

# **THE SCHOOL OF HISTORICAL DRESS LIMITED**

## **REPORT AND FINANCIAL STATEMENTS**

**30th September 2020**

**COMPANY REGISTRATION NUMBER: 7017312**

**CHARITY REGISTRATION NUMBER 1142188**

**Frank Lachman  
16b North End Road  
Golders Green  
London  
NW11 7PH**

# THE SCHOOL OF HISTORICAL DRESS LIMITED

YEAR ENDED 30TH SEPTEMBER 2020

## LEGAL AND ADMINISTRATIVE INFORMATION

<b>DIRECTORS &amp; TRUSTEES:</b>	Susan Witherow	Trustee and Director	Appointed 27th October 2019
	Wendy Hefford	Trustee	
	Professor Jennifer Jane Tiramani	Director	
	Mark Bowman	Trustee	
	Harriet Barsby	Trustee	
	Vanessa Hopkins	Trustee and Director	
	Professor Maria Hayward	Trustee	

**SECRETARY:** Harriet Barsby

**REGISTERED OFFICE:** 52 Lambeth Road  
London  
SE1 7PP

**INDEPENDANT EXAMINER** Frank S Lachman  
16b North End Road  
Golders Green  
London  
NW11 7PH

**CHARITY REGISTRATION NUMBER:** 1142188

**COMPANY REGISTRATION NUMBER:** 7017312

## **DIRECTORS' AND TRUSTEES' REPORT**

The directors/trustees present their report and the financial statements for the year ended 30th September 2020.

### **Directors' Responsibilities**

Company Law which is also applicable to charitable companies in England and Wales requires the directors, who are also trustees of the company, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the results of the company for that year.

In preparing those financial statements, the directors/trustees are required to:

- select suitable accounting policies and then 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 financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

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

### **Disclosure of information to examiner**

So far as each director at the date of approval of this report is aware:

- there is no relevant audit information of which the company's examiner is unaware; and
- the directors have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the examiner is aware of that information.

### **Principal activity and charitable objective**

The objects of the charity are to advance education for the public benefit by establishing a non-profit making school to teach all the aspects of the design and making of historical clothing for theatre, cinema and the living history movement with particular focus on developing skills in historical tailoring.

### **Organisation and constitution**

The company was incorporated on 13th September 2009 and is governed by its Memorandum and Articles of Association. The company became a Registered Charity on 1st June 2011, charity number 1142188.

The company is limited by guarantee and has no share capital. The guarantees of individual members are limited to £1.

Company Registration number 7017312.

### **Public benefit**

In shaping the Charity, the trustees have considered the Charity Commissions Guidance on public benefit.

## THE SCHOOL OF HISTORICAL DRESS LIMITED

### DIRECTORS' AND TRUSTEES' REPORT

#### Courses

From the 1<sup>st</sup> October until the 8<sup>th</sup> March 2019 we held a series of short courses at our School in Lambeth Road. These included 'The Cut & Construction of 18<sup>th</sup> Century Stays' and 'The Cut & Construction of mid-19<sup>th</sup> Century Chemises & Drawers', 'Looking at Renaissance Textiles for Dress c.1400-1600' and 'Elizabethan & Jacobean Embroidery on Garments 1525-1625'.

In addition to these courses we held a 6-week course, from mid-October to early December in 2019, for six costume design and construction students from the Mason Gross School of Art at Rutgers University, New Jersey. The students who were in London on a 'Study Abroad' course at Shakespeare's Globe,. Our course for them focused on the 'Original Practices' employed in the clothing worn by performers on the Globe stage at the end of the 16<sup>th</sup> century. The students produced sample books of various aspects of the content, cut, construction and context of the garments worn, and the course ended with a day of presentations and dressing demonstrations using hand-stitched reconstructed garments made by members of the school's team.

While in Stockholm studying men's 17<sup>th</sup> century garments for *Patterns of Fashion 7*, Melanie Braun and Jenny Tiramani held a 1-day workshop on pattern making and pattern taking for 12 conservators and curators at the Nordiska Museet.

