

CLOTHING SOLUTIONS (FOR DISABLED PEOPLE)

England & Wales · Charity number 1120118

Details

Status Registered

Legal form Charitable company

Company number [06034905](#)

Registered 2007-07-17

Register [View on the Charity Commission register](#)

Contact

Address Unit 13
Inspire Bradford Business Park
Newlands Way
Bradford
West Yorkshire
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Phone 01274292291

Email enquiries@clothingsolutions.org.uk

Website <https://www.clothingsolutions.org.uk/>

Activities

Objects: OBJECTS3. THE CHARITY'S OBJECTS ("THE OBJECTS") ARE:(A) THE RELIEF OF DISABLED PEOPLE, IN PARTICULAR BY THE PROVISION OF CLOTHES DESIGNED TO MEET THE INDIVIDUAL REQUIREMENTS OF DISABLED PEOPLE;(B) THE EDUCATION OF DISABLED PEOPLE, AND OF THOSE CARING FOR THEM IN A PROFESSIONAL OR OTHER CAPACITY, CONCERNING PROVISION OF INDIVIDUAL CLOTHING DESIGNED TO MEET THE REQUIREMENTS OF DISABLED PEOPLE;(C) THE PROMOTION OF RESEARCH INTO THE INDIVIDUAL CLOTHING REQUIREMENTS OF DISABLED PEOPLE.

Activities: Clothing Solutions provides a truly unique service, creating bespoke garments, adaptations, and alterations that help people live more independently and confidently. We support physically disabled people, the elderly, and those with learning difficulties. Our friendly team also offers expert advice and information, ensuring everyone can access clothing that fits, functions, and feels just right.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Disability
- **Who:** People With Disabilities

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£109,656	£131,703	-	-
2024-03-31	£103,248	£116,088	-	-
2023-03-31	£117,293	£110,349	-	-
2022-03-31	£123,893	£94,709	-	-
2021-03-31	£155,317	£77,199	-	-

Trustees

Name	Role	Appointed
LESLEY HELEN FREEMAN	Chair	2014-10-22
DAVID LETHAM		2018-10-29
DOREEN LEWIS		2007-09-10
Harry Samson Newton		2024-12-02
Janice Baird		2021-10-11
NORMA LETHAM		2018-10-29

CLOTHING SOLUTIONS (FOR DISABLED PEOPLE)

England & Wales - Charity number 1120118

Accounts

Clothing Solutions (for disabled people)

Charity number 1120118

A company limited by guarantee number 06034905

Annual Report and Financial Statements **for the year ended 31 March 2025**



CLOTHING SOLUTIONS
for disabled people

WYCAS

COMMUNITY ACCOUNTING
WEST YORKSHIRE

Clothing Solutions (for disabled people)

Annual Report and Financial Statements for the year ended 31 March 2025

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Prepared by West Yorkshire Community Accountancy Service CIO

Clothing Solutions (for disabled people)

Trustees' report for the year ended 31 March 2025

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Mrs Lesley Freeman	Chair	
Mr David Letham	Vice-chair	
Mrs Doreen Lewis	Treasurer	
Mrs Janice Baird	Secretary	
Mrs Norma Letham		
Mr Harry Newton		Appointed 2 December 2024
Charity number	1120118	Registered in England and Wales
Company number	06034905	Registered in England and Wales

Registered and principal address	Bankers
Unit 13 Inspired Bradford Business Park Newlands Way Bradford BD10 0JE	Lloyds TSB Bank plc 45 Hustlergate Bradford BD1 1NT

Independent examiner

Rhys North ACA

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a company limited by guarantee and was formed on 20 December 2006. It is governed by a memorandum and articles of association as amended 11 February 2016. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

Clothing Solutions (for disabled people)

Trustees' report (continued) for the year ended 31 March 2025

Objectives and activities

The charity's objects

The relief of disabled people, in particular, by the provision of clothes designed to meet the individual requirements of disabled people.

The education of disabled people and of those caring for them in a professional or other capacity, concerning provision of an individual clothing, designed to meet the requirements of disabled people.

The promotion of research into the individual clothing requirements of disabled people.

The charity's main activities

Clothing Solutions (for Disabled People) is a specialist charity that exists to improve the lives of disabled children and adults by providing bespoke clothing and specialist alterations. Our overarching goal is to ensure that individuals with disabilities have the same access to well-fitting, practical and stylish garments as those without. We believe that clothing is not only essential for independence and comfort, but also plays a vital role in dignity, confidence and mental wellbeing.

Established in 1983, Clothing Solutions is one of the few UK charities offering a truly individualised approach to adaptive clothing. While some commercial brands have introduced mass-produced accessible ranges, they often rely on standardised patterns that fail to meet the complex and diverse needs of disabled individuals. In contrast, our service is fully bespoke. Each garment or alteration is thoughtfully designed to suit the wearer's specific condition, measurements, preferences and lifestyle.

Our core activities include:

- Designing and producing bespoke garments for individuals with a wide range of physical and learning disabilities, including wheelchair users, individuals with sensory processing needs and those with degenerative conditions.
- Adapting existing clothing to overcome dressing challenges such as inserting zips, repositioning fasteners, enlarging pockets, or adding reinforcements, to maintain independence and comfort.
- Creating specialist items such as sleepsuits, day suits, and sensory-friendly clothing for individuals with conditions like autism, where fabric choice, fit and fastenings can significantly affect daily comfort and wellbeing.
- Producing and supplying Beanezy beanbags, used by the NHS, schools, day centres and families to support posture, relaxation and comfort for children and adults with complex needs.

All design work is undertaken using advanced CAD/CAM technology and decades of specialist tailoring expertise. Our clients range from 5 months to 97 years old, and many come to us after struggling to find suitable clothing elsewhere. We serve both local clients in West Yorkshire and those from across the UK, including remote customers we support via post and video consultation.

As a non-government-funded organisation, we work hard to keep our prices affordable by fundraising and seeking grant support to subsidise the true cost of production. Every item we produce is driven by one mission: to improve daily life for people with disabilities through thoughtful, accessible clothing.

Public benefit statement

In setting our objectives and planning our activities our trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the relief of those in need, by reason of youth, age, ill-health, disability, financial hardship or other disadvantage.

Clothing Solutions (for disabled people)

Trustees' report (continued) for the year ended 31 March 2025

Achievements and performance

In 2024–2025, Clothing Solutions continued to provide an essential and highly specialised service to disabled people across the UK. Despite increasing visibility of adaptive fashion in the mainstream market, we remain the preferred provider for individuals, families and care professionals seeking clothing that is not only functional, but entirely personal.

As high street brands begin to explore inclusive design, our customers remind us why Clothing Solutions continues to stand apart: we have always been inclusive. For over 40 years, we have placed the individual at the heart of our work, not as a marketing trend but as a principle of dignity, accessibility and respect. Every garment we produce is tailored to meet the precise physical, sensory and emotional needs of the wearer. We do not produce in batches, nor do we assume that one solution will suit all.

Our small team of dedicated designers and makers remains a source of pride. Their skill, innovation and empathy ensure that even with limited staff and resources, each customer receives the attention and care they deserve. Because of the bespoke nature of our service, no two garments are ever the same. For example, while two wheelchair users may both need a winter coat, one may prefer it to open fully down the back for ease of dressing, while another may require side openings and a shortened back panel to suit seated posture. At Clothing Solutions, we accommodate both, because we believe accessible clothing must be as individual as the people who wear it.

This year we:

- Created over 800 bespoke garments, designed and adapted for people with a wide range of disabilities
- Supplied 430 Beaneazy beanbags, many of which were ordered by NHS services and specialist educational settings
- Reached more than 1,580 customers, including individuals, families, care providers and schools on our database
- Delivered garments to customers living over 250 miles away, with full consultations conducted remotely
- Expanded our expertise in sensory-friendly clothing for children and adults with autism and learning difficulties
- Continued to use CAD/CAM technology to create accurate digital patterns for highly precise garment construction

More importantly, we continued to respond with compassion and creativity to every request. This included making discreet adjustments to maintain independence, adding reinforcements for people who frequently undress due to their condition and selecting fabrics based on the sensory needs of the wearer. Our garments are not only designed to fit, they are made to support dignity, independence and self-expression.

We were especially proud of our ability to adapt standard high street garments into customised items that look no different from mainstream fashion. This is particularly important for younger customers who want to dress like their peers but face physical or cognitive barriers that off-the-peg clothing cannot accommodate. From extended zips and widened pockets to specialist fasteners and modified seams, we ensure every adjustment is both practical and discreet.

At a time when many disabled people continue to face daily barriers in their environments and communities, Clothing Solutions remains a source of relief, reassurance and empowerment. We are proud of our achievements this year and will continue to champion inclusive design that is genuine, personalised and made to last.

Clothing Solutions (for disabled people)

Trustees' report (continued) for the year ended 31 March 2025

Achievements and performance continued

Customer Stories:

Sadie, a paraplegic professional from Manchester, spent years struggling to stay warm during her winter commute. Despite using public transport designed to accommodate wheelchair users, she often found herself exposed to the elements, particularly from the waist down. She had tried layering up with thermal clothing, but it became uncomfortable during long periods of sitting and overheated her once indoors. She also experimented with blankets and sleeping bags, but these were awkward to manage independently, frequently slipped off, or became caught in her wheels, posing safety risks and drawing unwanted attention.

Sadie felt there was no solution that balanced practicality, warmth and professional appearance, until she came to Clothing Solutions. After a detailed consultation, we designed a bespoke leg cosy made to her exact measurements. It attached securely to her wheelchair with popper fastenings, included a raised back panel for added insulation, and featured a sleek, water-resistant outer fabric to match her existing winter coat. With soft fleece lining for comfort and a tailored shape for style, the garment allowed Sadie to travel to work confidently, free from discomfort and embarrassment. It restored both warmth and dignity to her daily routine.

Noah, a teenager with muscular dystrophy, faced growing frustration with his clothing as his condition progressed. Once able to dress himself in standard joggers, he began struggling with the increasingly difficult task of pulling up trousers and using the toilet independently. He loved wearing branded sportswear like his peers, but found most options had tight waistbands, narrow pockets and seams that bunched uncomfortably when seated. Off-the-rack adaptive clothing was either too clinical in appearance or lacked the stylistic features he valued as a teenager trying to maintain a sense of identity.

Living far from our workshop, Noah and his father began sending garments by post to be adapted. Our team reworked his favourite joggers to include an extended front zip with hook and bar fastenings, enlarged pockets for his phone and discreet access features that made dressing easier without altering the overall look. As his mobility changed over time, we continued to adapt the trousers with additional side zips, reinforced seams and softer waistband options. Noah now wears clothes that reflect his personal style while giving him the functionality and comfort he needs, allowing him to maintain independence and confidence through every stage of his journey.

Such outcomes illustrate the transformative power of accessible design. At a time when many disabled people continue to face daily barriers in their environments and communities, Clothing Solutions remains a source of relief, reassurance and empowerment. We are proud of our achievements this year and will continue to champion inclusive design that is genuine, personalised and made to last.

Clothing Solutions (for disabled people)

Trustees' report (continued) for the year ended 31 March 2025

Financial review

The net expenditure for the year was £22,047, including net expenditure of £23,047 on unrestricted funds and net income of £1,000 on restricted funds, after transfers.

Reserves policy

The reason for the Charity holding reserves:

In the absence of long-term funding the Charity's policy is to maintain reserves of not less than six months operational costs.

The minimum level of reserves held should cover:

The cost of any remaining commitment to the lease at Inspire Bradford Business Park

Two months' notice for the Manager

One month's notice for other staff

Telephone and utilities at a reduced level for any remaining period of the lease

Any costs incurred in the disposal of fixed assets

Maintenance of reserves:

The Trustees must take this reserves policy into account in any financial planning, fundraising and authorising expenditure.

Monitoring and review:

The current estimated level of reserves will be regularly monitored and discussed during the quarterly meetings of the Board of Trustees.

In the absence of long-term funding the Charity's policy is to maintain reserves of 6 to 12 months operational costs. This would equate to £65,900 to £131,700 - based on 2024/2025 expenditure.

The charity's free reserves, excluding fixed assets, at the year end were £109,751.

This equates to approximately 10.2 months of annual expenditure.

