

SPIRIT OF CHRISTMAS

England & Wales · Charity number 1185011

Details

Status Registered

Legal form CIO

Registered 2019-08-22

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

Contact

Address 10 Thompson Close
Osgodby
Selby
YO8 5ZX

Phone 01757709310

Email ronnie@spiritofchristmas.org.uk

Website <https://www.spiritofchristmas.info>

Activities

Objects: TO PROMOTE SOCIAL INCLUSION FOR THE PUBLIC BENEFIT BY PREVENTING PEOPLE FROM BECOMING SOCIALLY EXCLUDED, RELIEVING THE NEEDS OF THOSE PEOPLE WHO ARE SOCIALLY EXCLUDED IN THEIR COMMUNITIES AND ASSISTING THEM TO INTEGRATE INTO SOCIETY.FOR THE PURPOSE OF THIS CLAUSE "SOCIALLY EXCLUDED" MEANS BEING EXCLUDED FROM SOCIETY, OR PARTS OF SOCIETY, AS A RESULT OF ONE OR MORE OF THE FOLLOWING FACTORS: UNEMPLOYMENT; FINANCIAL HARDSHIP; YOUTH OR OLD AGE; ILL HEALTH (PHYSICAL OR MENTAL) OR FAMILY CIRCUMSTANCES

Activities: To relieve the financial burden on families in Yorkshire though the provision of gifts and entertainment at Christmas. Provide themed activities to encourage social inclusion of families from low income backgrounds.Provide "banana boxes" of toys to low income families moving from sheltered housing into accommodation

Classification

- **How:** Other Charitable Activities
- **What:** General Charitable Purposes, Disability, The Prevention Or Relief Of Poverty
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- Doncaster
- North Yorkshire

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|---------|-------------|--------|-----------|
| 2025-12-31 | £13,023 | £15,022 | - | - |
| 2024-12-31 | £26,319 | £23,036 | - | - |
| 2023-12-31 | £25,233 | £16,335 | - | - |
| 2022-12-31 | £15,480 | £17,107 | - | - |
| 2021-12-31 | £26,595 | £5,276 | - | - |

Trustees

| Name | Role | Appointed |
|--------------------------|-------|------------|
| Ronald Munro M.A. | Chair | 2019-03-15 |
| Andrew Simpson | | 2020-01-09 |
| Bobby Watson Frank | | 2021-08-27 |
| Diane Munro | | 2019-03-15 |
| James John McLaughlin | | 2019-03-15 |
| Kevin John Davy | | 2019-03-15 |

SPIRIT OF CHRISTMAS

England & Wales - Charity number 1185011

Accounts

Charity number 1185011

SPIRIT OF CHRISTMAS

REPORT AND FINANCIAL ACCOUNTS

for the year ended 31st December 2025

SPIRIT of CHRISTMAS

| CONTENTS | <i>Page</i> |
|-----------------------------------|--------------------|
| Trustees Report | 2-7 |
| Statement of Financial Activities | 8 |
| Balance Sheet | 9 |
| Notes to the Accounts | 10-13 |

SPIRIT of CHRISTMAS

Charity Name and Number

Spirit of Christmas

Charitable Incorporated Organisation Number: 1185011

Address

10 Thompson Close

Osgodby

SELBY

YO8 5ZX

Trustees

Ronald Munro (appointed 15 March 2019) (Chair of the trustees)

Diane Munro (appointed 15 March 2019)

Andrew Simpson (appointed 9 January 2020)

Kevin John Davy (appointed 15 March 2019)

James John McLaughlin (appointed 15 March 2019)

Bobby Watson Frank (appointed 27 August 2021)

Structure, Governance and Management

The CIO is governed by a foundation model constitution accepted by the Charity Commission on 22 August 2019. There have been no changes to that constitution. Existing trustees will appoint new trustees. One third of trustees will stand down at each AGM but can stand for re-election.

Trustee Induction and Training

The Trust is fully established and has just completed its fourth year of operation as a registered charity. The charity trustees make available to each new charity trustee, on or before his or her first appointment a copy of the current version of this constitution and as the charity becomes established, a copy of the CIO's latest Trustees' Annual Report and statement of accounts will be given to new trustees.

New trustees will be briefed on their legal obligations under charity law, the workings of the Trust, decision-making processes and recent financial performance of the Charity. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Objectives

The objects of the CIO are to promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded in their communities and assisting them to integrate into society.

The Charities' Commission Guidance on Public Benefit is considered by the Trustees when determining projects to be undertaken. All trustees have a copy of our constitution which can be referred to a Trustees' meeting to ensure compliance with Charity Commission Guidance.

SPIRIT of CHRISTMAS

The charity runs:

- Socially inclusive Christmas parties at 3 locations catering for 450 children (plus adults). Around 80% of children attending gain free entry. Remaining children pay a discounted rate.
- Banana box toys project, which is an all-year project that provides banana boxes containing toys to low-income families. This is usually through referrals from other organisations.
- A Christmas Toy shop (toy bank) in Selby. Event at which targeted families can come along, select toys for their children, wrap them and take home for Christmas presents.
- Lego themed coffee mornings with free refreshments to allow those on the lowest incomes to come along, participate in events with their children without worrying about cost
- Also provide three primary schools in the Tang Hall area of York area with presents.
- We also started a neurodiversity stay and play group for families with children under 11 years of age. This caters for up to 15 children each month.

The Trust does not make grants and therefore do not have policy on grant making.

Our volunteers are key to the charity's continued operation. They perform a number of duties: -

- help out at our events
- help out at fundraising events i.e. bag packing and stalls
- help with social media
- help with development of promotional materials for events being run
- contribute ideas on how to improve what we do for the public benefit

Achievements and Performance

In December 2025 we ran four socially inclusive family Christmas parties that catered for 434 children plus adults. Each event has traditional party games, a visit to Santa in his grotto, good quality gift; snack box for each child; complimentary refreshments for adults and a stall that gives away children's books.

Two parties were held in Selby, one in Carcroft and one in Acomb. All of these areas have pockets of deprivation.

Our charity also works with the Youth Offending Services in York and Selby. The youths help by wrapping presents, setting up for the events and helping out on the day.