During the week of 9<sup>th</sup> March, as news of the COVID-19 pandemic spread across the world, we decided to cancel or postpone the remainder of the planned Spring courses, scheduled to be held at the school in Lambeth Road. Numerous students and several tutors who were coming from abroad were either prohibited from travelling to the UK or were reluctant to do so. In all cases except one, these courses were fully booked. At first we gave refunds to all the students who requested them, while others asked if we would keep their fees in the hope that we could reschedule the courses they had booked for, later in the year. However, when it became apparent that we could not guarantee new dates for the courses, and following the receipt of a government grant of £25,000, we were able to refund all the students' fees. At this point we officially closed the school and it has remained closed throughout the year.

#### Events

On the 25<sup>th</sup> October we held an evening event in the school library entitled '1862 Crinoline Dressing with Luca Costigliolo'. This event explored the subject of undergarments worn at the height of the fashion for crinolines in the mid-19<sup>th</sup> century. Claire Thornton modelled the clothes while Luca Costigliolo explained the order in which the layers were worn. Tickets for the event sold out quickly and the audience were served refreshments before the dressing began.

#### Collaborations

We have continued our work on the research project 'Refashioning the Renaissance' with a group of five academics and dress historians from Aalto University in Finland. In 2019 we began by researching and commissioning hand-woven textiles to make the reconstruction of a doublet listed in the inventory of a waterseller in Florence in 1631. Having decided on the group of textiles needed for the doublet we commissioned Ruth Gilbert to hand-weave lengths of linen, hemp canvas, fustian and mockado in 2020. The doublet is due for completion by the end of March 2021 after which it will appear at a conference in Aalto the following September.

#### Publications

Throughout the year research visits were undertaken for pattern-taking and photography, as work on the next two new volumes of *Patterns of Fashion* continued. Melanie Braun and Jenny Tiramani spent a week at the Livrustkammaren in Stockholm during the first week of November where they studied 17<sup>th</sup> century menswear for volume 7.

## DIRECTORS' AND TRUSTEES' REPORT (continued)

### Publications - continued

In October 2019 Jenny Tiramani went to Turku, Finland to take the pattern of a late 18<sup>th</sup> century gown for *Patterns of Fashion 6*. She continued making research visits to study garments for inclusion in this book; to the Royal Ontario Museum, Toronto, the Musée des Arts Decoratifs, Paris, the National Maritime Museum, Greenwich (with Claire Thornton), Shropshire Museum Services, Ludlow, Museum of London (with Claire Thornton and Sébastien Passot), Museumlandschaft Hessen in Germany, the National Museum of Denmark in Brede, National Museum of Poland in Krakow (with Pawel Tomaszewski), and Costumi Tirelli in Rome (with Luca Costigliolo), during the winter of 2019 and Spring 2020. Jenny Tiramani, Claire Thornton and Sébastien Passot also took patterns of garments from both the School Collection and the Hopkins Collection for *Patterns of Fashion 6* at the School in London. All these activities ceased during the pandemic, with the exception of a research visit to an auction house in Moulins by Sébastien Passot and Adrien Chombart de Lauwe, when restrictions were temporarily eased in September 2020 and Sébastien was in France on a family visit.

After several months of negotiation with Georgina Morley, senior non-fiction editor at Macmillan Publishing, the rights to *Patterns of Fashion 1, 2, 3 and 4* were reverted to our school. The contract was signed and Macmillan agreed to stop selling their remaining copies by May 2020. After that date, we began work on revising and producing new editions of these 4 books. Fortunately both Sébastien Passot and Claire Thornton have been able to work on the revised *Patterns of Fashion 1* & new *Patterns of Fashion 6* throughout the pandemic, from their homes in London.

Alan and Vanessa Hopkins completed their third book *Headwear: Hats, Bonnets and Caps c.1700-1955 from the Hopkins Collection* and it was published by the school in February 2020. We held an official launch for the book in London at St. Margaret Pattens Church near Monument for about 75 guests and sales have continued steadily throughout 2020.

In the spring of 2020 we were approached by Alexandra Palmer, curator of fashion and textiles at the Royal Ontario Museum, Toronto, to publish patterns of three men's 18<sup>th</sup> century informal chintz gowns in their collection, using patterns by Berta Pavlov who had previously published patterns of their Dior collection. This prompted us to develop an existing idea to produce a series of slim volumes that focus on very specific subjects. These books will be called the *Case Study* series. Work is still progressing on the first volume and work on further subjects has already begun.