Clothing Solutions (for disabled people)

Trustees' report (continued) for the year ended 31 March 2025

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

select suitable accounting policies and apply them consistently;

observe the methods and principles in the Charities SORP;

make judgements and estimates that are reasonable and prudent;

state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Approved by the board of trustees on 9/12/2025

Doreen Lewis (Trustee)

Clothing Solutions (for disabled people)

Independent examiner's report to the trustees of Clothing Solutions (for disabled people)

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2025, which are set out on pages 9 to 15.

Responsibilities and basis of report

As the charity's trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Rhys North ACA

11/12/2025

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Clothing Solutions (for disabled people)
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 March 2025

	Notes	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Total funds £
Income from:					
Grants and donations	(2)	86,980	4,000	90,980	86,868
Charitable activities	(3)	17,324	-	17,324	14,952
Bank interest		1,352	-	1,352	1,428
Total income		<u>105,656</u>	<u>4,000</u>	<u>109,656</u>	<u>103,248</u>
Expenditure on:					
Raising funds	(4)	14,400	-	14,400	14,400
Charitable activities	(5)	115,803	1,500	117,303	101,688
Total expenditure		<u>130,203</u>	<u>1,500</u>	<u>131,703</u>	<u>116,088</u>
Net income / (expenditure)		(24,547)	2,500	(22,047)	(12,840)
Transfers between funds	(7)	1,500	(1,500)	-	-
Net movement in funds		<u>(23,047)</u>	<u>1,000</u>	<u>(22,047)</u>	<u>(12,840)</u>
Fund balances brought forward		137,561	-	137,561	150,401
Fund balances carried forward	(7)	<u>114,514</u>	<u>1,000</u>	<u>115,514</u>	<u>137,561</u>

All incoming resources and resources expended derive from continuing activities.

Clothing Solutions (for disabled people)

Balance sheet

as at 31 March 2025

	2025	2025	2025	2024
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(8) 4,763	-	4,763	5,836
Total fixed assets	<u>4,763</u>	<u>-</u>	<u>4,763</u>	<u>5,836</u>
Current assets				
Stock	4,125	-	4,125	4,800
Prepayments	926	-	926	881
Cash at bank and in hand	(9) 105,978	1,000	106,978	127,298
Total current assets	<u>111,029</u>	<u>1,000</u>	<u>112,029</u>	<u>132,979</u>
Current liabilities:				
amounts falling due within one year				
Accruals	1,278	-	1,278	1,254
Total current liabilities	<u>1,278</u>	<u>-</u>	<u>1,278</u>	<u>1,254</u>
Net current assets / (liabilities)	<u>109,751</u>	<u>1,000</u>	<u>110,751</u>	<u>131,725</u>
Net assets	<u>114,514</u>	<u>1,000</u>	<u>115,514</u>	<u>137,561</u>
Funds				
Unrestricted funds	114,514	-	114,514	137,561
Restricted funds	-	1,000	1,000	-
Total funds	<u>114,514</u>	<u>1,000</u>	<u>115,514</u>	<u>137,561</u>

For the year ending 31 March 2025 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who are also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 9/12/2025

Doreen Lewis (Trustee)

Clothing Solutions (for disabled people)

Notes to the accounts

for the year ended 31 March 2025

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets costing more than £500 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Computer equipment: over 5 years

Sewing machines & equipment: over 5 years

Stock

All stock is held at cost.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Clothing Solutions (for disabled people)

Notes to the accounts continued

for the year ended 31 March 2025

2 Donations and legacies	2025	2025	2025	2024
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Grants and donations (Trusts and other)	86,980	4,000	90,980	86,868
	<u>86,980</u>	<u>4,000</u>	<u>90,980</u>	<u>86,868</u>
3 Charitable activities income	2025	2025	2025	2024
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Clothing and alteration sales	8,735	-	8,735	9,244
Beanbag sales	8,589	-	8,589	5,708
	<u>17,324</u>	<u>-</u>	<u>17,324</u>	<u>14,952</u>
4 Raising funds	2025	2025	2025	2024
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Consultancy and marketing	14,400	-	14,400	14,400
	<u>14,400</u>	<u>-</u>	<u>14,400</u>	<u>14,400</u>
5 Charitable activities expenditure	2025	2024	2025	2024
	Unrestricted	Restricted	Total	Total
	funds	funds	cost	cost
	£	£	£	£
Salaries and NIC	83,351	1,500	84,851	72,918
Payroll costs	401	-	401	406
Freelance staff	1,975	-	1,975	2,173
Fabric and haberdashery	6,925	-	6,925	4,021
Postage and carriage	2,334	-	2,334	2,294
Equipment	1,093	-	1,093	505
Stationery and office supplies	653	-	653	905
Design and print	141	-	141	101
Rent, rates and utilities	10,553	-	10,553	10,132
Telephone and internet	611	-	611	671
Bank charges	162	-	162	158
Repairs and maintenance	477	-	477	477
Travel and transport	189	-	189	471
Independent examination	1,278	-	1,278	1,254
Insurance	2,181	-	2,181	2,244
Companies House	-	-	-	13
Cleaning costs and materials	243	-	243	115
IT equipment, consumables and support	596	-	596	491
Sundries	67	-	67	67
Depreciation	2,573	-	2,573	2,272
	<u>115,803</u>	<u>1,500</u>	<u>117,303</u>	<u>101,688</u>

Clothing Solutions (for disabled people)

Notes to the accounts continued

for the year ended 31 March 2025

6 Staff costs and numbers	2025	2024
	£	£
Gross salaries	82,256	71,778
Social security costs	7,595	6,140
Employment allowance	(5,000)	(5,000)
	<u>84,851</u>	<u>72,918</u>

The average number of employees during the year was 3, being an average of 2.4 full time equivalent (2024: 3, 2.4 FTE). There were no employees with emoluments above £60,000.

7 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
R.O Blott Charitable Trust	-	1,500	1,500	-	-
The Barleycorn Trust	-	2,500	-	(1,500)	1,000
	<u>-</u>	<u>4,000</u>	<u>1,500</u>	<u>(1,500)</u>	<u>1,000</u>

Fund name

R.O Blott Charitable Trust
The Barleycorn Trust

Purpose of restriction

Towards the cost of outreach/postal for rural customers.

Towards cost of a new iron, boiler and office chairs. The transfer is for the capitalisation of sewing machinery.

8 Tangible assets	Computers	Sewing machines & equipment	Total
	£	£	£
Cost			
At 1 April 2024	6,353	12,555	18,908
Additions	-	1,500	1,500
At 31 March 2025	<u>6,353</u>	<u>14,055</u>	<u>20,408</u>
Depreciation			
At 1 April 2024	4,562	8,510	13,072
Charge for year	894	1,679	2,573
At 31 March 2025	<u>5,456</u>	<u>10,189</u>	<u>15,645</u>
Net book value			
At 31 March 2025	<u>897</u>	<u>3,866</u>	<u>4,763</u>
At 31 March 2024	<u>1,791</u>	<u>4,045</u>	<u>5,836</u>

Clothing Solutions (for disabled people)
Notes to the accounts continued
for the year ended 31 March 2025

9 Cash at bank and in hand	2025	2024
	£	£
Cash at bank	106,973	127,227
Cash in hand	5	71
	<u>106,978</u>	<u>127,298</u>
10 Support Costs	2025	2024
	£	£
Governance	13	13
Independent examination	1,278	1,254
Information technology	596	491
	<u>1,887</u>	<u>1,758</u>

11 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

Remuneration and benefits received by key management personnel

The total employee benefits received by key management personnel were £47,925 (previous year: £48,192).

Clothing Solutions (for disabled people)
Statement of Financial Activities including comparatives for all funds
(including summary income and expenditure account)
for the year ended 31 March 2025

	2025	2024	2025	2024	2025	2024
	Unrestricted	Unrestricted	Restricted	Restricted	Total	Total
	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£
Income						
Grants and donations	86,980	78,368	4,000	8,500	90,980	86,868
Charitable activities	17,324	14,952	-	-	17,324	14,952
Bank interest	1,352	1,428	-	-	1,352	1,428
Total income	105,656	94,748	4,000	8,500	109,656	103,248
Expenditure						
Raising funds	14,400	14,400	-	-	14,400	14,400
Charitable activities	115,803	93,136	1,500	8,552	117,303	101,688
Total expenditure	130,203	107,536	1,500	8,552	131,703	116,088
Net income / (expenditure)	(24,547)	(12,788)	2,500	(52)	(22,047)	(12,840)
Transfers between funds	1,500	2,948	(1,500)	(2,948)	-	-
Net movement in funds	(23,047)	(9,840)	1,000	(3,000)	(22,047)	(12,840)
Fund balances brought forward	137,561	147,401	-	3,000	137,561	150,401
Fund balances carried forward	114,514	137,561	1,000	-	115,514	137,561

CLOTHING SOLUTIONS (FOR DISABLED PEOPLE)

England & Wales - Charity number 1120118

Accounts

Clothing Solutions (for disabled people)

Charity number 1120118

A company limited by guarantee number 06034905

Annual Report and Financial Statements **for the year ended 30 March 2024**



Clothing Solutions (for disabled people)

Annual Report and Financial Statements for the year ended 30 March 2024

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Prepared by West Yorkshire Community Accountancy Service CIO

Clothing Solutions (for disabled people)

Trustees' report for the year ended 30 March 2024

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Mrs Lesley Freeman	Chair	
Mr David Letham	Vice-chair	
Mrs Doreen Lewis	Treasurer	
Mrs Janice Baird	Secretary	
Mrs Norma Letham		

Charity number	1120118	Registered in England and Wales
Company number	06034905	Registered in England and Wales

Registered and principal address	Bankers
Unit 13	Lloyds TSB Bank plc
Inspired Bradford Business Park	45 Hustlergate
Newlands Way	Bradford
Bradford	BD1 1NT
BD10 0JE	

Independent examiner

Rhys North ACA

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a company limited by guarantee and was formed on 20 December 2006. It is governed by a memorandum and articles of association as amended 11 February 2016. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

Clothing Solutions (for disabled people)

Trustees' report (continued) for the year ended 30 March 2024

Objectives and activities

The charity's objects

The relief of disabled people, in particular, by the provision of clothes designed to meet the individual requirements of disabled people.

The education of disabled people and of those caring for them in a professional or other capacity, concerning provision of an individual clothing, designed to meet the requirements of disabled people.

The promotion of research into the individual clothing requirements of disabled people.

The charity's main activities

Clothing Solutions (for Disabled People) is a unique and special charity that provides bespoke garments and specialist clothing alterations for children and adults of all disabilities. Our goal is to provide those with disabilities the same privileges as those without – well-fitting, comfortable, and fashionable clothing. This not only helps them to maintain their independence, but also boosts their confidence and protects their mental health, which can be easily affected by appearance.

According to Family Resources Survey, there are over 14 million people in the United Kingdom living with a disability. As Clothing Solutions has been established since 1983, we have witnessed this number rise noticeably in recent years and see an even bigger need for accessible clothing today. While many aspects of modern living have become more open to disabled people, there is still an enormous need for accessible options in clothing and alterations that make every day easier.

One of the many things that makes Clothing Solutions so special in comparison to other adaptive clothing services is that the charity caters to all disabilities. This is because of the bespoke designs created with care for the individual, their needs, their lifestyle, and their preferences. While many major clothing brands and other businesses aim to cater to disabled people, their mass-produced garments are the same as standard high-street clothes in the sense that they follow a 'one size fits all' pattern. But even the same disability presents differently from person to person. Clothing Solutions takes the time to consult with their customers, create patterns for the individual, and produce an entirely bespoke garment or alteration that is certain to fit and solve any dressing issues.

Public benefit statement

In setting our objectives and planning our activities our trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the relief of those in need, by reason of youth, age, ill-health, disability, financial hardship or other disadvantage.

Achievements and performance

Clothing Solutions (for Disabled People) is a small charity with a big purpose. We design, make, and alter clothing for people with disabilities in the UK. Many of our customers cannot find suitable clothing for an affordable price in high street stores. Others struggle with the daily task of dressing due to the restrictive and inaccessible design of modern fashion. We cater to people of all sizes, abilities, and needs so they can wear clothing that makes them feel comfortable, confident, and content.

