

SPREADING THE HAPPINESS

England & Wales - Charity number 1172476

Details

Status Registered

Legal form CIO

Registered 2017-04-07

Register [View on the Charity Commission register](#)

Contact

Address 6 Spring Bank Wood
Wynyard
Billingham
TS22 5QW

Phone 01740645185

Email shonettesmum@spreadthehappiness.co.uk

Website www.STH.org

Activities

Objects: THE RELIEF OF THOSE IN NEED, BY REASON OF FINANCIAL HARDSHIP WITHIN THE UNITED KINGDOM; BY SUPPLYING FOOD AND TOILETRY HAMPERS TO SCHOOLS LOCATED IN AREAS OF SOCIAL DEPRIVATION FOR DISTRIBUTION TO THE FAMILIES OF PUPILS IDENTIFIED AS BEING IN FINANCIAL NEED.

Activities: Providng holiday food hampers and holiday clubs with meals for vulnerable children.Our focus is now on the Champions of Childhood Project - helping emotional and developmental needs of children in a digital age. Spreading the Happiness exists to reclaim the joy of childhood and to create a culture in which all children can thrive, be heard, and grow up surrounded by conscious, empowered adults

Classification

- **How:** Provides Services, Other Charitable Activities
- **What:** Education/training, Disability, The Prevention Or Relief Of Poverty
- **Who:** Children/young People

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£10,993	£11,661	-	-
2024-03-31	£149	£5,902	-	-
2023-03-31	£14,888	£12,675	-	-
2022-03-31	£13,503	£15,372	-	-
2021-03-31	£14,969	£13,693	-	-

Trustees

Name	Role	Appointed
PATRICIA GIBB	Chair	2017-04-07
Karen Saunders		2019-05-10
SHONETTE BASON		2017-04-07

SPREADING THE HAPPINESS

England & Wales - Charity number 1172476

Accounts

Spreading the Happiness
Unaudited Financial Statements
31 March 2025

CHIPCHASE MANNERS

Chartered Accountants
15 Newbiggin
Richmond
North Yorkshire
DL10 4DR

Spreading the Happiness

Financial Statements

Year ended 31 March 2025

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Spreading the Happiness

Trustees' Annual Report

Year ended 31 March 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

Reference and administrative details

Registered charity name Spreading the Happiness

Charity registration number 1172476

Principal office 6 Spring Bank Wood
Wynyard
Billingham
TS22 5QW

The trustees

K Saunders
P A Gibb
S N Bason

Independent examiner S Dickman ACA
15 Newbiggin
Richmond
North Yorkshire
DL10 4DR

Structure, governance and management

The charity is operated by the trustees who meet regularly to set the direction of the charity.

Objectives and activities

The objectives of the charity are as follows:

- To address the issue of holiday hunger for families living below the poverty line
- To provide hampers five times a year through schools to targeted families
- To ensure children continue to be nourished through the holidays and not to return to school hungry
- To keep children healthy over the holidays

Spreading the Happiness

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

Achievements and performance

The initiative began by distributing holiday hampers filled with essential items and festive treats to families struggling to make ends meet. Recognising the broader challenges faced by these families, Spreading the Happiness has since expanded its efforts. One of its key programmes now includes organising holiday camps specifically designed for children from disadvantaged backgrounds. At these camps, children receive three healthy and nutritious meals each day, ensuring that no child goes hungry during their stay.

In addition to food provision, the camps offer a variety of experiences and activities that many children might otherwise miss out on due to financial constraints at home. These experiences are designed to foster personal growth, create joyful memories, and nurture the children's confidence and social skills. Activities might include sports, arts and crafts, outdoor adventures, and educational workshops, all delivered in a safe and supportive environment.

The charity relies on the generosity of the wider community to fund its programmes. Money is raised through a range of sponsored events, such as sponsored dips. Schools, businesses, other charities and members of the public also contribute, either through direct donations or by organising their own fundraising activities in support of Spreading the Happiness.

By working together with local partners and volunteers, Spreading the Happiness continues its commitment to alleviating poverty and providing meaningful opportunities for families and children who need them most. The charity's vision is to create a happier, more inclusive society where every child has the chance to thrive, regardless of their circumstances.

Financial review

The trustees have reviewed the Balance Sheet, as at 31st March 2025 which showed total assets of £2,042 and total liabilities of £900, leaving a fund balance of £1,142 all of which is unrestricted in nature.

This financial year the Charity had incoming resources of £10,993 and outgoing resources of £11,661 meaning that the charity had a deficit of £693 this year compared with a deficit of £5,753 last year.

Of the incoming resources £5,000 was gratefully received from The Teesside Charity, with a further £1,400 from North East Ladies.

Spreading the Happiness

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

Plans for future periods

1. We will closely monitor the financial situation in the coming year, with a goal of determining whether the charity can regain its financial strength and continue to operate effectively.
2. A comprehensive review of our current support strategies will be undertaken to ensure that the assistance provided effectively benefits children and their families, particularly those most in need.
3. To create more equitable support for schools across varying socioeconomic backgrounds, we plan to engage more schools in affluent areas. This will encourage a broader, more consistent adoption of schools with higher levels of deprivation.
4. We will continue to actively seek diverse funding opportunities to ensure the charity's sustainability and to increase our capacity to support more schools and families in need.

The trustees' annual report was approved on 19 January 2026 and signed on behalf of the board of trustees by:

P A Gibb
Trustee

Spreading the Happiness

Independent Examiner's Report to the Trustees of Spreading the Happiness

Year ended 31 March 2025

I report to the trustees on my examination of the financial statements of Spreading the Happiness ('the charity') for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do 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.