### Continuing work on our premises

In 2020 we commissioned Joseph Pugsley, of PNW Studios, (who has been our architect since we purchased 52 Lambeth Road) to prepare a planning application for the installation of the following: the reconstruction of railings that were removed from the front of the property during WW2, a new set of double front doors (based on the design and measurements of an extant pair at Burlington House, Piccadilly, designed by Sydney Smirk in the 1850s), illuminated lettering above the front entrance, and a niche for sculptures to be displayed on the lower front extension. PNW produced detailed plans and designs for these. Both planning permission and listed building consent were granted by Southwark Council on the 22<sup>nd</sup> October 2020.

### Finance

Niki Miles has continued to produce our VAT returns and final accounts to send to Lachman Smith, the school accountant, by working from home. Together with sales of our publications, three government grants and generous sizeable donations from Alan and Vanessa Hopkins, and from our Trustee Wendy Hefford (to support members of our team who all work as freelancers and therefore had very little government support or paid work during this financial year), the school finances have remained stable throughout the year.

### Examiner

A resolution proposing the appointment of Frank Lachman as examiner will be submitted at the Annual General Meeting.

## THE SCHOOL OF HISTORICAL DRESS

### DIRECTORS' AND TRUSTEES' REPORT (continued)

#### Risk management

The company undertakes periodic reviews for different areas of risk including insurance cover, health and safety policies in the workplace and whilst teaching, working with young children, financial affairs; personnel practices; ICT technology.

#### Reserves policy

The Board of Trustees have established a policy whereby the unrestricted funds held by the charity should cover a minimum of six months running costs (salaries and overheads).

#### Directors and trustees

The directors/trustees set out below have held office during the whole year unless otherwise indicated on page 1 of these accounts:

Susan Witherow	Harriet Barsby
Wendy Hefford	Mark Bowman
Professor Jennifer Jane Tiramani	
Vanessa Hopkins	
Professor Maria Hayward	

#### Going concern

The directors and trustees confirm that a going concern basis is appropriate for the preparation of these accounts. They also confirm that in their opinion the company will be able to continue trading for at least 12 months from the date of this report.

#### Reserves

The movement in reserves is shown in note 7 to the accounts.

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board on 8th March 2021

and signed on its behalf by Professor Jennifer Tiramani

Professor Jennifer Tiramani  
Director

## INDEPENDENT EXAMINERS' REPORT ON THE ACCOUNTS

I report to the charity trustees on my examination of the accounts of the company for the year ended 30th September 2020 which are set out on pages 7 to 12 .

### Responsibilities and basis of report

As the charity's trustees of the 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').

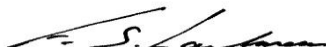
Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the '2011 Act'). 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 report

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

- (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 accounting 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.



Frank S Lachman  
Chartered Accountant  
Independent Examiner

16b North End Road  
London NW11 7PH

8th March 2021

# THE SCHOOL OF HISTORICAL DRESS LIMITED

## Statement of Financial Activities (incorporating an Income and Expenditure Account) For the Year Ended 30th September 2020

	Notes	General	Total Funds 2020	General	Total Funds 2019
<b>Income</b>					
Legacies and donations	2	61,050	<b>61,050</b>	62,777	<b>62,777</b>
Investment income		294	<b>294</b>	391	<b>391</b>
Charitable activities	3	128,729	<b>128,729</b>	183,894	<b>183,894</b>
<b>Total income</b>		<u>190,073</u>	<u>190,073</u>	<u>247,062</u>	<u>247,062</u>
<b>Expenditure</b>					
Charitable Activity Costs	4	158,224	<b>158,224</b>	158,395	<b>158,395</b>
<b>Total expenditure</b>		<u>158,224</u>	<u>158,224</u>	<u>158,395</u>	<u>158,395</u>
Net income		31,849	<b>31,849</b>	88,667	<b>88,667</b>
Funds brought forward		764,701	<b>764,701</b>	676,034	<b>676,034</b>
<b>Funds carried forward</b>	8	<u><u>796,550</u></u>	<u><u>796,550</u></u>	<u><u>764,701</u></u>	<u><u>764,701</u></u>

The statement of Financial Activities reflects the results of continuing activities for the year.

There were no recognised gains or losses other than the net outgoing resources for the year.

The net outgoing resources for the year have been calculated on the historical cost basis.