Our customers come from a variety of backgrounds, with a range of ages, disabilities, and interests. Our youngest customer is just 5 months old while our oldest is 97. A large portion of our customers are wheelchair users, who often struggle to find trousers that make dressing and toileting easier. The fashion industry caters to different sizes but just one body type: the fully mobile. A disability, of any kind, often results in limited mobility. And our customers regularly express their frustration at the lack of concern for their needs, just because they are different.

Clothing Solutions (for disabled people)

Trustees' report (continued) for the year ended 30 March 2024

Achievements and performance (continued)

We also have a number of customers with learning difficulties, like autism and Down's syndrome. Such conditions never present the same characteristics or needs in two people, which is why our bespoke design and alteration service is so treasured and unique. Although there are various clothing companies that create adaptive clothing, such designs are often mass produced. But Clothing Solutions creates for the individual, so they have the assurance they will receive clothes that fit perfectly, are functional for daily life, and suit their personal style.

Our expert design and creation team are small but inspiring. With over 30 years' experience, Sandra Hunt, manager and lead designer at Clothing Solutions, has been designing and making clothes for people of a vast range of requirements. Using a specialist CAD/CAM system, the team at Clothing Solutions create or input patterns bespoke to the customer, which always guarantees a precise fit.

As a Yorkshire-based charity, there are a large group of our customers that live in the local area and can book a face-to-face consultation for their garments. But our database includes customers that live in more than 250 miles from us and simply can't afford to travel so far. However, this doesn't deter our resourceful team. In fact, we have several customers we have never met in person but can still serve.

The use of video calls and conferencing have certainly helped, but the creative minds within our team that use a customers' existing garments and up-to-date measurements can still create a pattern that will fit impeccably. In some cases, we create a mock garment for the customer to try, which is sent by post. And we are willing to make as many adjustments as needed, until our valued client feels happy.

The effort the team at Clothing Solutions' puts forth to ensure every customer is a happy one is what makes this small charity so essential for disabled children and adults in the UK. We work hard to provide clothing for people who, otherwise, would be left without. Over the past year, we have had the pleasure of seeing a number of projects flourish. Our primary focus is adaptive clothing for all, but there are specific areas within our range that have seen great success. For example, we saw an increase in demand in clothing for children with autism.

Those living with autism and other sensory needs can be majorly affected by the clothing they wear. The weight, texture, colour, and pattern of fabrics and fasteners can have an impact on their mood and comfort. Through our experience, we have learned nonverbal children in particular can be more prone to meltdowns when their senses are overwhelmed by clothing that is uncomfortable or they're unhappy with.

Through customer research, we have learned softer fabrics like cotton and fleece are popular among customers with autism. While the high street market makes many clothes from this fabric, they're often of a lower quality to save on costs in mass production. However, cotton is a natural fibre that is well-known for its breathability and the higher quality cottons are not only kinder to the skin but will also last longer. Fleece is very lightweight and when of a good source, insulates the body well.

Autism presents differently in different people, but Clothing Solutions has been able to cater to all regardless of interest, taste, and needs. There has been noticeable growth in clothing specifically designed for those with sensory needs, from pyjamas and dresses to blankets and Beanezy beanbags. By sourcing high quality, durable, and occasionally specialist fabrics, we can cater to those with autism, so they feel relaxed and at ease in clothing that does not irritate their skin, disturb their sleep, or trigger overloads.

In addition to clothing for those with autism, we have seen continued popularity in our daysuits and sleepsuits. For many years, they have been the most-ordered item for customers with a range of disabilities. People of various backgrounds and requirements are drawn to this bespoke type of garment because it can be created from numerous different fabrics, made to fit the body perfectly, and is a durable alternative to multiple pieces to make one outfit. Onesies, jumpsuits, playsuits, and other all-in-one garments available in modern stores are usually made of low-grade fleece or polyester with one zip at the back. But someone with limited mobility may not be able to reach to fasten their own clothes. Or someone with a learning difficulty may be prone to undressing and easily tear or break the zip.

Clothing Solutions (for disabled people)

Trustees' report (continued) for the year ended 30 March 2024

Achievements and performance (continued)

Whether our suits are made with poppers and buttons or with a small stitch or triple reinforced seams, the customer has complete control over their garment. This ensures it will meet the needs at hand. As the most versatile garment in our enormous catalogue, we are thrilled to see the daysuits and sleepsuits meet the various needs of disabled children and adults.

The clothing and adaptations we make take a great amount of research, creativity, and resources. To secure specialist fabrics and haberdashery, we spend hours sourcing good suppliers. To ensure our patterns, garments, or adjustments will be right for each individual, we use specialist technology and machinery. And to keep the cost of our creations at a reasonable price, we fundraise to subsidise the true cost. We wholeheartedly believe that while our adaptive clothing is unique, it should not be out of reach for those who need it the most. For disabled people, many aspects of life are inaccessible. Our mission is to make sure our clothing is helpful but also affordable.

Clothing Solutions does not receive any monetary support from local or national government. Therefore, we put great effort into raising funds to support the charity. Every year both staff and customers are deeply grateful to the generous and big-hearted trustees, charities, and organisations that donate to Clothing Solutions. Without such support, our charity would not be able to keep running. Donated funds help us bring adaptive clothing to people with disabilities, but also upgrade essential equipment, ship garments and beanbags, and raise awareness for accessibility in the fashion market.

Over the years, we have concluded that the true impact of Clothing Solutions can only be measured by the uplifting stories of our customers, clients, and friends:

Sadie is a wheelchair user from Manchester. She has been paraplegic since childhood, after damage to her spinal cord occurred during birth. While the transport system in her city is accessible for wheelchair users, she struggles to keep warm during her winter commute. Sadie tried multiple layers, which proved to be uncomfortable when sat for a prolonged period of time or too warm later in the day. She also tried using blankets or sleeping bags, which would either slip off, get dirty, or get stuck in her wheels.

She says: "I was convinced Sandra at Clothing Solutions was just going to say, 'try a blanket' and give up. But she had a design I didn't even know existed: a leg cosy that was secured to my chair with poppers. I'm petite, but the cosy is made to perfectly suit the length of my legs and is raised at the back to keep the cold out from all angles. At first, I was worried this would look unprofessional for my office job. But the cosy has soft fleece on the inside with a sleek polyester on the outside. The colour matches my winter coat, so I feel both warm and stylish in that season. My commute is chill-free now."

Noah is also a wheelchair user but has muscular dystrophy which is a genetic condition that gradually cause the muscles to weaken. As a teenager, he likes to wear jogging trousers with the logo and style of trendy brands visible. But as time passes, it is getting harder for him to get dressed and go to the toilet. As he is not local to our workshop in Bradford, Noah's father purchases the trousers and posts them to Clothing Solutions. We cut open the front of the elastic-waist trousers and insert an extra-long zip with hook and bar fastening. We also extend the pockets to fit his phone, as most come with narrow openings and shallow compartments. As his condition changes, we will continue to adapt Noah's jogging trousers so they suit his needs.

He says: "Since meeting Clothing Solutions, my muscles have gotten worse. But they change the design each time, even if it's just a longer zip, no matter how many times I ask. It's nice to know that even though my condition gets worse over time, I can still wear the clothes I like. I get really uncomfortable when my joggers or underwear bunch up and because I can't move well, I can't undo it. It's hard to describe how irritated and anxious it makes me. I thought the charity team would think I was crazy but they offered to add two extra zips in at each side of my joggers so they can be open in another way and adjustments can be made with no effort. The best thing is, they hide everything really well. My joggers look just like my friends', even though I'm different!"

Our objective of bringing relief to people with disabilities by providing adaptive and accessible clothing continues to drive our team to work hard and help many more. Our efforts not only support disabled people in a physical sense, but also contribute to better mental health and more independence.

Clothing Solutions (for disabled people)

Trustees' report (continued) for the year ended 30 March 2024

Financial review

The net expenditure for the year was £12,840, including net expenditure of £9,840 on unrestricted funds and net expenditure of £3,000 on restricted funds, after transfers.

Reserves policy

The reason for the Charity holding reserves:

In the absence of long-term funding the Charity's policy is to maintain reserves of not less than six months operational costs.

The minimum level of reserves held should cover:

The cost of any remaining commitment to the lease at Inspire Bradford Business Park

Two months' notice for the Manager

One month's notice for other staff

Telephone and utilities at a reduced level for any remaining period of the lease

Any costs incurred in the disposal of fixed assets

Maintenance of reserves:

The Trustees must take this reserves policy into account in any financial planning, fundraising and authorising expenditure.

Monitoring and review:

The current estimated level of reserves will be regularly monitored and discussed during the quarterly meetings of the Board of Trustees.

In the absence of long-term funding the Charity's policy is to maintain reserves of 6 to 12 months operational costs. This would equate to £58,500 to £117,000 - based on 2023/2024 expenditure.

The charity's free reserves, excluding fixed assets, at the year end were £131,725.

This equates to approximately 13.5 months of annual expenditure.

Whilst actual reserves exceed the upper reserves target the trustees are aware that the charity continues to face challenges given the cost of living pressures faced. Reserves have reduced in the last year and trustees will continue to monitor actual reserves in line with their reserves policy.

Clothing Solutions (for disabled people)

Trustees' report (continued) for the year ended 30 March 2024

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Approved by the board of trustees on 2/12/2024

Doreen Lewis (Trustee)

Clothing Solutions (for disabled people)

Independent examiner's report to the trustees of Clothing Solutions (for disabled people)

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 30 March 2024, which are set out on pages 9 to 15.

Responsibilities and basis of report

As the charity's trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Rhys North ACA

10/12/2024

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Clothing Solutions (for disabled people)
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 30 March 2024

	Notes	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
Income from:					
Grants and donations	(2)	78,368	8,500	86,868	103,745
Charitable activities	(3)	14,952	-	14,952	13,308
Bank interest		1,428	-	1,428	240
Total income		94,748	8,500	103,248	117,293
Expenditure on:					
Raising funds	(4)	14,400	-	14,400	13,200
Charitable activities	(5)	93,136	8,552	101,688	97,149
Total expenditure		107,536	8,552	116,088	110,349
Net income / (expenditure)		(12,788)	(52)	(12,840)	6,944
Transfers between funds		2,948	(2,948)	-	-
Net movement in funds		(9,840)	(3,000)	(12,840)	6,944
Fund balances brought forward		147,401	3,000	150,401	143,457
Fund balances carried forward	(7)	137,561	-	137,561	150,401

All incoming resources and resources expended derive from continuing activities.