S Dickman ACA
Independent Examiner

15 Newbiggin
Richmond
North Yorkshire
DL10 4DR

Spreading the Happiness

Statement of Financial Activities

Year ended 31 March 2025

		2025		2024
		Unrestricted funds	Total funds	Total funds
	Note	£	£	£
Income and endowments				
Donations and legacies	4	<u>10,993</u>	<u>10,993</u>	<u>149</u>
Total income		<u>10,993</u>	<u>10,993</u>	<u>149</u>
Expenditure				
Expenditure on charitable activities	5,6	<u>(11,661)</u>	<u>(11,661)</u>	<u>(5,902)</u>
Total expenditure		<u>(11,661)</u>	<u>(11,661)</u>	<u>(5,902)</u>
Net expenditure and net movement in funds		<u>(668)</u>	<u>(668)</u>	<u>(5,753)</u>
Reconciliation of funds				
Total funds brought forward		<u>1,810</u>	<u>1,810</u>	<u>7,563</u>
Total funds carried forward		<u>1,142</u>	<u>1,142</u>	<u>1,810</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 7 to 10 form part of these financial statements.

Spreading the Happiness

Statement of Financial Position

31 March 2025

	Note	2025 £	2024 £
Current assets			
Cash at bank and in hand		2,042	2,260
Creditors: amounts falling due within one year	9	<u>(900)</u>	<u>(450)</u>
Net current assets		<u>1,142</u>	<u>1,810</u>
Total assets less current liabilities		<u>1,142</u>	<u>1,810</u>
Net assets		<u>1,142</u>	<u>1,810</u>
Funds of the charity			
Unrestricted funds		<u>1,142</u>	<u>1,810</u>
Total charity funds	10	<u>1,142</u>	<u>1,810</u>

These financial statements were approved by the board of trustees and authorised for issue on 19 January 2026, and are signed on behalf of the board by:

P A Gibb
Trustee

The notes on pages 7 to 10 form part of these financial statements.

Spreading the Happiness

Notes to the Financial Statements

Year ended 31 March 2025

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 6 Spring Bank Wood, Wynyard, Billingham, Durham, TS22 5QW.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

No cash flow statement has been presented for the company

Disclosures in respect of financial instruments have not been presented, as none were used.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Spreading the Happiness

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Spreading the Happiness

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Donations				
Donations	<u>10,993</u>	<u>10,993</u>	<u>149</u>	<u>149</u>

5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Addressing the issue of holiday hunger for families living below the poverty line	11,211	11,211	5,302	5,302
Support costs	<u>450</u>	<u>450</u>	<u>600</u>	<u>600</u>
	<u>11,661</u>	<u>11,661</u>	<u>5,902</u>	<u>5,902</u>

6. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2025 £	Total fund 2024 £
Addressing the issue of holiday hunger for families living below the poverty line	11,211	–	11,211	5,302
Governance costs	<u>–</u>	<u>450</u>	<u>450</u>	<u>600</u>
	<u>11,211</u>	<u>450</u>	<u>11,661</u>	<u>5,902</u>

Spreading the Happiness

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

7. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>450</u>	<u>450</u>

8. Trustee remuneration and expenses

No trustee was remunerated during the period.

9. Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	<u>900</u>	<u>450</u>

10. Analysis of charitable funds

Unrestricted funds

	At 1 April 2024 £	Income £	Expenditure £	At 31 March 2025 £
General funds	<u>1,810</u>	<u>10,993</u>	<u>(11,661)</u>	<u>1,142</u>

	At 1 April 2023 £	Income £	Expenditure £	At 31 March 2024 £
General funds	<u>7,563</u>	<u>149</u>	<u>(5,902)</u>	<u>1,810</u>

11. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2025 £
Current assets	2,042	2,042
Creditors less than 1 year	(900)	(900)
Net assets	<u>1,142</u>	<u>1,142</u>

	Unrestricted Funds £	Total Funds 2024 £
Current assets	2,260	2,260
Creditors less than 1 year	(450)	(450)
Net assets	<u>1,810</u>	<u>1,810</u>

Spreading the Happiness

Management Information

Year ended 31 March 2025

The following pages do not form part of the financial statements.

Spreading the Happiness

Detailed Statement of Financial Activities

Year ended 31 March 2025

	2025 £	2024 £
Income and endowments		
Donations and legacies		
Donations	<u>10,993</u>	<u>149</u>
Total income	<u><u>10,993</u></u>	<u><u>149</u></u>
Expenditure		
Expenditure on charitable activities		
Purchases	(10,711)	(1,946)
Repairs and maintenance	–	(132)
Motor vehicle expenses	–	(31)
Vehicle leasing/hire	–	(93)
Legal and professional fees	(450)	(600)
Donations	<u>(500)</u>	<u>(3,100)</u>
	<u>(11,661)</u>	<u>(5,902)</u>
Total expenditure	<u><u>(11,661)</u></u>	<u><u>(5,902)</u></u>
Net expenditure	<u><u>(668)</u></u>	<u><u>(5,753)</u></u>

Spreading the Happiness

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2025

	2025 £	2024 £
Expenditure on charitable activities		
Addressing the issue of holiday hunger for families living below the poverty line		
<i>Activities undertaken directly</i>		
Purchases	(10,711)	(1,946)
Repairs & maintenance	–	(132)
Motor expenses	–	(31)
Vehicle leasing	–	(93)
Donations	<u>(500)</u>	<u>(3,100)</u>
	<u>(11,211)</u>	<u>(5,302)</u>
Governance costs		
Accountancy fees	<u>(450)</u>	<u>(600)</u>
	<u>(11,661)</u>	<u>(5,902)</u>