The Banana Box Toy Project launched in March 2020. Provide banana box of toys to families usually via online referrals from organisations who have signed up to use our services. These include, primary schools, health visitors, Social Services and the local foodbank. In putting boxes together, we ensure that a stationary set, age relevant book, puzzle and game are included to promote education and family togetherness (2 of 5 aims to relieve poverty – Joseph Rowntree Foundation September 2016). In 2025 we provided boxes of educational and SEN toys to 186 children, 10% of whom were special needs. Many of the requests come from

SPIRIT of CHRISTMAS

organisations such as social services, refugee councils, Health visitors and schools. In the run up to Christmas we also provided a brand-new toy wrapped up for the family to give to their child on Christmas day. A total of 119 toys were given away in this way.

In December 2025 we re-opened our Christmas Toy Shop" (toy bank). The shop moved to the Church of Jesus Christ of Latter-Day Saints in Selby. Organisations took and passed on invitations to families they work with to allow them to come to the shop. Some organisations also sent a representative to shop on behalf of families they work with. These families lived quite a distance from the venue which made it difficult for them to walk to. A total of 170 invitations were distributed to families via 8 organisations. Another 21 organisations sent a representative to shop on behalf of families. The venue is set up as a traditional toy shop where each invited family can browse shelves and select a toy for each child they had. These were then gift wrapped. Each family were also offered a Christmas stocking to take home.

A total of 776 children received presents via the Christmas Toy Bank. A total of 850 presents were given out at the Toy Bank.

We collaborated with Leeds College who were doing a pop-up shop aimed at providing toys to families from disadvantage backgrounds. Our charity provided around 400 toys that were a combination of new and pre-loved (which we check and clean before using on projects. A total of 320 children were given toys at this event.

We also provided wrapped Christmas presents to 236 children via primary schools in the Tang Hall area of York.

We also ran two Lego and family board games mornings that attracted a total number of 38 children plus adults. Children at the events could do some Lego activities that were relevant to parts of the STEM curriculum at schools. Families could also play board games which are great for developing social skills. Complimentary refreshments, toast and toasted teacakes were also provided.

We ran a monthly neurodiversity Stay and Play group for children under 11 years of age. We have catered for 147 children in 2025.

The Trust has two groups on Facebook. One is aimed at the people the Trust hopes to help via Christmas parties and "toy shop". The second is aimed at people who may benefit from receiving toys throughout the year.

We produce a bi-monthly newsletter that is sent to volunteers and those interested in our charitable aims.

The charity was also successful in obtaining a number of grants of up to £4950 to be used across our 4 projects.

We were delighted to be chosen as the main beneficiary of a Christmas Toy Appeal from the Designer Outlet in York and Yorkmix Radio.

We are also grateful to organisations who participated in our Giving tree Christmas appeal by taking a "bauble" pack and placing baubles on their business Christmas tree. People can take bauble that list a toy needed by our charity. They bought a toy listed on the bauble and then placed it under the Christmas tree.

SPIRIT of CHRISTMAS

We also set up an Amazon wishlist which allowed individuals to purchase toys for our charity and we received 27 toys via this appeal.

We asked beneficiaries who attended our Christmas parties, Christmas Toy Bank, Neurodiversity stay and play sessions and Banana Box Toy Project to complete a survey form, and all respondents indicated that the services provided were beneficial to them. Quotes from respondents included –

Parties

- “Family time, when life gets busy, it’s a great way to slow down and spend time with the kids”.
- “The party lets families bond with each other, who would never speak in the past”.
- “So much fun for the children”.
- “Very inclusive for the children”.
- “It’s the Spirit of Christmas”.

Toy bank

- “The toy bank offers an amazing opportunity to choose a toy that we know the child will love. It is run by wonderful people who go out of their way to make it a great experience”
- I just wanted to send an email to thank you all for your support with gifts for our families this Christmas. The gifts that I collected from you were amazing and have really helped our families, the children would not have had gifts without your support. (Social Worker)
- “I can see the toy bank benefits many families in the community. The approach and toys offered demonstrate to those coming that they are valued”
- “The absolute joy that the volunteers bring to our supported families. By bringing smiles to our supported families children during Christmas”.
- “My kid will have an extra toy that I could not afford. They will be even happier on Christmas”.
- “Made to feel welcome. Was sad and embarrassed but the lady made it easy”.
- “I’m struggling and being able to come here has helped a lot”.
- “Working with low income family with no spare income. This has enabled the family to have a gift for children”.
- “Some children will have no presents other than the presents given by yourselves”.

Neurodiversity stay and play session

- “Time for child to play with others”
- “Child fits in / makes friends”
- “Helps with their behaviour”
- “Child free to be themselves / no judgement”
- “Only group like it in area”

SPIRIT of CHRISTMAS

Banana Box Toy Project

- “Parents always ask to pass on their thanks and parents have shed a tear over the kindness and generosity. I have witnessed the children`s excitement as they have opened the boxes and the squeals of happiness as they explore the boxes.
- “ Parents are always so grateful for the banana box and cant believe the quality of the toys or how well matched they are to the needs of the children”.
- “I am always particularly impressed with the boxes that are supplied for children who are neurodiverse. The understanding to create thoughtful and appropriate boxes with fidget toys, arts and physical activities and always being age appropriate and reflecting the child`s interests is no mean feat and every time they achieve this. Some of the gifts are also always educational which is also key.
- “The amount that is included in each box is also very impressive and some parents have chosen to stagger giving the children the gifts so they receive regular gifts. This can be less overwhelming but they also get the pleasure of new toys/games over a longer period.”
- “The Banana Box Toy Project is invaluable to our community in supporting families and spreads joy to those who often are struggling and overwhelmed”.
- “So quick at responding to any requests and what the children get is fantastic. I love there`s a range for SEN children and also that interests of the child (if they are known) are catered for. The strong relationship we have with people at banana box project is great and provides a firm foundation for helping some of the most needy.

Financial Review

The Charity`s objective is to ensure that all annual costs are met out of income. In 2025 the Charity`s gross expenditure exceeded its income by £1,999 compared to 2024 when gross income exceeded expenditure by £3,283. This is due primarily to the Charity receiving less grant income in 2025 and thus scaled back its activities accordingly without compromising the fulfilment of its primary objectives. Notwithstanding, the Charity has continued to attract funding awards and received grants of £4,950 in 2025.

