

**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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# Spreading the Happiness

## Trustees' Annual Report

Year ended 31 March 2021

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

### Reference and administrative details

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

### The trustees

K Saunders  
P A Gibb  
S N Bason

<b>Independent examiner</b>	Mrs J Boagey 384 Linthorpe Road Middlesbrough TS5 6HA
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### 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

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### 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

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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
		Unrestricted funds	Total funds	Total funds
	Note	£	£	£
<b>Income and endowments</b>				
Donations and legacies	4	14,969	14,969	16,235
Other trading activities	5	—	—	5,357
<b>Total income</b>		<u>14,969</u>	<u>14,969</u>	<u>21,592</u>
<b>Expenditure</b>				
Expenditure on charitable activities	6,7	(13,693)	(13,693)	(21,777)
<b>Total expenditure</b>		<u>(13,693)</u>	<u>(13,693)</u>	<u>(21,777)</u>
<b>Net income/(expenditure) and net movement in funds</b>		<u>1,276</u>	<u>1,276</u>	<u>(185)</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		5,943	5,943	6,128
<b>Total funds carried forward</b>		<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 £
<b>Current assets</b>			
Debtors	10	—	1,000
Cash at bank and in hand		<u>7,519</u>	<u>5,243</u>
		7,519	6,243
<b>Creditors: amounts falling due within one year</b>	11	<u>(300)</u>	<u>(300)</u>
<b>Net current assets</b>		<u>7,219</u>	<u>5,943</u>
<b>Total assets less current liabilities</b>		<u>7,219</u>	<u>5,943</u>
<b>Net assets</b>		<u>7,219</u>	<u>5,943</u>
<b>Funds of the charity</b>			
Unrestricted funds		<u>7,219</u>	<u>5,943</u>
<b>Total charity funds</b>	12	<u>7,219</u>	<u>5,943</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

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### 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

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### 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 £	<b>Total Funds 2021 £</b>	Unrestricted Funds £	Total Funds 2020 £
<b>Donations</b>				
Donations	14,969	14,969	16,235	16,235

#### 5. Other trading activities

	Unrestricted Funds £	<b>Total Funds 2021 £</b>	Unrestricted Funds £	Total Funds 2020 £
Fundraising events	—	—	5,357	5,357

#### 6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	<b>Total Funds 2021 £</b>	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

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### 13. Analysis of net assets between funds

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

# **Spreading the Happiness**

## **Management Information**

**Year ended 31 March 2021**

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

# Spreading the Happiness

## Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2021

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

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