KIDS LOVE CLOTHES

REPORT AND ACCOUNTS

for the year ended 31 December 2025

Charity Number: SC044287
Company Number: SC450287

KIDS LOVE CLOTHES

DIRECTORS' REPORT

For the year ended 31 December 2025

The directors, who are directors for the purpose of company law and trustees for the purpose of charity law, have pleasure in presenting their report for Kids Love Clothes ("the Organisation" or "Charity") for the year ended 31 December 2025.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, Charities Accounts (Scotland) Regulations 2006 (as amended),the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

REFERENCE AND ADMINISTRATIVE INFORMATION

Directors	Fiona Shapcott	Chair
	Julie Thomson	
	Denise Thomas	Treasurer
	Christine Duncan	
	Christine Collingwood	(Resigned 28/11/2025)
Secretary	Christine Duncan	
Company Number	SC450287	
Charity Number	SC044287	
Principal and Registered Office	20 East Croft, Ratho EH28 8PD	
Independent Examiner	Juliette Kerrigan CA 8 Markle Stedding EH40 3EB	

KIDS LOVE CLOTHES

DIRECTORS' REPORT

For the year ended 31 December 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

The organisation is a charitable company limited by guarantee. It was established by a Memorandum and Articles of Association that lay out the objects and powers of the company and the means by which it is governed.

The organisation was incorporated on 17 May 2013 and entered in the Scottish Charity Register with effect from 27 September 2013. The organisation started to operate only when charitable status was granted.

Recruitment and Appointment of Directors

The directors of the organisation are also charity trustees for the purposes of charity law. The directors are elected annually and are then eligible, if re-elected, for a further period of office.

Directors' Induction and Training

Directors may come to the organisation already familiar with the work, either through direct experience, as a volunteer, a recipient of training or a service, through word-of-mouth, or via an existing director. The Chair meets with prospective directors to give a full opportunity for questions to be answered in an informal fact-finding way.

Risk Management

The directors have undertaken an assessment of the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity. Where appropriate, systems or procedures have been identified to mitigate the risks the charity faces. This assessment has been drafted and will be passed to the directors to formally accept at the Annual General Meeting.

Organisational Structure

The structure of the organisation consists of the charity directors who are the organisation's only members and comprise the organisation's board. The board meets annually. It is responsible for the policy and strategic direction of the charity.
In the absence of staff members, the board have undertaken the administrative tasks required to maintain its activities.

Our volunteers

The charity is very fortunate in the number of willing volunteers it has. No one receives payment for their services. Kids Love Clothes relies on voluntary help. A number of people sort, iron, collect and deliver the clothes which are so kindly donated to us by members of the public. Without these people the charity could not function.

We wish to thank our friends for their loyal support and service.

OBJECTIVES AND ACTIVITIES

The objectives of the charity are principally to relieve poverty and the advancement of citizenship or community development.

KIDS LOVE CLOTHES

DIRECTORS' REPORT

For the year ended 31 December 2025

ACHIEVEMENTS AND PERFORMANCE

The charity set out to provide quality donated children's clothing to struggling families in Edinburgh and the Lothians. Clothes are donated by people locally, to one of our many drop-off points across the EH area. We collect and store the clothes at our unit in Ratho, where we sort into age and gender every single bag. We work via referrals from professionals working with families, such as health visitors, midwives, social workers and others. For each referral, we choose a whole wardrobe's worth of clothes for that child. Then the clothes are ironed, folded and packaged into beautiful giftbags, ready for delivery back to the referring professional. Giftbags are free, and the recipients receive quality clothes that have been put together with care and attention. Anything we can't use is passed on to other charitable organizations, so nothing is wasted. In the 12 months ended 31 December 2025 we gave clothing packs to 2046 children. We also provide Christmas Toys to 457 children.

FINANCIAL REVIEW

The charity generated total income of £33,669 for the year ended 31 December 2025 (2024: 29,305) and recorded an overall surplus of £12,447 for the year ended 31 December 2025 (2024: an overall surplus £9,291).

Reserves Policy

The board aim not to contract for costs unless the prospect of satisfactory income is good. At the current level of activities, it believes the organisation would be able to continue in the event of a significant drop in funding, for one more year. Free reserves amounted to £42,814 (2024: £30,367) on 31 December 2025.

KIDS LOVE CLOTHES

DIRECTORS' REPORT

For the year ended 31 December 2025

DIRECTORS' RESPONSIBILITIES STATEMENT

The directors (who are also Trustees for the purposes of Charity Law) are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the accounts comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in March 2005) and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small entities.

Approved by the Board of Directors on 19th September 2026 and signed on its behalf by: -

Denise E Thomas
Director

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES AND MEMBERS OF KIDS LOVE CLOTHES

For the year ended 31 December 2024

I report on the financial statements of the charity for the year ended 31 December 2024 set out on pages 6 to 12.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10 (1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the financial statements as required under section 44 (1) (c) of the Act and to state whether matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the financial statements.

Independent examiner's statement

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:

   - to keep accounting records in accordance with Section 44 (1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations (as amended); and

   - to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (as amended)

   have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



19th September 2026
Juliette Kerrigan CA
8 Markle Stedding
EH40 3EB

KIDS LOVE CLOTHES

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

For the year ended 31 December 2025

	Notes	Unrestricted Funds	Restricted Funds	Total Funds 31 Dec 2025	Total Funds 31 Dec 2024
		£	£	£	£
Incoming Resources					
Incoming resources from generated funds					
Voluntary income					
Donations & Grants		33,669	-	33,669	15,494
Incoming resources from charitable activities					
Fundraising income			-		13,811
Total Incoming Resources		33,669	-	33,669	29,305
Resources Expended					
Charitable activities	2	21,122	-	21,122	19,913
Governance costs	3	100	-	100	100
Total Resources Expended		21,222	-	21,222	20,013
Net income / (expenditure) for the period before transfers		12,447	-	12,447	9,291
Transfers between funds		-	-	-	-
Net movement in funds for the period		12,447	-	12,447	9,291
Funds brought forward		30,367	-	30,367	21,076
Funds carried forward	7	42,814	-	42,814	30,367

The company has no recognised gains or losses other than the results for the period as set out above.

