



**Smile Scotland SCIO**

**Scottish Charity No – SC044981**

**Annual Report and Financial Statements**

**For the year ended 31 March 2023**

**Trustees' Annual Report  
For the year ended 31 March 2023**

The trustees have pleasure in presenting their report together with the financial statements for the year ended 31 March 2023.

**Reference and Administrative Information**

**Charity name**

Smile Scotland (SCIO)

**Charity no**

SC044981

**Address**

Ryehill, Oyne, Aberdeenshire. AB52 6QS

**Current Trustees**

Angela Allan	Chair
Heather Smith	Secretary
Clive Hampshire	
Fiona Willis	
Craig Pithie	
Bob Whitehouse	Treasurer

**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 November 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 – van driving, collection and delivery of goods, manual handling.

Furniture restoration – clean, restore 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.

## 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 46 adults within our charity. The COVID-19 restrictions have begun to relax; however, referrals have been slow to come in. We have supported 41 people through the Unpaid Work Team placements as we slowly grew again and have kept a focus on our clients with mental health issues. We have reintroduced regular working practices for all our clients.

We took on one new referral within this reporting period who left due to personal circumstances. We will aim to support him to rejoin us when he is ready.

We provided an employment reference for one past client. We received 4 referrals for new clients who chose not to engage with us.

### New Volunteers

As last year, we have been able to sustain our 4 volunteers this year and recruit a further 3. We were successful in recruiting a new Trustee and Treasurer to the Board at the beginning of this financial year.

### 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 sales. We held record breakings with our 'Cabin Fever' sale between Xmas and New Year, and a specialist 'Emma Bridgewater' sale.

We purchased a 40' storage container to streamline storage of good through the auction and to enable forward planning.

Online auctions, live and timed have grown in popularity, better than expected. This has given our clients the opportunity to learn how to use some of the back-office system for cataloguing.

We held an Antique, Collectables and Vintage Fair in November offering Chest, Heart & Stroke Scotland, and North East Sensory Services free stalls to support them with their fundraising.

To complement the auctions and add another no-customer contact element for our clients, we are now developing the offer of house clearances services. We are beginning to get referrals from the Procurator Fiscal Ultimus Haeres Unit as well as for local properties from residents.

The small shop that is part of the site is, due to a lack of volunteers, is still open by appointment only, but we hope to develop this in a different direction over the next year. We are again indebted to our landlord who was a great support to us.

The warehouse with small shop space in Miller Street, Aberdeen has not worked in the way we had planned so is not proving to be financially viable. We have closed this to the public and we are now in negotiations to withdraw from the premises.

The small sales area in the Cullen Antiques Centre, in Moray, has no longer continued to work for us, as their opening days were unreliable. We have withdrawn from the Centre.

### **Publicity**

Facebook continues to be of great benefit to us with over 6,300 follower and likes, with Instagram now building up over 850 followers, and Twitter being peripheral to this. Our websites have been of benefit to partner agencies to find out more about us before referring clients, and have been updated, one for the Auction house and the other for the Aberdeen warehouse. There have been no opportunities for talks to groups or organisations this year, one that was in place was cancelled due to adverse weather.

### **Financial review**

Our main source of funding is through auction house sales, with a small amount being raised in donations.

One successful funding applications had been made, to support us through this year. We set up a JustGiving page to fund raise the purchase of our latest van which was a great support.

Kemnay Gold Club held a fundraising quiz night, with the proceeds being donated to Smile.

We have continued to lease a large van and a crew-cabin small van, and own 2 larger vans.

### **Plans for future period**

We aim to consolidate ourselves in the Auction House, with the development of a coffee shop and Salvage Yard as well as developing house clearances. Making the

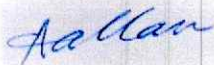
coffee shop financially viable over the next 5 years is underway, although this will be quite a challenge, with an expansion into lunches probably needed.

The development of the small shop into an upholstery workshop is being considered. We are considering an application to join Visit Scotland.

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 the clients and each other in what we all call the Smile Family.

A handwritten signature in blue ink that reads "Angela Allan".