SPREADING THE HAPPINESS

England & Wales - Charity number 1172476

Accounts

CHARITY REGISTRATION NUMBER: 1172476

Spreading the Happiness
Unaudited Financial Statements
31 March 2024

CHIPCHASE MANNERS

Chartered Accountants
15 Newbiggin
Richmond
North Yorkshire
DL10 4DR

Spreading the Happiness

Financial Statements

Year ended 31 March 2024

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Spreading the Happiness

Trustees' Annual Report

Year ended 31 March 2024

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

Reference and administrative details

Registered charity name Spreading the Happiness

Charity registration number 1172476

Principal office 6 Spring Bank Wood
Wynyard
Billingham
TS22 5QW

The trustees

K Saunders
P A Gibb
S N Bason

Independent examiner S Dickman ACA
15 Newbiggin
Richmond
North Yorkshire
DL10 4DR

Structure, governance and management

The charity is operated by the trustees who meet regularly to set the direction of the charity.

Objectives and activities

The objectives of the charity are as follows:

- To address the issue of holiday hunger for families living below the poverty line
- To provide hampers five times a year through schools to targeted families
- To ensure children continue to be nourished through the holidays and not to return to school hungry
- To keep children healthy over the holidays

Spreading the Happiness

Trustees' Annual Report *(continued)*

Year ended 31 March 2024

Achievements and performance

This year the charity faced a decline in donations. However, even in this challenging cost of living crisis, the charity was still able to support five schools with hampers. In light of these challenges, the trustees have recognised the need for strategic changes to ensure the sustainability and impact of the charity. Moving forward, we will try address the factors affecting donations. Such as, trying to improve awareness, to hopefully counteract societal biases and mis-conceptions as to the responsibility to help children during school holidays.

Financial review

The trustees have reviewed the Balance Sheet, as at 31st March 2024 which showed total assets of £2,260 and total liabilities of £450, leaving a fund balance of £1,810 all of which is unrestricted in nature.

This financial year the Charity had incoming resources of £149 and outgoing resources of £5,902 meaning that the charity had a deficit of £5,753 this year compared with a surplus of £2,213 last year.

Plans for future periods

1. We will closely monitor the financial situation in the coming year, with a goal of determining whether the charity can regain its financial strength and continue to operate effectively.
2. A comprehensive review of our current support strategies will be undertaken to ensure that the assistance provided effectively benefits children and their families, particularly those most in need.
3. To create more equitable support for schools across varying socioeconomic backgrounds, we plan to engage more schools in affluent areas. This will encourage a broader, more consistent adoption of schools with higher levels of deprivation.
4. We will continue to actively seek diverse funding opportunities to ensure the charity's sustainability and to increase our capacity to support more schools and families in need.

The trustees' annual report was approved on 28 January 2025 and signed on behalf of the board of trustees by:

Patricia Gibb

P A Gibb
Trustee

Spreading the Happiness

Independent Examiner's Report to the Trustees of Spreading the Happiness

Year ended 31 March 2024

I report to the trustees on my examination of the financial statements of Spreading the Happiness ('the charity') for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do 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.

Sara-Louise Dickman

S Dickman ACA
Independent Examiner

15 Newbiggin
Richmond
North Yorkshire
DL10 4DR

Spreading the Happiness

Statement of Financial Activities

Year ended 31 March 2024

		2024		2023
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	4	149	149	14,888
Total income		<u>149</u>	<u>149</u>	<u>14,888</u>
Expenditure				
Expenditure on charitable activities	5,6	(5,902)	(5,902)	(12,675)
Total expenditure		<u>(5,902)</u>	<u>(5,902)</u>	<u>(12,675)</u>
Net (expenditure)/income and net movement in funds		<u>(5,753)</u>	<u>(5,753)</u>	<u>2,213</u>
Reconciliation of funds				
Total funds brought forward		7,563	7,563	5,350
Total funds carried forward		<u>1,810</u>	<u>1,810</u>	<u>7,563</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 6 to 9 form part of these financial statements.

Spreading the Happiness

Statement of Financial Position

31 March 2024

	Note	2024 £	2023 £
Current assets			
Cash at bank and in hand		2,260	7,863
Creditors: amounts falling due within one year	9	<u>(450)</u>	<u>(300)</u>
Net current assets		<u>1,810</u>	<u>7,563</u>
Total assets less current liabilities		<u>1,810</u>	<u>7,563</u>
Net assets		<u>1,810</u>	<u>7,563</u>
Funds of the charity			
Unrestricted funds		<u>1,810</u>	<u>7,563</u>
Total charity funds	10	<u>1,810</u>	<u>7,563</u>

These financial statements were approved by the board of trustees and authorised for issue on 28 January 2025, and are signed on behalf of the board by:

Patricia Gibb

P A Gibb
Trustee

The notes on pages 6 to 9 form part of these financial statements.

Spreading the Happiness

Notes to the Financial Statements

Year ended 31 March 2024

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 6 Spring Bank Wood, Wynyard, Billingham, Durham, TS22 5QW.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

No cash flow statement has been presented for the company

Disclosures in respect of financial instruments have not been presented, as none were used.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Spreading the Happiness

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Spreading the Happiness

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Donations				
Donations	149	149	14,888	14,888

5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Addressing the issue of holiday hunger for families living below the poverty line	5,302	5,302	12,225	12,225
Support costs	600	600	450	450
	<u>5,902</u>	<u>5,902</u>	<u>12,675</u>	<u>12,675</u>

6. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs £	Total funds 2024 £	Total fund 2023 £
Addressing the issue of holiday hunger for families living below the poverty line	5,302	–	5,302	12,225
Governance costs	–	600	600	450
	<u>5,302</u>	<u>600</u>	<u>5,902</u>	<u>12,675</u>

Spreading the Happiness

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

7. Independent examination fees

	2024 £	2023 £
Fees payable to the independent examiner for: Independent examination of the financial statements	450	450

8. Trustee remuneration and expenses

No trustee was remunerated during the period.

9. Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	450	300

10. Analysis of charitable funds

Unrestricted funds

	At 1 April 2023 £	Income £	Expenditure £	At 31 March 2024 £
General funds	7,563	149	(5,902)	1,810

	At 1 April 2022 £	Income £	Expenditure £	At 31 March 2023 £
General funds	5,350	14,888	(12,675)	7,563

11. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2024 £
Current assets	2,260	2,260
Creditors less than 1 year	(450)	(450)
Net assets	<u>1,810</u>	<u>1,810</u>

	Unrestricted Funds £	Total Funds 2023 £
Current assets	7,863	7,863
Creditors less than 1 year	(300)	(300)
Net assets	<u>7,563</u>	<u>7,563</u>

Spreading the Happiness

Management Information

Year ended 31 March 2024

The following pages do not form part of the financial statements.

Spreading the Happiness

Detailed Statement of Financial Activities

Year ended 31 March 2024

	2024 £	2023 £
Income and endowments		
Donations and legacies		
Donations	<u>149</u>	<u>14,888</u>
Total income	<u>149</u>	<u>14,888</u>
Expenditure		
Expenditure on charitable activities		
Purchases	(1,946)	(4,620)
Repairs and maintenance	(132)	(144)
Motor vehicle expenses	(31)	(60)
Vehicle leasing/hire	(93)	(234)
Legal and professional fees	(600)	(450)
Donations	<u>(3,100)</u>	<u>(7,167)</u>
	<u>(5,902)</u>	<u>(12,675)</u>
Total expenditure	<u>(5,902)</u>	<u>(12,675)</u>
Net (expenditure)/income	<u>(5,753)</u>	<u>2,213</u>

Spreading the Happiness

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2024

	2024 £	2023 £
Expenditure on charitable activities		
Addressing the issue of holiday hunger for families living below the poverty line		
<i>Activities undertaken directly</i>		
Purchases	(1,946)	(4,620)
Direct charitable activity 1 - repairs & maintenance	(132)	(144)
Motor expenses	(31)	(60)
Vehicle leasing	(93)	(234)
Donations	<u>(3,100)</u>	<u>(7,167)</u>
	<u>(5,302)</u>	<u>(12,225)</u>
Governance costs		
Accountancy fees	<u>(600)</u>	<u>(450)</u>
	<u>(5,902)</u>	<u>(12,675)</u>
Expenditure on charitable activities	<u><u>(5,902)</u></u>	<u><u>(12,675)</u></u>

SPREADING THE HAPPINESS

England & Wales - Charity number 1172476

Accounts

CHARITY REGISTRATION NUMBER: 1172476

Spreading the Happiness
Unaudited Financial Statements
31 March 2023

CHIPCHASE MANNERS

Chartered Accountants
15 Newbiggin
Richmond
North Yorkshire
DL10 4DR

Spreading the Happiness

Financial Statements

Year ended 31 March 2023

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Spreading the Happiness

Trustees' Annual Report

Year ended 31 March 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered charity name Spreading the Happiness

Charity registration number 1172476

Principal office 6 Spring Bank Wood
Wynyard
Billingham
TS22 5QW

The trustees

K Saunders
P A Gibb
S N Bason

Independent examiner S Dickman ACA
15 Newbiggin
Richmond
North Yorkshire
DL10 4DR

Structure, governance and management

The charity is operated by the trustees who meet regularly to set the direction of the charity.

Objectives and activities

The objectives of the charity are as follows:

- To address the issue of holiday hunger for families living below the poverty line
- To provide hampers five times a year through schools to targeted families
- To ensure children continue to be nourished through the holidays and not to return to school hungry
- To keep children healthy over the holidays

Spreading the Happiness

Trustees' Annual Report *(continued)*

Year ended 31 March 2023

Achievements and performance

Unfortunately the effect of the economic climate has impacted significantly on our donations.

DHL are no longer able to support us, and we are extremely grateful for all their support over the last three years, our families and the charity have greatly appreciated it. NELD, Teesside Charity, Hurlingham School and our Patron have continued, along with our local Co-operative Store.

We have continued to support schools over the holiday periods, but this year we have only been able to work with 5 schools.

Our project in the Northumberland school continued, but buying school lunches for the children became too costly, so staff agreed to cook the children's meals in the unit. Once the kitchen passed hygiene safety this was organized. Staff bought ingredients in their spare time, often cooked at home and the children received nutritional meals daily. This continued to impact on their development. We are grateful for their dedication to the welfare of the children.

Our Patron also donated towards the purchase of bikes for the children, which were a huge success and support the children to live a healthier lifestyle.

Financial review

The trustees have reviewed the Balance Sheet, as at 31st March 2023 which showed total assets of £7,863 and total liabilities of £300, leaving a fund balance of £7,563 all of which is unrestricted in nature.

This financial year the Charity had incoming resources of £14,888 and outgoing resources of £12,675 meaning that the charity made a surplus of £2,213 this year compared with a deficit of £1,869 last year.

