



Smile Scotland SCIO

Scottish Charity No – SC044981

Annual Report and Financial Statements

For the year ended 31 March 2025

Trustees' Annual Report

For the year ended 31 March 2025

The trustees have pleasure in presenting their report together with the financial statements for the year ended 31 March 2025.

Reference and Administrative Information

Charity name

Smile Scotland (SCIO)

Charity no

SC044981

Address

Ryehill, Oyne, Aberdeenshire. AB52 6QS

Current Trustees

Angela Allan	Chair
Clive Hampshire	
Craig Pithie	
Bob Whitehouse	
Garry Coleman	Treasurer
Audrey Muller	Secretary

Structure, Governance and Management

Constitution

Smile Scotland SCIO began in July 2014 with OSCR (Office of the Scottish Charity Regulator) granting us charitable status. The Charity is a Scottish Charitable Incorporated Organisation (SCIO).

The charity has a single tier structure and as such the trustees are the members of the charity.

The board, which continues to meet as and when required, are the charity's trustees. Trustees are elected at the Annual General Meeting which will be held in September this year.

There must be a minimum of three and a maximum of eight trustees.

Objectives and Activities

Charitable purposes

We will empower people in Scotland with the skills, knowledge, confidence, and experience to overcome the barriers that they face when getting into, or sustaining, employment. We are doing this in order that they can avoid living in poverty and can sustain positive mental and physical health and well-being. Through education and training, discriminating factors such as mental ill-health; physical ill-health and disability; additional learning and support needs; criminal backgrounds; and homelessness will be overcome.

Activities

Education

Understanding all aspects of the workplace, including Health & Safety.

Understanding the needs and expectations of employers, colleagues, customers, and self.

Recognising barriers to employment and how to overcome them in order to sustain employment.

Making use of positive, solution-focussed approaches with short-, medium- and long-term goal setting and achieving.

Writing CV's and application forms.

Preparing and practicing for interviews.

Training

Customer Services – appearance, manner, and implementation of our values in all areas of work experience.

Building on-the-job knowledge, skills, experience, and confidence in one or more areas of interest.

Procurement – Buying on-line, at auction, and face to face at various venues.

Deliveries and Clearances – van driving, collection and delivery of goods, manual handling.

Furniture restoration – clean, restore, upholster and polish household goods, glassware, furniture, and antiques.

Retail/Auction – pricing, merchandising, customer care and awareness, sales and end of day reconciliation, and delivery arrangements. Awareness of retail/auction trends.

Support

Advice and guidance, and empathy from a member of staff at all times when in Education, Training, and employment.

Follow up assistance once in employment to ensure sustainability, for as long as is required.

Achievements and Performance

Clients

Since our last report we have directly supported 56 adults within our charity.

Referrals have come in every couple of months this year. We have continued to support 5 clients, 1 of whom has unfortunately returned to prison. We have supported 51 people through the Unpaid Work Team placements across central and south Aberdeenshire.

We took on 4 new referrals within this reporting period. We received 5 referrals for new clients who chose not to engage with us. Sometimes this is due to changes in circumstances, not feeling ready to begin interacting or not having an interest in our areas of work. We continue our established good working relationship with Aberdeenshire Community Payback Unpaid Work Service for 1:1 and group placements. We are continuing to develop working relationships with Aberdeenshire Health and Social Care Partnership Justice Service and HMP & YOI Grampian for 1:1 placements.

Volunteers

We have had a couple of volunteers move away this year, continuing well with 5 volunteers and always looking and advertising for more. We had a volunteer for a week through an employer's volunteering contribution. Our new Trustee has proved to be a great asset and we continue to look out for more.

Premises

At the auction house in Oyne, Aberdeenshire, we were able to continue to develop our auctions. This provided a daily, weekly, or monthly focal point for our clients, and there has been an increasing number of customers to attend for viewing and a bit less on auction days as bidding becomes split evenly between live and online. We continue to hold auctions 3 times per month on a regular basis and our Admin Clerk is integral to this being successful. We continue to live up to our Visit Scotland 4-star rating in our Salvage Yard and Coffee Shop.