Angela Allan  
Chair of the Board of Trustees

**Statement of Receipts and Payments for the year ended 31 March 2022**

	Year Ended 31/03/2023 (£)	Year ended 31/03/2022 (£)
<b>Receipts</b>		
Receipts from charitable Activities:		
- Shop sales (excl. Partner Income)	81494	92370
- Partner Rent Income	0	0
- Partner Commission Income	0	0
Auction incl. Online auction *	115885	76472
Donations	4840	5822
Gift Aid reclaimed from HMRC	10787	12885
Vat reclaimed from HMRC	11227	12743
Services Provided	7064	1460
Covid Grants/ Grants	3000	20413
Stall Rental at fairs^		1030
<b>Total Receipts</b>	<b>234297</b>	<b>223195</b>
<b>Payments</b>		
Cost of charitable activities	181004	260306
Purchase of equipment	20136	0
<b>Total payments</b>	<b>201140</b>	<b>260306</b>
<b>Surplus/Deficit for the year</b>	<b>33157</b>	<b>37111</b>

*Auction	22/23	21/22
Total Income	417551	177515
Less Paid to Sellers	301666	100325

Auction Income            **115885**            **76472**

Stall Rental ^ included in shop sales for 22/23

## Statement of Balances - As of 31 March 2023

	Year Ended 31/03/2023 (£)	Year Ended 31/03/2022 (£)
Opening cash at bank and in hand	9359	45244
Adjustment for previous year	64	336
Directors Loan	14015	-
Capital Expenditure	20136	-
Surplus/Deficit for the year	33157	37111
	<hr/>	<hr/>
Closing cash at bank and in hand	<b>8301</b>	<b>7798</b>
<b>Represented by:</b>		
Bank statement at 31.03.2023	7048	8056
March card sales to be credited	0	221
2020/21 Adjustments	0	1147
2021/22 Adjustments	0	3229
2022/23 Adjustments*	3349	-
Till float	200	300
Cash in hand	1173	1303
	<hr/>	<hr/>
	<b>8301</b>	<b>7798</b>
<b>Other assets</b>		
Shop stock	21537	26450
Vans/Containers etc.	20136	-
	<hr/>	<hr/>
	<b>41673</b>	<b>26450</b>
<b>Liabilities</b>		
Directors Loan	14015	0
Partners Account	-	0
	<hr/>	<hr/>
	<b>14015</b>	<b>0</b>

### NOTES

<b>(*) 2022/23 Adjustments for Mar 22 paid Apr 23</b>		
Card Processing	181	
Credit Card Payments	625	
Other expenses	2547	
Bank Charges	56	
		<hr/>
		3409
Less Mar Income recorded Apr	0	
Less Credit card annual fee	60	
		<hr/>
		<b>3349</b>

## Cost of Charitable Activities year ended 31 March 2023

	Total 2022/23 (£*)	Total 2021/22 (£**)
Staff Costs	23431	19127
Consultancy Fees	44000	46500
Rent, Electricity	7702	8886
Premises / Content Insurance	2463	786
Telephone & Internet	1332	2282
Travel / Transport / Parking	232	20
Card Processing Charges	3053	2150
General shop stock	12447	77663
Advertising / Publicity	2974	4935
Shop Costs / Ebay fees	3544	2343
Office Equipment / Stationery / Postage	756	1275
Accountancy Costs	2135	0
Stock delivery / Collection Costs	470	1643
Vehicle Costs	20378	48711
Donations	675	100
Meal on Duty for Trustees / Volunteers	0	1647
Trustee Meeting Costs	0	0
Meals for Placements / Clients	6900	0
Credit Card/ Bank Charges	563	61
Other Miscellaneous Costs	2936	9520
Contractor Services	0	6261
Coffee Shop	0	0
Cullen Rent	0	1200
Oyne Rent	21300	18600
Easy Live Auction Charges	7885	6596
Waste Disposal	2999	-
VAT on charitable activities	12829	-
	<b><u>181004</u></b>	<b><u>260306</u></b>

\* Totals **exclude** the VAT on vatable expenditure

\*\* Totals **included** the VAT on vatable expenditure



# 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			Period end date			
Day	Month	Year	To	Day	Month	Year
1	04	2022		31	03	2023

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:

8/12/2023

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

Chartered Institute of Public Finance and Accountancy

Address:

2 The Meadows  
 Checkbar  
 Nigg  
 Aberdeen , AB12 4LP

## APPENDIX 3

### Disclosure section

Only complete if the examiner needs to highlight material problems.

**Give here brief details of  
any items that the  
examiner wishes to  
disclose**