Clothing Solutions (for disabled people)

Balance sheet

as at 30 March 2024

	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(8) 5,836	-	5,836	5,160
Total fixed assets	<u>5,836</u>	<u>-</u>	<u>5,836</u>	<u>5,160</u>
Current assets				
Stock	4,800	-	4,800	3,840
Prepayments	881	-	881	1,010
Cash at bank and in hand	(9) 127,298	-	127,298	141,249
Total current assets	<u>132,979</u>	<u>-</u>	<u>132,979</u>	<u>146,099</u>
Current liabilities:				
amounts falling due within one year				
Accruals	1,254	-	1,254	858
Total current liabilities	<u>1,254</u>	<u>-</u>	<u>1,254</u>	<u>858</u>
Net current assets / (liabilities)	<u>131,725</u>	<u>-</u>	<u>131,725</u>	<u>145,241</u>
Net assets	<u>137,561</u>	<u>-</u>	<u>137,561</u>	<u>150,401</u>
Funds				
Unrestricted funds	137,561	-	137,561	147,401
Restricted funds	-	-	-	3,000
Total funds	<u>137,561</u>	<u>-</u>	<u>137,561</u>	<u>150,401</u>

For the year ending 30 March 2024 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who are also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 2/12/2024

Doreen Lewis (Trustee)

Clothing Solutions (for disabled people)

Notes to the accounts

for the year ended 30 March 2024

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets costing more than £500 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Computer equipment: over 5 years

Sewing machines: over 5 years

Stock

All stock is held at cost.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Clothing Solutions (for disabled people)

Notes to the accounts continued for the year ended 30 March 2024

2 Donations and legacies	2024	2024	2024	2023
	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Grants and donations (Trusts and other)	78,368	8,500	86,868	103,745
	<u>78,368</u>	<u>8,500</u>	<u>86,868</u>	<u>103,745</u>
3 Charitable activities income	2024	2024	2024	2023
	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Clothing and alteration sales	9,244	-	9,244	7,864
Beanbag sales	5,708	-	5,708	5,444
	<u>14,952</u>	<u>-</u>	<u>14,952</u>	<u>13,308</u>
4 Raising funds	2024	2024	2024	2023
	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Consultancy and marketing	14,400	-	14,400	13,200
	<u>14,400</u>	<u>-</u>	<u>14,400</u>	<u>13,200</u>
5 Charitable activities expenditure detail	2024	2024	2024	2023
	Unrestricted funds £	Restricted funds £	Total cost £	Total cost £
Salaries and NIC (6)	71,618	1,300	72,918	66,023
Payroll costs	406	-	406	402
Freelance staff	2,173	-	2,173	2,231
Fabric and haberdashery	(2,079)	6,100	4,021	4,978
Postage and carriage	2,294	-	2,294	2,830
Equipment	453	52	505	399
Stationery and office supplies	905	-	905	767
Design and print	101	-	101	402
Rent, rates and utilities	9,032	1,100	10,132	11,592
Telephone and internet	671	-	671	592
Bank charges	158	-	158	151
Repairs and maintenance	477	-	477	411
Travel and transport	471	-	471	504
Independent examination	1,254	-	1,254	858
Insurance	2,244	-	2,244	1,982
Companies House	13	-	13	-
Cleaning costs and materials	115	-	115	102
IT equipment, consumables and support	491	-	491	568
Sundries	67	-	67	171
Depreciation	2,272	-	2,272	2,186
	<u>93,136</u>	<u>8,552</u>	<u>101,688</u>	<u>97,149</u>

Clothing Solutions (for disabled people)

Notes to the accounts continued for the year ended 30 March 2024

6 Staff costs and numbers	2024	2023
	£	£
Gross salaries	71,778	65,438
Social security costs	6,140	5,585
Employment allowance	(5,000)	(5,000)
	<u>72,918</u>	<u>66,023</u>

The average number of employees during the year was 3, being an average of 2.2 full time equivalent (2023: 3, 1.9 FTE). There were no employees with emoluments above £60,000.

7 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Barleycorn Trust	3,000	-	52	(2,948)	-
UKH Foundation	-	5,000	5,000	-	-
Leeds Convalescent Society	-	500	500	-	-
Sovereign Healthcare	-	2,000	2,000	-	-
Worshipful Company of Basketmakers 2011 Charitable Trust	-	1,000	1,000	-	-
	<u>3,000</u>	<u>8,500</u>	<u>8,552</u>	<u>(2,948)</u>	<u>-</u>

Fund name

Barleycorn Trust

UKH Foundation

Leeds Convalescent Society

Sovereign Healthcare

Worshipful Company of

Basketmakers 2011

Charitable Trust

Purpose of restriction

To support the purchase of computer equipment. The transfer relates to the capitalisation of computer equipment.

To support the work of the charity in the North West.

To support the work of the charity in Leeds.

To support the work of the charity in West Yorkshire.

To support the work of the charity in London.

8 Tangible assets	Computers	Sewing machines	Total
	£	£	£
Cost			
At 1 April 2023	6,353	9,607	15,960
Additions	-	2,948	2,948
At 30 March 2024	<u>6,353</u>	<u>12,555</u>	<u>18,908</u>
Depreciation			
At 1 April 2023	3,669	7,131	10,800
Charge for year	893	1,379	2,272
At 30 March 2024	<u>4,562</u>	<u>8,510</u>	<u>13,072</u>
Net book value			
At 30 March 2024	<u>1,791</u>	<u>4,045</u>	<u>5,836</u>
At 31 March 2023	<u>2,684</u>	<u>2,476</u>	<u>5,160</u>

Clothing Solutions (for disabled people)
Notes to the accounts continued
for the year ended 30 March 2024

9 Cash at bank and in hand	2024	2023
	£	£
Cash at bank	127,227	141,212
Cash in hand	71	37
	<u>127,298</u>	<u>141,249</u>
10 Support Costs	2024	2023
	£	£
Governance	13	13
Independent examination	1,254	858
Information technology	491	568
	<u>1,758</u>	<u>1,439</u>

11 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

Remuneration and benefits received by key management personnel

The total employee benefits received by key management personnel were £48,192 (previous year: £42,718).

Clothing Solutions (for disabled people)
Statement of Financial Activities including comparatives for all funds
(including summary income and expenditure account)
for the year ended 30 March 2024

	2024	2023	2024	2023	2024	2023
	Unrestricted	Unrestricted	Restricted	Restricted	Total	Total
	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£
Income						
Grants and donations	78,368	99,745	8,500	4,000	86,868	103,745
Charitable activities	14,952	13,308	-	-	14,952	13,308
Bank interest	1,428	240	-	-	1,428	240
Total income	94,748	113,293	8,500	4,000	103,248	117,293
Expenditure						
Raising funds	14,400	13,200	-	-	14,400	13,200
Charitable activities	93,136	96,149	8,552	1,000	101,688	97,149
Total expenditure	107,536	109,349	8,552	1,000	116,088	110,349
Net income / (expenditure)	(12,788)	3,944	(52)	3,000	(12,840)	6,944
Transfers between funds	2,948	-	(2,948)	-	-	-
Net movement in funds	(9,840)	3,944	(3,000)	3,000	(12,840)	6,944
Fund balances brought forward	147,401	143,457	3,000	-	150,401	143,457
Fund balances carried forward	137,561	147,401	-	3,000	137,561	150,401

CLOTHING SOLUTIONS (FOR DISABLED PEOPLE)

England & Wales - Charity number 1120118

Accounts

Clothing Solutions (for disabled people)

Charity number 1120118

A company limited by guarantee number 06034905

Annual Report and Financial Statements **for the year ended 31 March 2023**



Clothing Solutions (for disabled people)

Annual Report and Financial Statements for the year ended 31 March 2023

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Prepared by West Yorkshire Community Accountancy Service CIO

Clothing Solutions (for disabled people)

Trustees' report for the year ended 31 March 2023

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Mrs Lesley Freeman	Chair	
Mr David Letham	Vice-chair	
Mrs Hazel Howard	Treasurer	Resigned 8 October 2022
Mrs Doreen Lewis	Treasurer	
Mrs Norma Letham		
Mrs Janice Baird		

Charity number	1120118	Registered in England and Wales
Company number	06034905	Registered in England and Wales

Registered and principal address	Bankers
Unit 13 Inspired Bradford Business Park Newlands Way Bradford BD10 0JE	Lloyds TSB Bank plc 45 Hustlergate Bradford BD1 1NT

Independent examiner

Rhys North ACA

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a company limited by guarantee and was formed on 20 December 2006. It is governed by a memorandum and articles of association as amended 11 February 2016. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

Clothing Solutions (for disabled people)

Trustees' report (continued) for the year ended 31 March 2023

Objectives and activities

The charity's objects

The relief of disabled people, in particular, by the provision of clothes designed to meet the individual requirements of disabled people.

The education of disabled people and of those caring for them in a professional or other capacity, concerning provision of an individual clothing, designed to meet the requirements of disabled people.

The promotion of research into the individual clothing requirements of disabled people.

The charity's main activities

Clothing Solutions (for Disabled People) is a unique and special charity that provides bespoke garments and specialist clothing alterations for children and adults of all disabilities. Our goal is to provide those with disabilities the same privileges as those without – well-fitting, comfortable, and fashionable clothing. This not only helps them to maintain their independence, but also boosts their confidence and protects their mental health, which can be easily affected by appearance.

According to Family Resources Survey, there are over 14 million people in the United Kingdom living with a disability. As Clothing Solutions has been established since 1983, we have witnessed this number rise noticeably in recent years and see an even bigger need for accessible clothing today. While many aspects of modern living have become more open to disabled people, there is still an enormous need for accessible options in clothing and alterations that make every day easier.

One of the many things that makes Clothing Solutions so special in comparison to other adaptive clothing services is that the charity caters to all disabilities. This is because of the bespoke designs created with care for the individual, their needs, their lifestyle, and their preferences. While many major clothing brands and other businesses aim to cater to disabled people, their mass-produced garments are the same as standard high-street clothes in the sense that they follow a 'one size fits all' pattern. But even the same disability presents differently from person to person. Clothing Solutions takes the time to consult with their customers, create patterns for the individual, and produce an entirely bespoke garment or alteration that is certain to fit and solve any dressing issues.

Public benefit statement

In setting our objectives and planning our activities our trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the relief of those in need, by reason of youth, age, ill-health, disability, financial hardship or other disadvantage.

Achievements and performance

Over the past financial year, we have continued to reach our primary objective of providing a specialist service for disabled children and adults. We provide clothing for people who, for reasons of shape, size, proportion, mobility difficulties, or learning disabilities, find it difficult to secure appropriate, effective, and affordable clothing. Through our unique work, we also aim to raise awareness for the need for bespoke and adaptive clothing for disabled people. Our customer base is vast, with clients from different ages, backgrounds, and disabilities. We are the only charity with the desire and proficiency to cater to all.

At Clothing Solutions (for Disabled People), we believe in inclusivity. Not as a trend, or a privilege, but as an essential. The ability to find clothing that is comfortable, suitable, and affordable, should not be limited to the able-bodied and upright. It should be available to all. While the clothing market and fashion industry often claims to design with an inclusive mindset, they often miss the concept of dressing when you have a disability. But at Clothing Solutions, we are dedicated to learning, designing, creating, and altering clothing so children and adults can wear what makes them happy.

Clothing Solutions (for disabled people)

Trustees' report (continued) for the year ended 31 March 2023

Achievements and performance (continued)

22% of the total population in the United Kingdom is living with a disability, according to Family Resources Survey. Yet, adaptive clothing is not easy to find. Customers of our charity have noted how they struggle with mass produced clothing that is marketed as affordable, since it follows a single pattern and is not personalised to the buyer. On the other hand, Clothing Solutions' alterations and designs are entirely bespoke. Our clothing is made-to-measure, and we adapt to the customer, so they have a garment they are eager to wear.

The most common queries are regarding clothing that is easy to put on, fasten, or take off. This is because several disabilities make simple routines like dressing and toileting difficult or even impossible. As an example, we have a large number of customers that use a moulded wheelchair. When it comes to dressing the upper half of the body, moulded chairs can make this very tiresome. While the design may vary, to solve this we often either make or adapt a coat, top, or jacket to open in the back or sides as well as the front. Essentially, the garment opens in two halves, connecting at the neck or shoulders. The customer or their carer can then slip one side of the garment on first and then the other. While the fabric may be restrictive to suit the style, the design isn't. The wheelchair user isn't then forced to bend or contort in ways that will be uncomfortable.

In addition to design and creation, our work involves research and development. We take time to study the fabric we use to make our specialist fashions. It's crucial for many of our customers. For example, many clothes in high street market are made of polyester and other synthetic fabrics. But this is often not suitable for customers with autism, who may be sensitive to low quality materials. Additionally, some of the cheaper synthetic fabrics are not as durable or are less breathable than natural fabrics. This means they can trap heat and moisture, causing discomfort, especially in hot weather. Therefore, it's very important we not only investigate ahead of creation, but also give customers the opportunity to choose the kind of materials they would like to wear.

Projects such as uniforms for disabled school children, wheelchair clothing, and our range of Beaneazy beanbags have received special attention over the year. The garments we make are becoming more and more complex, with requirements from customers becoming more specific. Therefore, the charity has continued to wisely invest in equipment and supplies that will help us to provide the professional service our clients are used to. Fabrics and haberdashery are becoming increasingly difficult to source, and in many cases large volumes of items or materials we use frequently must be purchased, as they either sell quick or discontinue after time. Our specialist sewing machines, overlockers, irons, and other creation tools need regular maintenance. In addition, the computers, tablets, and phones that are used for communication, graphics, administration, and social media require updates over time.

Therefore, we fundraise to support us. And thanks to the generous grants and donations of kind and caring charities and organisations, we are able to afford the essentials for running our service. While some choose to support a direct project, such as clothing for people in a specific area or of a specific age group, others support general running costs. All at Clothing Solutions deeply appreciate the kindness to the charity's unique cause. The encouraging words from trustees of donating trusts regarding Clothing Solutions brings great satisfaction to staff, customers, and clients too. We hope to continue to see the charity thrive. But also hope to see awareness for the need for accessibility in clothing and design recognised.