We have updated the shelving in our 40-foot container to improve the storage and tracking of sale items and all 3 storage containers are still used to capacity and working for us.

Online auctions, live and timed continue to be popular, and we still have one timed sale every month and both the live sales are online. This has given our clients the opportunity to learn how to use some of the back-office system for cataloguing, photographing items and postage and packing for worldwide deliveries.

Our house clearances services are proving even more popular, bolstered by our offer to sell suitable goods at auction. Some of our clients enjoying the travelling and satisfaction of a cleared property at the end of a job. Referrals from the Procurator Fiscal Ultimus Haeres Unit are ongoing, as well as for local properties from residents.

The Salvage Yard and indoor 'mini antiques/collectibles centre' has been popular with customers, partners and clients. In part due to an increase in partners from 4 to 8, developing a wider variety of goods on offer, and areas of interest for our clients. While the Coffee Shop has become well known for great tasting locally sourced food and drinks. The introduction of simple lunches has worked well, and our clients and volunteers all benefit from a hot or cold lunch and refreshments. The Upholstery Workshop is slowly developing at the far end of the building. We continue to support our staff by paying the Real Living Wage.

We were able to vacate the warehouse in Miller Street, Aberdeen in August 2024, so our premises in Oyne are now our sole focus. We are aware that this will have an impact on accessibility for potential clients and on the number of referrals so will keep our eye on this going forward.

Publicity

Facebook continues to be of great benefit to us with over 8700 followers and likes, with Instagram now building up over 1100 followers. Our websites have been of benefit to partner agencies to find out more about us before referring clients, and are updated on a regular basis, one for the Auction House and House Clearances, www.smilescotland-auctionhouse.org.uk and the other for the Salvage Yard, Coffee Shop and Upholstery Workshop, www.smilescotland.org.uk. We have had the pleasure of being featured in a local Moray area Lifestyle Magazine, and had an interview on Keith Community Radio. We regularly advertise in the Press and Journal with occasional features when we have interesting items coming into the Salvage Yard or through the auction.

Financial review

Our main source of funding is through auction house sales, with a small amount being raised in donations and through our retail space. Funds have been used for upgrades to the kitchen equipment, additional uniforms and PPE, and digital phone system.

One successful funding application had been made, to employ an external company to write a sustainability report to support funding applications relating to solar energy and a second auction room to improve the flow of work.

We have continued to lease the van for its final year, sell one van to allow us to purchase a second box van with hydraulic rise and fall option.

We have secured a Ragbag clothes and accessories recycling container which is always filled quickly. The income is very low from this in comparison to 6 years ago, however, the recycling ethic is environmentally positive.

Plans for future period

We aim to develop additional strategies for advertising when client placements are available, and for the recruitment of Trustees and volunteers.

We will consolidate ourselves in the house clearances and improve the upholstery workshop area.

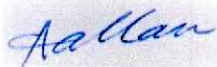
Making the Salvage Yard and Coffee Shop financially viable and sustainable over the next 5 years is more fully underway, although this does remain a challenge with changing partners and staff, and getting the management and procurement into a steady flow.

With the Feasibility Report now to hand we are looking for funding opportunities for renewable energy using solar panels to generate power for the building; and to build an additional auction room to enable growth and improved workflow.

We will continue to review the requirement to employ members of staff and aim to recruit additional volunteers and Trustees to support what we are doing now.

Acknowledgements

Our sincere thanks to all our volunteers, trustees, and staff, for their continued hard work, effort, and empathy as they work with and for our clients and each other in what we all call the Smile Family. Thanks also to GLIC for their hard work in producing an informative and helpful feasibility report.