Spreading the Happiness

Trustees' Annual Report *(continued)*

Year ended 31 March 2023

Plans for future periods

At the trustees meeting the following points were discussed and agreed:

1. Despite the economic climate we are still determined to keep the charity viable and expand, despite the recent setbacks
2. In the current climate Fairshare are now inundated with applications, but we will be keeping them as an option for future projects
3. Looking at other ways to obtain surplus food
4. Continuing to involve schools in affluent areas to more consistently "adopt" schools with higher levels of deprivation
5. Patricia and Shonette looking at funding opportunities within the corporate sector

The trustees' annual report was approved on 30 January 2024 and signed on behalf of the board of trustees by:

Patricia Gibb

P A Gibb
Trustee

Spreading the Happiness

Independent Examiner's Report to the Trustees of Spreading the Happiness

Year ended 31 March 2023

I report to the trustees on my examination of the financial statements of Spreading the Happiness ('the charity') for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do 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.

S Dickman ACA
Independent Examiner

15 Newbiggin
Richmond
North Yorkshire
DL10 4DR

Spreading the Happiness

Statement of Financial Activities

Year ended 31 March 2023

	Note	2023		2022
		Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	4	14,888	14,888	13,503
Total income		<u>14,888</u>	<u>14,888</u>	<u>13,503</u>
Expenditure				
Expenditure on charitable activities	5,6	(12,675)	(12,675)	(15,372)
Total expenditure		<u>(12,675)</u>	<u>(12,675)</u>	<u>(15,372)</u>
Net income/(expenditure) and net movement in funds		<u>2,213</u>	<u>2,213</u>	<u>(1,869)</u>
Reconciliation of funds				
Total funds brought forward		5,350	5,350	7,219
Total funds carried forward		<u>7,563</u>	<u>7,563</u>	<u>5,350</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 7 to 10 form part of these financial statements.

Spreading the Happiness

Statement of Financial Position

31 March 2023

	Note	2023 £	2022 £
Current assets			
Cash at bank and in hand		7,863	5,650
Creditors: amounts falling due within one year	9	<u>(300)</u>	<u>(300)</u>
Net current assets		<u>7,563</u>	<u>5,350</u>
Total assets less current liabilities		<u>7,563</u>	<u>5,350</u>
Net assets		<u>7,563</u>	<u>5,350</u>
Funds of the charity			
Unrestricted funds		<u>7,563</u>	<u>5,350</u>
Total charity funds	10	<u>7,563</u>	<u>5,350</u>

These financial statements were approved by the board of trustees and authorised for issue on 30 January 2024, and are signed on behalf of the board by:

Patricia Gibb

P A Gibb
Trustee

The notes on pages 7 to 10 form part of these financial statements.

Spreading the Happiness

Notes to the Financial Statements

Year ended 31 March 2023

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 6 Spring Bank Wood, Wynyard, Billingham, Durham, TS22 5QW.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

No cash flow statement has been presented for the company

Disclosures in respect of financial instruments have not been presented, as none were used.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Spreading the Happiness

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Spreading the Happiness

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Donations				
Donations	14,888	14,888	13,503	13,503

5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Addressing the issue of holiday hunger for families living below the poverty line	12,225	12,225	14,532	14,532
Support costs	450	450	840	840
	<u>12,675</u>	<u>12,675</u>	<u>15,372</u>	<u>15,372</u>

6. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs £	Total funds 2023 £	Total fund 2022 £
Addressing the issue of holiday hunger for families living below the poverty line	12,225	–	12,225	14,532
Governance costs	–	450	450	840
	<u>12,225</u>	<u>450</u>	<u>12,675</u>	<u>15,372</u>

Spreading the Happiness

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

7. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>450</u>	<u>840</u>

8. Trustee remuneration and expenses

No trustee was remunerated during the period.

9. Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	<u>300</u>	<u>300</u>

10. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022 £	Income £	Expenditure £	At 31 March 2023 £
General funds	<u>5,350</u>	<u>14,888</u>	<u>(12,675)</u>	<u>7,563</u>

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
General funds	<u>7,219</u>	<u>13,503</u>	<u>(15,372)</u>	<u>5,350</u>

11. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2023 £
Current assets	7,863	7,863
Creditors less than 1 year	(300)	(300)
Net assets	<u>7,563</u>	<u>7,563</u>

	Unrestricted Funds £	Total Funds 2022 £
Current assets	5,650	5,650
Creditors less than 1 year	(300)	(300)
Net assets	<u>5,350</u>	<u>5,350</u>

Spreading the Happiness

Management Information

Year ended 31 March 2023

The following pages do not form part of the financial statements.

Spreading the Happiness

Detailed Statement of Financial Activities

Year ended 31 March 2023

	2023 £	2022 £
Income and endowments		
Donations and legacies		
Donations	14,888	13,503
	<u>14,888</u>	<u>13,503</u>
Total income	<u>14,888</u>	<u>13,503</u>
Expenditure		
Expenditure on charitable activities		
Purchases	(4,620)	–
Repairs and maintenance	(144)	–
Motor vehicle expenses	(60)	(84)
Vehicle leasing/hire	(234)	(223)
Legal and professional fees	(450)	(840)
Donations	(7,167)	(14,225)
	<u>(12,675)</u>	<u>(15,372)</u>
Total expenditure	<u>(12,675)</u>	<u>(15,372)</u>
Net income/(expenditure)	<u>2,213</u>	<u>(1,869)</u>

