

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**



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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	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 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		105,656	4,000	109,656	103,248
Expenditure on:					
Raising funds	(4)	14,400	-	14,400	14,400
Charitable activities	(5)	115,803	1,500	117,303	101,688
Total expenditure		130,203	1,500	131,703	116,088
Net income / (expenditure)		(24,547)	2,500	(22,047)	(12,840)
Transfers between funds	(7)	1,500	(1,500)	-	-
Net movement in funds		(23,047)	1,000	(22,047)	(12,840)
Fund balances brought forward		137,561	-	137,561	150,401
Fund balances carried forward	(7)	114,514	1,000	115,514	137,561

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 Unrestricted funds £	2024 Unrestricted funds £	2025 Restricted funds £	2024 Restricted funds £	2025 Total funds £	2024 Total 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