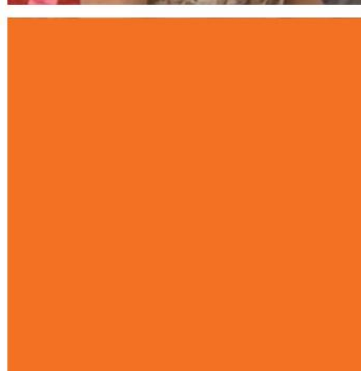
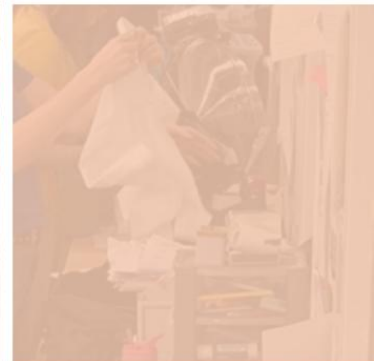


THE KIRKLEES CHARITY FOR FREE SCHOOL UNIFORM

2024 ANNUAL REPORT

FOR THE CHARITY COMMISSION



Uniform Exchange Annual Report 2024

The trustees are pleased to present their annual report together with the financial statements of the charity for the period ended 31 December 2024.

The financial statements comply with the Charities Act 2011, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with FRS 102 (effective 1 January 2015).

Uniform Exchange (Charity No. 1177750) is a child-focused, community-driven charity based in Huddersfield, West Yorkshire, dedicated to supporting families across Kirklees by providing free, pre-loved school uniforms to children in need. Founded in 2011 and registered as a charity in 2017, Uniform Exchange continues to operate on a zero-waste, circular economy model, reusing, recycling or repurposing over 40 tonnes of donated school clothing each year.

Reference and Administrative Details, its Trustees and Advisors

For the financial year ending 31 December 2024

Charity Name: Uniform Exchange
Registered Charity Number: 1177750

Principal Office: Railway Sawmills – Unit 18
 Burbeary Road,
 Lockwood,
 Huddersfield,
 HD1 3UN

Website: www.uniform-exchange.org

Email: office@uniform-exchange.org

Trustees (serving during the financial year 2024):

- Karen Hobson – *Chair and Financial Lead*
- Kate France – *Founder and Operational Lead*
- Alasdair Brown – *Business planning & Business Development Lead*
- Leathea Donaldson – *Fundraising, Business Contracts and Premises Lead*
- Margaret Cameron – *People and Wellbeing Lead (removed November 2024)*
- Judith Cressey – *Safeguarding and Volunteer Lead (joined December 2024)*

Bankers: HSBC
 2 Cloth Hall Street
 Huddersfield
 HD1 2ES

Bookkeeper: Amanda Eaton – Fidem Business Services
Accountant: Jennifer Davies – JDH Accountants
Independent Reviewer: James Clarkson – Aventoris

Message from the Chair of Trustees

As Chair of Trustees, it is both a privilege and a heartfelt responsibility to introduce this annual report, reflecting on a year marked by extraordinary dedication, growth, and resilience within Uniform Exchange and our Kirklees community.

In 2024, our services have remained steadfast supported over 11,000 children, close to double the number helped just two years ago. The demand for our support continues in the face of a rising costs that continues to cast a shadow across the UK, placing tremendous pressure on vulnerable households and stretching the capacity of charities nationwide. Despite these challenges, our team of staff and more than 30 volunteers have risen to the task. With our volunteers gifting 12,000 hours of service, a testament to the heart and commitment that define Uniform Exchange.

A highlight of this year was receiving The King's Award for Voluntary Service, the UK's highest honour for community and voluntary organisations, recognising the outstanding contribution of our volunteers and the transformative impact of our work on the lives of children and families. Such recognition amplifies our mission and energises our collective ambition to ensure every child can attend school with pride.

Uniform Exchange's zero-waste, circular economy model has enabled us to divert over 50 tonnes of clothing from landfill, while our project like Sustainable Exchange has engaged 23 schools and delivered more than 55 pop-up events, reshaping how communities view and embrace reuse and sustainability. These efforts not only champion environmental responsibility but empower families to make "second-hand first choice," reducing stigma and promoting inclusion.

Nevertheless, the widespread financial strain in our sector is undeniable. National research shows that more than half of UK charities now worry about their ability to survive, as costs such as energy, rent, wages, and insurance rise sharply. At Uniform Exchange, we too have faced the realities of increased expenditure and fierce competition concerning grant funding. The sector is urged to innovate, and we have responded to this by expanding our charity shop, launching new fundraising initiatives, and investing in digital engagement and recurring giving to build diverse, sustainable income streams. Securing additional funds, whilst exploring new ways to generate revenue, will be central to our strategy in the coming year and beyond, ensuring we remain a lifeline for families in Kirklees.

As trustees, we are profoundly grateful to every supporter, donor, volunteer, and partner whose generosity makes our work possible. Your belief in our mission allows us to adapt and thrive, even as the economic outlook remains uncertain.

I'm extremely grateful to my fellow trustees for the dedication and commitment they have shown throughout this year.

Kate France, our founder, has been, and will continue to be the driving force behind the charity. She is the heart and soul that underpins everything we seek to deliver as a charity and we are so grateful for her vision and passion to support families facing significant financial difficulties.

Looking ahead to 2025, our pledge remains unshakeable; to deepen our partnerships, innovate our fundraising, and broaden our reach, so that together we create lasting change for future generations.

Thank you for standing with us, for your faith in our vision, and for helping us empower children and families through compassion, community, and sustainability.

KAREN HOBSON

Chair of Trustees



Background

In 2010, Kirklees Council's school uniform grant was removed without any alternative support being offered. The following year, inspired by compassion and a BBC documentary titled 'Poor Kids', Kate France, the founder of Uniform Exchange (UE), embarked on a mission to make a difference in the lives of struggling families in Kirklees. The BBC documentary featured a young boy wearing his sister's hand-me-down uniform to school. Kate realised then there was a need for assistance in her community and sought to make a difference... prompting the Uniform Exchange initiative and the beginning of providing free school uniforms to local families facing financial difficulties.

Amid growing demand, UE underwent a shift in 2017, transitioning to a Charitable Incorporated Organisation (CIO) with appointed trustees. The organisation celebrated its 10-year anniversary in 2021, coinciding with the release of new statutory guidance for school uniforms in England.

UE's experience highlighted the importance of school uniform access in easing the pressure on children from low-income families. However, challenges persisted as some schools maintained costly uniform lists. Despite these hurdles, Uniform Exchange remained committed to its mission, embodying a decade of resilience and dedication to supporting the Kirklees community.

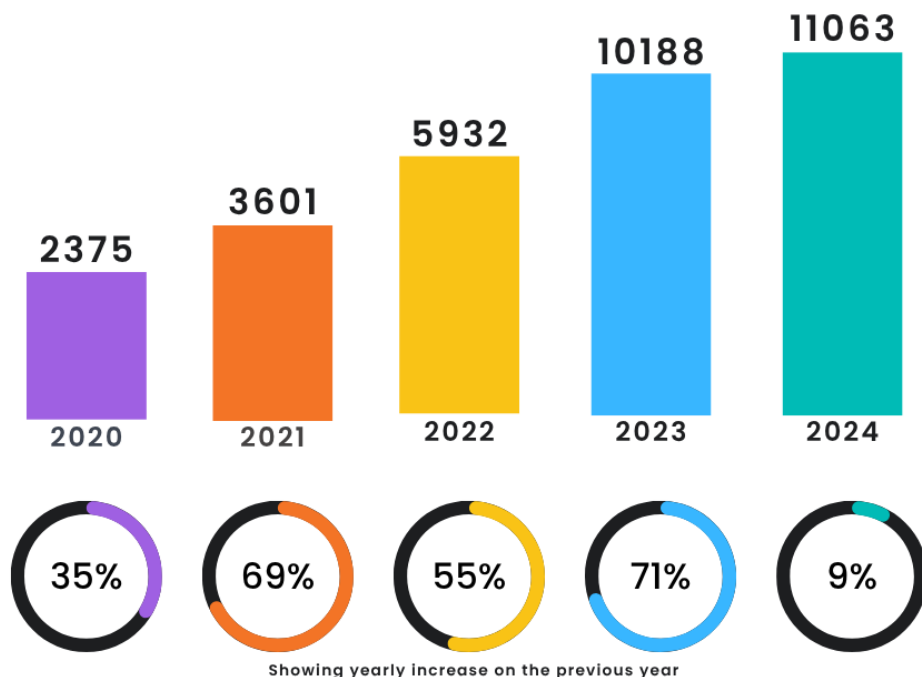
Our vision is to make second-hand school uniform every parent's first choice.

Impact so far...

In 2016, we delivered 540 bags of school uniforms to families. Fast forward to 2024 and that number of requests has surged to 7,800. We have interacted with families via a number of different ways through requests, winter coat project, sustainable exchange project and school wardrobes. Through all these different initiatives we have supported 11,063 children.