It has also been able to maintain its cash-backed unrestricted funds at £23,641 (£25,666 in 2024) which is considered to be an acceptable and sustainable level and will enable the Charity to at least cover 12 months of its core activities in case of a shortfall in its funding sources. In addition, the Trustees have agreed to maintain the Designated Fund of £10,000 to provide for the upkeep and future replacement of the Trust`s vehicle which has been such a crucial asset to the Charity.

The Charity also held restricted funds of £2,402 at 31 December 2025.

Risk Assessment

The Trust carries out risk assessments prior to each of its events and has extended public liability insurance to reflect activities carried out under our Banana Box Toy Project.

SPIRIT of CHRISTMAS

Statement of Trustees' Responsibilities

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

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable Accounting Standards and Statements of Recommended Practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011. They are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 23rd January 2026 and signed on their behalf by:

Ronald Munro
Chairman

SPIRIT OF CHRISTMAS

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST DECEMBER 2025

| | <i>Notes</i> | Unrestricted <i>Funds</i> £ | Restricted <i>Funds</i> £ | Year ended 31 December 2025 £ | Year ended 31st December 2024 £ |
|--|--------------|-----------------------------------|---------------------------------|-------------------------------------|---------------------------------------|
| Income and endowments from | | | | | |
| Donations and legacies | 5 | 6,885 | 4,950 | 11,835 | 25,641 |
| Charitable activities | 7 | 1,188 | - | 1,188 | 678 |
| Investments | 6 | - | - | - | - |
| Total | | 8,073 | 4,950 | 13,023 | 26,319 |
| Expenditure on: | | | | | |
| Raising funds | 8 | - | - | - | 10 |
| Charitable activities | 8 | 9,824 | 5,198 | 15,022 | 23,026 |
| Total | | 9,824 | 5,198 | 15,022 | 23,036 |
| Net (expenditure)/income | | (1,751) | (248) | (1,999) | 3,283 |
| Reconciliation of funds: | | | | | |
| Total funds brought forward at 1 January 2025 | | 35,666 | 2,402 | 38,068 | 24,785 |
| Transfer from/(to) Restricted Fixed Asset Fund | | - | - | - | 10,000 |
| Transfers to Unrestricted Funds | | (274) | 274 | - | - |
| Total funds carried forward at 31 December 2025 | | £ 33,641 | £ 2,428 | £ 36,069 | £ 38,068 |

The notes on pages 11 to 14 form part of these accounts.

SPIRIT OF CHRISTMAS

BALANCE SHEET AT 31ST DECEMBER 2025

| | <i>Notes</i> | <i>2025</i> £ | <i>2024</i> £ |
|----------------------------------|--------------|------------------|------------------|
| Fixed assets: | | | |
| Tangible assets | | | |
| Vehicle | | 10,000 | 10,000 |
| | | 10,000 | 10,000 |
| <i>Total current assets</i> | | 10,000 | 10,000 |
| Current assets: | | | |
| Cash at bank and in hand | | 26,069 | 28,068 |
| | | 26,069 | 28,068 |
| <i>Total current assets</i> | | 26,069 | 28,068 |
| Total net assets | | £ 36,069 | £ 38,068 |
| The funds of the charity: | | | |
| Unrestricted funds | 9 | | |
| General funds | | 23,641 | 25,666 |
| Designated Funds | | 10,000 | 10,000 |
| | | 33,641 | 35,666 |
| Restricted funds | 10 | 2,428 | 2,402 |
| | | 36,069 | 38,068 |
| Restricted Fixed Asset Fund | 9 | - 0 | - |
| | | £ 36,069 | £ 38,068 |
| Total charity funds | | £ 36,069 | £ 38,068 |

*Approved by the Trustees on date 23rd January 2026
on their behalf by:*

Ronald Munro
Chairman

The notes on pages 11 to 14 form part of these accounts.

SPIRIT OF CHRISTMAS

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2025

1. ACCOUNTING POLICIES

a) Basis of preparation

The Accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

Spirit of Christmas meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The principal address of the Trust is: 10 Thompson Close, Osgodby, SELBY, YO8 5ZX

b) Preparation of accounts on a going concern basis

The Charity has cash resources and has no requirement for external funding. The trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future and have prepared the annual financial statements on the going concern basis of accounting.

c) Funds structure

The unrestricted income fund comprises those funds which the Trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the Trustees, at their discretion, may create a fund for a specific purpose. The restricted income fund comprises those funds that can only be used for particular purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular purposes.

d) Income and endowments

Donations and legacies

Donations and grants include amounts received during the year from general donations and receipts. Income is recognised in the period in which it is received.

Investments

Investment income from bank interest is brought into the accounts gross when receivable.

Charitable activities

Incoming resources from charitable activities comprises of income from fund raising events and activities during the period. Income is recognised in the period in which it is received.

e) Expenditure

Raising funds

The costs of generating funds include those costs associated with the promotion of the activities of the Trust. These costs are charged on the basis of actual costs incurred during the period, including irrecoverable value added tax where applicable.

Charitable activities

Charitable expenditure includes all expenditure directly relating to the objects of the Charitable Trust and costs are charged on the basis of actual costs incurred, including irrecoverable value added tax where applicable.

f) Taxation

As a registered charity, the Charity is exempt from the payment of income tax in respect of its charitable activities.

g) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

h) Financial instruments

The Trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their

SPIRIT OF CHRISTMAS

NOTES TO THE ACCOUNTS - CONTINUED FOR THE YEAR ENDED 31ST DECEMBER 2025

2. REMUNERATION AND EXPENSES OF TRUSTEES

None of the Trustees received any remuneration or benefits by virtue of being a trustee of the Trust. No trustee expenses have been incurred.

3. STAFF COSTS

The Trust does not employ any staff but does benefit greatly from the involvement and enthusiastic support of its volunteers, details of which are given in our annual report. In accordance with Charities SORP, the economic contribution of general volunteers is not recognised in the accounts. However, in 2022 the Trust adopted a policy for the reimbursement of volunteer expenses. In 2025 £nil (£nil in 2024) was reimbursed to volunteers.

4. RELATED PARTY TRANSACTIONS

There were no related party transactions in the reporting period.

