Company No. SC336251

Charity No. SC039409

THE EDINBURGH CLOTHING STORE

(a company limited by guarantee)

REPORT AND FINANCIAL STATEMENTS

For the Year ended 31 January 2026

THE EDINBURGH CLOTHING STORE

FINANCIAL STATEMENTS

For the Year ended 31 January 2026

Contents	**Pages**
Company Information	1
Directors' Report	2 - 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 - 11
Income and Expenditure Statement	12

THE EDINBURGH CLOTHING STORE

COMPANY INFORMATION

DIRECTORS

Robin Stimpson (Chairman)
Joan Cameron (resigned 30 November 2025)
Christine Simpson
Fiona Stimpson
Anne Brotherston
Suzanne Mills (Company Treasurer)
Joanna Powrie
Anne Armour

SECRETARY

AS Company Services Limited
58 Morrison Street
Edinburgh
EH3 8BP

PRINCIPAL ADDRESS

58 Morrison Street
Edinburgh
EH3 8BP

REGISTERED CHARITY

The company is recognised by OSCR & HMRC as a Charity under Scottish Charity Number SC039409.

INDEPENDENT EXAMINER

Michelle Roe, CGMA

BANKERS

Bank of Scotland
The Mound
Edinburgh
EH1 1YZ

THE EDINBURGH CLOTHING STORE
DIRECTORS' REPORT
For the Year ended 31 January 2026

Introduction

The Directors present their annual report with the financial statements of the company for the financial Year ended 31 January 2026. These have been prepared in accordance with the Statement of Recommended Practice – 'Accounting and Reporting by Charities' issued in 2005. The Charity was incorporated on 16th January 2008, and became a registered charity with the Office of the Scottish Charity Regulator ('OSCR') on 13th March 2008. The Charity commenced trading on 14th April 2008.

The Edinburgh Clothing Store ('Clothing Store') was originally a project set-up during World War II, at the request of the government, by the WRVS to provide emergency clothing / bedding for people who had lost their belongings as a result of enemy bombing. After the war, Social Work Departments asked if the service could be continued for individuals and families who had fallen on hard times and so the Clothing Store is now in its 8th decade.

WRVS handed the project over to Four Square in 1996, but in January 2008, Four Square intimated that having lost the funding from the City of Edinburgh Council to help pay the rent the project would be closed. In response to pleas from referring agents the volunteers who ran the Clothing Store decided to become an independent charity. The Clothing Store receives no public funding and always seeks both financial and other donations to support the charity, allowing the volunteers to continue providing this highly valued service to the community.

Governing Document

The Edinburgh Clothing Store is a company limited by guarantee and governed by its Memorandum and Articles of Association dated 9 January 2008 which established the objects and powers of the charitable company. In the event of the company being wound up, individual members of the Board of Directors are required to contribute an amount not in excess of £10.

Recruitment and Appointment of Directors

The Directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Board of Directors. A Board of Directors, which must have a minimum of 3 members and a maximum of 10 members, governs the charity. Directors are appointed at an AGM or at any other time as considered appropriate by the Board of Directors.

Directors are recruited to a skills based specification to ensure that the Board has a good balance of the skills and experience relevant to the work of the organisation. Recruitment of new members is based on maintaining and expanding this mix, with individuals being sought to fill any identified gaps in the experience and expertise presently represented on the board. A full list of current Directors is to be found on page 1.

During the year, Joan Cameron, a long serving Director, resigned. Joan has been a director since the Clothing Store became an independent charity and has given invaluable service. The Board would like to thank her for all her hard work over the years.

Director Induction and Training

The Chairman of the Board of Directors, together with one other Director, meet with prospective Board members to explain the work of the organisation, its structure, operational resources and current financial position. Copies of the Memorandum and Articles, project leaflets and newsletters are made available and an invitation to attend a meeting of the Board of Directors is extended. At that Board meeting, existing directors explain their roles and particular areas of expertise and discuss with the prospective member his or her interest in becoming involved in the work of the organisation. An invitation to join the Board is then extended if mutually acceptable.

New members of the Board are given information on the obligations of Directors of the organisation, as well as the main documents which set out the operational framework for the organisation, including the Memorandum and Articles.