UNIFORM EXCHANGE GROWTH

Based on number of children supported



As we navigate the ongoing challenges of rising costs, our charitable effort in the community remains necessary. The levels of poverty aren't changing, the ratio in Kirklees is still at 1:4 children, 1:3 in the most deprived areas of the area.

While UE's primary focus remains on assisting vulnerable families, we've also initiated a shift toward supporting environmental sustainability and encouraging all families to consider the environmental impact of purchasing a new school uniform, particularly when high-quality, second-hand alternatives can both save money and be far better for the environment, encouraging a circular economy. This strategic move aims to engage working families facing difficulties in seeking assistance or those who might perceive themselves as not meeting the conventional criteria for aid.

Uniform Exchange has been providing school uniform support to families in Kirklees, West Yorkshire for thirteen years. We now work with 100% of the 182 schools across the locality and are dedicated to helping families and communities in need. The charity has developed connections with community groups, local agencies and schools in deprived areas throughout Kirklees, which has made it a valuable resource for social workers, teachers, key support workers, family workers, charities, school hubs and community centres.

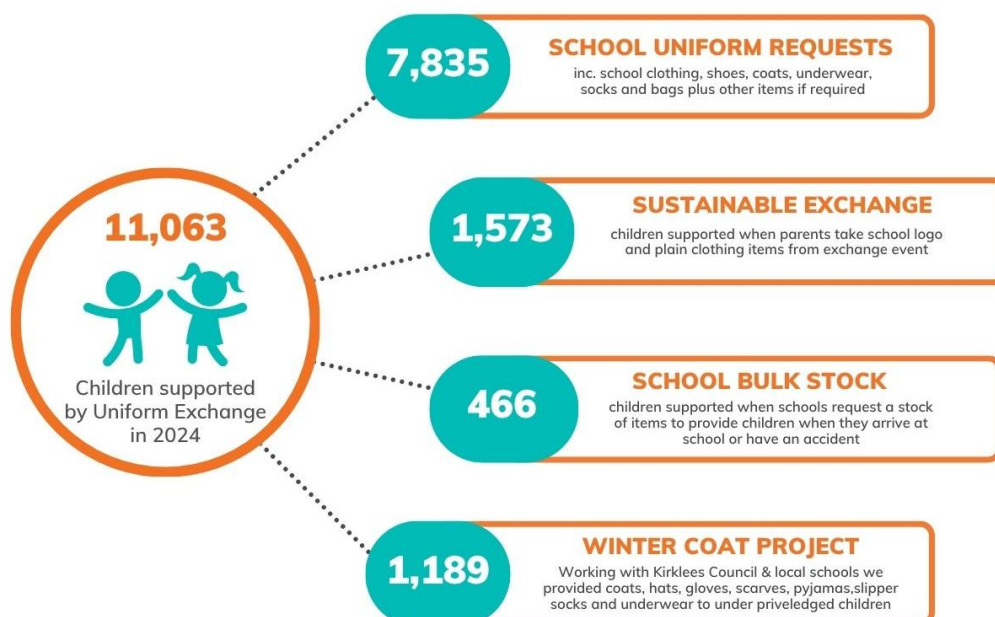
The charity has evolved over the years and its approach has developed through working closely with parents and schools. Uniform Exchange is committed to providing a service that meets the changing needs of the community and continually seeks new ideas and feedback. For example, in response to schools wanting to do more to support both parents and the environment, we have introduced the Sustainable Exchange schools project, offering pop-up shops and school rails. This initiative takes Uniform Exchange directly into schools to strengthen community engagement and accessibility.

Uniform Exchange, committed to sustainability, operates as a zero-waste circular economy charity. All donations are reused, recycled or repurposed with nothing going to landfill. The charity receives around 40 tonnes of donations each year and continues to grow year on year.

Achievements and Performance 2024

In 2024 Uniform Exchange has continued to offer a much-needed service to over 15% of children in education in Kirklees, reflecting our continued commitment to supporting children, families and the environment.

Through the dedication of our trustees, staff, and volunteers, we have expanded our reach, strengthened community partnerships, and deepened our impact across Kirklees. Our work continues to tackle child poverty while promoting sustainability and responsible consumption.



The continued rise in living costs has meant our services are still being used. In 2024, Uniform Exchange supported 11,063 children – almost double the number of children compared with 2022. Support provided includes items of clothing, shoes, underwear and socks, as well as bags and coats.

Uniform Exchange provided 7,835 children with school uniforms and 1,189 children with winter coat packs. An additional 1,573 children were supported via Sustainable Exchange, and some 466 children were supported through School Bulk Orders. In 2024, Uniform Exchange provided £1,026,472 in social value to the families of Kirklees through the various offerings.

Summary of 2024 Achievements

- *Made up over 7,800 bags of free school uniform including school coats and shoes.*
- *Received approximately 50 tonnes of donations from families and schools.*
- *Provided free school uniform with an estimated retail value over £1million.*
- *Gave out over 4,000 coats and 7,000 items of footwear.*
- *Reused over 75,000 items of good uniform to families.*
- *Stopped over 15 tonnes of unusable uniform going into landfill.*
- *Washed 2.7 tonnes of school uniform.*
- *We amassed over 12,000 hours in volunteer time.*
- *For every £1 invested into Uniform Exchange, £7 of community social value was created.*
- *100% of all schools in Kirklees used our service, at least once, that's 182 schools.*

Supporting Families and Children

Uniform Exchange has continued to provide free school uniforms to families facing financial hardship, ensuring that no child in Kirklees is prevented from accessing education due to the cost of uniform.

In 2024:

- Work with all 182 schools in Kirklees received free uniform, an increase of more than 20% on the previous year.
- More than 111,000 individual items of clothing were redistributed, representing approximately £1million in savings for local families.
- Over 2,000 winter coats were distributed through our annual Winter Coat Campaign, alongside hats, gloves, scarves, pyjamas, and underwear for children in greatest need.
- Support extended to refugee and asylum-seeking families, helping new arrivals integrate confidently into local schools.
- Each uniform pack distributed represents practical relief for a family under pressure and contributes to improved attendance, confidence, and wellbeing for the children we serve.

Environmental Impact and Sustainability

Uniform Exchange continues to lead the way in sustainable charity operations, functioning as a zero-waste, circular economy organisation.

In 2024 we:

- Processed over 50 tonnes of donations.
- Diverted more than 40 tonnes of uniform from landfill.
- Partnered with Oxfam's Sustainable Rag Programme to recycle items unsuitable for reuse.
- Collaborated with the Kirklees Climate Commission to begin tracking our carbon, water, and waste reduction outcomes.
- These achievements reinforce the link between our environmental and social objectives, demonstrating that supporting families and protecting the planet can go hand in hand.

The Sustainable Exchange Programme

Our Sustainable Exchange initiative, launched in 2022 and has continued to grow as a key educational and community engagement programme. It promotes a “make second-hand first choice” ethos, encouraging schools, parents, and pupils to embrace reuse and sustainability while removing stigma associated with pre-loved clothing.

In 2024 the programme achieved:

- Engagement with 23 schools across Kirklees.
- Delivery of 55 school-based and 11 community-based pop-up events.
- Support for 1,323 children, redistributing 3,440 uniform items valued at £28,314.50.
- Involvement of 46 pupil volunteers, supporting leadership, teamwork, and environmental citizenship.
- Savings equivalent to 15,810 plastic bottles through textile reuse.
- The programme continues to deliver measurable environmental and social benefits while inspiring the next generation to adopt sustainable habits.

Volunteers and Community Engagement

Volunteers remain at the heart of Uniform Exchange. In 2024, more than 30 regular volunteers and several corporate teams collectively contributed over 12,000 hours of service — equivalent to 1,500 working days. Their work spanned sorting, mending, stock management, administration, driving, and supporting school and community events.

Corporate volunteer partners included Lloyds Bank, Thornton & Ross, and Cummins, whose teams participated in “Give a Day” volunteering schemes, strengthening links between local business and community.

As we move into 2025, Uniform Exchange is in a strong position, supported by committed volunteers, valued partnerships, and sustainable growth plans.

Partnerships and Recognition

Uniform Exchange continues to work collaboratively with Kirklees Council, maintaining its role as a locally trusted organisation and delivery partner for the Household Support Fund, which helps families struggling with the cost of living. We are also grateful to The National Lottery Community Fund, Utilita Energy, Cummins, Towngate PLC, and other funders whose financial and in-kind support have enabled us to expand our projects and infrastructure.

In November 2024, Uniform Exchange was awarded The King’s Award for Voluntary Service, the UK’s highest honour for community and voluntary organisations. This recognition celebrates the exceptional dedication of our volunteers and highlights the significant role they play in improving the lives of local families. Award presented by the Lord Lieutenant of West Yorkshire.

Public Awareness and Growth

Throughout 2024, Uniform Exchange gained increased visibility through local and regional media coverage, including features in the Huddersfield Examiner, BBC Radio Leeds, and Kirklees Together.

Our social media channels and website have seen substantial growth, increasing engagement with donors, volunteers, and schools.