Clothing Solutions (for disabled people)

Trustees' report (continued) for the year ended 31 March 2023

Achievements and performance (continued)

The experiences of our customers highlight how essential and treasured Clothing Solutions is to those who need it. For example:

Alice is 94 years old. She has osteoporosis and because of the curve in her spine, clothing felt too tight, and she wasn't happy with the way they sat on her body. Osteoporosis is painful and Alice, who takes much pride in fashion and her appearance, found dressing a challenging chore. We made a blouse for Alice, specially designed to fit her body. Although it is shaped, the garment sits level at the hem and has Velcro spots on the inside with a button sewn on top. With just a touch, the blouse fastens and when closed, looks the same as a store-bought shirt. This, among many, has made dressing easier but also boosted Alice's self-confidence.

She says: "Mental health was not a subject of discussion when I was young. But in my older age, I can see how a negative view of self can be very detrimental. When it became hard for me to get dressed by myself, my esteem virtually disappeared. I became so down I didn't want to get dressed at all, and I isolated myself from the outside world. It wasn't until Clothing Solutions made me some skirts, shirts, and dresses that they made sure I could put on and fasten myself, that I began to build up some confidence again. Thank you, to the attentive and understanding team at Clothing Solutions. Not just for giving me my independence back, but more importantly, my happiness.

Ollie is 5 years old, but due to his restricted growth, he is the size of a 9-month-old baby. It's unlikely he will grow much more. He also has a learning disability, so his mother finds it difficult to source clothes her son won't pull at, take off, or destroy. Normal clothing for 9-month-olds is often made for easy access, but this would not be suitable for Ollie. We made Ollie an all-in-one sleepsuit and daysuit, two of our most common garments. The suits have a concealed back fastening to prevent him getting undressed. All the seams of the anti-rip fabric we specially sourced are triple-stitched and strengthened to increase durability while Ollie plays and sleeps. We also made an all-in-one vest for Ollie which acts as an undergarment. As he has a peg feed, there is a zip across the stomach that's hidden. This allows easy access for his mum to feed him, but also prevents Ollie from reaching the peg and potentially exposing himself to injury or infection.

His mum says: "The all-in-one clothing made by Clothing Solutions has made my life so much easier. I can take Ollie out on day trips without stress and panic that he will take off his clothes or ruin them. He now gets to experience life as a normal 5-year-old, with fun and play, despite his disabilities. Unsuitable clothing was confining us to our home, but when he reaches a point of going to school, I'm confident that he will be able to attend. That would not be possible without Clothing Solutions."

We are also constantly looking for ways to improve our service. From the design software and technology, we use, to the way we ship items to our customers. As the need for adaptive clothing grows, Clothing Solutions hopes to continue to grow. But in order to advance, we continue working hard to raise funds through outreach and marketing. This supports the essential equipment, fabrics, haberdashery, and other resources the charity needs to keep running. But most importantly, it supports the hundreds of disabled children and adults that rely on us.

Clothing Solutions (for disabled people)

Trustees' report (continued) for the year ended 31 March 2023

Financial review

The net income for the year was £6,944, including net income of £3,944 on unrestricted funds and net income of £3,000 on restricted funds.

Reserves policy

The reason for the Charity holding reserves:

The minimum level of reserves held should cover:

The cost of any remaining commitment to the lease at Inspire Bradford Business Park

Two months' notice for the Manager

One month's notice for other staff

Telephone and utilities at a reduced level for any remaining period of the lease

Any costs incurred in the disposal of fixed assets

Maintenance of reserves:

The Trustees must take this reserves policy into account in any financial planning, fundraising and authorising expenditure.

Monitoring and review:

The current estimated level of reserves will be regularly monitored and discussed during the quarterly meetings of the Board of Trustees.

In the absence of long-term funding the Charity's policy is to maintain reserves of 6 to 12 months operation costs. This would equate to £57,000 to £114,000.

The charity's free reserves, excluding fixed assets, at the year end were £142,241.

This equates to approximately 15.5 months of annual expenditure.

The excess in unrestricted funds largely arose over the COVID-19 pandemic period. The charity operated at a limited capacity, with less spending, but still received generous grants and donations from other organisations. Given the uncertainty of the current economic climate, especially for small charities and businesses, the trustees have reviewed the reserves policy and agreed to seek to hold between 6 and 12 months' operating costs. Since the amount of funds has increased from the previous year, the trustees would like to take advantage of this position to protect the charity.

Clothing Solutions (for disabled people)

Trustees' report (continued) for the year ended 31 March 2023

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Approved by the board of trustees on 18/10/2023

Doreen Lewis (Trustee)

Clothing Solutions (for disabled people)

Independent examiner's report to the trustees of Clothing Solutions (for disabled people)

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2023, which are set out on pages 9 to 15.

Responsibilities and basis of report

As the charity's trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Rhys North ACA

22/11/2023

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Clothing Solutions (for disabled people)
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 March 2023

	Notes	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
Income from:					
Grants and donations	(2)	99,745	4,000	103,745	106,879
Charitable activities	(3)	13,308	-	13,308	16,951
Other Income		-	-	-	51
Bank interest		240	-	240	12
Total income		<u>113,293</u>	<u>4,000</u>	<u>117,293</u>	<u>123,893</u>
Expenditure on:					
Raising funds	(4)	13,200	-	13,200	12,000
Charitable activities	(5)	96,149	1,000	97,149	82,709
Total expenditure		<u>109,349</u>	<u>1,000</u>	<u>110,349</u>	<u>94,709</u>
Net income / (expenditure)		3,944	3,000	6,944	29,184
Fund balances brought forward		143,457	-	143,457	114,273
Fund balances carried forward	(7)	<u>147,401</u>	<u>3,000</u>	<u>150,401</u>	<u>143,457</u>

All incoming resources and resources expended derive from continuing activities.

Clothing Solutions (for disabled people)

Balance sheet

as at 31 March 2023

	2023	2023	2023	2022
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(8) 5,160	-	5,160	5,948
Total fixed assets	<u>5,160</u>	<u>-</u>	<u>5,160</u>	<u>5,948</u>
Current assets				
Stock	3,840	-	3,840	3,580
Prepayments	1,010	-	1,010	972
Cash at bank and in hand	(9) 138,249	3,000	141,249	133,893
Total current assets	<u>143,099</u>	<u>3,000</u>	<u>146,099</u>	<u>138,445</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(10) 858	-	858	936
Total current liabilities	<u>858</u>	<u>-</u>	<u>858</u>	<u>936</u>
Net current assets / (liabilities)	<u>142,241</u>	<u>3,000</u>	<u>145,241</u>	<u>137,509</u>
Net assets	<u>147,401</u>	<u>3,000</u>	<u>150,401</u>	<u>143,457</u>
Funds				
Unrestricted funds	147,401	-	147,401	143,457
Restricted funds	-	3,000	3,000	-
Total funds	<u>147,401</u>	<u>3,000</u>	<u>150,401</u>	<u>143,457</u>

For the year ending 31 March 2023 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 18/10/2023

Doreen Lewis (Trustee)

Clothing Solutions (for disabled people)

Notes to the accounts

for the year ended 31 March 2023

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets costing more than £500 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Computer equipment: over 5 years

Sewing machines: over 5 years

Stock

All stock is held at cost.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Clothing Solutions (for disabled people)

Notes to the accounts continued

for the year ended 31 March 2023

2 Donations and legacies	2023	2023	2023	2022
	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Grants and donations (Trusts and other)	99,745	4,000	103,745	89,865
HMRC Job Retention Scheme	-	-	-	17,014
	<u>99,745</u>	<u>4,000</u>	<u>103,745</u>	<u>106,879</u>
3 Charitable activities income	2023	2023	2023	2022
	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Clothing and alteration sales	13,308	-	13,308	16,951
	<u>13,308</u>	<u>-</u>	<u>13,308</u>	<u>16,951</u>
4 Raising Funds	2023	2023	2023	2022
	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Consultancy and marketing	13,200	-	13,200	12,000
	<u>13,200</u>	<u>-</u>	<u>13,200</u>	<u>12,000</u>
5 Charitable activities expenditure detail	2023	2023	2023	2022
	Unrestricted funds £	Restricted funds £	Total cost £	Total cost £
Salaries and NIC (6)	66,023	-	66,023	54,564
Payroll costs	402	-	402	758
Freelance staff	2,231	-	2,231	1,609
Fabric and haberdashery	3,978	1,000	4,978	4,113
Postage and carriage	2,830	-	2,830	3,278
Equipment	399	-	399	1,404
Stationery and office supplies	767	-	767	922
Design and print	402	-	402	200
Rent, rates and utilities	11,592	-	11,592	9,805
Telephone and internet	592	-	592	513
Bank charges	151	-	151	169
Repairs and maintenance	411	-	411	388
Travel and transport	504	-	504	80
Independent examination	858	-	858	720
Insurance	1,982	-	1,982	1,659
Companies House	-	-	-	13
Advertising and promotion	-	-	-	180
Cleaning costs and materials	102	-	102	75
IT equipment, consumables and support	568	-	568	153
Sundries	171	-	171	50
Depreciation	2,186	-	2,186	2,056
	<u>96,149</u>	<u>1,000</u>	<u>97,149</u>	<u>82,709</u>

Clothing Solutions (for disabled people)

Notes to the accounts continued for the year ended 31 March 2023

6 Staff costs and numbers	2023	2022
	£	£
Gross salaries	65,438	53,756
Social security costs	5,585	4,808
Employment allowance	(5,000)	(4,000)
	<u>66,023</u>	<u>54,564</u>

The average number of employees during the year was 3, being an average of 1.9 full time equivalent (2022: 3, 1.9 FTE). There were no employees with emoluments above £60,000.

7 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Barleycorn Trust	-	3,000	-	-	3,000
The Sweetpea Charitable Trust	-	1,000	1,000	-	-
	<u>-</u>	<u>4,000</u>	<u>1,000</u>	<u>-</u>	<u>3,000</u>

Fund name	Purpose of restriction
Barleycorn Trust	To support the purchase of computer equipment.
The Sweetpea Charitable Trust	Towards the adaptation of school uniforms.

8 Tangible assets	Computers	Sewing machines	Total
<u>Cost</u>	£	£	£
At 1 April 2022	5,504	9,058	14,562
Additions	849	549	1,398
At 31 March 2023	<u>6,353</u>	<u>9,607</u>	<u>15,960</u>
<u>Depreciation</u>			
At 1 April 2022	2,776	5,838	8,614
Charge for year	893	1,293	2,186
At 31 March 2023	<u>3,669</u>	<u>7,131</u>	<u>10,800</u>
<u>Net book value</u>			
At 31 March 2023	<u>2,684</u>	<u>2,476</u>	<u>5,160</u>
At 31 March 2022	<u>2,728</u>	<u>3,220</u>	<u>5,948</u>

9 Cash at bank and in hand	2023	2022
	£	£
Cash at bank	141,212	133,867
Cash in hand	37	26
	<u>141,249</u>	<u>133,893</u>

10 Creditors and accruals	2023	2022
	£	£
Creditors	-	216
Accruals	858	720
	<u>858</u>	<u>936</u>

Clothing Solutions (for disabled people)
Notes to the accounts continued
for the year ended 31 March 2023

11 Support Costs	2023	2022
	£	£
Governance	13	13
Independent examination	858	720
Information technology	568	153
	<u>1,439</u>	<u>886</u>

12 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

Remuneration and benefits received by key management personnel

The key management personnel of the charity include the trustees and Chief Officer. The total employee benefits received by the Chief Officer were £42,718 (2022: £39,082).

No trustee received any remuneration or benefit in this capacity during this or the previous year.