5. DONATIONS AND LEGACIES

Grants and donations from Government and Public Bodies include the following amounts received:

| | 2025 | 2024 |
|---------------------------------|-----------------|-----------------|
| <u>Grants and donations</u> | £ | £ |
| Drax Power Station | 1,050 | - |
| NYCC Shared Prosperity | 1,000 | 3,116 |
| NYCC Early Help | - | 1,995 |
| NY Police and Fire Commissioner | 1,400 | 1,364 |
| Two Ridings Community Fund | - | 5,000 |
| Selby Town Council | 500 | 500 |
| Other grants and donations | 7,885 | 13,666 |
| | <u>£ 11,835</u> | <u>£ 25,641</u> |

6. INVESTMENTS

| | £ | £ |
|-----------------------------|------------|------------|
| UK bank interest receivable | - | - |
| Other income | - | - |
| | <u>£ -</u> | <u>£ -</u> |

7. CHARITABLE ACTIVITIES

| | | |
|-------------|----------------|--------------|
| Fundraising | <u>£ 1,188</u> | <u>£ 678</u> |
|-------------|----------------|--------------|

SPIRIT OF CHRISTMAS

NOTES TO THE ACCOUNTS - CONTINUED FOR THE YEAR ENDED 31ST DECEMBER 2025

| | <i>Total 2025</i> | <i>Total 2024</i> |
|---|-----------------------|-----------------------|
| | £ | £ |
| 8. TOTAL RESOURCES EXPENDED | | |
| Costs directly allocated to activities | | |
| Cost of charitable activities | <u>5,457</u> | <u>9,629</u> |
| Support costs allocated to activities | | |
| Storage facilities | 3,618 | 4,650 |
| Facilities and room hire | 1,559 | 1,945 |
| Equipment | - | 960 |
| Insurance | 327 | 458 |
| Stationery, advertising and sundries | 341 | 420 |
| Professional fees | - | 1,112 |
| Respite facilities | - | 714 |
| Training | 1,314 | 858 |
| IT costs | 431 | - |
| Vehicle and other transportation expenses | <u>1,975</u> | <u>2,290</u> |
| | <u>9,565</u> | <u>13,407</u> |

9. UNRESTRICTED FUNDS

| | £ | £ |
|---|---------------|---------------|
| Balance at 1 January 2025 | 35,666 | 22,046 |
| Income | 8,073 | 13,344 |
| Expenditure | (9,824) | (9,586) |
| Transfer from/(to) Restricted Asset Fund* | - | 10,000 |
| Transfers from Restricted Funds | <u>(274)</u> | <u>(138)</u> |
| Balance at 31 December 2025 | <u>33,641</u> | <u>35,666</u> |

The balance comprises:

| | | |
|------------------|---------------|---------------|
| General Funds | 23,641 | 25,666 |
| Designated Funds | <u>10,000</u> | <u>10,000</u> |
| | <u>33,641</u> | <u>35,666</u> |

The Designated Fund has been created to provide for the future replacement of the Charity's vehicle.

*The Restricted Fixed Asset Fund was set up in 2023 following the acquisition of a vehicle from Restricted Funds. However, as the use of the vehicle is not restricted, the Fund has been transferred to Unrestricted Funds.

SPIRIT OF CHRISTMAS

NOTES TO THE ACCOUNTS - CONTINUED FOR THE YEAR ENDED 31ST DECEMBER 2025

| 10. RESTRICTED FUNDS | <i>At 1/1/2025</i> | <i>Income</i> | <i>Expenditure</i> | <i>Transfer to/ use of Unrestricted Funds</i> | <i>At 31/12/2025</i> |
|---|--------------------|----------------|--------------------|---|----------------------|
| | £ | £ | £ | £ | £ |
| Hillards Charitable Fund | - | 1,000 | - | - | 1,000 |
| NY Police and Fire Commissioner | 346 | 1,400 | 1,046 | - | 700 |
| North Yorkshire CC (Early Help Adult Group) | 286 | - | 280 | 6 | - |
| North Yorkshire CC (Early Help) | 347 | - | 431 | (84) | - |
| North Yorkshire (Shared Prosperity) | 61 | 1,000 | 800 | - | 261 |
| Drax Power Station | - | 1,050 | 1,054 | (4) | - |
| Two Ridings Community Fund | 1,122 | - | 1,314 | (192) | - |
| Selby Town Council | 240 | 500 | 273 | - | 467 |
| Balance at 31 December 2023 | <u>£ 2,402</u> | <u>£ 4,950</u> | <u>£ 5,198</u> | <u>£ (274)</u> | <u>£ 2,428</u> |

Hillards Charitable Trust

Funding for maintaining and operating the Charity's vehicle.

NY Police and Fire Commissioner

Funding to support the running of Christmas parties.

North Yorkshire CC Early Help

Purchase of resources for neurodiversity support group.

North Yorkshire CC (Shared Prosperity)

Funding for dance classes for autistic children

Drax Power Station

Funding to purchase of SEN resources for neurodiversity support group.

Two Ridings Community Fund

Funding for the acquisition of Special Needs resources for the Banana Box Project.

Selby Town Council

Funding for the Banana Box Project and room hire for SOC events.

SPIRIT OF CHRISTMAS

England & Wales - Charity number 1185011

Accounts

Charity number 1185011

SPIRIT OF CHRISTMAS

REPORT AND FINANCIAL ACCOUNTS

for the year ended 31st December 2024

SPIRIT of CHRISTMAS

| CONTENTS | <i>Page</i> |
|-----------------------------------|--------------------|
| Trustees Report | 2-8 |
| Statement of Financial Activities | 9 |
| Balance Sheet | 10 |
| Notes to the Accounts | 11-14 |
| Independent Examiner's Report | 15-16 |

SPIRIT of CHRISTMAS

Charity Name and Number

Spirit of Christmas
Charitable Incorporated Organisation Number: 1185011

Address

10 Thompson Close
Osgodby
SELBY
YO8 5ZX

Trustees

Ronald Munro (appointed 15 March 2019) (Chair of the trustees)
Diane Munro (appointed 15 March 2019)
Andrew Simpson (appointed 9 January 2020)
Kevin John Davy (appointed 15 March 2019)
James John McLaughlin (appointed 15 March 2019)
Bobby Watson Frank (appointed 27 August 2021)

Structure, Governance and Management

The CIO is governed by a foundation model constitution accepted by the Charity Commission on 22 August 2019. There have been no changes to that constitution. Existing trustees will appoint new trustees. One third of trustees will stand down at each AGM but can stand for re-election.