Spreading the Happiness

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2023

	2023 £	2022 £
Expenditure on charitable activities		
Addressing the issue of holiday hunger for families living below the poverty line		
<i>Activities undertaken directly</i>		
Purchases	(4,620)	–
Direct charitable activity 1 - repairs & maintenance	(144)	–
Motor expenses	(60)	(84)
Vehicle leasing	(234)	(223)
Donations	(7,167)	(14,225)
	<u>(12,225)</u>	<u>(14,532)</u>
Governance costs		
Accountancy fees	(450)	(840)
	<u>(450)</u>	<u>(840)</u>
Expenditure on charitable activities	<u>(12,675)</u>	<u>(15,372)</u>

SPREADING THE HAPPINESS

England & Wales - Charity number 1172476

Accounts

CHARITY REGISTRATION NUMBER: 1172476

Spreading the Happiness
Unaudited Financial Statements
31 March 2022

CHIPCHASE MANNERS

Chartered Accountants
384 Linthorpe Road
Middlesbrough
TS5 6HA

Spreading the Happiness

Financial Statements

Year ended 31 March 2022

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Spreading the Happiness

Trustees' Annual Report

Year ended 31 March 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2022.

Reference and administrative details

Registered charity name Spreading the Happiness

Charity registration number 1172476

Principal office 6 Spring Bank Wood
Wynyard
Billingham
TS22 5QW

The trustees

K Saunders
P A Gibb
S N Bason

Independent examiner Mrs J Boagey
384 Linthorpe Road
Middlesbrough
TS5 6HA

Structure, governance and management

The charity is operated by the trustees who meet regularly to set the direction of the charity.

Objectives and activities

The objectives of the charity are as follows:

- To address the issue of holiday hunger for families living below the poverty line
- To provide hampers five times a year through schools to targeted families
- To ensure children continue to be nourished through the holidays and not to return to school hungry
- To keep children healthy over the holidays

Spreading the Happiness

Trustees' Annual Report *(continued)*

Year ended 31 March 2022

Achievements and performance

The effects of the Pandemic have continued this year but we have still had the continued support of DHL, NELD, The Teesside Charity, Hurlingham School, Our Patron and also anonymous donations.

This has enabled us to supply 5 North East Schools with hampers over 2 holiday periods and also donate money for them to purchase food for their food banks.

In September of 2021 we funded a Primary school in Northumberland for their 3 year old school lunches. This project not only ensured the children had a cooked meal each school day but also enabled them to access the school full time. This has had an amazing impact on their learning and development, and has impacted on results. This project is continue until the end of the academic year 2022.

We were also able to purchase outdoor clothing for these children from direct contributions from partners specifically for this.

Financial review

The trustees have reviewed the Balance Sheet, as at 31st March 2022 which showed total assets of £5,650 and total liabilities of £300, leaving a fund balance of £5,350 all of which is unrestricted in nature.

This financial year the Charity had incoming resources of £13,503 and outgoing resources of £15,372 meaning that the charity suffered a deficit of £1,869 this year compared with a surplus of £1,276 last year.

Spreading the Happiness

Trustees' Annual Report *(continued)*

Year ended 31 March 2022

Plans for future periods

At the trustees meeting on Monday August 22nd 2022 the following points were discussed and agreed:

1. We are taking on an Accountant Graduate for 3 months to support in the office which will allow Patricia to concentrate on the Charity
2. In light of the current economic situation the charity is needed more than ever and we are determined to continue and expand our reach
3. Expanding the Fairshare option and contacting schools who wish to be involved in this - moving from hampers to Food Banks is also an option
4. Looking at other ways to obtain surplus food
5. Looking for further sponsors
6. Shonette to restart Comedy Nights to raise funds
7. Involving more affluent schools 'adopting' a school in areas of high deprivation

The trustees' annual report was approved on 30 January 2023 and signed on behalf of the board of trustees by:

Patricia Gibb

P A Gibb
Trustee

Spreading the Happiness

Independent Examiner's Report to the Trustees of Spreading the Happiness

Year ended 31 March 2022

I report to the trustees on my examination of the financial statements of Spreading the Happiness ('the charity') for the year ended 31 March 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do 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.

Jane Boagey

Mrs J Boagey
Independent Examiner

384 Linthorpe Road
Middlesbrough
TS5 6HA

31.01.2023

Spreading the Happiness

Statement of Financial Activities

Year ended 31 March 2022

		2022		2021
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	4	13,503	13,503	14,969
Total income		<u>13,503</u>	<u>13,503</u>	<u>14,969</u>
Expenditure				
Expenditure on charitable activities	5,6	(15,372)	(15,372)	(13,693)
Total expenditure		<u>(15,372)</u>	<u>(15,372)</u>	<u>(13,693)</u>
Net (expenditure)/income and net movement in funds		<u>(1,869)</u>	<u>(1,869)</u>	<u>1,276</u>
Reconciliation of funds				
Total funds brought forward		7,219	7,219	5,943
Total funds carried forward		<u>5,350</u>	<u>5,350</u>	<u>7,219</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 7 to 10 form part of these financial statements.

Spreading the Happiness

Statement of Financial Position

31 March 2022

	Note	2022 £	2021 £
Current assets			
Cash at bank and in hand		5,650	7,519
Creditors: amounts falling due within one year	9	<u>(300)</u>	<u>(300)</u>
Net current assets		<u>5,350</u>	<u>7,219</u>
Total assets less current liabilities		<u>5,350</u>	<u>7,219</u>
Net assets		<u>5,350</u>	<u>7,219</u>
Funds of the charity			
Unrestricted funds		<u>5,350</u>	<u>7,219</u>
Total charity funds	10	<u>5,350</u>	<u>7,219</u>

These financial statements were approved by the board of trustees and authorised for issue on 30 January 2023, and are signed on behalf of the board by:

Patricia Gibb

P A Gibb
Trustee

The notes on pages 7 to 10 form part of these financial statements.