The notes on pages 9 to 12 form part of these accounts.



# THE SCHOOL OF HISTORICAL DRESS LIMITED

## Balance Sheet at 30th September 2020

	Notes	2020	2019
		£	£
<b>Tangible Fixed Assets</b>	<b>5</b>	697,733	688,642
<b>Current Assets</b>			
Cash at bank and in hand		166,966	142,951
		<u>166,966</u>	<u>142,951</u>
<b>Creditors - Amounts falling due within or</b>	<b>6</b>	68,149	66,892
		<u>68,149</u>	<u>66,892</u>
<b>Net Current Assets</b>		98,817	76,059
<b>Total Assets less Current Liabilities</b>		<u>796,550</u>	<u>764,701</u>
<b>Funds</b>			
Unrestricted Funds		796,550	764,701
		<u>796,550</u>	<u>764,701</u>

For the year ended 30 September 2020 the company was entitled to exemption under section 477(2) of the Companies Act 2006.

No members have required the company to obtain an audit of its accounts for the period in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for:

- i. ensuring the company keeps accounting records which comply with section 386; and
- ii. preparing accounts which give a true and fair view of the state of affairs of the company as at the end

The accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime under Companies Act 2006.

Approved by the directors on 8th March 2021, and signed on their behalf by Professor Jennifer Tiramani

Professor Jennifer Tiramani  
Director

**Notes to the Financial Statements  
For the Year Ended 30th September 2020**

**1 Accounting Policies**

**(a)** The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

As a small company, The School of Historical Dress Limited has not presented a cashflow in these accounts on the basis of the small company exemption under FRS102, section 7.

The School of Historical Dress Limited meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

**(b) Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the items of income have been met, it is probable that the income will be received and the amount can be measured reliably. Income from grants, whether capital or revenue grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants has been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

**(c) Expenditure**

All expenditure is accounted for on an accruals basis. Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party. It is probable that settlement will be required and the amount of the obligation can be measured reliably.

Costs are allocated to a category either because such costs are directly incurred in relation to such category, or because they are support costs in respect of which an apportionment has been made between the categories.

Support costs consist of infrastructure costs for salaries, premises, office administration. Such costs are apportioned on a reasonable and consistent basis to the various categories with a view to determining, as accurately as possible, the total resources expended for each category. The basis of apportionment used is either a function of staff time applied to a given activity, or an estimate of the proportion of costs associated with the same, or a combination of both.

Direct and Support costs are separately shown by natural classification in Note 5 to these accounts for each category of cost.

**(d) Taxation**

The company as a registered charity ( number 1142188 ) is exempt from taxation on most investment income insofar as it is applied for charitable purposes. The company is also exempt from taxation on capital gains.

**(e) Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**(f) Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

# THE SCHOOL OF HISTORICAL DRESS LIMITED

## Notes to the Financial Statements For the Year Ended 30th September 2020

### 2 Legacies and donations

	Unrestricted Funds	2020	Unrestricted 2019
Grants	25,000	<b>25,000</b>	-
Donations	36,050	<b>36,050</b>	62,777
	<u>61,050</u>	<u><b>61,050</b></u>	<u>62,777</u>

### 3 Charitable Activity

	Unrestricted Funds	2020	2019
Royalties	-	-	<b>13,981</b>
Book sales	111,721	<b>111,721</b>	<b>111,542</b>
Gift Aid reclaimed	4,254	<b>4,254</b>	<b>17,651</b>
Fees, events, commissions, teaching and hires	12,600	<b>12,600</b>	<b>40,552</b>
Sundry income and recharges	154	<b>154</b>	<b>168</b>
	<u>128,729</u>	<u><b>128,729</b></u>	<u><b>183,894</b></u>