The Uniform Exchange Charity Shop in Lockwood continues to thrive as both a source of unrestricted income and a community hub, with its monthly “Fill a Bag for a Fiver” events promoting affordability, sustainability, and inclusion.

Key Activities & Events

- Big Takeaway Day (Huddersfield, 29 June 2024): distributed generic schoolwear (non-logo items), allowing ~6 items per child.
- Volunteer Taster Weekend (7–9 June 2024): in conjunction with the Big Help Out, attracting new volunteer interest.
- Library donation hubs in Kirklees: these continue to play a vital role in collection, with support from libraries that have served as donation points for over a decade.
- School-led pop-up giveaways (Sustainable Exchange): 57 events held across Kirklees in 2024, many organised by pupil eco-groups at their schools.
- Spotlight: One school event supporting 230 pupils in Kirklees, through collaboration with the school and Uniform Exchange input.

Our priorities for the coming year include expanding the Sustainable Exchange network, strengthening our income streams, enhancing data measurement of environmental outcomes, and ensuring that second-hand truly becomes first choice for every family in Kirklees.

Feedback

Hearing directly from the families, schools, and community partners we support is one of the most powerful ways we measure our impact. Their feedback provides vital insight into how well our services are meeting local needs and helps us continually refine and improve what we do.

In 2024, we received an overwhelming number of positive comments from parents, teachers, and professionals across Kirklees. Their stories reaffirm that Uniform Exchange is making a real difference—helping children feel confident at school, easing financial pressure for families, and building stronger, more connected communities.

Thank you Parent

I have just collected 2 lots of uniform from our local library for my children. We are so grateful for all the things you have sent, the children are very pleased with all the items you have sent. Can you please pass on a big thank you to everyone at the exchange. We will donate our uniform at the end of term and will be down to visit the shop.

Appreciation Parent

Many thanks for your email, I have just collected the items now. Thank you so much for all of your help, it really is greatly appreciated. I've just sent a small donation through to Uniform Exchange.

Difference Community Champion

Good afternoon, I just want to thank you for delivering the winter coats, I have given most of them out today, and I'm sure they will make a huge difference to families struggling to buy a coat this winter again thank you for sorting this.

Thankful School DSL

I just wanted to say thank you for the winter coats, hats, gloves, underwear and pjs that you have donated to our school for our vulnerable families. They have all be given out today and they were very much appreciated.

Our mission is to provide second-hand school uniforms to local children that have been reused, free of charge, supporting our community.

Our key aims

1. **Social Impact-** *Identify and help those in greatest need.*
2. **Sustainability-** *Actively promote the reuse of school uniform to every child.*
3. **Stability-** *Generate a sustainable income to support the charity.*

Our aims can only be achieved through a holistic approach that integrates social support, environmental consciousness, community engagement and collaboration, education, advocacy, and effective communication to amplify the positive impact of Uniform Exchange in the years to come.

Our Strategic Objectives

Uniform Exchange's strategic objectives provide a clear framework for shaping our future direction and ensuring lasting impact. By focusing on five key priorities, we aim to strengthen our operations, deepen our community reach and secure long-term sustainability.

Grounded in the skills, experience and insight of our trustees, staff, volunteers, schools, partners and families, these objectives reflect a shared commitment to growth, collaboration and continuous improvement, keeping our mission and the people we serve at the heart of everything we do.

- **Raising Awareness** and Promoting Access for All (Related Aims: SOCIAL IMPACT/ SUSTAINABILITY)
- **Environmental Change** and Waste Reduction (Related Aim: SUSTAINABILITY)
- **Uniform** Requests and Donations (Related Aims: SOCIAL IMPACT/ SUSTAINABILITY)
- **Stability** and Financial Growth (Related Aim: STABILITY)
- **Educate** School Children & their families to Make Second Hand First Choice (Related Aim: SUSTAINABILITY)



Raising Awareness and Promoting Access for All

Throughout 2024, Uniform Exchange strengthened its marketing and outreach to raise awareness, build partnerships, to ensure families across Kirklees know that free school uniform support is available when needed. Our communication efforts have continued to focus on increasing visibility among parents, schools, local councils, and local businesses, helping to grow both engagement and long-term sustainability. Our ongoing commitment to an “Access for All” approach has been central to everything we do. We have continued to remove the stigma around asking for help by sharing real stories from families and schools, demonstrating how access to free, good-quality school uniform restores dignity, confidence, and belonging for children. This inclusive approach continues to strengthen our reputation as a trusted community service and ensures that every child feels valued and supported.

Key achievements during the year:

- Enhanced our digital communication channels, particularly Facebook, to promote services, share impact stories, and make access to support easier through our online forms.
- Expanded our contact database, enabling stronger links with schools, child support networks, and local authority and charity partners.
- Grew our *Sustainable Exchange* programme, increasing the number of schools involved and improving parent engagement in uniform reuse and sustainability.
- Strengthened outreach through partnerships with schools, community organisations and faith groups to ensure that our support reached families facing financial hardship.
- Increased volunteer involvement in communication, with volunteers helping to share social media updates and community event information.

These efforts have significantly improved awareness of our service across Kirklees, ensuring that more families know where to turn for help and reinforcing Uniform Exchange's role as a cornerstone of community support, sustainability, and inclusion.

Environmental Change and Waste Reduction

Uniform Exchange continues to operate as a zero-waste, circular economy charity, reusing, recycling, or repurposing every donation to prevent usable items from going to landfill. During 2024, our zero waste approach has enabled us to divert over 50 tonnes of clothing from landfill, ensuring that thousands of children received good-quality, pre-loved uniforms.

Our skilled mending team repaired hundreds of logo items and garments with minor imperfections, extending their life and reducing the need for new production. Items that couldn't be reused were recycled responsibly through our partnership with Oxfam's managed rag programme, with around 15 tonnes processed this year — fully aligning with our sustainability objectives.

We also redistributed around half a tonne of non-uniform items through our charity shop and partner organisations supporting refugees, asylum seekers, and families in crisis.

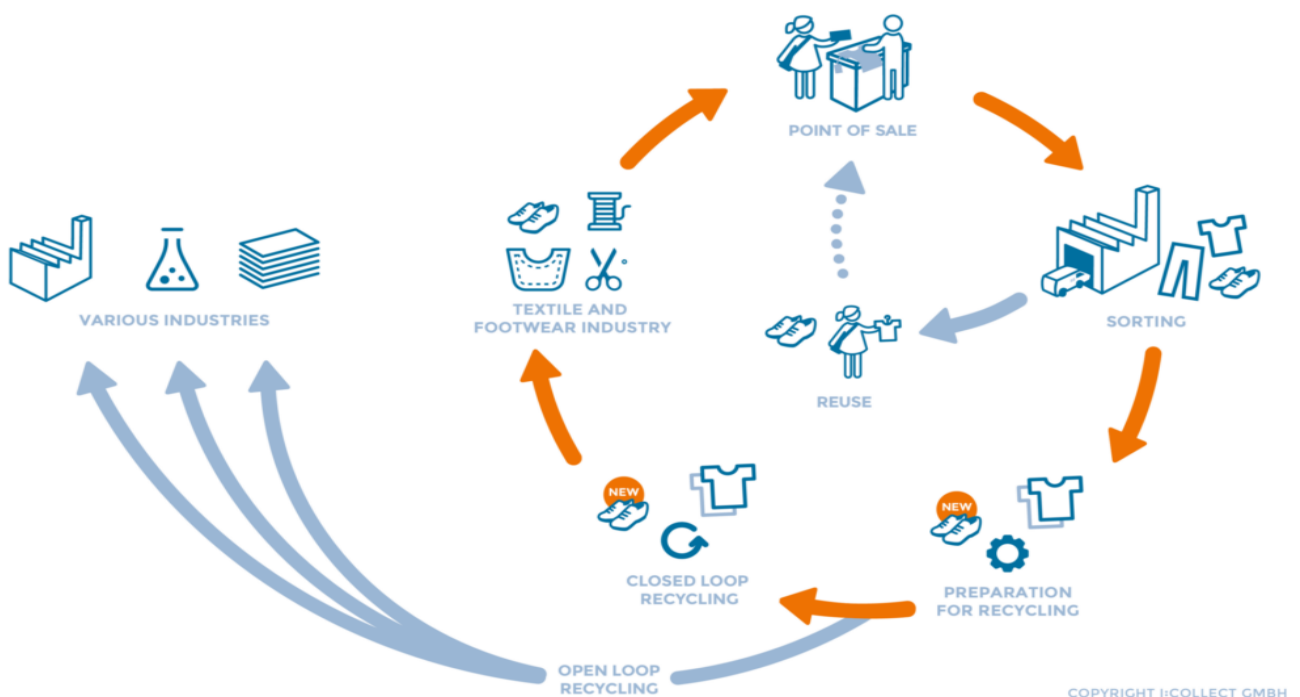
Prevention remains at the core of our environmental approach. Approximately 54% of all items received are reused directly, 8% are cleaned or refurbished, and 37% are recycled due to staining or irreparable damage.