Risk Management

The Board of Directors has conducted a review of the major risks to which the organisation is exposed. A risk register has been established and is reviewed and updated at least annually. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with the health and safety of staff, volunteers, clients and visitors to the Clothing Store.

Organisational Structure

At present, the Board of Directors has 7 members who meet regularly as required and are responsible for the strategic direction and policy of the organisation. The office bearers of the Board are the Chairperson and Company Secretary.

A scheme of delegation is in place and day to day responsibility for the provision of the services rests with the Operations Manager and core team of volunteers, who together comprise the management team. The management team ensures that the organisation meets all policy and contractual obligations and delivers the services specified, as well as monitoring key performance indicators.

Related parties

The Clothing Store works closely with various social care and health agencies that refer both individuals and families to the Clothing Store. The Clothing Store is in contact with over 170 different agencies, and the principal agencies from whom the Clothing Store receives regular referrals include; all social work departments, health visitors, Women's Aid, SACRO (rehabilitation of offenders), drug agencies, homeless hostels, family centres, mental health agencies, and Schools' Community Liaison Officers. Over the past year we have seen an increase in the number of refugee families who have been referred for help. We continue to be on the register of agencies which the Scottish Government list as being available to help refugees as they arrive in Scotland. This reflects the breadth of support that The Clothing Store provides to the community.

Objectives and activities

The primary objective of the Clothing Store is to provide free clothing, bedding, curtains & towels for those in genuine need. It provides a high quality service to all users of the Clothing Store – in a safe, nonthreatening, secure environment. In so far as it is complementary to the organisation's objectives, The Edinburgh Clothing Store is also guided by both local and national policy.

Financial review

During the financial period, the company's income was £38,071 (2025: £35,192). After charitable donations and support costs, the net incoming resources amounted to £10,486 (2025: £8,578).

Sound fiscal control is applied to the Clothing Store's operating budget and it is to the credit of the Board that it has been able to maintain a strong cash balance in the face of the challenges of the last few years.

Investment Policy

Most of the charity's funds are spent in the short term, and subject to the Reserves Policy, and are maintained in short term access accounts with its bankers.

THE EDINBURGH CLOTHING STORE
DIRECTORS' REPORT
For the Year ended 31 January 2026

Reserves Policy

The Board of Directors has examined the charity's requirements for reserves in light of the main risks faced by the charity. It has established a policy whereby the unrestricted funds held by the charity are sufficient to allow the charity to operate for a 12 month period with no additional funding sources being secured. This is estimated to be in the region of £25,000, and the charity is currently in excess of this target. In addition, it is believed to be prudent that provision is made for unexpected maintenance obligations and to cover potential dilapidation, removal and moving costs in the event of a future termination of its rental lease. In 2025, the Board agreed to designate £65,000 of its reserves for Premises & Moving costs following uncertainty over the current lease and premises. The Charity will continue to actively monitor its reserves policy and maximise the use of its funds to secure the long-term future of the charity.

Achievements and performance

The Clothing Store has now been in its premises at 156 Lower Granton Road, Edinburgh for 17 years and over that period, has had ongoing success in attracting increasing numbers of people to use the service. Rental of the premises is the main cost of the charity, and they are solely used for charitable purposes, storing stock with an area in which to assist people requesting donations. The Clothing Store continues to be run wholly by unpaid volunteers, who work to sort donations of clothes and staff the Clothing Store. As always, the Clothing Store's ongoing work would not be possible without its loyal and hard-working volunteers.

Charitable donations for the year totalled £34,935 (2025: £30,548). These included a grant from a charitable trust, donations from St Giles Cathedral, Morningside Parish Church and Braids Rotary as well as generous donations from individuals. The annual Coffee Morning in November was extremely successful and raised over £5,000.

In the year 2025/26 the Clothing Store had 1,061 appointments made with 323 children served. This is an increase of 58 children compared with 2024/25. A problem which has returned with face-to-face appointments is that some do not turn up at the given time, appointments kept in the year were 58%. Due to high demand, appointments are being made further in advance, and we now phone families on the day nearest their appointment to remind them. This has improved the attendance slightly although we still see a number of appointments missed.

Over the summer months we did not see the usual drop in referrals. The vast majority of clients come to the Clothing Store for face-to-face appointments but we still offer phone appointments for those who are housebound or in hospital.