Spreading the Happiness

Notes to the Financial Statements

Year ended 31 March 2022

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 6 Spring Bank Wood, Wynyard, Billingham, Durham, TS22 5QW.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

No cash flow statement has been presented for the company

Disclosures in respect of financial instruments have not been presented, as none were used.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Spreading the Happiness

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Spreading the Happiness

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Donations				
Donations	13,503	13,503	14,969	14,969

5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Addressing the issue of holiday hunger for families living below the poverty line	14,532	14,532	13,233	13,233
Support costs	840	840	460	460
	<u>15,372</u>	<u>15,372</u>	<u>13,693</u>	<u>13,693</u>

6. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs £	Total funds 2022 £	Total fund 2021 £
Addressing the issue of holiday hunger for families living below the poverty line	14,532	–	14,532	13,233
Governance costs	–	840	840	460
	<u>14,532</u>	<u>840</u>	<u>15,372</u>	<u>13,693</u>

Spreading the Happiness

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

7. Independent examination fees

	2022 £	2021 £
Fees payable to the independent examiner for: Independent examination of the financial statements	840	460

8. Trustee remuneration and expenses

No trustee was remunerated during the period.

9. Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	300	300

10. Analysis of charitable funds

Unrestricted funds

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
General funds	7,219	13,503	(15,372)	5,350

	At 1 April 2020 £	Income £	Expenditure £	At 31 March 2021 £
General funds	5,943	14,969	(13,693)	7,219

11. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2022 £
Current assets	5,650	5,650
Creditors less than 1 year	(300)	(300)
Net assets	<u>5,350</u>	<u>5,350</u>

	Unrestricted Funds £	Total Funds 2021 £
Current assets	7,519	7,519
Creditors less than 1 year	(300)	(300)
Net assets	<u>7,219</u>	<u>7,219</u>

Spreading the Happiness

Management Information

Year ended 31 March 2022

The following pages do not form part of the financial statements.

Spreading the Happiness

Detailed Statement of Financial Activities

Year ended 31 March 2022

	2022 £	2021 £
Income and endowments		
Donations and legacies		
Donations	<u>13,503</u>	<u>14,969</u>
Total income	<u><u>13,503</u></u>	<u><u>14,969</u></u>
Expenditure		
Expenditure on charitable activities		
Motor vehicle expenses	(84)	–
Vehicle leasing/hire	(223)	–
Legal and professional fees	(840)	(460)
Events	–	(1,000)
Donations	<u>(14,225)</u>	<u>(12,233)</u>
	<u>(15,372)</u>	<u>(13,693)</u>
Total expenditure	<u><u>(15,372)</u></u>	<u><u>(13,693)</u></u>
Net (expenditure)/income	<u><u>(1,869)</u></u>	<u><u>1,276</u></u>

Spreading the Happiness

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2022

	2022 £	2021 £
Expenditure on charitable activities		
Addressing the issue of holiday hunger for families living below the poverty line		
<i>Activities undertaken directly</i>		
Motor expenses	(84)	–
Vehicle leasing	(223)	–
Events	–	(1,000)
Donations	(14,225)	(12,233)
	<u>(14,532)</u>	<u>(13,233)</u>
Governance costs		
Accountancy fees	(840)	(460)
	<u>(840)</u>	<u>(460)</u>
Expenditure on charitable activities	<u><u>(15,372)</u></u>	<u><u>(13,693)</u></u>

SPREADING THE HAPPINESS

England & Wales - Charity number 1172476

Accounts

CHARITY REGISTRATION NUMBER: 1172476

Spreading the Happiness
Unaudited Financial Statements
31 March 2021

CHIPCHASE MANNERS

Chartered Accountants
384 Linthorpe Road
Middlesbrough
TS5 6HA

Spreading the Happiness

Financial Statements

Year ended 31 March 2021

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Statement of financial position	5
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Spreading the Happiness

Trustees' Annual Report

Year ended 31 March 2021

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

Reference and administrative details

Registered charity name Spreading the Happiness
Charity registration number 1172476
Principal office 6 Spring Bank Wood
 Wynyard
 Billingham
 TS22 5QW

The trustees

K Saunders
P A Gibb
S N Bason

Independent examiner Mrs J Boagey
 384 Linthorpe Road
 Middlesbrough
 TS5 6HA

Structure, governance and management

The charity is operated by the trustees who meet regularly to set the direction of the charity.

Objectives and activities

The objectives of the charity are as follows:

- To address the issue of holiday hunger for families living below the poverty line
- To provide hampers five times a year through schools to targeted families
- To ensure children continue to be nourished through the holidays and not to return to school hungry
- To keep children healthy over the holidays

Spreading the Happiness

Trustees' Annual Report *(continued)*

Year ended 31 March 2021

Achievements and performance

Fundraising has been difficult owing to the pandemic, but DHL have worked tirelessly to support the charity through fundraising initiatives and we are grateful to them.

We have started working with Fareshare and this is something we intend to move forward over the next two years.

The Asda orders have increased the price of a hamper to £30 so we are looking at using Aldi again in the future, depending on restrictions.

Financial review

Again, the charity was still in its early stages at the year end and accordingly did not have much activity. However, there have been some donations received and charitable work completed in the year.

The trustees' annual report was approved on 20 January 2022 and signed on behalf of the board of trustees by:

Shonette Bason

S N Bason
Trustee

Spreading the Happiness

Independent Examiner's Report to the Trustees of Spreading the Happiness

Year ended 31 March 2021

I report to the trustees on my examination of the financial statements of Spreading the Happiness ('the charity') for the year ended 31 March 2021.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do 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.