Throughout 2024, we have continued to:

- Increase our network of donation points across Kirklees, making it easier for families to contribute.
- Grow our mending and repair team, extending the lifespan of hundreds of school uniforms.
- Expand the Sustainable Exchange programme, engaging more schools and promoting a culture of reuse.
- Collaborate with Kirklees Council's Environmental Strategy and support their "Closing the Loop" ambition to grow the sharing economy and achieve *Zero Avoidable Waste by 2038*.

Uniform Exchange remains committed to leading the way locally in waste reduction and sustainability, proving that small actions, when multiplied across a community, can make a significant environmental difference.



Uniform Requests and Donations

Uniform Exchange continues to operate on a strong reuse ethos, ensuring that every school uniform item donated is given a new life wherever possible. Most school clothing still has plenty of wear left after children grow out of it — providing high-quality, sustainable alternatives that save families money and reduce environmental waste.

Our zero-waste model ensure that, all donated items are sorted into three categories: reused, recycled, or repurposed. We rely on the generosity of Kirklees families, schools, and businesses to pass on outgrown uniforms and lost property, creating a thriving circular economy that benefits both people and the planet.

We have delivered over 30,000 bags of school uniform since 2011.



Donations

In 2024, we received 50 tonnes of school uniform donations, 20% of the donations are unsuitable for our purposes and are redirected to other reuse and recycling organisations. Our collection network has continued to expand, with donation points across schools, supermarkets, libraries, leisure centres, and community hubs. Partnerships with local organisations — including Forget Me Not Children’s Hospice, Co-op stores, shopping centres, and supermarkets — have further strengthened our reach and visibility.

Promotion through PR, social media, and community communications has encouraged more families to donate, with our work regularly featured across BBC Radio Leeds, local newspapers, and the Kirklees residents’ newsletter. We continue to welcome donations of all school-related items, from polo shirts to swimwear, in any condition, to support our zero-waste commitment.

Stock Management

All donations are sorted and checked for quality by our dedicated staff and volunteers. Reusable items are washed, folded, and neatly organised, while unsuitable items are recycled responsibly through our partnership with Oxfam’s sustainable rag programme. In 2024, over 40 tonnes of uniform items were prepared for redistribution, supported by an improved stock management system that tracks around 75,000 clothing items by size, school, and type.

Our expanded Sustainable Exchange programme has helped strengthen relationships with schools, encouraging ongoing uniform donations and greater parent participation in the circular economy.

Request Processing

Demand for our service continues to grow, with more than 7,000 online requests for free school uniform received in 2024. Since introducing our app-based referral form, access has become faster and easier, with 99% of requests now submitted online.

Referrals come from parents, schools, social workers, local charities, and council-led initiatives including the Kirklees Poverty Partnership and Families Together Partnership. These networks ensure that families most in need can access support quickly and discreetly.

Delivery

Once packed, each order is tagged and delivered by our collection and delivery team. Deliveries are made to schools, libraries, community hubs, or directly to families' homes — typically within seven days, or up to three weeks during the busy summer period. Urgent requests continue to be prioritised. Each delivery includes a note encouraging families to reapply as their children grow, helping maintain the cycle of reuse and ensuring families remain supported throughout the year.

Continuing Our Impact

Through 2024, we have worked to deepen school and community partnerships to increase donations and engagement. With around 65,000 children in the Kirklees education system, our work now supports approximately 10% of all pupils — keeping school uniform in circulation, out of landfill, and in the hands of children who need it most.

Uniform Exchange continues to champion reuse, reduce waste, and ensure that every child in Kirklees can go to school feeling confident, equal, and ready to learn.

Stability and Financial Growth

Finance

Uniform Exchange has maintained a diverse funding base, combining grants, community donations, corporate partnerships, fundraising activities, and charity shop proceeds. This balance ensures independence from any single source and builds long-term resilience.

Key funding achievements and progress during 2024 included:

- Securing £22,500 from Cummins as match funding towards our new electric delivery van, supporting our zero-emission operations.
- Receiving £70,000 from Kirklees Council to provide coats and warm clothing for children in need.
- Raising additional funds through community events, local business partnerships, and the Giant Cash Bonanza Lottery.
- Launching and expanding our Uniform Exchange Supporters Club, helping to establish a base of regular donors.
- Generating sustainable income through our charity shop, which continues to support operational costs and public engagement.

To protect long-term financial health, the charity maintains a reserves policy aiming for approximately 3–6 months of running costs, providing stability through fluctuating funding periods.

We continue to review and adapt our funding strategy to maintain diversity and growth. Our priorities include:

- Expanding corporate sponsorships and partnership programmes.
- Developing additional self-generated income streams through small-scale trading and community initiatives.
- Strengthening relationships with funders through regular reporting and clear demonstration of impact.

- Continuing to evidence our social and environmental value, ensuring transparency and trust with donors.

Volunteers and Staffing

Uniform Exchange could not operate without the extraordinary contribution of its volunteers. In 2024, our volunteers donated over 12,000 hours of time, equivalent to more than 1,500 working days.

Volunteers play an active role across every area of the organisation, including:

- Sorting and preparing donated uniform for reuse.
- Repairing and sewing items to extend their life.
- Driving and supporting uniform collections and deliveries.
- Running the charity shop and supporting community pop-up events.
- Helping to deliver our Sustainable Exchange school engagement programme.
- A team of professionals also volunteer their time and expertise to ensure we maintain a high standard this includes our health and safety adviser, first aid training and social media support.

A small team of part-time staff coordinates day-to-day operations, manages safeguarding, logistics, and partnerships, and supports volunteers in their roles.

We continue to focus on volunteer engagement and retention through:

- Offering clear training, guidance, and a positive volunteer experience.
- Providing flexible volunteering options, including “Give a Day” opportunities for corporate teams.
- Encouraging young volunteers through school partnerships, promoting learning around sustainability and community action.
- Recognising contributions through regular appreciation events and communication.

Volunteers are the heart of Uniform Exchange. Their dedication enables the charity to deliver high-quality support efficiently and cost-effectively, while also providing them with new skills, confidence, and a sense of community purpose.



Premises

Uniform Exchange operates from several business units in Lockwood, Huddersfield, totalling around 4,000 sq ft, where we sort, store, and distribute school uniform. We also manage a small charity shop and storage unit on site.

As the charity continues to grow, our existing facilities have reached capacity, particularly during peak summer months. This has created challenges around storage, workflow, and efficiency.

In response, our trustees have begun discussions with the landlord about constructing a larger 5,000 sq ft unit on the existing site. Combined with the retention of our current larger unit, this will provide approximately 6,000 sq ft of operational space.

Important considerations for the next phase include:

- Evaluating the financial implications of construction and fit-out.
- Assessing the impact on efficiency and logistics.
- Designing the space to improve workflow, accessibility, and volunteer coordination.

This expansion will allow us to consolidate operations, reduce inefficiencies, and create a more welcoming, functional space for both staff and volunteers — ensuring Uniform Exchange is fit for the future.

A quote from one of the local school children “We talked about how it is a far more sustainable option to donate old uniform items to friends, family members or the Uniform Exchange donation box in our school because it would otherwise end up in a landfill which could mean more plastic eventually ending up in our rivers and seas.”

Educate School Children to make “Second Hand First Choice”.

Sustainable Exchange

Uniform Exchange continues to deliver on its vision of “making second-hand first choice” by promoting a circular economy for school uniforms across Kirklees. The Sustainable Exchange programme, launched in 2022, remains a vital part of this mission — embedding sustainability, education, and inclusion directly within schools and communities.

The programme educates children, schools, and parents on the importance of reusing and recycling school uniforms by passing clothing on to others. By encouraging a *make second-hand first choice* ethos, Sustainable Exchange helps to reduce stigma for families who may struggle to afford new uniforms, while also promoting environmental responsibility and shared community action.



Schools involved in the project



Items of school clothing taken



Equivalent plastic bottles saved
from landfill



saved by parents by using the
Sustainable Exchange

In 2024, Sustainable Exchange continued to expand its reach and deepen its impact across Kirklees:

- 3,440 school uniform items redistributed through school and community events.
- Families collectively saved an estimated £28,314.50 in clothing costs.
- 23 schools engaged with the programme.
- 55 school-based events and 11 community-based events were delivered.
- 1,323 children supported with free, high-quality school uniform.
- Environmental impact equivalent to saving 15,810 plastic bottles from landfill.

These achievements demonstrate how the programme continues to create lasting change by educating, empowering, and enabling local families to make sustainable choices that benefit both the community and the environment.

The project continues to:

- Educate children, staff, and parents about the environmental and financial benefits of reuse.
- Support schools to run pop-up uniform shops and community events in collaboration with pupils and eco teams.
- Empower students to lead by example, taking on ambassador roles and promoting sustainability across their schools.
- Foster inclusion by normalising the use of pre-loved school uniforms and reducing the stigma often associated with receiving help.

Looking ahead for 2025, the Sustainable Exchange programme is continuing to grow and evolve.