All the activities of the company are classed as continuing.

The notes on pages 9 to 12 form part of the financial statements.

KIDS LOVE CLOTHES

BALANCE SHEET

As at 31 December 2025

	Notes	31 Dec 2025 £	31 Dec 2025 £	31 Dec 2024	31 Dec 2024 £
ASSETS					
Fixed Assets					
Van at net book Value	4		1,543		2,057
Current Assets					
Debtors	5	0		0	
Cash at bank and in hand		41,471		28,410	
				28,410	
Current Liabilities					
Creditors: Amounts falling due within one year	6	(200)		(100)	
Net Current Assets			41,271		28,310
Net Assets	7		42,814		30,367
FUNDS					
Restricted funds	8		-		-
Designated funds	8		-		-
			-		-
Unrestricted funds: General	8		42,814		30,367
			42,814		30,367

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small entities and with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)

For the period ended 31 December 2025 the company was entitled to exemption from the requirement to have an audit under section 477 of the Companies Act 2006. No members have required an audit of its accounts for the period in question in accordance with section 476. The directors acknowledge their responsibility for:

(i) Ensuring the company keeps accounting records which comply with sections 386 and 387 of the Companies Act 2006; and

(ii) Preparing accounts which give a true and fair view of the state of affairs of the charitable company as at the end of its financial year, and of its surplus or deficit for the financial year in accordance with sections 394 and 395 of the Companies Act 2006.

Approved and authorised for issue by the board of directors on 19th September 2026 and signed on its behalf by:

Denise E Thomas
Director

KIDS LOVE CLOTHES

STATEMENT OF CASH FLOWS

For twelve months 31 December 2025

	Notes	31 Dec 2025 £	31 Dec 2024 £
Cash inflow from operating activities	9	13,061	12,492
Cash flows from financing activities		-	-
Cash flows used in investing activities		-	-
		13,061	12,492
Cash and cash equivalents at the beginning of the period		28,410	18,433
Cash and cash equivalents at the end of the period		41,471	28,410

KIDS LOVE CLOTHES

NOTES TO THE ACCOUNTS

For the year ended 31 December 2025

1. Accounting Policies

Basis of preparation of accounts

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

Fixed Assets

Fixed assets of Kids Love Clothes delivery van are stated at cost less accumulated depreciation. Depreciation on fixed assets is calculated using the reducing balance method (see Note 4).

Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income and amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants and donations and is included in full in the Statement of Financial Activities when receivable.
- Investment income is included when receivable.

Deferred income represents amounts received in this period but relating to future periods and is released to incoming resources in the period for which it has been received.

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the trustees' annual report for more information about their contribution.

Resources expended

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure. The charity is not registered for VAT and, accordingly, costs are shown gross of irrecoverable VAT.

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examiner's fees and costs linked to the strategic management of the charity.
- All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis such as staff time.

Funds accounting

Unrestricted funds – these are funds which can be used in accordance with the charitable objects at the discretion of the directors.

Designated funds – these are unrestricted funds earmarked by the directors for particular purposes.

Restricted funds – these are funds that can only be used for particular restricted purposes within the objects of the company. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

2. Charitable activities

	31 Dec 2025 £	31 Dec 2024 £
Rent of unit	13,200	13,200
Maintenance and improvements	35	40
Storage boxes & Paper bags	2,905	2,416
Fundraising costs	-	-
Vehicle costs	661	751
Insurance	1,055	1,190
Fuel	160	-
Clothing	2,169	1,194
Depreciation	514	686
Administration costs / Misc	422	437
	21,122	19,913

3. Governance Costs

	31 Dec 2025 £	31 Dec 2024 £
Independent Examination fees	100	100
	100	100

4. Fixed Assets

	Van	Total
Cost as at 31/12/2025	14,279	14,279
Accumulated Depreciation	(12,736)	(12,736)
Net Book value at 31/12/2025	1,543	1,543

5. Debtors

	31 Dec 2025	31 Dec 2024
	£	£
Other debtors	0	0
	0	0

6. Creditors: amounts falling due within one year

	31 Dec 2025	31 Dec 2024
	£	£
Other creditors	200	100
	200	100

7. Analysis of Net Assets Between Funds

	Unrestricted	Designated	Restricted	Total 31 Dec 2025
	£	£	£	
Fixed Assets	1,543	-	-	1,543
Current assets	41,471	-	-	41,471
Current liabilities	(200)	-	-	(200)
Net assets at 31 Dec 2025	42,814	-	-	42,814

8. Funds

	Balance 1 Jan 2025	Incoming Resources	Outgoing Resources	Transfers	Balance 31 Dec 2025
	£	£	£	£	£
Restricted funds	-	-	-	-	-
Designated funds	-	-	-	-	-
Unrestricted funds					
General fund	30,367	33,669	21,222	-	42,814
Total funds	30,367	33,669	21,222	-	42,814

9. Reconciliation of net movements in funds to net cash flow from operating activities

KIDS LOVE CLOTHES

NOTES TO THE ACCOUNTS

For the year ended 31 December 2025

	31 Dec 2025 £	31 Dec 2024 £
Net movement in funds	13,061	12,492
Increase /(Decrease) in creditors	100	-
Noncash movement: depreciation	514	686
Net cash used in operating activities	13,675	11,806