Clothing Solutions (for disabled people)
Statement of Financial Activities including comparatives for all funds
(including summary income and expenditure account)
for the year ended 31 March 2023

	2023	2022	2023	2022	2023	2022
	Unrestricted	Unrestricted	Restricted	Restricted	Total	Total
	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£
Income						
Grants and donations	99,745	89,865	4,000	17,014	103,745	106,879
Charitable activities	13,308	16,951	-	-	13,308	16,951
Other Income	-	51	-	-	-	51
Bank interest	240	12	-	-	240	12
Total income	113,293	106,879	4,000	17,014	117,293	123,893
Expenditure						
Raising funds	13,200	12,000	-	-	13,200	12,000
Charitable activities	96,149	65,695	1,000	17,014	97,149	82,709
Total expenditure	109,349	77,695	1,000	17,014	110,349	94,709
Net income / (expenditure)	3,944	29,184	3,000	-	6,944	29,184
Fund balances brought forward	143,457	114,273	-	-	143,457	114,273
Fund balances carried forward	147,401	143,457	3,000	-	150,401	143,457

CLOTHING SOLUTIONS (FOR DISABLED PEOPLE)

England & Wales - Charity number 1120118

Accounts

Clothing Solutions (for disabled people)

Charity number 1120118

A company limited by guarantee number 06034905

Annual Report and Financial Statements **for the year ended 31 March 2022**



West Yorkshire Community Accounting Service

Clothing Solutions (for disabled people)

Annual Report and Financial Statements for the year ended 31 March 2022

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Prepared by West Yorkshire Community Accounting Service

Clothing Solutions (for disabled people)

Trustees' report for the year ended 31 March 2022

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Mrs Lesley Freeman	Chair	
Mr David Letham	Vice-chair	
Mrs Hazel Howard	Treasurer	Resigned 8 October 2022
Mrs Doreen Lewis	Treasurer	From 11 October 2021
Mrs Norma Letham		
Mrs Janice Baird	Secretary	Appointed 11 October 2021

Charity number	1120118	Registered in England and Wales
Company number	06034905	Registered in England and Wales

Registered and principal address	Bankers
Unit 13	Lloyds TSB Bank plc
Inspired Bradford Business Park	45 Hustlergate
Newlands Way	Bradford
Bradford	BD1 1NT
BD10 0JE	

Independent examiner

Simon Bostrom FCIE

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a company limited by guarantee and was formed on 20 December 2006. It is governed by a memorandum and articles of association as amended 11 February 2016. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

Clothing Solutions (for disabled people)

Trustees' report (continued) for the year ended 31 March 2022

Objectives and activities

The charity's objects

The relief of disabled people, in particular, by the provision of clothes designs to meet the individual requirements of disabled people.

The education of disabled people and of those caring for them in a professional or other capacity, concerning provision of an individual clothing, designed to meet the requirements of disabled people.

The promotion of research into the clothing requirements of disabled people.

The charity's main activities

Clothing Solutions (for Disabled People) is a unique and special charity that provides bespoke garments and specialist clothing alterations for children and adults of all disabilities. Our goal is to provide those with disabilities the same privileges as those without – well-fitting, comfortable, and fashionable clothing. This not only helps them to maintain their independence, but also boosts their confidence and protects their mental health, which can be easily affected by appearance.

According to Family Resources Survey, there are over 14 million people in the United Kingdom living with a disability. As Clothing Solutions has been established since 1983, we have witnessed this number rise noticeably in recent years and see an even bigger need for accessible clothing today. While many aspects of modern living have become more open to disabled people, there is still an enormous need for accessible options in clothing and alterations that make every day easier.

One of the many things that makes Clothing Solutions so special in comparison to other adaptive clothing services is that the charity caters to all disabilities. This is because of the bespoke designs created with care for the individual, their needs, their lifestyle, and their preferences. While many major clothing brands and other businesses aim to cater to disabled people, their mass-produced garments are the same as standard high-street clothes in the sense that they follow a 'one size fits all' pattern. But even the same disability presents differently from person to person. Clothing Solutions takes the time to consult with their customers, create patterns for the individual, and produce an entirely bespoke garment or alteration that is certain to fit and solve any dressing issues.

Public benefit statement

In setting our objectives and planning our activities our trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the relief of those in need, by reason of youth, age, ill-health, disability, financial hardship or other disadvantage.

Achievements and performance

Dressing and clothing are simple privileges that should be available to all, regardless of their age, ability or background. One of Clothing Solutions' biggest achievements over the year is helping hundreds of disabled children and adults, who are otherwise often excluded from modern fashion markets, have access to clothing they love and feel comfortable in.

People with disabilities are too frequently considered second to the rest of society, and our charity focuses on putting them first with accessible garments and adaptive designs. For instance, a customer with a learning difficulty is more likely to pull at their clothing and undress at inappropriate times. To fix this, their parent or carer may opt to buy an all-in-one suit but finds this doesn't solve the problem. The bodysuit, sleepsuit or daysuit we offer can look identical to a store-bought onesie. But the difference is the quality of fabric, style of stitching, and variety of fastenings.

Firstly, we invest in fabric that can be worn in different activities, is durable when washed and dried, and comfortable against the skin. Secondly, the suit will be triple or quadruple-stitched with professional industrial sewing machines to increase strength and durability when pulled. And finally, rather than a standard popper fastening in the crotch, the suit can have a zipper fastening at the back with the puller secured under a button fastening to ensure it is harder to reach or be undone. The suit will also be created to fit the size and shape of the customer.

Clothing Solutions (for disabled people)

Trustees' report (continued) for the year ended 31 March 2022

Achievements and performance (continued)

In recent years, we have noticed an increase in customers and clients commenting on how ill-fitting clothing or poor appearance has had a negative impact on their mental health. For example, school students who stand out among their peers, elderly clients who find simple tasks like dressing painful, or parents seeking affordable but robust outfits. But Clothing Solutions' goal is to help such ones find suitable and sensible clothing that contributes to their overall wellbeing. For school children, it's being able to "fit in" while wearing the same uniform. For the elderly, it's small alterations to help them maintain their independence. And for parents, it's producing purchase high-quality, well-made outfits that will last. Clothing, whether it is bought, altered, or made from a pattern, has an enormous effect on daily life. And at Clothing Solutions, we are thrilled to see how our service improves the self-esteem and mental health of our customers by eliminating the worry of finding fashion that suits their specific needs.

During the year, Clothing Solutions focused on two projects: updating technology and equipment and supporting students and clients at special schools and residential homes.

To create patterns for clothing, a specialist CAD/CAM software is required which can only be run on high-capacity computers. Graphic design software and well-performing tablets are also required for in-house marketing, presentations, and consultations with customers. The equipment used to produce the clothing, such as sewing machines, overlockers, and steam irons must be kept up to date to ensure garments are of the best quality. Similarly, high-quality fabrics and haberdashery must be sourced regularly for both clothes and beanbags. While much of the desired equipment has been acquired, we still continue to raise funds to improve the workroom's stock.

There are many special schools and residential homes for disabled children and adults in the local area, and we have also attained clients from new establishments across the country. A number have discovered the charity through occupational therapists, doctors, nurses and hospital staff who are familiar with our expertise. Over the year, we spent time working with schools, homes, and centres locally and nationally by altering clothing, designing new clothing, and creating beanbags for their students and residents. Beaneazy, our range of handmade therapy beanbags, have proved to be extremely popular with NHS Foundation Trusts and nursing homes who use them for physical therapy and day-to-day activities. Like our clothing, the beanbags can be made to suit an individual's needs with personalised shapes and colours. Through our work with schools, homes, and centres, Clothing Solutions has helped over 200 disabled children and adults to find comfortable and practical clothing as well as functional beanbags. Our efforts make each day easier as teachers, nurses, and carers rely on our distinctive charity just as much as those they care for.

The COVID-19 pandemic had a great impact on Clothing Solutions as a small charity. Our income from sales decreased and for short periods we relied solely on fundraising and ran at a limited capacity. Without the support of grant-making trusts and donations from other charitable organisations, Clothing Solutions would not have been able to remain open. The staff, trustees, and all who are associated with the charity are extremely grateful to the organisations that have support us financially through such tempestuous times. During the pandemic, we were able to acclimatise to the sudden change in circumstances by focusing on refining our design skills as well as our consultation service to ensure we are ready to support customers when they need us.

A large majority of our customers are categorised as clinically extremely vulnerable and have quarantined at home since the first lockdown. As a result, those who live alone or in remote areas have felt even more isolated from society than before. Now, as we move back to a degree of normality, many have been left feeling insecure and even apprehensive to go back to work, school, or other activities. Our goal is to continue to support our customers and their clothing needs just as we have done for almost 40 years.

Clothing Solutions (for disabled people)

Trustees' report (continued) for the year ended 31 March 2022

Achievements and performance (continued)

Over the past year, Clothing Solutions made over 1,500 garments and alterations for over 650 customers across the country. As we continue to raise awareness for the need for accessible clothing and work hard to share our unique cause, we believe this number will increase. As we are a customer-focused charity, please enjoy their uplifting experiences that inspire our mission:

“The thing about clothing for disabled people is that it’s not something you really consider until you’re in that situation yourself. Before I became bound to my wheelchair, I would shop freely and never worried about anything other than what suited my style. But as soon as I began using a chair regularly, I realised the clothes you buy in store or online are not made for me. They’re made for the upright and standard-fitting only. It’s a sobering thought, and I’m so thankful that charities like Clothing Solutions exist. They’re breaking the barriers and making it possible for people like me to still feel like a part of society.” – Megan, 18, Leeds

“I’m a single dad and my son has autism. He can’t stand the majority of the cheaper fabrics affordable clothing is made with. It’s rough and coarse texture contributes to his meltdowns, so for a long while, he wore a nappy and nothing else. This meant it was impossible for me to leave the house with him, unless I invested in the more expensive clothes out there. I found Clothing Solutions through a Facebook post and reached out to their team. The confidence they had in their ability to help immediately put me at ease. What I really appreciate, is that they put the effort into researching fabrics that wouldn’t irritate my son. They sent samples and let him choose the colours. Now, for the first time in years, I can take my son to the park in clothing that makes him as happy as the playground does.” – Daley, 47, Peterborough

“At 14, all you really want is to look as good as your friends do. I go to a school where I have to wear a blazer and tie, but I never could because I have muscular dystrophy and it hurts too much to bend into such a stiff jacket – even with my mum’s help. I started to pretend to be unwell to get out of going to school because I felt like people were always staring at me. I walk differently and sometimes use a chair, but it doesn’t help being only student not wearing the smart uniform. My mum found Clothing Solutions on Google and we drove to the workshop the next day. Sandra knew exactly how to adapt my uniform so I could not only wear my blazer, but also put it on without any help! Now I’m happy to go to school because I look just like everyone else. One adaptation transformed my confidence.” – Eddie, 14, York

“I have been a customer of Clothing Solutions for 7 years but we have never met face-to-face. That’s how skilled this team is. After just one Skype consultation, a pattern was made just for me, and it is altered as my body changes shape because of ALS. The first garment I ever received was a pair of trousers and I couldn’t believe how perfectly they fit me. I knew from that moment I could trust in this charity and finding decent clothes became on less thing to stress about!” – Meredith, 76, Cornwall

Evidently, many who have known the service since its beginning and those who have come to appreciate the skilled team over the last year can see the value in our small but very special charity.

Clothing Solutions (for disabled people)

Trustees' report (continued) for the year ended 31 March 2022

Financial review

The net income for the year was £29,184.

Reserves policy

The reason for the Charity holding reserves:

The minimum level of reserves held should cover:

The cost of any remaining commitment to the lease at Inspire Bradford Business Park

Two months' notice for the Manager

One month's notice for other staff

Telephone and utilities at a reduced level for any remaining period of the lease

Any costs incurred in the disposal of fixed assets

Maintenance of reserves:

The Trustees must take this reserves policy into account in any financial planning, fundraising and authorising expenditure.

Monitoring and review:

The current estimated level of reserves will be regularly monitored and discussed during the quarterly meetings of the Board of Trustees.

In the absence of long-term funding the Charity's policy is to maintain reserves of 6 to 12 months operation costs. This would equate to £60,000 to £100,000.

The charity's free reserves, excluding fixed assets, at the year end were £137,509.

This equates to approximately 16 months of annual expenditure.

The excess in unrestricted funds has arisen over the COVID-19 pandemic. The charity operated at a limited capacity, with less spending, but still received generous grants and donations from other organisations. Given the uncertainty of the current economic climate, especially for small charities and businesses, the trustees have reviewed the reserves policy and agree to increase the amount of funds the charity is to retain from 6 months' operating costs to 12 months' operating costs. Since the amount of funds has increased from the previous year, the trustees would like to take advantage of this position to protect the charity. The pandemic was a turbulent and worrying time, and the trustees believe charity is more likely to survive or even avoid any unforeseen pressures on income while still continuing to provide a much-needed service.