Our aims include:

- Increasing the number of schools engaged across Kirklees.
- Supporting more school and community pop-up events.
- Delivering sustainability talks at assemblies and eco group meetings.
- Encouraging schools to install permanent Sustainable Uniform Exchange Rails, replenished regularly by our team.
- Empowering pupils to run pop-up shops, developing leadership skills and lifelong sustainable habits.

Through the Sustainable Exchange, Uniform Exchange is creating a generation of young people who value sustainability, inclusion, and community. By making pre-loved uniform the norm, we are reducing waste, cutting costs for families, and shaping a future where every child can go to school feeling confident, equal, and ready to learn.



Income Streams and Fundraising Activities

Uniform Exchange continues to strengthen and diversify its income base to ensure long-term sustainability and resilience. While grants and local authority partnerships remain our primary sources of funding, 2024 has seen significant growth in income generated through our charity shop, community fundraising, and events. The charity continues to pursue a balanced approach between earned income, grant funding, and community support, ensuring that financial stability underpins our mission to provide free school uniforms to families in need across Kirklees.

Charity Shop

Our Uniform Exchange Charity Shop, based at our Lockwood premises, has become an increasingly valuable asset, both financially and as a hub for community engagement. The shop continues to attract a growing following, drawing in local families who are passionate about sustainability and affordability.

The shop operates three days a week, offering high-quality pre-loved clothing, footwear, and accessories at affordable prices. One of the most successful initiatives has been our monthly “Fill a Bag for a Fiver” day, which not only boosts sales but also promotes the circular economy ethos that defines Uniform Exchange. We also hold seasonal giveaway months, providing families with essential items such as coats, wellies, and winter warmers at no cost. These initiatives ensure that support is accessible to everyone, regardless of financial circumstance.

Looking ahead to 2025, we aim to:

- Increase shop opening days from three to five per week.
- Host regular fundraising events in the shop, including raffles, tombolas, and themed sale days.
- Take the shop “on the road” by attending local markets, school fairs, and community events to raise both funds and awareness.
- Continue to expand our loyal customer base through targeted marketing, local partnerships, and community presence.

Our charity shop is now recognised not only as a fundraising space but as a community wellbeing hub, where families can find support, volunteers can engage in purposeful work, and the values of sustainability and dignity are demonstrated in action.

Online Sales and Digital Presence

In addition to the physical shop, Uniform Exchange has developed an online presence through Vinted, where selected items are sold to raise funds for the charity. This initiative both extends the lifespan of donated items and allows the charity to reach a wider audience interested in ethical shopping and sustainable fashion.

Our digital fundraising presence also includes social media appeals, promoting events, and showcasing the tangible impact of community donations. With continued volunteer support in digital marketing, this is an area of ongoing growth.

Seasonal and Annual Campaigns

Our annual Christmas projects have become a cherished part of the local community calendar. Each year, the Uniform Exchange Gift Tree provides hundreds of children from struggling families with small gifts and essentials at Christmas, donated by local residents, businesses, and community partners.

The Christmas Extravaganza fundraising event—supported by local partners such as Cummins—combines community spirit with practical fundraising, helping to generate additional income and awareness for our winter coat campaign. These seasonal events not only raise vital funds but also build partnerships with local businesses and volunteers who often continue their support throughout the year.

Grants and Funding Partners

Uniform Exchange continues to receive support from a range of public and private funders, each contributing to specific aspects of our work.

In 2024, funding was received from:

- Kirklees Council, via the Household Support Fund (HSF) – a central government initiative designed to help families in financial hardship. As a trusted local delivery partner, Uniform Exchange receives HSF funding directly to provide school uniform and winter clothing for children across the borough. This partnership has been crucial in meeting the sharp rise in demand during the cost-of-living crisis.
- The National Lottery Community Fund, supporting the continued expansion of our Sustainable Exchange project, promoting environmental education and school-based uniform reuse.
- Utilita Energy, who funded the purchase of storage equipment, improving efficiency and operational capacity at our warehouse.
- Cummins, who continue to be a strong corporate partner, most notably through their community grant support for our upcoming electric van replacement project.
- Wynsors Huddersfield, Thornton & Ross (STADA) and ONE17 Design and a range of smaller local businesses, who have contributed through both financial support and in-kind donations.

While these grant sources remain vital, the trustees recognise that they are often time-limited and competitive, and therefore cannot be relied upon indefinitely. The charity continues to invest in a professional grant writer, retained on a monthly basis, who submits up to three applications per month and actively seeks out new opportunities for funding. Despite an increasing number of rejections due to sector-wide funding constraints, this proactive approach has ensured a steady pipeline of applications and maintained our visibility with key funders.

Lottery and Regular Giving

Uniform Exchange participates in the Giant Cash Bonanza Lottery, providing an opportunity for regular supporters to contribute through a fun and rewarding scheme. While uptake has been lower than anticipated, plans are in place to increase visibility and engagement through local promotion, social media, and in-shop marketing.

Looking to 2025, we are also exploring the introduction of a monthly Bonus Ball scheme, linked to the National Lottery, as a simple, community-based way of generating regular income.

In addition, the charity continues to welcome individual and business donations, though levels have been lower than expected this year. With the support of our marketing volunteers, we intend to relaunch our Supporters Club and strengthen our outreach to local businesses and community groups to build sustained financial partnerships.

Looking Ahead

The trustees recognise that long-term sustainability will depend on creating reliable self-generated income streams alongside successful grant funding. Over the next 12 months, we aim to:

- Expand our charity shop and events-based fundraising activities.
- Increase regular giving through both community and business engagement.
- Continue to develop relationships with funders, local government and corporate partners.
- Explore new earned-income opportunities that align with our values and capacity.

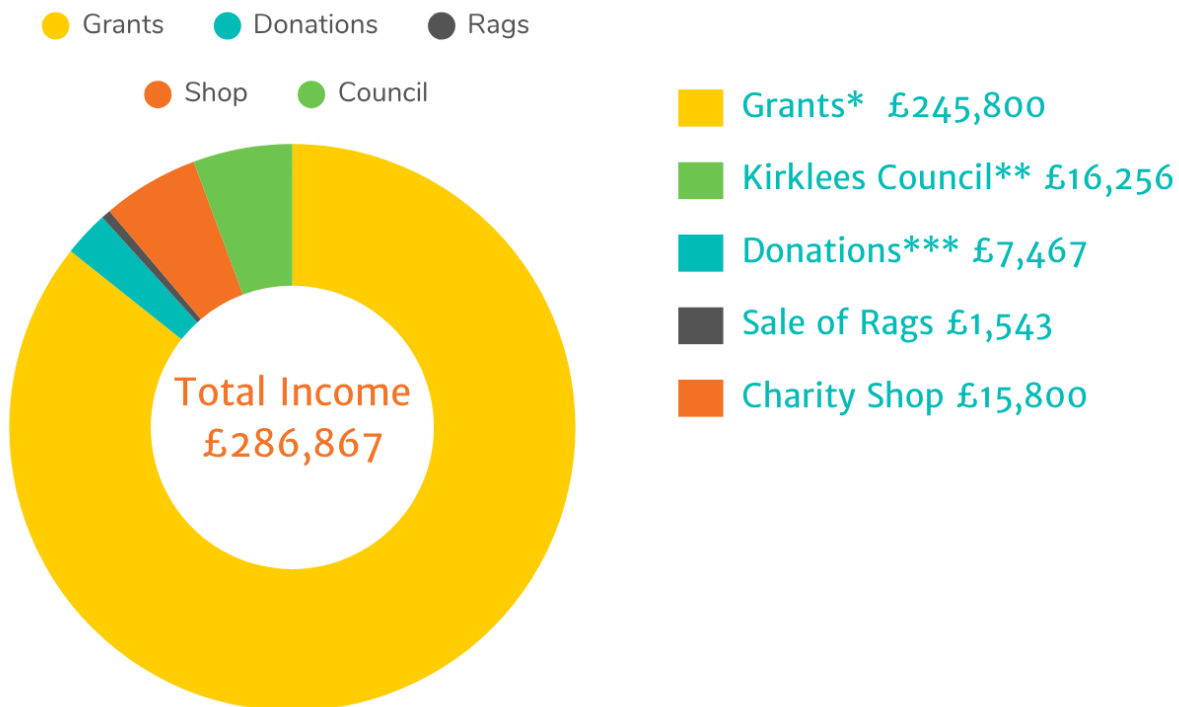
While challenges remain, Uniform Exchange continues to operate with a clear focus on financial prudence, transparency and sustainability. Each income stream, whether from grants, retail or community giving, contributes directly to our ability to deliver essential support to families in need, promote environmental responsibility and ensure that every child in Kirklees can access the school uniform they deserve.

Financial Review

In 2024, the charity successfully raised a total of £286,867. Our income increased substantially compared to the previous year, largely due to funding made available in response to the cost-of-living crisis. These funds were specifically used to support those families facing economic vulnerability during the school summer holidays and colder winter months. This included providing school uniforms, shoes, warm coats, and essential items such as underwear.