Angela Allan
Chair of the Board of Trustees

Profit and Loss - For the year ended 31 March 2025

Account	£
Turnover	
Auction Sales	385,828.24
Coffee Shop	54,146.68
Donations	140.00
House Clearances	39,985.77
Interest Income	459.87
Sales	35,466.55
Shop & Salvage Yard	135,379.58
Total Turnover	651,406.69
Cost of Sales	
Cost of Goods Sold	972.60
Total Cost of Sales	972.60
Gross Profit	650,434.09
Administrative Costs	
Advertising & Marketing	2,743.60
Audit & Accountancy fees	1128.00
Bank Fees	814.78
Auctions	245,777.83
Client Lunches	754.59
Coffee Shop Expenses	26,203.74
Cleaning	971.00
Depreciation Expense	7,591.31
Easylive Auction Fees	9,393.43
Employers National Insurance	3,103.27
Gain/Loss on disposal of Fixed Assets	186.67
General Expenses	5,744.86
Insurance	5,765.85
IT Software and Consumables	30.00
Light, Power, Heating	15,245.05
Motor Vehicle Expenses	16,399.02
Pensions Costs	2,412.13
Postage, Freight & Courier	2,990.23
Printing & Stationery	250.95
Rent	32,200.00
Repairs & Maintenance	3,869.35
Salaries	121,400.71
Shop and Salvage Yard	154,956.39
Shop Expenses	48.00
Staff Training	61.00
Subscriptions	985.51
Telephone & Internet	1,212.66
Waste Disposal	9,173.10
Total Administrative Costs	671,413.03
Operating Profit	(20,978.94)
Other Income	
Gift Aid	45,966.81

Total Other Income	45,966.81
Profit on Ordinary Activities Before Taxation	24,987.87
Profit after Taxation	24,987.87

Balance Sheet – As at 31 March 2025

Tangible Assets

Coffee Shop & Salvage Yard Assets	7,733.08
Fixtures & Fittings	3,483.40
Less Accumulated Depreciation on Motor Vehicles	(599.75)
Less Accumulated Depreciation on Office Equipment	(415.17)
Less Accumulated Depreciation on Plant and Machinery	(7,646.50)
Less Depreciation for Coffee Shop & Salvage Yard Assets	(2,231.18)
Less Depreciation on Furniture & Fixings	(307.64)
Motor Vehicles	11,995.00
Office Equipment	980.82
Plant and Machinery	16,216.00
Total Tangible Assets	29,208.06

Current Assets

Cash at bank and in hand	
Petty Cash	6,236.06
SMILE SCOTLAND	7,899.15
Total Cash at bank and in hand	14,135.21
Accounts Receivable	12,363.86
Prepayments	112.22
Stock	37,332.80
Total Current Assets	63,944.09

Creditors

Accounts Payable	4,677.16
Client Holding Account - Cash	315.00
Directors' Loan Account	21,500.00
NIC Payable	1,020.26
PAYE Payable	1,063.39
Pensions Payable	447.02
Rounding	(3.63)
SMILE SCOTLAND Credit Card	536.11
VAT	390.01
Wages Payable - Payroll	0.03
Total Creditors: amounts falling due within one year	29,945.35
Net Current Assets (Liabilities)	33,998.74
Total Assets less Current Liabilities	63,206.80

Net Assets	63,206.80
Capital and Reserves	
Current Year Earnings	24,987.87
Owner A Drawings	(4,500.00)
Retained Earnings	42,718.93
Total Capital and Reserves	38,218.93

OSCr

Office of the Scottish Charity Regulator

Independent examiner's report on the accounts

v2

Report to the
trustees/members of

Smile Scotland SCIO

Registered charity
number

SCO44981

On the accounts of the
charity for the period

Period start date

Day

Month

Year

1

04

2024

To

Period end date

Day

Month

Year

31

03

2025

Set out on pages

1 to 5

(remember to include the page
numbers of additional sheets)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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the 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 Charities Accounts (Scotland) Regulations 2006. 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 accounts.

Independent examiner's
statement

In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts 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:

Name:

Thomas H Morrow

Date:

11/9/2025

Relevant professional
qualification(s) or body
(if any):

Chartered Institute of Public Finance and Accountancy

Address:

2 The Meadows
Checkbar
Nigg
Aberdeen , AB12 4LP