Clothing Solutions (for disabled people)

Trustees' report (continued) for the year ended 31 March 2022

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Signed on behalf of the board of trustees on 8/11/2022

Doreen Lewis (Trustee)

Clothing Solutions (for disabled people)

Independent examiner's report to the trustees of Clothing Solutions (for disabled people)

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2022, which are set out on pages 9 to 15.

Responsibilities and basis of report

As the charity's trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charitable company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act.

I confirm that I am qualified to undertake the examination because I am a member of ACIE which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Simon Bostrom FCIE

9/11/2022

West Yorkshire Community Accounting Service

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Clothing Solutions (for disabled people)
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 March 2022

	Notes	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
Income and endowments from:					
Grants and donations	(2)	89,865	17,014	106,879	149,082
Charitable activities	(3)	16,951	-	16,951	6,224
Other Income		51	-	51	-
Bank interest		12	-	12	11
Total income		<u>106,879</u>	<u>17,014</u>	<u>123,893</u>	<u>155,317</u>
Expenditure on:					
Raising funds	(4)	12,000	-	12,000	7,000
Charitable activities	(5)	<u>65,695</u>	<u>17,014</u>	<u>82,709</u>	<u>70,199</u>
Total expenditure		<u>77,695</u>	<u>17,014</u>	<u>94,709</u>	<u>77,199</u>
Net income / (expenditure)		29,184	-	29,184	78,118
Fund balances brought forward		<u>114,273</u>	-	<u>114,273</u>	<u>36,155</u>
Fund balances carried forward	(6)	<u>143,457</u>	-	<u>143,457</u>	<u>114,273</u>

All incoming resources and resources expended derive from continuing activities.

Clothing Solutions (for disabled people)

Balance sheet

as at 31 March 2022

	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(7) 5,948	-	5,948	1,970
Total fixed assets	<u>5,948</u>	<u>-</u>	<u>5,948</u>	<u>1,970</u>
Current assets				
Debtors and prepayments	(8) 972	-	972	688
Stock	(9) 3,580	-	3,580	2,278
Cash at bank and in hand	(10) 133,893	-	133,893	110,057
Total current assets	<u>138,445</u>	<u>-</u>	<u>138,445</u>	<u>113,023</u>
Current liabilities: amounts falling due within one year				
Creditors and accruals	(11) 936	-	936	720
Total current liabilities	<u>936</u>	<u>-</u>	<u>936</u>	<u>720</u>
Net current assets / (liabilities)	<u>137,509</u>	<u>-</u>	<u>137,509</u>	<u>112,303</u>
Net assets	<u>143,457</u>	<u>-</u>	<u>143,457</u>	<u>114,273</u>
Funds				
Unrestricted funds	143,457	-	143,457	114,273
Restricted funds	-	-	-	-
Total funds	<u>143,457</u>	<u>-</u>	<u>143,457</u>	<u>114,273</u>

For the year ending 31 March 2022 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 8/11/2022

Doreen Lewis (Trustee)

Clothing Solutions (for disabled people)

Notes to the accounts

for the year ended 31 March 2022

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) The charity constitutes a public benefit entity as defined by FRS 102.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets costing more than £500 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:
Computer equipment: over 3 years

Stock

All stock is held at cost.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Clothing Solutions (for disabled people)

Notes to the accounts continued

for the year ended 31 March 2022

2 Donations and legacies	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Grants and donations (Trusts and other)	89,865	-	89,865	102,285
Bradford Council	-	-	-	10,000
HMRC Job Retention Scheme	-	17,014	17,014	36,797
	<u>89,865</u>	<u>17,014</u>	<u>106,879</u>	<u>149,082</u>
3 Charitable activities	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Clothing and alteration sales	16,951	-	16,951	6,224
	<u>16,951</u>	<u>-</u>	<u>16,951</u>	<u>6,224</u>
4 Raising funds	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Consultancy and marketing	12,000	-	12,000	7,000
	<u>12,000</u>	<u>-</u>	<u>12,000</u>	<u>7,000</u>
5 Charitable activities	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Salaries and NIC (5a)	37,550	17,014	54,564	47,777
Payroll costs	758	-	758	1,243
Freelance staff	1,609	-	1,609	1,428
Fabric and haberdashery	4,113	-	4,113	2,600
Postage and carriage	3,278	-	3,278	2,061
Equipment	1,404	-	1,404	310
Stationery and office supplies	922	-	922	243
Design and print	200	-	200	167
Rent, rates and utilities	9,805	-	9,805	9,604
Telephone and internet	513	-	513	56
Bank charges	169	-	169	159
Repairs and maintenance	388	-	388	276
Travel and transport	80	-	80	85
Independent examination	720	-	720	720
Insurance	1,659	-	1,659	1,608
Companies House	13	-	13	13
Advertising and promotion	180	-	180	173
Cleaning costs and materials	75	-	75	-
IT equipment, consumables and support	153	-	153	621
Sundries	50	-	50	-
Depreciation	2,056	-	2,056	1,055
	<u>65,695</u>	<u>17,014</u>	<u>82,709</u>	<u>70,199</u>

Clothing Solutions (for disabled people)

Notes to the accounts continued for the year ended 31 March 2022

5a Staff costs and numbers	2022	2021
	£	£
Gross salaries	53,756	47,777
Social security costs	4,808	3,570
Employment allowance	(4,000)	(3,570)
	<u>54,564</u>	<u>47,777</u>

The average number employees during the year was 3, being an average of 2 full time equivalent (2021: 3, 2 FTE).

6 Restricted funds	Balance b/f	Incoming	Outgoing	Balance c/f
	£	£	£	£
HMRC Job Retention Scheme	-	17,014	17,014	-
	<u>-</u>	<u>17,014</u>	<u>17,014</u>	<u>-</u>

Fund name	Purpose of restriction
HMRC Job Retention Scheme	To support staff furlough costs.

7 Tangible assets	Computers	Sewing machines	Total
	£	£	£
Cost			
At 1 April 2021	2,706	5,663	8,369
Additions	2,798	3,395	6,193
Disposals	-	-	-
At 31 March 2022	<u>5,504</u>	<u>9,058</u>	<u>14,562</u>
Depreciation			
At 1 April 2021	2,053	4,505	6,558
Depn reversed re. disposals	-	-	-
Charge for year	723	1,333	2,056
At 31 March 2022	<u>2,776</u>	<u>5,838</u>	<u>8,614</u>
Net book value			
At 31 March 2022	<u>2,728</u>	<u>3,220</u>	<u>5,948</u>
At 31 March 2021	<u>653</u>	<u>1,158</u>	<u>1,811</u>

8 Debtors and prepayments	2022	2021
	£	£
Debtors	-	-
Prepayments	972	688
	<u>972</u>	<u>688</u>

9 Stock	2022	2021
	£	£
Stock in hand at cost	3,580	2,278
	<u>3,580</u>	<u>2,278</u>

Clothing Solutions (for disabled people)

Notes to the accounts continued for the year ended 31 March 2022

10 Cash at bank and in hand	2022	2021
	£	£
Lloyds TSB current/instant business accounts	48,813	25,015
Lloyds TSB 30 day notice account	85,054	85,046
Cash in hand	26	(4)
	<u>133,893</u>	<u>110,057</u>
11 Creditors and accruals	2022	2021
	£	£
Creditors	216	-
Accruals	720	720
	<u>936</u>	<u>720</u>
12 Support Costs	2022	2021
	£	£
Governance	13	13
Finance	720	720
Information technology	153	621
	<u>886</u>	<u>1,354</u>

13 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

Remuneration and benefits received by key management personnel

The key management personnel of the charity include the trustees and Chief Officer. The total employee benefits received by the Chief Officer were £36,575 (2021: £33,000).

No trustee received any remuneration or benefit in this capacity during this or the previous year.

Clothing Solutions (for disabled people)

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 March 2022

	2022	2021	2022	2021	2022	2021
	Unrestricted	Unrestricted	Restricted	Restricted	Total	Total
	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£
Income						
Grants and donations	89,865	112,285	17,014	149,082	106,879	149,082
Charitable activities	16,951	6,224	-	6,224	16,951	6,224
Other Income	51	-	-	-	51	-
Bank interest	12	11	-	11	12	11
Total income	106,879	118,520	17,014	155,317	123,893	155,317
Expenditure						
Raising funds	12,000	7,000	-	7,000	12,000	7,000
Charitable activities	65,695	33,402	17,014	70,199	82,709	70,199
Total expenditure	77,695	40,402	17,014	77,199	94,709	77,199
Net income / (expenditure)	29,184	78,118	-	78,118	29,184	78,118
Fund balances brought forward	114,273	-	-	-	114,273	-
Fund balances carried forward	143,457	78,118	-	78,118	143,457	78,118

CLOTHING SOLUTIONS (FOR DISABLED PEOPLE)

England & Wales - Charity number 1120118

Accounts

Clothing Solutions (for disabled people)

Charity number 1120118

A company limited by guarantee number 06034905

Annual Report and Financial Statements **for the year ended 31 March 2021**



West Yorkshire Community Accounting Service

Clothing Solutions (for disabled people)

Annual Report and Financial Statements for the year ended 31 March 2021

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Prepared by West Yorkshire Community Accounting Service

Clothing Solutions (for disabled people)

Trustees' report for the year ended 31 March 2021

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	
Mrs Lesley Freeman	Chair	
Mr David Letham	Vice-chair	
Mrs Hazel Howard	Treasurer	To 11 October 2021
Mrs Doreen Lewis	Treasurer	From 11 October 2021
Mrs Norma Letham		
Mrs Janice Baird	Secretary	Appointed 11 October 2021
Charity number	1120118	Registered in England and Wales
Company number	06034905	Registered in England and Wales

Registered and principal address

Unit 13
Inspired Bradford Business Park
Newlands Way
Bradford
BD10 0JE

Bankers

Lloyds TSB Bank plc
45 Hustlergate
Bradford
BD1 1NT

Independent examiner

Stephen Procter

West Yorkshire Community Accounting Service

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a company limited by guarantee and was formed on 20 December 2006. It is governed by a memorandum and articles of association as amended 11 February 2016. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

Clothing Solutions (for disabled people)

Trustees' report (continued) for the year ended 31 March 2021

Objectives and activities

The charity's objects

The relief of disabled people, in particular, by the provision of clothes designs to meet the individual requirements of disabled people.

The education of disabled people and of those caring for them in a professional or other capacity, concerning provision of an individual clothing, designed to meet the requirements of disabled people.

The promotion of research into the clothing requirements of disabled people.

The charity's main activities

Clothing Solutions for Disabled People's primary mission is to provide a distinctive service that adapts and designs bespoke clothing for disabled people to enhance their quality of life. Our loyal customers and clients have become more reliant than ever on the service. We not only cater to a range of disabilities, but to customers' tastes, preferences, and requirements. A privilege they would be able to exercise if they were to shop with well-known retailers. There are approximately 14.1 million disabled people in the UK, and although Clothing Solutions is a small charity, will still have the goal of continuing our expert service to provide adaptive clothing for all.

Public benefit statement

In setting our objectives and planning our activities our trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the relief of those in need, by reason of youth, age, ill-health, disability, financial hardship or other disadvantage.

Achievements and performance

Our customers rely on our unique charity for many reasons. Some require adapted school uniforms so they can dress like their peers. Others need disability-friendly garments to regain their independence. And more require bespoke clothing for a multiplicity of physical and learning disabilities. Some of our customers use a wheelchair while others face life-threatening illnesses and battle with debilitating ailments on a regular basis.

There are many factors that have to be considered as a disabled person. Something as simple as clothing should be readily available and not a wearisome task to find. When clients discover our service, they often note how they're astonished with the solutions we can design to aid any impediment. And all have commented on how the service Clothing Solutions provides is one many do not consider or appreciate until they need it.