The never-ending challenge for the charity remains being able to secure adequate financial support to meet the growing demands, With the increase in the cost of living many people are making their clothing last longer and many are selling their good clothes to outlets like Vinted which are easy to use. The result is that we are receiving less second-hand clothes in good condition and therefore we are having to buy more clothes to meet the demands.

Plans for future periods

It is the intention of the Directors to continue supporting those in genuine need, in accordance with the aims and objectives of the charity, and subject to maintaining satisfactory funding arrangements. In this regard, the Directors continually review the future funding needs of the charity and proactively undertake initiatives and fundraising drives to ensure the charity is appropriately funded.

Post year end, a new lease was agreed for an extended premises at Granton Road which will increase the Charity's rent and premises costs by an estimated 75%. The Board has been preparing for this rise for a number of years, building and designating reserves for this purpose. The Board feels confident that the Charity is a going concern despite the increased costs ahead.

Other Information

The Clothing Store has a dedicated website that provides detailed information on the services provided by the charity, as well as contact information and location details, and is particularly useful for both referral agencies and users of the Clothing Store (address: www.edinburghclothingstore.org).

Statement of Directors' responsibilities

The Directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations,

Charity law requires the Directors to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing these financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards and statements of recommended practice 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 Directors are responsible for keeping accounting records that disclose with reasonable accuracy the financial position of the charity and to ensure that the financial statements comply with (applicable law, regulations and trust deed). 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.

The Directors are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

BY ORDER OF THE BOARD

Robin Stimpson
Chairman

3rd October 2026

INDEPENDENT EXAMINER'S REPORT TO THE DIRECTORS OF THE EDINBURGH CLOTHING STORE

I report on the accounts of the charity for the year ended 31 January 2026 which are set out on pages 2 to 11.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations does not apply.

It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, 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 accounts.

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
    - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations

have not been met, or

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

MRoe

Michelle Roe, CGMA
Independent Examiner

3rd October 2026

THE EDINBURGH CLOTHING STORE

STATEMENT OF FINANCIAL ACTIVITIES
(incorporating INCOME and EXPENDITURE ACCOUNT)

For the Year ended 31 January 2026

	Notes	2026 £	202 £
Incoming Resources			
Incoming Resources from generated funds:			
Voluntary income	2	34,935	30,548
Interest income		3,136	4,644
Total incoming resources		38,071	35,192
Resources Expended			
Charitable activities	3	(27,536)	(26,564)
Governance costs	3	(50)	(50)
Total resources expended		(27,586)	(26,614)
Net (outgoing)/incoming resources before transfers		10,485	8,578
Net movement in funds for the period		10,485	8,578
Balances brought forward at 31 January 2025		117,301	109,323
Balances carried forward at 31 January 2026	6	128,386	117,901

All incoming funds and resources expended are derived from continuing activities.

Total recognised gains and losses

The Company has no recognised gains or losses other than the net incoming resources reported above.

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

THE EDINBURGH CLOTHING STORE

BALANCE SHEET

As at 31 January 2026

	Notes	£	2026 £	£	2025 £
Current assets					
Debtors	4	4,138		4,216	
Cash at bank and in hand		124,386		114,556	
			128,524		118,772
Creditors: amounts falling due within one year	5	(138)		(871)	
			(138)		(871)
Net current assets			128,386		117,901
Net assets			128,386		117,901
Represented by:					
Unrestricted funds					
General	6	62,538		117,888	
Designated	6	65,000		-	
			127,538		117,888
Restricted funds			848		13
Total Funds			128,386		117,901

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small entities and the Financial Reporting Standard for Smaller entities (effective April 2008) and the Statement of recommended practice accounting and reporting for charities (effective 2005).

i) For the Year ended 31 January 2023 the company was entitled to the exemption under Section 477 of the Companies Act 2006

ii) No notice from members requiring an audit, has been deposited under section 476 of the Companies act 2006, and

iii) The directors acknowledge their responsibilities for:

a) ensuring that the company keeps accounting records which comply with Section 386, and

b) preparing accounts that give a true and fair view of the state of affairs of the company as at the end of the financial year, and of its surplus or deficit for the financial year in accordance with the requirements of Section 393, and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

Approved by the Directors on 3rd October 2026 and signed on their behalf by the following:-

..... Chairman
Robin Stimpson

..... Director
Suzanne Mills

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

THE EDINBURGH CLOTHING STORE

NOTES TO THE FINANCIAL STATEMENTS

For the Year ended 31 January 2026

1. Statement of Accounting Policies

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small entities and the Financial Reporting Standard for Smaller Entities (effective April 2008), and Charities Accounts (Scotland) Regulations 2006 and Statement of Recommended Practice Accounting and Reporting by Charities (2005).