Jane Boagey

Mrs J Boagey
Independent Examiner

384 Linthorpe Road
Middlesbrough
TS5 6HA

Spreading the Happiness

Statement of Financial Activities

Year ended 31 March 2021

		2021		2020
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	4	14,969	14,969	16,235
Other trading activities	5	–	–	5,357
Total income		<u>14,969</u>	<u>14,969</u>	<u>21,592</u>
Expenditure				
Expenditure on charitable activities	6,7	(13,693)	(13,693)	(21,777)
Total expenditure		<u>(13,693)</u>	<u>(13,693)</u>	<u>(21,777)</u>
Net income/(expenditure) and net movement in funds		<u>1,276</u>	<u>1,276</u>	<u>(185)</u>
Reconciliation of funds				
Total funds brought forward		5,943	5,943	6,128
Total funds carried forward		<u>7,219</u>	<u>7,219</u>	<u>5,943</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 6 to 10 form part of these financial statements.

Spreading the Happiness

Statement of Financial Position

31 March 2021

	Note	2021 £	2020 £
Current assets			
Debtors	10	–	1,000
Cash at bank and in hand		<u>7,519</u>	<u>5,243</u>
		7,519	6,243
Creditors: amounts falling due within one year	11	<u>(300)</u>	<u>(300)</u>
Net current assets		<u>7,219</u>	<u>5,943</u>
Total assets less current liabilities		<u>7,219</u>	<u>5,943</u>
Net assets		<u><u>7,219</u></u>	<u><u>5,943</u></u>
Funds of the charity			
Unrestricted funds		<u>7,219</u>	<u>5,943</u>
Total charity funds	12	<u><u>7,219</u></u>	<u><u>5,943</u></u>

These financial statements were approved by the board of trustees and authorised for issue on 20 January 2022, and are signed on behalf of the board by:

Shonette Bason

S N Bason
Trustee

The notes on pages 6 to 10 form part of these financial statements.

Spreading the Happiness

Notes to the Financial Statements

Year ended 31 March 2021

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 6 Spring Bank Wood, Wynyard, Billingham, Durham, TS22 5QW.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

No cash flow statement has been presented for the company

Disclosures in respect of financial instruments have not been presented, as none were used.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Spreading the Happiness

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Spreading the Happiness

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Donations				
Donations	14,969	14,969	16,235	16,235

5. Other trading activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Fundraising events	–	–	5,357	5,357

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Addressing the issue of holiday hunger for families living below the poverty line	13,233	13,233	21,357	21,357
Support costs	460	460	420	420
	<u>13,693</u>	<u>13,693</u>	<u>21,777</u>	<u>21,777</u>

Spreading the Happiness

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

7. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2021	Total fund 2020
	£	£	£	£
Addressing the issue of holiday hunger for families living below the poverty line	13,233	–	13,233	21,357
Governance costs	–	460	460	420
	<u>13,233</u>	<u>460</u>	<u>13,693</u>	<u>21,777</u>

8. Independent examination fees

	2021	2020
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>460</u>	<u>420</u>

9. Trustee remuneration and expenses

No trustee was remunerated during the period.

10. Debtors

	2021	2020
	£	£
Prepayments and accrued income	<u>–</u>	<u>1,000</u>

11. Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals and deferred income	<u>300</u>	<u>300</u>

12. Analysis of charitable funds

Unrestricted funds

	At 1 April 2020	Income	Expenditure	At 31 March 2021
	£	£	£	£
General funds	<u>5,943</u>	<u>14,969</u>	<u>(13,693)</u>	<u>7,219</u>

	At 1 April 2019	Income	Expenditure	At 31 March 2020
	£	£	£	£
General funds	<u>6,128</u>	<u>21,592</u>	<u>(21,777)</u>	<u>5,943</u>

Spreading the Happiness

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

13. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2021 £
Current assets	7,519	7,519
Creditors less than 1 year	(300)	(300)
Net assets	<u>7,219</u>	<u>7,219</u>
	Unrestricted Funds £	Total Funds 2020 £
Current assets	6,243	6,243
Creditors less than 1 year	(300)	(300)
Net assets	<u>5,943</u>	<u>5,943</u>

Spreading the Happiness

Management Information

Year ended 31 March 2021

The following pages do not form part of the financial statements.

Spreading the Happiness

Detailed Statement of Financial Activities

Year ended 31 March 2021

	2021 £	2020 £
Income and endowments		
Donations and legacies		
Donations	<u>14,969</u>	<u>16,235</u>
Other trading activities		
Fundraising events	<u>—</u>	<u>5,357</u>
Total income	<u>14,969</u>	<u>21,592</u>
Expenditure		
Expenditure on charitable activities		
Legal and professional fees	(460)	(420)
Events	(1,000)	(6,025)
Donations	(12,233)	(15,332)
	<u>(13,693)</u>	<u>(21,777)</u>
Total expenditure	<u>(13,693)</u>	<u>(21,777)</u>
Net income/(expenditure)	<u>1,276</u>	<u>(185)</u>

Spreading the Happiness

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2021

	2021 £	2020 £
Expenditure on charitable activities		
Addressing the issue of holiday hunger for families living below the poverty line		
<i>Activities undertaken directly</i>		
Events	(1,000)	(6,025)
Donations	<u>(12,233)</u>	<u>(15,332)</u>
	<u>(13,233)</u>	<u>(21,357)</u>
Governance costs		
Accountancy fees	<u>(460)</u>	<u>(420)</u>
Expenditure on charitable activities	<u><u>(13,693)</u></u>	<u><u>(21,777)</u></u>