A significant portion of this income £162,500, was received from Kirklees Council through the Household Support Fund, a resource established to assist vulnerable individuals and families with rising living expenses. We received over £90,000 in other grants from a range of trusts and foundations. Unrestricted income continued to grow steadily, with our charity shop sales and charitable donations exceeding £24,000.

Total expenditure for the period amounted to £253,582, driven by expanded activities aimed at meeting the increased needs arising from the cost-of-living crisis. Staffing costs also rose significantly as demand for our services grew, reflecting the considerable increase in families facing financial hardship, across the locality.



Our 2024 Supporters

*Kirklees Council – Government Household Support Fund, Liz & Terry Bramall Foundation, One Community-Thornton Family Fund, Albert Hunt Trust, Anton Jurgens Trust, Schroder Charity Trust, Postcode Neighbourhood Trust, National Lottery Community Fund, Kirklees Council – HAF, Hillards Charitable Trust, Souter Charitable Trust

**Kirklees Council – Local Welfare Provision have been providing support for the past 9 years

***Utilita, Cumins, Thornton & Ross (STADA), One17 Design, Kirklees College, Rowley Lane School, Wynsors Huddersfield, Third Sector Leaders Kirklees, Elim Church, Dalton Chippy, Beaumont Primary School, Moor End Academy, NHS Shared Business Services plus individual donations

Reserves Policy

As of December 31, 2024, the charity's unrestricted reserves were £72,119 equivalent to 6 months of unrestricted expenditure on charitable activities. Restricted funds are at £72,081 held only as long as necessary to facilitate the associated activities, with the expectation that these funds are typically spent within twelve months of receipt. The charity seeks to hold at least six months running costs, however with the rising costs the ability to maintain six month reserves is becoming more of a challenge. Nevertheless, the trustees impetus to raise additional unrestricted funds will be a priority through 2025/2026.

Post-Balance Sheet Events

No significant matters or circumstances have arisen since the end of the financial period that would materially affect the charity's operations, the results of these operations, or its financial position in the year following the period ending December 31, 2024.

Statement of Trustees' Responsibilities

The charity's trustees are responsible for preparing an annual report and financial statements in accordance with applicable laws and United Kingdom Accounting Standards (UK Generally Accepted Accounting Practice). They are tasked with ensuring that the financial statements for each year provide a true and fair view of the charitable company's affairs, as well as the inflow and outflow of resources. In preparing these financial statements, the trustees must:

- 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 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 charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity. 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.

Signed on behalf of Trustees

Mrs Karen Hobson, Trustee.....  Date 20 Oct 2024

Mrs Kate France, Trustee  Date 20 Oct 2024



Section A

Independent Examiner's Report

Report to the trustees

Charity Name
Uniform Exchange

On accounts for the year
ended

31 December 2024

Charity no
(if any)

1177750

Set out on pages

1 to 31

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/12/2024.

Responsibilities and
basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent
examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accounts England & Wales.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

** Please delete the words in the brackets if they do not apply.*

Signed:

Date:

29/10/2025

Name:

James Clarkson

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

Chartered Accountant - ACA

Address:

Folly Hall Mills, St Thomas' Road, Huddersfield, HD1 3LT

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

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

Not applicable



Charity Name: UNIFORM EXCHANGE			Charity No (if any)	1177750	
Annual accounts for the period					
Period start date	01/01/2024	To	Period end date	31/12/2024	

Section A Statement of financial activities

Recommended categories by activity	Guidance Note	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£ F01	£ F02	£ F03	£ F04	£ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	42,073	60,493	-	102,566	45,441
Charitable activities	S02	17,344	166,116	-	183,460	262,665
Other trading activities	S03	841	-	-	841	27
Investments	S04	-	-	-	-	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	60,258	226,609	-	286,867	308,133
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	3,977	2,026	-	6,003	8,819
Charitable activities	S09	54,110	146,427	-	200,537	241,320
Separate material item of expense	S10	-	-	-	-	-
Other	S11	21,899	25,143	-	47,042	47,502
Total	S12	79,986	173,596	-	253,582	297,641
Net income/(expenditure) before investment gains/(losses)						
Net gains/(losses) on investments	S13	- 19,728	53,013	-	33,285	10,492
Net income/(expenditure)	S14	-	-	-	-	-
Extraordinary items	S15	- 19,728	53,013	-	33,285	10,492
Transfers between funds	S16	-	-	-	-	-
Other recognised gains/(losses):	S17	267	- 267	-	-	-
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	- 19,461	52,746	-	33,285	10,492
Reconciliation of funds:						
Total funds brought forward	S21	91,661	19,334	-	110,995	100,503
Total funds carried forward	S22	72,200	72,080	-	144,280	110,995

Charity Name: UNIFORM EXCHANGE		Charity No	1177750
		Company No	N/A
Annual accounts for the period	Period start date: 01/01/2024	To period end date: 31/12/2024	

Section B Balance sheet

			Restricted				
Guidance note			Unrestricted funds	income funds	Endowment funds	Total this year	Total last year
			£	£	£	£	£
			F01	F02	F03	F04	F05
Fixed assets							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	7,897	-	-	7,897	5,756
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
Total fixed assets		B05	7,897	-	-	7,897	5,756
Current assets							
Stocks	(Note 18)	B06	32,245	-	-	32,245	30,000
Debtors	(Note 19)	B07	-	-	-	-	-
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	35,466	72,081	-	107,547	76,716
Total current assets		B10	67,711	72,081	-	139,792	106,716
Creditors: amounts falling due within one year	(Note 20)	B11	3,409	-	-	3,409	1,477
Net current assets/(liabilities)		B12	64,302	72,081	-	136,383	105,239
Total assets less current liabilities		B13	72,199	72,081	-	144,280	110,995
Creditors: amounts falling due after one year	(Note 20)	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
Total net assets or liabilities		B16	72,199	72,081	-	144,280	110,995
Funds of the Charity							
Endowment funds (Note 27)		B17	-	-	-	-	-
Restricted income funds (Note 27)		B18		72,081		72,081	19,334
Unrestricted funds		B19	72,199		-	72,199	91,661
Revaluation reserve		B20				-	
Fair value reserve		B21					
Total funds		B22	72,199	72,081	-	144,280	110,995

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

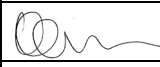

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by two trustees on behalf of all the trustees

Print Name	Date of approval dd/mm/yyyy
Kate France	29/10/2025
Karen Hobson	29/10/2025

Signature of trustees approving accounts being sent to Charities Commission

Signature	Date dd/mm/yyyy
	29/10/2025
	29/10/2025

Section C Notes to the accounts

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 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 accounts 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) issued on 16 July 2014
- and with* ☒ the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

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

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

Disclosure of any uncertainties that make the going concern assumption doubtful;

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

The trustees have had regard to the ongoing income and fund balances of the charity since the year end and the charity's projected performance. There are no material uncertainties about the charity's ability to continue as a going concern.

NOT APPLICABLE

NOT APPLICABLE

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in notes 1 to 3.

Yes* ☐ No* ☒ * -Tick as appropriate

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i>	

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes* ☒ No* ☐ * -Tick as appropriate

Please disclose:

<i>(i) the nature of any changes;</i>	
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes* ☒ No* ☐ * -Tick as appropriate

Please disclose:

<i>(i) the nature of the prior period error;</i>	
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	

Note 2 Accounting policies

Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy

The previous accounts were prepared on the receipts and payments basis. These accounts are prepared on the accruals basis.

Reconciliation of funds per previous GAAP to funds determined under FRS 102

	Start of period £	End of period £
Fund balances as previously stated	66,416	75,592
Adjustments:		
Inclusion of stock	30,000	30,000
Inclusion of fixed assets	6,739	5,756
Inclusion of creditors	- 2,858	- 1,477
Inclusion of Paypal account balance		1,124
Error on bank reconciliation	206	

Fund balance as restated	<u>100,503</u>	<u>110,995</u>
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Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of £
Net income/(expenditure) as previously stated	9,176
Adjustments:	
Depreciation	- 983
Inclusion of Paypal account	1,124
Inclusion of creditors -	1,381
Error on bank reconciliation	- 206

Previous period net income/(expenditure) as restated	<u>10,492</u>
------------------------------------------------------	---------------

Note 2

Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> 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. 	Yes	No	N/a
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes	No	N/a
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP). In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).	Yes	No	N/a
Legacies	Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes	No	N/a
Government grants	The charity has received government grants in the reporting period	Yes	No	N/a
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes	No	N/a
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes	No	N/a
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so. In practice the charity has used the amount saved by parents receiving the goods as a materially correct estimate of the fair value / replacement cost. The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution. Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'. Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable. Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes	No	N/a
Donated services and facilities	Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably. Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.	Yes	No	N/a
Support costs	The charity has incurred expenditure on support costs.	Yes	No	N/a
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes	No	N/a
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes	No	N/a
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies. Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes	No	N/a
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes	No	N/a
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes	No	N/a

2.3 EXPENDITURE AND LIABILITIES

Liability recognition Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance and support costs Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Grants with performance conditions Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Grants payable without performance conditions Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Redundancy cost The charity made no redundancy payments during the reporting period.