Majority of the most well-known or affordable fashion brands sell garments that are mass-produced and designed for the upright and able. It's not logical for our customers to buy ill-fitting clothing only to feel uncomfortable every day. So, they rely on Clothing Solutions to either modify or design completely bespoke clothing to suit their needs. This unique charity is determined to continue helping disabled children and adults by creating extraordinary designs and raising awareness for accessible clothing in the UK.

We have also had an increase in customers who are elderly or temporarily infirm, who may need easy-to-dress garments or simple adaptations. Local hospitals often refer patients to our service, or order products for their departments and have observed on how beneficial a charity like Clothing Solutions can be. Our customers are individuals. They have different shapes, abilities, tastes and requirements. But our talented team continues to meet the needs of all we serve. We aim to continue to improve the service for our customers; and we will endeavour to further our networking with disability groups and other relevant organisations to raise awareness of the clothing needs of disabled people.

However, the COVID-19 pandemic has been incredibly challenging for Clothing Solutions. As a small charity, the impact of a worldwide pandemic has greatly affected income generated by sales and donations. The large majority of our customers are categorised as clinically extremely vulnerable. As a result, the number of orders decreased. However, our social media presence and awareness for the charity has increased as people who had not yet discovered the service began to use the extra time from the restrictions to research adaptive clothing and disability charities. We are optimistic and hope this will contribute to sustaining the service through the difficult period.

Clothing Solutions (for disabled people)

Trustees' report (continued) for the year ended 31 March 2021

Achievements and performance (continued)

Still, without Clothing Solutions, many of our customers would not be able to find adequate and affordable clothing. One customer, Rachael, approached the charity after a local school for special needs recommended the service.

"I sent a message through Clothing Solutions' website regarding my son. He's only 4, but has severe autism and does not like wearing clothes. He can be hyper-active, destructive, and has managed to wriggle out of every clothing item we have ever bought. As he's at school, I needed both school-wear and nightwear that he can't take off."

"Sandra was able to make two types of all-in-one suits. One type for is school, with fasteners in the back and reinforced panels inside to prevent him removing his clothes. We are also able to put his school jumper over the suit, so he is dressed in uniform like his classmates. The other type, which is for home, is a fleece sleepsuit. My son won't sleep with covers and often sleeps outside his bed, so the all-in-one suit also keeps him warm. It also has hidden fasteners and reinforced seams."

"For most upright, able-bodied people, it's easy to buy everyday clothing like a onesie. It's not until you consider how limited clothing options are for disabled people, who have different shapes and needs, that you realise how necessary charities like Clothing Solutions are. Now my son has clothing in fabric that doesn't irritate his skin and trigger meltdowns, and in a size that is perfect for his smaller shape. I couldn't be more grateful to Sandra and the team."

There is an increase in demand for specialised clothing and beanbags, especially for hospitals and residential homes, so we are earnestly continuing to help clients and facilities in need of garments. The designs we create are more complex than ever to cater for a variety of needs. By using our CAD/CAM and years of expertise, we are able to benefit disabled people across the UK. Our customers are entirely reliant on the service and exceptional abilities of the team, just as we are entirely reliant the support of trusts and our own fundraising efforts.

Financial review

The net income for the year was £78,060, all relating to unrestricted funds.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £112,303.

The reason for the Charity holding reserves:

In the absence of long-term funding the Charity's policy is to maintain reserves of not less than six months operation costs.

The minimum level of reserves held should cover:

The cost of any remaining commitment to the lease at Inspire Bradford Business Park

Two months' notice for the Manager

One month's notice for other staff

Telephone and utilities at a reduced level for any remaining period of the lease

Any costs incurred in the disposal of fixed assets

Maintenance of reserves:

The Trustees must take this reserves policy into account in any financial planning, fundraising and authorising expenditure.

Monitoring and review:

The current estimated level of reserves will be regularly monitored and discussed during the quarterly meetings of the Board of Trustees.

Clothing Solutions (for disabled people)

Trustees' report (continued) for the year ended 31 March 2021

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Signed on behalf of the board of trustees on 23/11/2021

Doreen Lewis (Trustee)

Clothing Solutions (for disabled people)

Independent examiner's report to the trustees of Clothing Solutions (for disabled people)

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2021, which are set out on pages 7 to 13.

Responsibilities and basis of report

As the charity's trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Stephen Procter

30/11/2021

West Yorkshire Community Accounting Service

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Clothing Solutions (for disabled people)
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 March 2021

	Notes	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
Income from:					
Grants and donations	(2)	112,285	36,797	149,082	77,891
Charitable activities	(3)	6,224	-	6,224	15,840
Bank interest		11	-	11	18
Total income		<u>118,520</u>	<u>36,797</u>	<u>155,317</u>	<u>93,749</u>
Expenditure on:					
Raising funds	(4)	7,000	-	7,000	16,659
Charitable activities	(5)	<u>33,402</u>	<u>36,797</u>	<u>70,199</u>	<u>86,847</u>
Total expenditure		<u>40,402</u>	<u>36,797</u>	<u>77,199</u>	<u>103,506</u>
Net income / (expenditure)		78,118	-	78,118	(9,757)
Fund balances brought forward		<u>36,155</u>	-	<u>36,155</u>	<u>45,912</u>
Fund balances carried forward	(6)	<u>114,273</u>	-	<u>114,273</u>	<u>36,155</u>

All incoming resources and resources expended derive from continuing activities.

Clothing Solutions (for disabled people)

Balance sheet

as at 31 March 2021

	2021	2021	2021	2020
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(7) 1,970	-	1,970	2,209
Total fixed assets	<u>1,970</u>	<u>-</u>	<u>1,970</u>	<u>2,209</u>
Current assets				
Debtors and prepayments	(8) 688	-	688	752
Stock	(9) 2,278	-	2,278	1,620
Cash at bank and in hand	(10) 110,057	-	110,057	33,494
Total current assets	<u>113,023</u>	<u>-</u>	<u>113,023</u>	<u>35,866</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(11) 720	-	720	1,920
Total current liabilities	<u>720</u>	<u>-</u>	<u>720</u>	<u>1,920</u>
Net current assets / (liabilities)	<u>112,303</u>	<u>-</u>	<u>112,303</u>	<u>33,946</u>
Net assets	<u>114,273</u>	<u>-</u>	<u>114,273</u>	<u>36,155</u>
Funds				
Unrestricted funds	114,273	-	114,273	36,155
Restricted funds	-	-	-	-
Total funds	<u>114,273</u>	<u>-</u>	<u>114,273</u>	<u>36,155</u>

For the year ending 31 March 2021 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 23/11/2021

Doreen Lewis (Trustee)

Clothing Solutions (for disabled people)

Notes to the accounts

for the year ended 31 March 2021

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice:

Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets costing more than £500 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Computers and equipment: over 5 years

Stock

All stock is held at cost.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Clothing Solutions (for disabled people)

Notes to the accounts continued

for the year ended 31 March 2021

2 Grants and donations	2021	2021	2021	2020
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Grants and donations (Trusts and other)	102,285	-	102,285	77,891
Bradford Council	10,000	-	10,000	-
HMRC Job Retention Scheme	-	36,797	36,797	-
	<u>112,285</u>	<u>36,797</u>	<u>149,082</u>	<u>77,891</u>
3 Charitable activities	2021	2021	2021	2020
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Clothing and alteration sales	6,224	-	6,224	15,710
Membership	-	-	-	130
	<u>6,224</u>	<u>-</u>	<u>6,224</u>	<u>15,840</u>
4 Raising funds	2021	2021	2021	2020
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Consultancy and marketing	7,000	-	7,000	16,659
	<u>7,000</u>	<u>-</u>	<u>7,000</u>	<u>16,659</u>
5 Charitable activities	2021	2021	2021	2020
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Salaries and NIC (5a)	10,980	36,797	47,777	52,040
Payroll costs	1,243	-	1,243	455
Freelance staff	1,428	-	1,428	9,620
Fabric and haberdashery	2,600	-	2,600	6,593
Postage and carriage	2,061	-	2,061	2,623
Equipment	310	-	310	36
Stationery and office supplies	243	-	243	320
Design and print	167	-	167	16
Rent, rates and utilities	9,604	-	9,604	9,757
Telephone and internet	56	-	56	79
Bank charges	159	-	159	199
Repairs and maintenance	276	-	276	324
Travel and transport	85	-	85	659
Independent examination	720	-	720	720
Insurance	1,608	-	1,608	1,514
Companies House	13	-	13	13
Refreshments	-	-	-	156
Advertising and promotion	173	-	173	184
Cleaning costs and materials	-	-	-	264
IT equipment, consumables and support	621	-	621	209
Sundries	-	-	-	13
Depreciation	1,055	-	1,055	1,053
	<u>33,402</u>	<u>36,797</u>	<u>70,199</u>	<u>86,847</u>

Clothing Solutions (for disabled people)

Notes to the accounts continued

for the year ended 31 March 2021

5a Staff costs and numbers	2021	2020
	£	£
Gross salaries	47,777	50,927
Social security costs	3,570	4,113
Employment allowance	(3,570)	(3,000)
	<u>47,777</u>	<u>52,040</u>

The average number employees during the year was 3, being an average of 2 full time equivalent (2019: 2.5, 2.2 FTE).

6 Restricted funds	Balance b/f	Incoming	Outgoing	Balance c/f
	£	£	£	£
HMRC Job Retention Scheme	-	36,797	36,797	-
	<u>-</u>	<u>36,797</u>	<u>36,797</u>	<u>-</u>

Fund name

HMRC Job Retention Scheme

Purpose of restriction

To support staff furlough costs.

7 Tangible assets

	Computers	Sewing machines	Total
<u>Cost</u>	£	£	£
At 1 April 2020	1,890	5,663	7,553
Additions	816	-	816
At 31 March 2021	<u>2,706</u>	<u>5,663</u>	<u>8,369</u>
<u>Depreciation</u>			
At 1 April 2020	1,890	3,613	5,503
Charge for year	163	892	1,055
At 31 March 2021	<u>2,053</u>	<u>4,505</u>	<u>6,558</u>
<u>Net book value</u>			
At 31 March 2021	<u>653</u>	<u>1,158</u>	<u>1,811</u>
At 31 March 2020	<u>-</u>	<u>2,050</u>	<u>2,050</u>

8 Debtors and prepayments

	2021	2020
	£	£
Debtors	-	106
Prepayments	688	646
	<u>688</u>	<u>752</u>

9 Stock

	2021	2020
	Total funds	Total funds
	£	£
Stock in hand at cost	2,278	1,620
	<u>2,278</u>	<u>1,620</u>

Clothing Solutions (for disabled people)

Notes to the accounts continued

for the year ended 31 March 2021

10 Cash at bank and in hand	2021	2020
	£	£
Lloyds TSB current/instant business accounts	25,015	8,445
Lloyds TSB 30 day notice account	85,046	25,039
Cash in hand	(4)	10
	<u>110,057</u>	<u>33,494</u>

11 Creditors and accruals	2021	2020
	£	£
Creditors	-	1,200
Accruals	720	720
	<u>720</u>	<u>1,920</u>

12 Support costs	2021	2020
	£	£
Governance	13	13
Finance	720	720
Information technology	621	209
	<u>1,354</u>	<u>942</u>

13 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

Remuneration and benefits received by key management personnel

The key management personnel of the charity include the trustees and Chief Officer. The total employee benefits received by the Chief Officer were £33,000, (previous year: £35,750).

No trustee received any remuneration or benefit in this capacity during this or the previous year.

Clothing Solutions (for disabled people)

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 March 2021

	2021 Unrestricted funds £	2020 Unrestricted funds £	2021 Restricted funds £	2020 Restricted funds £	2021 Total funds £	2020 Total funds £
Income						
Grants and donations	112,285	77,891	36,797	-	149,082	77,891
Charitable activities	6,224	15,840	-	-	6,224	15,840
Bank interest	11	18	-	-	11	18
Total income	118,520	93,749	36,797	-	155,317	93,749
Expenditure						
Raising funds	7,000	16,659	-	-	7,000	16,659
Charitable activities	33,402	86,847	36,797	-	70,199	86,847
Total expenditure	40,402	103,506	36,797	-	77,199	103,506
Net income / (expenditure)	78,118	(9,757)	-	-	78,118	(9,757)
Fund balances brought forward	36,155	45,912	-	-	36,155	45,912
Fund balances carried forward	114,273	36,155	-	-	114,273	36,155