### 4 Charitable Activity costs

	Support and Governance Costs Unrestricted	Charitable Activity Costs Unrestricted	Total 2020	Support and Governance Costs Unrestricted	Charitable Activity Costs Unrestricted	Total 2019
Event, project and lecture costs	-	1,784	<b>1,784</b>	-	37,728	<b>37,728</b>
Collaboration costs	-	500	<b>500</b>	-	3,316	<b>3,316</b>
Building maintenance	2,965	-	<b>2,965</b>	2,281	-	<b>2,281</b>
Administration fee and expenses	25,420	-	<b>25,420</b>	9,729	-	<b>9,729</b>
Course materials and equipment	-	11,191	<b>11,191</b>	-	12,946	<b>12,946</b>
Books for resale	-	63,711	<b>63,711</b>	-	61,238	<b>61,238</b>
Equipment expended	1,715	-	<b>1,715</b>	335	-	<b>335</b>
Display and archive costs	2,211	-	<b>2,211</b>	1,062	-	<b>1,062</b>
Miscellaneous expenses	367	-	<b>367</b>	1,011	-	<b>1,011</b>
Storage	644	-	<b>644</b>	1,360	-	<b>1,360</b>
Insurance	2,815	-	<b>2,815</b>	3,493	-	<b>3,493</b>
Utilities and rates	3,152	-	<b>3,152</b>	5,131	-	<b>5,131</b>
Volunteer expenses	-	3,639	<b>3,639</b>	-	4,307	<b>4,307</b>
Travel, motor and subsistence	2,130	-	<b>2,130</b>	1,673	-	<b>1,673</b>
Postage, courier and packaging	29,328	-	<b>29,328</b>	2,966	-	<b>2,966</b>
Refreshments and catering	-	-	<b>-</b>	911	-	<b>911</b>
Accountancy	1,700	-	<b>1,700</b>	1,550	-	<b>1,550</b>
Legal, consultancy and professional fees	-	-	<b>-</b>	3,032	-	<b>3,032</b>
Statutory costs	113	-	<b>113</b>	190	-	<b>190</b>
Account charges	4,087	-	<b>4,087</b>	3,445	-	<b>3,445</b>
Website and internet costs	752	-	<b>752</b>	691	-	<b>691</b>
<b>Total</b>	<u><b>77,399</b></u>	<u><b>80,825</b></u>	<u><b>158,224</b></u>	<u><b>38,860</b></u>	<u><b>119,535</b></u>	<u><b>158,395</b></u>

The charity does not employ any staff. No remuneration is paid to any of the directors and trustees.

# THE SCHOOL OF HISTORICAL DRESS LIMITED

## Notes to the Financial Statements For the Year Ended 30th September 2020

### 5 Tangible Fixed Assets

	Freehold Property	Costumes, Exhibits, Collection, Reference Books and Patterns	2020	2019
Cost 1st October 2019	554,314	134,328	<b>688,642</b>	<b>685,515</b>
Additions	-	9,091	<b>9,091</b>	<b>3,127</b>
Cost 30th September 2020	<u>554,314</u>	<u>143,419</u>	<b><u>697,733</u></b>	<b><u>688,642</u></b>

All assets are appreciating and in the directors opinion any depreciation is not material.

### 6 Creditors - Amounts falling due within one year

	2020	2019
Loans	67,565	67,584
Accruals	1,813	1,550
Other Taxes	(1,229)	(2,242)
	<u>68,149</u>	<u>66,892</u>

### 7 Movement in Funds

	Balance at 1 October 2019	Income	Expenditure	Transfers	Balance at 30th September 2020
Unrestricted Funds - General	764,701	190,073	(158,224)	-	<b>796,550</b>
	<u>764,701</u>	<u>190,073</u>	<u>(158,224)</u>	<u>-</u>	<b><u>796,550</u></b>

#### The above funds comprise:

**General Fund:** are moneys which can be used by the Trustees at their discretion for any purpose and which have not been designated by them previously

# THE SCHOOL OF HISTORICAL DRESS LIMITED

## Notes to the Financial Statements For the Year Ended 30th September 2020

### 8 Analysis of Net Assets between Funds

	<b>Tangible Fixed Assets</b>	<b>Net Current Assets</b>	<b>Total 2020</b>	<b>Total 2019</b>
Unrestricted Funds:	697,733	98,817	<b>796,550</b>	<b>764,701</b>
	<b>697,733</b>	<b>98,817</b>	<b>796,550</b>	<b>764,701</b>

### 9 Trustees

During the year, none of the trustees received any remuneration from the trust and no expenses were reimbursed or paid to any of them.

### 10 Related Party Transactions

During the year the charity paid Tiramani Limited £10,250 in respect of pattern taking, dressing and work on Patterns of Fashion. Tiramani Limited is owned by Professor Tiramani a director of this charity.

The work was at or below the commercial value and was approved by the charity's trustees and directors.