Deferred income No material item of deferred income has been included in the accounts.

Creditors The charity has creditors which are measured at settlement amounts less any trade discounts

Provisions for liabilities A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

Basic financial instruments The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

2.4 ASSETS

Tangible fixed assets for use by charity These are capitalised if they can be used for more than one year, and cost at least

250

They are valued at cost.

The depreciation rates and methods used are disclosed in note 9.2.

Intangible fixed assets The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5

They are valued at cost.

Heritage assets The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.

They are valued at cost.

Investments Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

Stocks and work in progress Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Debtors Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Current asset investments The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Yes	No	N/a
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Yes	No	N/a
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Yes	No	N/a
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Yes	No	N/a
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Yes	No	N/a
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Yes	No	N/a
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Yes	No	N/a
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Yes	No	N/a
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Yes	No	N/a
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Yes	No	N/a
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Yes	No	N/a
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Yes	No	N/a
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM
THOSE ABOVE

--

Note 3

Analysis of income

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
Analysis					£	£
Donations and legacies:	Donations and gifts	6,625	-	-	6,625	8,567
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	35,448	60,493	-	95,941	36,874
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
Total		42,073	60,493	-	102,566	45,441
Charitable activities:	Grants for the provisions of goods as part of charitable activities	-	166,116	-	166,116	246,385
	Charity shop, online sales and rag sales	17,344	-	-	17,344	16,280
		-	-	-	-	-
	Other	-	-	-	-	-
Total		17,344	166,116	-	183,460	262,665
Other trading activities:		-	-	-	-	-
	Fundraising events, Giants cash bonanza	841	-	-	841	27
		-	-	-	-	-
	Other	-	-	-	-	-
Total		841	-	-	841	27
Income from investments:	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
Total		-	-	-	-	-
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
Total		-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		60,258	226,609	-	286,867	308,133

Other information:

All income in the prior year was unrestricted except for:
(please provide description and amounts)

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Note 4

Analysis of receipts of government grants

	Description	This year £
Government grant 1	Kirklees Council - Local Welfare Provision Core Cost Funding	16,256
Government grant 2	Kirklees Council - International Arrival Team - School Uniform Fund	10,000
Government grant 3	Kirklees Council - Household Support Fund (5) - School Uniform Fund	70,000
Government grant 4	Kirklees Council - Household Support Fund (6) - Winter Warmer Project	90,000
Government grant 5	Kirklees Council - HAF - Winter Coats Project	2,500
Other		-
	Total	188,756

	Description	Last year £
Government grant 1	Kirklees Council - Household Support Fund (3) - Winter Warmer Project	87,080
Government grant 2	Kirklees Council - Cllr Fund - Laptops	268
Government grant 3	Kirklees Council - Household Support Fund (4) - School Uniform Fund	143,130
Government grant 4	WYCA - Household Support Fund (4) - Winter Warmer Project	2,000
Government grant 5	One Community - Household Support Fund (4) - Winter Warmer Project	2,000
Government grant 6	Kirklees Council - Local Welfare Provision Core Cost Funding	16,256
Other		-
	Total	250,734

	This year	Last year
<i>Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.</i>		

	This year	Last year
<i>Please give details of other forms of government assistance from which the charity has directly benefited.</i>		

Note 5

Donated goods, facilities and services

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-

	This year	Last year
Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.		
Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.		
Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.		

Section C **Notes to the accounts** **(cont)**

Note 6 **Analysis of expenditure**

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
Expenditure on raising funds:				£				£
Incurred seeking donations	-	-	-	-	-	-	-	-
Incurred seeking legacies	-	-	-	-	-	-	-	-
Incurred seeking grants	3,977	2,026	-	6,003	600	1,050	-	1,650
Operating membership schemes and social lotteries	-	-	-	-	-	-	-	-
Staging fundraising events	-	-	-	-	-	-	-	-
Fundraising agents	-	-	-	-	-	-	-	-
Operating charity shops	-	-	-	-	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail and publicity	-	-	-	-	3,576	3,593	-	7,169
Start up costs incurred in generating new source of future income	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	-	-	-	-	-	-	-	-
Investment management costs:	-	-	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-	-
Total expenditure on raising funds	3,977	2,026	-	6,003	4,176	4,643	-	8,819

Expenditure on charitable activities:

Cost of uniforms, shoes, coats, etc	596	126,019	-	126,615	2,206	174,284	-	176,490
Charity shop rent and utilities	10,122	-	-	10,122	4,813	-	-	4,813
Staff costs	39,947	16,405	-	56,352	24,639	14,505	-	39,144
Volunteer expenses and refreshments	1,989	2,737	-	4,726	4,035	1,019	-	5,054
Agency staff	-	-	-	-	673	12,446	-	13,119
Other	1,456	1,266	-	2,722	2,468	232	-	2,700
Total expenditure on charitable activities	54,110	146,427	-	200,537	38,834	202,486	-	241,320

Separate material item of expense

	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-

Other

Rent and utilities	13,950	20,055	-	34,005	21,715	14,206	-	35,921
Accountancy and payroll	1,322	1,460	-	2,782	2,045	296	-	2,341
Depreciation	1,006	399	-	1,405	600	383	-	983
Printing, stationery, office items	1,233	792	-	2,025	1,148	402	-	1,550
Other	4,388	2,437	-	6,825	5,333	1,374	-	6,707
Total other expenditure	21,899	25,143	-	47,042	30,841	16,661	-	47,502
TOTAL EXPENDITURE	79,986	173,596	-	253,582	73,851	223,790	-	297,641

Other information:

Analysis of expenditure on charitable activities

Activity or programme	This year				Last year			
	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£	£	£	£	£	£	£	£
Distribution of uniforms directly or via charity shop	54,110	146,427	-	200,537	38,834	202,486	-	241,320
Other	-	-	-	-	-	-	-	-
Total	54,110	146,427	-	200,537	38,834	202,486	-	241,320

Section C Notes to the accounts

Note 9 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

This year

Support cost (examples)	Raising funds	Activity: Distribu tion of uniforms directly or via charity shop	Activity 2	Activity 3	Grand total	Basis of allocation (Describe method)
	£	£	£	£	£	
Governance	-	-	-	-	-	
Payroll and accounts administration		2,782			2,782	
Information technology		80			80	
Other	-	-	-	-	-	
Total	-	2,862	-	-	2,862	

Last year

Support cost (examples)	Raising funds	Activity: Distribu tion of uniforms directly or via charity shop	Activity 2	Activity 3	Grand total	Basis of allocation (Describe method)
	£	£	£	£	£	
Governance	-	-	-	-	-	
Payroll and accounts administration		2,341			2,341	
Information technology		241			241	
Other	-	-	-	-	-	
Total	-	2,582	-	-	2,582	

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.

All allocated to the charity's main activity as any split would be immaterial to users of the accounts.

Section C	Notes to the accounts
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Note 10 Details of certain items of expenditure

10.1 Fees for examination of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees

Assurance services other than audit or independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year £	Last year £
-	-
-	-
-	-
-	-

Section C	Notes to the accounts	(cont)
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Note 11 **Paid employees**
Please complete this note if the charity has any employees.

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	55,980	38,718
Social security costs	140	83
Pension costs (defined contribution scheme)	232	509
Other employee benefits	-	-
Total staff costs	56,352	39,144

This year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

none

Last year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

none

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

none

Band	Number of employees	
	This year	Last year
£60,000 to £69,999	-	-
£70,000 to £79,999	-	-
£80,000 to £89,999	-	-
£90,000 to £99,999	-	-
£100,000 to £109,999	-	-

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.

This year £	Last year £
-	-

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	7	5
Governance	-	-
Other	-	-
Total	7	5

The above figures are made up of 6 permanent and 5 summer staff (2024) and 5 permanent and 2 summer staff (2023), averaged across the year.

11.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment

This year	
Last year	

Please state the legal authority or reason for making the payment

This year	
Last year	

Please state the amount of the payment (or value of any waiver of a right to an asset)

This year	Last year
£ -	£ -

11.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

Total amount of payment

This year	Last year
£	£
-	-

The nature of the payment (cash, asset etc.)

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The extent of redundancy funding at the balance sheet date

This year	Last year
£	£
-	-

Please state the accounting policy for any redundancy or termination payments

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Section C	Notes to the accounts	(cont)
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Note 12 **Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.**

12.1 *Please complete this note if a defined contribution pension scheme is operated.*

	This year	Last year
	£	£
Amount of contributions recognised in the SOFA as an expense	232	509

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.	Amounts are immaterial	Amounts are immaterial

12.2 *Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.*

<p>Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.</p> <p>Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity for this year and last year, if different</p>	
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12.3 *Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.*

<p>Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan. If this is different for last year, provide details</p> <p>Provide an explanation of how any liability arising from an agreement with a multi-employer plan to fund a deficit has been determined. If this is different for last year, provide details</p>	
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Section C**Notes to the accounts****(cont)****Note 14 Tangible fixed assets***Please complete this note if the charity has any tangible fixed assets***14.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	6,000	1,530	7,530
Additions	-	-	-	3,545	3,545
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	6,000	5,075	11,075

14.2 Depreciation and impairments

**Basis			SL	SL	
** Rate			10	15 or 25	

At beginning of the year	-	-	1,200	574	1,774
Disposals	-	-	-	-	-
Depreciation	-	-	600	805	1,405
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	1,800	1,379	3,179

14.3 Net book value

Net book value at the beginning of the year	-	-	4,800	956	5,756
Net book value at the end of the year	-	-	4,200	3,696	7,896

14.4 Impairment

This year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

Last year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied and significant assumptions

the carrying amount that would have been recognised had the assets been carried under the cost model.