Trustee Induction and Training

The Trust is fully established and has just completed its fifth year of operation as a registered charity. The charity trustees make available to each new charity trustee, on or before his or her first appointment a copy of the current version of this constitution and as the charity becomes established, a copy of the CIO's latest Trustees' Annual Report and statement of accounts will be given to new trustees.

New trustees will be briefed on their legal obligations under charity law, the workings of the Trust, decision-making processes and recent financial performance of the Charity. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Objectives

The objects of the CIO are to promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded in their communities and assisting them to integrate into society.

The Charities' Commission Guidance on Public Benefit is considered by the Trustees when determining projects to be undertaken. All trustees have a copy of our constitution which can be referred to a Trustees' meeting to ensure compliance with Charity Commission Guidance.

The charity runs:

SPIRIT of CHRISTMAS

- Socially inclusive Christmas parties at 3 locations catering for 450 children (plus adults). Around 80% of children attending gain free entry. Remaining children pay a discounted rate.
- Banana box toys project, which is an all-year project that provides banana boxes containing toys to low-income families. This is usually through referrals from other organisations.
- A Christmas Toy shop (toy bank) in Selby. Event at which targeted families can come along, select toys for their children, wrap them and take home for Christmas presents.
- Lego themed coffee mornings with free refreshments to allow those on the lowest incomes to come along, participate in events with their children without worrying about cost
- Also provide four primary schools in the Tang Hall area of York area with presents.
- We also started a neurodiversity stay and play group for families with children under 11 years of age. This caters for up to 15 children each month.
- We are also supporting a group of parents of children living with neurodiversity to enable them to meet, have some respite and share experiences. We hope that this group will become a charitable organisation in their own right in 2025.

The Trust does not make grants and therefore do not have policy on grant making.

Our volunteers are key to the charity's continued operation. They perform a number of duties: -

- help out at our events
- help out at fundraising events i.e. bag packing and stalls
- help with social media
- help with development of promotional materials for events being run
- contribute ideas on how to improve what we do for the public benefit

Achievements and Performance

In December 2024 we ran four socially inclusive family Christmas parties that catered for 392 children plus adults. Each event has traditional party games, a visit to Santa in his grotto, good quality gift; snack box for each child; complimentary refreshments for adults and a stall that gives away children's books.

Two parties were held in Selby, one in Carcroft and one in Acomb. All of these areas have pockets of deprivation.

We have continued to work with a CIC called Food Aware to provide hot food to all adults at the event. Food was also made available to children if asked for. Children normally get a snack box with party food items.

Our charity also works with the Youth Offending Services in York and Selby. The youths help by wrapping presents, setting up for the events and helping out on the day.

The Banana Box Toy Project launched in March 2020. Provide banana box of toys to families usually via online referrals from organisations who have signed up to use

SPIRIT of CHRISTMAS

our services. These include, primary schools, health visitors, Social Services and the local foodbank. In putting boxes together, we ensure that a stationary set, age relevant book, puzzle and game are included to promote education and family togetherness (2 of 5 aims to relieve poverty – Joseph Rowntree Foundation September 2016). In 2024 we provided boxes of educational and SEN toys to 183 children, 10% of whom were special needs. Many of the requests come from organisations such as social services, refugee councils, Health visitors and schools. In the run up to Christmas we also provided a brand-new toy wrapped up for the family to give to their child on Christmas day. A total of 64 toys were given away in this way.

In December 2024 we re-opened our Christmas Toy Shop” (toy bank). The shop moved to the Church of Jesus Christ of Latter-Day Saints in Selby. Organisations took and passed on invitations to families they work with to allow them to come to the shop. Some organisations also sent a representative to shop on behalf of families they work with. These families lived quite a distance from the venue which made it difficult for them to walk to. A total of 140 invitations were distributed to families via 4 organisations. Another 17 organisations sent a representative to shop on behalf of families. The venue is set up as a traditional toy shop where each invited family can browse shelves and select a toy for each child they had. These were then gift wrapped. Each family were also offered a Christmas stocking to take home.

A total of 732 children received presents via the Christmas Toy Bank.

We collaborated with Leeds College who were doing a pop-up shop aimed at providing toys to families from disadvantage backgrounds. Our charity provided around 400 toys that were a combination of new and pre-loved (which we check and clean before using on projects. A total of 320 children were given toys at this event.

We also provided wrapped Christmas presents to 231 children via primary schools in the Tang Hall area of York.

A further 39 toys were distributed to children during the Christmas period via the Ukrainian refugee council.

We also ran two Lego and family board games mornings that attracted a total number of 65 children plus adults. Children at the events could do some Lego activities that were relevant to parts of the STEM curriculum at schools. Families could also play board games which are great for developing social skills. Complimentary refreshments, toast and toasted teacakes were also provided.

We ran a monthly neurodiversity Stay and Play group for children under 11 years of age. We have catered for 109 children in 2024. At the Christmas session we also distributed 20 toys as Christmas presents.

We also ran 14 dance classes for children under 11 who live with neurodiversity. There were 112 attendances overall with 24 children attending regularly.

In 2024 our projects provided educational and play toys, Special Needs toys and activities that help promote a child’s social development to 2267 children.

The Trust is also running a group for parents of children living with neurodiversity. This group meets once a month and parents can make friendships, improve mental

SPIRIT of CHRISTMAS

well-being, and share with one another. This gives the parents a bit of respite from their children. We have had 60 attendances at session in 2024

The Trust has two groups on Facebook. One is aimed at the people the Trust hopes to help via Christmas parties and “toy shop”. The second is aimed at people who may benefit from receiving toys throughout the year. An attendee at our Christmas parties has also started as a volunteer who run our Facebook pages.

We produce a bi-monthly newsletter that is sent to volunteers and those interested in our charitable aims.

The Trust has launched a search engine called Spectrum Neurodiversity. The search engine is going to be a free to use service that will allow organisations in our locality to advertise events that will be suitable for those living with neurodiversity to attend. The site is at an early stage of development, but we have three organisations advertising regularly on the site and another five organisations who advertise intermittently.

The charity was also successful in obtaining a number of grants of up to £5000 to be used across our 4 projects.

We were delighted to be chosen as the main beneficiary of a Christmas Toy Appeal from the Designer Outlet in York and Yorkmix Radio.

We were also grateful to the organisations who supported us in 2024 by putting up toy donation boxes in the run up to Christmas for us.

