

# **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**



# **Clothing Solutions (for disabled people)**

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

<b>Contents</b>	<b>Page</b>
Trustees' report	2 to 7
Examiner's report	8
Statement of financial activities	9
Balance sheet	10
Notes to the accounts	11 to 15

**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:

<b>Name</b>	<b>Position</b>	<b>Dates</b>
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

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

### **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 £
<b>Income and endowments from:</b>					
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
<b>Total income</b>		<u>106,879</u>	<u>17,014</u>	<u>123,893</u>	<u>155,317</u>
<b>Expenditure on:</b>					
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>
<b>Total expenditure</b>		<u>77,695</u>	<u>17,014</u>	<u>94,709</u>	<u>77,199</u>
<b>Net income / (expenditure)</b>		29,184	-	29,184	78,118
<b>Fund balances brought forward</b>		<u>114,273</u>	<u>-</u>	<u>114,273</u>	<u>36,155</u>
<b>Fund balances carried forward</b>	(6)	<u>143,457</u>	<u>-</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
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	(7)	5,948	-	5,948	1,970
<b>Total fixed assets</b>		<u>5,948</u>	<u>-</u>	<u>5,948</u>	<u>1,970</u>
<b>Current assets</b>					
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
<b>Total current assets</b>		<u>138,445</u>	<u>-</u>	<u>138,445</u>	<u>113,023</u>
<b>Current liabilities:</b>					
<b>amounts falling due within one year</b>					
Creditors and accruals	(11)	936	-	936	720
<b>Total current liabilities</b>		<u>936</u>	<u>-</u>	<u>936</u>	<u>720</u>
<b>Net current assets / (liabilities)</b>		<u>137,509</u>	<u>-</u>	<u>137,509</u>	<u>112,303</u>
<b>Net assets</b>		<u>143,457</u>	<u>-</u>	<u>143,457</u>	<u>114,273</u>
<b>Funds</b>					
Unrestricted funds		143,457	-	143,457	114,273
Restricted funds		-	-	-	-
<b>Total funds</b>		<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

<b>2 Donations and legacies</b>	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>
<b>3 Charitable activities</b>	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>
<b>4 Raising funds</b>	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>
<b>5 Charitable activities</b>	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
<u>Cost</u>	£	£	£
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>
<u>Depreciation</u>			
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>
<u>Net book value</u>			
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

<b>10 Cash at bank and in hand</b>	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>
<b>11 Creditors and accruals</b>	2022	2021
	£	£
Creditors	216	-
Accruals	720	720
	<u>936</u>	<u>720</u>
<b>12 Support Costs</b>	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 Unrestricted funds £	2021 Unrestricted funds £	2022 Restricted funds £	2021 Restricted funds £	2022 Total funds £	2021 Total funds £
<b>Income</b>						
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
<b>Total income</b>	<b>106,879</b>	<b>118,520</b>	<b>17,014</b>	<b>155,317</b>	<b>123,893</b>	<b>155,317</b>
<b>Expenditure</b>						
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
<b>Total expenditure</b>	<b>77,695</b>	<b>40,402</b>	<b>17,014</b>	<b>77,199</b>	<b>94,709</b>	<b>77,199</b>
<b>Net income / (expenditure)</b>	<b>29,184</b>	<b>78,118</b>	<b>-</b>	<b>78,118</b>	<b>29,184</b>	<b>78,118</b>
<b>Fund balances brought forward</b>	<b>114,273</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>114,273</b>	<b>-</b>
<b>Fund balances carried forward</b>	<b>143,457</b>	<b>78,118</b>	<b>-</b>	<b>78,118</b>	<b>143,457</b>	<b>78,118</b>