This year	Last year
-	-

14.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.

(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.

(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.

This year	Last year
£	£
-	-
-	-

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

Section C**Notes to the accounts****(cont)****Note 18****Stocks**

Please complete this note if the charity holds any stock items

18.1 Please state the carrying amount of stock and work in progress analysed between activities.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	
Charitable activities:					
<i>Opening</i>	30,000	-	-	-	-
<i>Added in period</i>	2,245	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	32,245	-	-	-	-
Other trading activities:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Other:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Total this year	32,245	-	-	-	-
Total previous year	30,000	-	-	-	-

18.2 Please specify the carrying amount of any stocks pledged as security for liabilities

This year	Last year
£	£

Section C	Notes to the accounts	(cont)
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Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year	Last year
£	£
-	-
-	-
-	-
-	-

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year	Last year
£	£
-	-
-	-
-	-
-	-
-	-

Section C**Notes to the accounts****(cont)****Note 20 Creditors and accruals***Please complete this note if the charity has any creditors or accruals.***20.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	1,054	410	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	-	-	-	-
Taxation and social security	1,880	1,067	-	-
Other creditors	475	-	-	-
Total	3,409	1,477	-	-

20.2 Deferred income*Please complete this note if the charity has deferred income.**Please explain the reasons why income is deferred.*

This year	Last year

Movement in deferred income account

Balance at the start of the reporting period

Amounts added in current period

Amounts released to income from previous periods

Balance at the end of the reporting period

This year £	Last year £
-	-
-	-
-	-
-	-

Section C	Notes to the accounts	(cont)
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Note 24 **Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other
Total

This year £	Last year £
-	-
-	-
107,547	76,716
-	-
107,547	76,716

Section C **Notes to the accounts** **(cont)**

Note 27 **Charity funds**

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Key fund	R	To cover specifically new website, PR costs, Salaries and seasonal workers	365	-	- 383	18	-	-
Unrestricted funds	UR	Unrestricted	91,661	60,258	- 79,986	266		72,199
Sir George Martin Trust	R	To cover core costs - rent salaries and volunteer expenses	270		- 270			-
Garfield Weston Trust	R	To cover core costs - rent salaries and volunteer expenses	4,335		- 4,335			-
Kirklees Council Household Support Fund - round 4	R	80% to be used to purchase school uniform, underwear & shoes where we don't have a secondhand alternative plus winter coats and accessories. 20% to be used to deliver the service	9,574		- 9,591	17		-
West Yorkshire Masons	R	To cover laundry costs	2,095		- 2,095			-
One Community Foundation	R	To cover volunteer expenses	26		- 26			-
One Community Foundation - Household Support Fund	R	To cover the core costs of delivering our service	85		- 85			-
One Community Foundation - WYCA	R	To cover the core costs of delivering our service	1,522		- 1,522			-
The Wharfedale Foundation	R	To cover volunteer expenses	1,062	-	- 1,062	-	-	-
Albert Hunt Trust	R	To cover core costs	-	3,000	- 277			2,723
Anton Jurgen Trust	R	To cover core costs	-	5,000	- 1,287			3,713
Hillards Charitable Trust	R	To cover van expences including fuel	-	1,000	- 435	-	-	565
Kirklees Council Household Support Fund - round 5	R	80% to be used to purchase school uniform, underwear & shoes where we don't have a secondhand alternative 20% to be used to deliver the service	-	70,000	- 72,308	2,308	-	-
Kirklees Council Household Support Fund - round 6	R	20% this is to be used to deliver the service, including laundry, salaries and rent	-	18,992	- 9,011	-	-	9,981
Kirklees Council Household Support Fund - round 6	R	80% this is to be used to purchase coats and winter accessories uncluding pyjamas, wolly socks and hoodies	-	71,008	- 48,403			22,605
Liz and Terry Bramall Foundation	R	This is to specifically cover laundry costs	-	4,000	- 3,593			407
Thornton Family Fund via One Community Foundation	R	These were given to cover core costs specifically salaries	-	2,500	- 1,724			776
Kirklees Council - HAF Fund	R	This is to cover the cost of winter coats and accessories	-	2,500	- 2,347			153
Postcode Neighbourhood Trust	R	These were given to cover a variety of core costs	-	25,000	- 7,933			17,067
Schroder Charity Trust	R	These were given to cover a variety of core costs	-	5,000	- 4,757			243
National Lottery - Community Fund	R	Sustainable Exchange Project to include Salaries, rent, marketing etc	-	16,000	- 1,736			14,264
Utilita Energy	R	This was for the specific purchase of Stacking Euro Containers	-	2,609	-	- 2,609		-
			-	-	- 416	-	-	416
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			110,995	286,867	- 253,582	-	-	144,280

Section C **Notes to the accounts** **(cont)**

Note 27 **Charity funds (cont)**

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Kirklees Council Household Support Fund - round 3 winter warmer project	R	80% to be used to purchase winter coats and accessories. 20% to be used to deliver the service	- 34,869	87,080	- 52,220	9	-	-
Key fund	R	To cover specifically new website, PR costs, Salaries and seasonal workers	9,367	-	- 9,002	-	-	365
One Community Match-It (Admin)	R	To cover the salary of our admin assistant	- 836	-	- 28	864	-	-
One Community (Sustainable Pop-up Shops)	R	To cover the costs of setting up the Sustainable Exchange Project	788	-	- 1,606	818	-	-
Unrestricted funds	UR	Unrestricted	126,053	41,150	- 73,851	- 1,691	-	91,661
52 Lives	R	To cover the costs of new underwear	-	1,000	- 1,000	-	-	-
Sir George Martin Trust	R	To cover core costs - rent salaries and	-	4,000	- 3,730	-	-	270
Garfield Weston Trust	R	To cover core costs - rent salaries and volunteer expenses	-	10,000	- 5,665	-	-	4,335
Kirklees Council Household Support Fund - round 4	R	80% to be used to purchase school uniform, underwear & shoes where we don't have a secondhand alternative plus winter coats and accessories. 20% to be used to deliver the service	-	143,130	- 133,556	-	-	9,574
Kirklees Council - Cllr Fund	R	Specific all for a Laptop and accessories	-	248	- 248	-	-	-
West Yorkshire Masons	R	To cover laundry costs	-	2,675	- 580	-	-	2,095
One Community Foundation	R	To cover volunteer expenses	-	1,000	- 974	-	-	26
One Community Foundation - Household Support Fund	R	To cover the core costs of delivering our service	-	2,000	- 1,915	-	-	85
One Community Foundation - WYCA	R	To cover the core costs of delivering our service	-	2,000	- 478	-	-	1,522
Prince of Wales Trust	R	To cover seasonal workers	-	2,500	- 2,500	-	-	-
National Lottery Awards 4 All	R	To cover seasonal workers and van costs	-	10,000	- 10,000	-	-	-
Third Sector Leaders Kirklees	R	Volunteer Thank you Week Event	-	100	- 100	-	-	-
The Wharfedale Foundation	R	To cover volunteer expenses	-	1,250	- 188	-	-	1,062
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			100,503	308,133	- 297,641	-	-	110,995

Section C	Notes to the accounts	(cont)
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Note 27 **Charity funds (cont)**

27.3 Transfers between funds

This year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds	During the year three restricted funds had costs allocated to them which exceeded the funds provided, and these were covered by allocating available unrestricted funds. Another restricted fund was used to buy tangible fixed assets during the year and as the assets are to be for general purposes of the charity, a transfer was made from the restricted fund to unrestricted funds at the date of spending.	£2,343 and £2,609 respectively.
Between endowment and restricted funds		
Between endowment and unrestricted funds		

Last year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds	During the year three restricted funds had costs allocated to them which exceeded the funds provided, and these were covered by allocating available unrestricted funds.	£1,691
Between endowment and restricted funds		
Between endowment and unrestricted funds		

27.4 Designated funds

This year

Planned use	Purpose of the designation	Amount

Last year

Planned use	Purpose of the designation	Amount

Section C

Notes to the accounts

(cont)

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits**This year**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

FALSE

Type of expenses reimbursed	This year	Last year
	£	£
Travel	1,200	1,200
Subsistence	-	-
Accommodation	-	-
Other (please specify):	-	-
Train ticket to London	-	76
TOTAL	1,200	1,276

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

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28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False)

TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

Last year

There have been no related party transactions in the reporting period (True or False)

TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

Section C	Notes to the accounts	(cont)
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Note 29	Additional Disclosures
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The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.