We asked beneficiaries who attended our Christmas parties, Christmas Toy Bank, Neurodiversity stay and play sessions, neurodiversity dance classes and Banana Box Toy Project to complete a survey form, and all respondents indicated that the services provided were beneficial to them. Quotes from respondents included –

Parties

- “Lots of games, music. Well organised (not loads of children running around in chaos). Kids got treats at the start of the party so no queuing or waiting around. Lovely party. Thank you”.
- “Kids having fun ... Don't go to any events as no money”.
- “We had a family member who could not come but Santa Still give us their gift”.
- “Perfect for the children. They were very engaged”.
- “Totally focused on the children”.
- “Very inclusive for the children”.
- “Everyone can enjoy it without hidden costs”.

Toy bank

- “I left the Toy Bank feeling speechless and emotional. Thank you for everything you do”
- “I just wanted to thank you so much for making me feel so welcome at the Christmas shop and providing such wonderful gift”. I felt very emotional leaving”!

SPIRIT of CHRISTMAS

- In the current climate and with what seems like the constant negative news, it was so heartwarming to see such a magical place providing such happiness and sanctuary for parents”.
- “My kid will have an extra toy that I could not afford. They will be even happier on Christmas”.
- “Heartwarming setup with care and consideration to each family and their circumstances”.
- “I work for the Children’s Services and the Toy Bank helps our families who otherwise would not receive any gifts at Christmas. The families who I work with are living in poverty and receiving gifts at Christmas is amazing for the children”.
- “It removes some financial pressures on families and provides children with another gift when presents may have been limited. Thank you for all your hard work, helping families and being really helpful”.
- “Giving my two babies a present it is so lovely and heartwarming”.

Neurodiversity stay and play session

- “Sessions help with my child’s behavior”
- “My child fits in and has made new friends.”
- “I feel less isolated.”
- “I have a happy, contented child at the sessions.”
- “It is a place to have family time in a non-judgmental environment.”

Neurodiversity dance classes

- "Session has helped his confidence and attention. He has also made friends.”
- “She was able to enjoy the dance class and also do her own thing when it got too much.”
- “Social activity for inclusion – exercise is a fun way. Listening to instruction in a fun way”.
- “Not found anything similar in the area. It’s a lovely change and gives them a confidence boost”.
- “Loved the music and encouraged social interaction”.
- “Exercise time with other children”
- “Interactions in a fun and safe environment”
- “He is happier, more confident in social situations and less anxious in loud scenarios”.
- She relaxed with other likeminded children”.
- “Has helped with confidence, social skills, physical development and concentration.”
- “She was relaxed, comfortable, understood, gained confidence socializing”
- “My daughter attended her first session. She soon came out of her shell. She really enjoyed herself and made friends.”
- “It gave her confidence and freedom to dance her way.”

SPIRIT of CHRISTMAS

Banana Box Toy Project

- “There were tears of joy from the family as the children had no toys as parents were prioritizing food and housing whilst they were getting settled after having to move quickly”.
- “Beneficiaries are always blown away by the service offer from Banana Box Toy Project. They appreciate the array of toys and that SEND friendly toys are also available”.
- “The Banana Box Toy Project is an outstanding service that provides happiness and joy to beneficiaries. The service and team are friendly, accessible and inclusive”.

Financial Review

The Charity’s objective is to ensure that all annual costs are met out of income. In 2024 the Charity’s gross income exceeded its expenditure by £3,283 compared to 2023 when gross income exceeded expenditure by £8,898. This is due primarily to the Charity expanding its activities in 2024 and incurred expenditure of £23,036 compared to £16,335 in 2023. The Charity has continued to successfully attract funding awards which have enabled the Charity to manage the growth in its activities. It has also been able to maintain its cash-backed unrestricted funds at £25,666 (£22,046 in 2023) which is considered to be an acceptable and sustainable level and will enable the Charity to at least cover 12 months of its core activities in case of a shortfall in its funding sources.

A Restricted Fixed Asset Fund of £10,000 was created in 2023 following the acquisition of a vehicle from Restricted Funds. However, as the use of the vehicle is not restricted, the Fund has been transferred to Unrestricted Funds. Total Unrestricted Funds are therefore £35,666.

As the vehicle was purchased second hand and has been such a crucial asset to the Charity, the Trustees have agreed to set up a Designated Fund of £10,000 to provide for its upkeep and future replacement.

The Charity also held restricted funds of £2,402 at 31 December 2024.

Risk Assessment

The Trust carries out risk assessments prior to each of its events and has extended public liability insurance to reflect activities carried out under our Banana Box Toy Project.

The trust also provided emergency first aid at work training to eight volunteers in 2024. As our events are seen as being fairly low risk, the trustees believe that this level of training is sufficient for the activities undertaken by the charity.

Statement of Trustees’ Responsibilities

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

SPIRIT of CHRISTMAS

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable Accounting Standards and Statements of Recommended Practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011. They are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 31st January 2025 and signed on their behalf by:

Ronald Munro
Chairman

SPIRIT OF CHRISTMAS

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST DECEMBER 2024

| | <i>Notes</i> | Unrestricted <i>Funds</i> £ | Restricted <i>Funds</i> £ | Year ended 31 December 2024 £ | Year ended 31st December 2023 £ |
|--|--------------|-----------------------------------|---------------------------------|-------------------------------------|---------------------------------------|
| Income and endowments from | | | | | |
| Donations and legacies | 5 | 12,666 | 12,975 | 25,641 | 24,367 |
| Charitable activities | 7 | 678 | - | 678 | 866 |
| Investments | 6 | - | - | - | - |
| Total | | 13,344 | 12,975 | 26,319 | 25,233 |
| Expenditure on: | | | | | |
| Raising funds | 8 | 10 | - | 10 | 200 |
| Charitable activities | 8 | 9,576 | 13,450 | 23,026 | 16,135 |
| Total | | 9,586 | 13,450 | 23,036 | 16,335 |
| Net (expenditure)/income | | 3,758 | (475) | 3,283 | 8,898 |
| Reconciliation of funds: | | | | | |
| Total funds brought forward at 1 January 2024 | | 22,046 | 2,739 | 24,785 | 25,887 |
| Transfer from/(to) Restricted Fixed Asset Fund | | 10,000 | - | 10,000 | (10,000) |
| Transfers to Unrestricted Funds | | (138) | 138 | - | - |
| Total funds carried forward at 31 December 2024 | | £ 35,666 | £ 2,402 | £ 38,068 | £ 24,785 |

The notes on pages 11 to 14 form part of these accounts.