Fund accounting
Unrestricted income funds are available for use at the discretion of the Directors in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Directors for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Incoming resources
All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the 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 donations and gifts and is included in full in the Statement of Financial Activities when receivable;
- Donated services, facilities and clothing are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts;
- Investment income is included when receivable.

Other expenditure
Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable costs comprise costs for running the Company. These are all directly attributable to the charitable activities of the Company.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the SOFA on a basis designated to reflect the use of the resource.

Cashflow Statement
The company qualifies as a small company under the provision of FRS 1 and accordingly has not provided a Cashflow Statement.

Taxation
As the Company is a registered charity no provision for taxation has been made. The company is not registered for Value Added Tax and accordingly any such tax suffered is included in the expenditure concerned.

2. Voluntary income

	Total 2026	Total 2025
	£	£
Donations	34,935	30,548

3. Resources expended

	Charitable Activities	Governance Costs	Total 2026	Total 2025
	£	£	£	£
Property Rental	16,200	-	16,200	16,200
Clothing Costs	7,528	-	7,528	6,115
Insurance	1,319	-	1,319	1,071
Heat, Light and Cleaning	991	-	991	668
Telephone	581	-	581	522
Repairs and Maintenance	145	-	145	978
Fundraising Expenses	503	-	503	610
Other	269	-	269	401
Independent Examination fees	-	50	50	50
	27,536	50	27,586	26,614

Other costs include office equipment and storage.

4. Debtors

	2026	2025
	£	£
Prepayments and Accrued Income	1,916	1,818
Interest receivable	2,222	2,398
	4,138	4,216

5. Creditors: amounts falling due within one year

	2026	2025
	£	£
Accruals and deferred income	138	871

6. Movement in funds

	Balance at 1 Feb 2025	Incoming	Outgoing	Transfers	Balance at 31 Jan 2026
	£	£	£	£	£
Unrestricted funds					
General	117,888	36,271	(26,621)	(65,000)	62,538
Designated - Premises	-	-		65,000	65,000
Restricted funds					
Gloves	13	1,800	(965)	-	848
	117,901	38,071	(27,586)	-	128,386

The restricted funds relate to donations given for those specific purposes. The Designated funds relate to ringfenced costs for the Charity's premises and a provision for moving costs.

7. Allocation of Balance Sheet

	2026 Total £	2025 Total £
Debtors	4,138	4,216
Cash at bank and in hand	124,386	114,556
Creditors	(138)	(871)
Balances carried forward as at 31 January 2026	128,386	117,901

8. Operating Lease Commitments

At 31 January 2026, the company had no annual commitments under non cancellable operating leases.

9. Related Parties

There were no related party transactions during the year (2025: nil).

THE EDINBURGH CLOTHING STORE **SCHEDULE 1**

INCOME AND EXPENDITURE ACCOUNT

For the Year ended 31 January 2026

		2026		2025
	£	£	£	£
Income				
Donations	34,935		30,548	
Interest income	3,136		4,644	
		38,071		35,192
Expenditure				
Direct charitable expenditure				
Purchase of clothes		(7,528)		(6,115)
Administration Costs				
Rent	16,200		16,200	
Insurance	1,319		1,071	
Heat and light	991		668	
Telephone	581		522	
Audit, accountancy and taxation	50		50	
Repairs and maintenance	145		978	
Fundraising Expenses	503		610	
Sundry expenses	269		401	
		(20,058)		(20,499)
Excess of Income over Expenditure for the year		10,485		8,578
Transfer to designated funds		-		-
Excess of Income over Expenditure brought forward		117,901		109,323
Excess of Income over Expenditure carried forward		128,386		117,901