



# Report and Financial Statements

## for the year ended 31 December 2023



## Trustees' Report for the Year Ended 31 December 2023

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 2023.

### 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 2023:

Ms Maria Macnamara MBE, DUniv (Open)	Founder and chief executive
Mr Alan McCormick	Chair
Ms Kristina Mutch	Secretary and trustee
Ms Sarah Jordan	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 2023 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 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 2023**

### Underwear Collection and Distribution

In the year ended 31 December 2023, we received over 137,000 items of underwear (*243,000 in 2022*) with over 137,000 (*243,000 in 2022*) being distributed during the year. By the end of 2023, the total received since the charity's foundation exceeded 2,181,000 (*2,043,000 at end 2022*). Of these, over 2,146,000 (*2,009,000 at end 2022*) 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 2023, we received 20,572 (*28,641 in 2022*) parcels to be processed at our warehouse. The level of donations has not recovered to what they were pre-Covid and possibly adding to the decline of donations is the cost-of-living crisis. In November 2023, we launched our buy-to-give initiative. This makes it quicker, easier and more economical (no postage costs) for people to donate pants. From its launch to 31 December, 1,270 packs of pants were bought in this way.

In 2023, we received 89 requests for underwear (*70 in 2022*). Of the 89 requests, 53 were from organisations based in the UK and 36 for Africa.

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

### Communications – Building Awareness and Raising our Profile

Throughout 2023, 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. We believe it's important that people hear from the organisations that receive underwear so we regularly share their feedback.

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 2023, corporate and individual donors continued to support the charity through financial donations. We are grateful to everyone who has made a monetary contribution ensuring that Smalls can continue to support those in need of underwear. In addition, revenue was raised from the lottery, Easyfundraising, AmazonSmile (which ceased to operate in February),

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 late in 2022; it's been successful and has provided a good revenue source where we can sell these items.

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 look for ways to increase donations to ensure that underwear requests are met, and to look for opportunities to increase the impact Smalls can have through the provision of underwear to those in need

### 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 2023 amounted to £79,506 (£69,593 in 2022).

Expenditure amounted to £62,799 as detailed in the receipts and payments account on page 6 of this report, leading to a surplus of £16,707 for the year (£16,878 deficit in 2022).

## **Reserves**

The free reserves of the charity stood at £55,963 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 yearend. 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 2023, 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 2024 and beyond.

**The annual report and financial statements for the year ended 31 December 2023 were approved by the trustees of Smalls for All® in May 2024 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 2024

## **Independent Examiner's Report for the Period Ended 31 December 2023**

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 2023, 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.

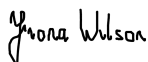
### Basis of Independent Examiner's Statement

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: 05/07/2024

## Statement of Receipts and Payments for the Year Ended 31 December 2023

	Unrestricted Funds	Restricted Funds	31/12/2023	31/12/2022
<b>Receipts</b>			£	£
Donations	41,146		<b>41,146</b>	38,104
Lottery	11,840		<b>11,840</b>	12,140
Recycling	5,789		<b>5,789</b>	9,607
Interest	-		-	-
Online shop sales	9,869		<b>9,869</b>	2,389
Sorting day income	6,500		<b>6,500</b>	5,433
Fund raising	527		<b>527</b>	273
Restricted donations				
Other income	3,835		<b>3,835</b>	1,647
<b>Total receipts</b>	<b>79,506</b>		<b>79,506</b>	<b>69,593</b>
<b>Payments</b>				
Educational fees	-		-	-
Lottery	6,000		<b>6,000</b>	6,000
Fundraising support	3,422		<b>3,422</b>	2,804
Media support	7,288		<b>7,288</b>	6,717
Exceptional items	10,279		<b>10,279</b>	17,677
Gross wages	27,069		<b>27,069</b>	31,960
Miscellaneous	-		-	7,393
Rent & rates	7,640		<b>7,640</b>	13,200
Heat, light and power	1,101		<b>1,101</b>	720
<b>Total payments</b>	<b>62,799</b>		<b>62,799</b>	<b>86,471</b>
<b>Surplus/(deficit) for year</b>	<b>16,707</b>		<b>16,707</b>	<b>(16,878)</b>

## Statement of Balances for the Year Ended 31 December 2023

	Unrestricted Funds	Restricted Funds	31/12/2023	31/12/2022
			£	£
<b>Funds reconciliation</b>				
Opening balance	39,256		39,256	56,134
Surplus/(deficit) generated in year	16,707		16,707	(16,878)
<b>Closing balance at 31 December</b>	<b>55,963</b>		<b>55,963</b>	<b>39,256</b>

### Reserves

Closing bank balance			55,230	38,457
Cash			99	303
Sub-total			55,329	38,760

### Other assets

Fixed assets				-
Accrued income				-
Prepayments			213	214
Other debtors			140	-
Stock			718	717

### Other liabilities

Deferred income			-	-
Other creditors			(0)	(0)
Payroll taxes			(437)	(435)

<b>Total assets</b>			<b>55,963</b>	<b>39,256</b>
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Approved by the trustees in March 2024 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 2024