SPIRIT OF CHRISTMAS

BALANCE SHEET AT 31ST DECEMBER 2024

| | <i>Notes</i> | <i>2024</i> £ | <i>2023</i> £ |
|----------------------------------|--------------|------------------|------------------|
| Fixed assets: | | | |
| Tangible assets | | | |
| Vehicle | | 10,000 | 10,000 |
| | | 10,000 | 10,000 |
| <i>Total current assets</i> | | 10,000 | 10,000 |
| Current assets: | | | |
| Cash at bank and in hand | | 28,068 | 24,785 |
| | | 28,068 | 24,785 |
| <i>Total current assets</i> | | 28,068 | 24,785 |
| Total net assets | | £ 38,068 | £ 34,785 |
| The funds of the charity: | | | |
| Unrestricted funds | 9 | | |
| General funds | | 25,666 | 22,046 |
| Designated Funds | | 10,000 | - |
| | | 35,666 | 22,046 |
| Restricted funds | 10 | 2,402 | 2,739 |
| | | 38,068 | 24,785 |
| Restricted Fixed Asset Fund | 9 | - 0 | 10,000 |
| | | £ 38,068 | £ 34,785 |
| Total charity funds | | £ 38,068 | £ 34,785 |

*Approved by the Trustees on date
and signed on their behalf by:*

Ronald Munro
Chairman

The notes on pages 11 to 14 form part of these accounts.

SPIRIT OF CHRISTMAS

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2024

1. ACCOUNTING POLICIES

a) Basis of preparation

The Accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

Spirit of Christmas meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The principal address of the Trust is: 10 Thompson Close, Osgodby, SELBY, YO8 5ZX

b) Preparation of accounts on a going concern basis

The Charity has cash resources and has no requirement for external funding. The trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future and have prepared the annual financial statements on the going concern basis of accounting.

c) Funds structure

The unrestricted income fund comprises those funds which the Trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the Trustees, at their discretion, may create a fund for a specific purpose. The restricted income fund comprises those funds that can only be used for particular purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular purposes.

d) Income and endowments

Donations and legacies

Donations and grants include amounts received during the year from general donations and receipts. Income is recognised in the period in which it is received.

Investments

Investment income from bank interest is brought into the accounts gross when receivable.

Charitable activities

Incoming resources from charitable activities comprises of income from fund raising events and activities during the period. Income is recognised in the period in which it is received.

e) Expenditure

Raising funds

The costs of generating funds include those costs associated with the promotion of the activities of the Trust. These costs are charged on the basis of actual costs incurred during the period, including irrecoverable value added tax where applicable.

Charitable activities

Charitable expenditure includes all expenditure directly relating to the objects of the Charitable Trust and costs are charged on the basis of actual costs incurred, including irrecoverable value added tax where applicable.

f) Taxation

As a registered charity, the Charity is exempt from the payment of income tax in respect of its charitable activities.

g) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

h) Financial instruments

The Trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their

SPIRIT OF CHRISTMAS

NOTES TO THE ACCOUNTS - CONTINUED FOR THE YEAR ENDED 31ST DECEMBER 2024

2. REMUNERATION AND EXPENSES OF TRUSTEES

None of the Trustees received any remuneration or benefits by virtue of being a trustee of the Trust. No trustee expenses have been incurred.

3. STAFF COSTS

The Trust does not employ any staff but does benefit greatly from the involvement and enthusiastic support of its volunteers, details of which are given in our annual report. In accordance with Charities SORP, the economic contribution of general volunteers is not recognised in the accounts. However, in 2022 the Trust adopted a policy for the reimbursement of volunteer expenses. In 2024 £nil (£98 in 2023) was reimbursed to volunteers.

4. RELATED PARTY TRANSACTIONS

There were no related party transactions in the reporting period.

5. DONATIONS AND LEGACIES

Grants and donations from Government and Public Bodies include the following amounts received:

| | 2024 | 2023 |
|---------------------------------|-----------------|-----------------|
| <u>Grants and donations</u> | £ | £ |
| Drax Power Station | - | 2,400 |
| NYCC Stronger Communities Fund | - | 1,000 |
| NYCC Bright Sparks | - | 1,500 |
| NYCC Shared Prosperity | 3,116 | - |
| NYCC Early Help (2 grants) | 1,995 | 1,000 |
| Doncaster MBC Cllr Ward Fund | - | 1,300 |
| Doncaster MBC Kick Start | - | 1,100 |
| Heritage Lottery Fund | - | 10,000 |
| Tesco Community Grant | - | 375 |
| NY Police and Fire Commissioner | 1,364 | 1,152 |
| Two Ridings Community Fund | 5,000 | - |
| Selby Town Council | 500 | 280 |
| Other grants and donations | 13,666 | 4,260 |
| | <u>£ 25,641</u> | <u>£ 24,367</u> |

6. INVESTMENTS

| | £ | £ |
|-----------------------------|------------|------------|
| UK bank interest receivable | - | - |
| Other income | - | - |
| | <u>£ -</u> | <u>£ -</u> |

7. CHARITABLE ACTIVITIES

| | | |
|-------------|--------------|--------------|
| Fundraising | <u>£ 678</u> | <u>£ 866</u> |
|-------------|--------------|--------------|

SPIRIT OF CHRISTMAS

NOTES TO THE ACCOUNTS - CONTINUED FOR THE YEAR ENDED 31ST DECEMBER 2024

| | <i>Total</i> 2024 £ | <i>Total</i> 2023 £ |
|---|---------------------------|---------------------------|
| 8. TOTAL RESOURCES EXPENDED | | |
| Costs directly allocated to activities | | |
| Cost of charitable activities | <u>9,629</u> | <u>7,628</u> |
| Support costs allocated to activities | | |
| Storage facilities | 4,650 | - |
| Facilities and room hire | 1,945 | 1,555 |
| Equipment | 960 | 4,015 |
| Insurance | 458 | 288 |
| Stationery, advertising and sundries | 420 | 87 |
| Professional fees | 1,112 | 200 |
| Respite facilities | 714 | - |
| Training | 858 | 390 |
| Vehicle and other transportation expenses* | <u>2,290</u> | <u>12,173</u> |
| | <u>13,407</u> | <u>18,708</u> |

