Gift Aid on eligible donations, backdated to 30th July 2010. Tjis enables the Charity to reclaim basic-rate tax (currently 20%) on eligible donations, both those made now and those made since 30th July 2010.

In the ‘Statement of Balances’ on page 12, no credit has been taken in advance of receipt for this contingent asset.

The ‘Pantagon’

As the scale of the work of Smalls for All increased, the sorting, storage and bagging of underwear to fulfil ‘orders’ became more challenging and it became clear in 2013 that the existing ‘facilities’ (mainly the use of space in people’s houses or garages) were increasingly unable to cope. Thus the decision was taken to acquire a dedicated building to become the Charity’s Headquarters.

Delivered in kit form, The ‘Pantagon’ (as the building is now called) was erected and fitted out over the summer. We are grateful to the many people who bought ‘pants plaques’ to cover the costs of buying and building The Pantagon.

The Pantagon was officially opened on 16th November 2013 by Tom Kerr, Lord Provost of West Lothian. It is already making a huge difference as it makes the overall process of sorting, counting and bagging so much easier as well as providing a dedicated focal point for the Charity’s activities.

 

***Lord Provost, Tom Kerr about to cut the tape, with Founder and CEO, Maria Macnamara***

***The Pantagon, Smalls for All’s new Operational Headquarters***

More photographs of the construction and of the Official opening of the Pantagon can be found at <https://www.flickr.com/photos/smallsforall> together with other photographs relating to the work of Smalls for All.

**Future Plans**

It is clear from the work that Smalls for All has been undertaking for the last four years or so that there is still considerable unmet demand for the assistance that the Charity seeks to provide. For that reason, the Trustees intend that Smalls for All should maintain its strategic intent and continue to carry out these activities so as to fulfil its core objectives.

A number of initiatives aimed at refining the operational effectiveness of Smalls for All and extending its reach have been identified, some of which are already being implemented in 2014. Additional opportunities will also be sought and evaluated in 2014 with the aim of making Smalls for All even more successful in achieving its charitable objectives.

**Review of Financial Position**

Income for the year ended 31st December 2013 amounted to £8,758 and expenditure amounted to £9,411 as detailed in the Receipts and Payments Account on page 11 of this Report. Thus a deficit of £653 *(2012, a surplus of £1,088)* resulted in the year ended 31st December 2013.

The Charity’s policy for recognising donations made via Paypal and MyDonate has now been changed so as to better reflect the true financial position of the Charity. Largely as a result of this change in Accounting policy, a prior-year adjustment of £965 is disclosed in the Statement of Balances on page 12, resulting in an increase of £965 to £9,600 *(£8,635 before adjustment)* in the Charity’s reserves at the end of 2013.

**Reserves Policy**

The Free Reserves of the charity are the general funds which stood at £9,600 at the year end. The majority of the funds are held as bank deposits, with a small cash balance.

The Trustees’ policy is to hold funds to pay any creditors. Any remaining funds are available for disbursement in furtherance of the Charity’s objectives.

**Acknowledgments**

Smalls for All is a small Charity run entirely by unpaid volunteers. During 2013, it continued to receive support from an increasing number of individuals and organisations, some of whom have already been mentioned in this Report. It is not possible for us to name everyone who contributed to the work of Smalls for All in 2013, not least because we are not always aware of where help has come from!

Nevertheless, on behalf of those who benefited from the charitable work undertaken by Smalls for All in 2013, the Trustees would like to place on record their debt of gratitude to everyone involved in whatever capacity. We look forward to everyone’s continuing support in 2014 and beyond.

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**The Annual Report and Financial Statements for the year ended 31st December 2013 were approved by the Trustees on 21st August 2014 and signed on their behalf by:**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Maria Macnamara | …….…………… |  | David G Robinson | …………………. |
| *Founder and Chief Executive* |  |  | *Chair* |  |

Date: 21st August 2014

**Independent Examiner’s Report**

**for the period ended 31st December 2013**

I, Christopher Patrick Stewart, being a Member of the Chartered Institute of Management Accountants in Scotland, report on the Financial Statements of the Charity, Smalls for All, for the period ended 31st December 2013, as set out on pages 11 and 12 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:**

 ………………………………........................

Christopher Patrick Stewart ACMA

Address: 47 Balgreen Road,

Edinburgh EH12 5TY

*Date: th August 2014*

**Statement of Receipts and Payments**

**for the year ended 31st December 2013**

|  |  |  |
| --- | --- | --- |
| **Receipts** |  | **£** |
|  |  |  |
| Donations |  | 7,842 |
| Merchandise sales |  | 904 |
| Interest |  | 12 |
|  |  |  |
| **Total receipts:** |  | **8,758** |
|  |  |  |
|  |  |  |
| **Payments** |  |  |
|  |  |  |
| Travel |  | 470 |
| Underwear |  | 135 |
| Educational fees |  | 2,301 |
| Merchandise and marketing |  | 745 |
| Fundraising |  | 306 |
| Miscellaneous |  | 118 |
| The Pantagon – purchase, construction and fitting out |  | 4,034 |
| Strategic consultancy |  | 1,302 |
|  |  |  |
| **Total payments:** |  | **9,411** |
|  |  |  |
|  |  |  |
| **Closing balance** |  | **9,600** |

**Statement of Balances**

|  |  |  |
| --- | --- | --- |
| **Funds reconciliation** |  | **£** |
|  |  |  |
| Opening balance at 1st January 2013 |  | 9,288 |
| Surplus (loss) generated in year |  |  (653) |
| Prior-year adjustment |  | 965 |
| **Closing balance at 31st December 2013** |  | **9,600** |
|  |  |  |
| **Reserves** |  |  |
|  |  |  |
| Closing bank balance |  | 11,304 |
| Cash |  | 429 |
| *Sub-total* |  | *11,733* |
|  |  |  |
| **Other assets** |  |  |
|  |  |  |
| Unbanked PayPal and MyDonate income |  | 106 |
|   |  |  |
| **Other liabilities** |  |  |
|  |  |  |
| Uncleared cheque |  | 2,239 |
|  |  |  |
| **Total assets as at 31st December 2013\***  |  | **9,600** |
| \* excluding The 'Pantagon', the stock of underwear and any outstanding Gift Aid due from HMRC |  |

 ***All funds are unrestricted***

Approved by the Trustees on 21st August 2014 and signed on their behalf by:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Maria Macnamara |  |  | David Robinson |  |
| *Founder and Chief Executive* | --------------------- |  | *Chair* | ------------------------ |

*Date: 21st August 2014*