* including £10,000 in 2023 for the acquisition of a vehicle

9. UNRESTRICTED FUNDS

| | £ | £ |
|---|---------------|---------------|
| Balance at 1 January 2024 | 22,046 | 23,215 |
| Income | 13,344 | 5,126 |
| Expenditure | (9,586) | (7,180) |
| Transfer from/(to) Restricted Asset Fund* | 10,000 | (1,000) |
| Transfers from Restricted Funds | (138) | 1,885 |
| Balance at 31 December 2024 | <u>35,666</u> | <u>22,046</u> |

The balance comprises:

| | | |
|------------------|---------------|---------------|
| General Funds | 25,666 | 22,046 |
| Designated Funds | 10,000 | - |
| | <u>35,666</u> | <u>22,046</u> |

The Designated Fund has been created to provide for the future replacement of the Charity's vehicle.

*The Restricted Fixed Asset Fund was set up in 2023 following the acquisition of a vehicle from Restricted Funds. However, as the use of the vehicle is not restricted, the Fund has been transferred to Unrestricted Funds.

SPIRIT OF CHRISTMAS

**NOTES TO THE ACCOUNTS - CONTINUED
FOR THE YEAR ENDED 31ST DECEMBER 2024**

| 10. RESTRICTED FUNDS | <i>Transfer to/ use of Unrestricted</i> | | | | |
|---|---|-----------------|--------------------|-----------------|----------------------|
| | <i>At 1/1/2024</i> | <i>Income</i> | <i>Expenditure</i> | <i>Funds</i> | <i>At 31/12/2024</i> |
| | £ | £ | £ | £ | £ |
| Hillards Charitable Fund | - | 1,000 | 1,007 | (7) | - |
| Tesco Community Grant | 48 | - | - | 48 | - |
| NY Police and Fire Commissioner | 300 | 1,364 | 1,318 | - | 346 |
| North Yorkshire CC (Early Help Adult Group) | - | 1,000 | 714 | - | 286 |
| North Yorkshire CC (Early Help) | - | 995 | 648 | - | 347 |
| North Yorkshire CC (Stronger Communities) | 136 | - | 143 | (7) | - |
| North Yorkshire (Shared Prosperity) | - | 3,116 | 3,055 | - | 61 |
| Doncaster MDC (Local Councillor Fund) | 291 | - | 289 | 2 | - |
| Drax Power Station | 1,464 | - | 1,638 | (174) | - |
| Two Ridings Community Fund | - | 5,000 | 3,878 | - | 1,122 |
| Heritage Lottery Fund | 500 | - | 500 | - | - |
| Selby Town Council | - | 500 | 260 | - | 240 |
| Balance at 31 December 2023 | <u>£ 2,739</u> | <u>£ 12,975</u> | <u>£ 13,450</u> | <u>£ (138)</u> | <u>£ 2,402</u> |

Hillards Charitable Trust

Funding for maintaining and operating the Charity's vehicle.

NY Police and Fire Commissioner

Funding to support the running of Christmas parties.

North Yorkshire CC Early Help - 2 grants

1. Purchase of sensory trampoline, yoga balls and ear defenders for neurodiversity support group.

2. Funding for the development of a neurodiversity website and search engine

North Yorkshire CC Stronger Communities

Funding received in 2023 to support the running of the Banana Box Project.

North Yorkshire CC (Shared Prosperity)

Funding for dance classes for autistic children

Doncaster MBC Local Councillor Fund

Funding to purchase resources for the Toy Bank.

Drax Power Station

Funding to purchase of SEN resources for neurodiversity support group.

Two Ridings Community Fund

Funding for the acquisition of Special Needs resources for the Banana Box Project.

Heritage Lottery Fund

Funding for the acquisition of a van for use by the charity and room hire to support the Banana Box Project.

Selby Town Council

Funding for the Banana Box Project and room hire for SOC events.



**Report to the trustees/
members of**

Spirit of Christmas

**On accounts for the year
ended**

31st December 2024

**Charity no
(if any)**

1185011

Set out on pages

2 to 14

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

**Responsibilities and basis
of report**

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

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

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

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: Steve Milner

Date: 27th January 2025

Name: Steve Milner

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

Chartered Institute of Public Finance and Accountancy

Address:

SPIRIT of CHRISTMAS

Section B

Disclosure

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

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

There are no matters to declare.

SPIRIT OF CHRISTMAS

England & Wales - Charity number 1185011

Accounts

Charity Number 1185011

SPIRIT OF CHRISTMAS

**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2023**

SPIRIT OF CHRISTMAS

REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023

| CONTENTS | <i>Page</i> |
|-----------------------------------|--------------------|
| Trustees' Report | 1-5 |
| Statement of Financial Activities | 6 |
| Balance Sheet | 7 |
| Notes to the Accounts | 8-11 |

SPIRIT OF CHRISTMAS

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

Charity Name and Number

Spirit of Christmas
Charitable Incorporated Organisation Number: 1185011

Correspondence Address

10 Thompson Close
Osgodby
SELBY
YO8 5ZX

Trustees

Ronald Munro (appointed 15 March 2019) (Chair of the trustees)
Diane Munro (appointed 15 March 2019)
Andrew Simpson (appointed 9 January 2020)
Kevin John Davy (appointed 15 March 2019)
James John McLaughlin (appointed 15 March 2019)
Bobby Watson Frank (appointed 27 August 2021)

Structure, Governance and Management

The CIO is governed by a foundation model constitution accepted by the Charity Commission on 22 August 2019. There have been no changes to that constitution. Existing trustees will appoint new trustees. One third of trustees will stand down at each AGM but can stand for re-election.

Trustee Induction and Training

The Trust is fully established and has just completed its third year of operation as a registered charity. The charity trustees make available to each new charity trustee, on or before his or her first appointment a copy of the current version of this constitution and as the charity becomes established, a copy of the CIO's latest Trustees' Annual Report and statement of accounts will be given to new trustees.

New trustees will be briefed on their legal obligations under charity law, the workings of the Trust, decision-making processes and recent financial performance of the Charity. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Objectives

The objects of the CIO are to promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded in their communities and assisting them to integrate into society.

The Charities' Commission Guidance on Public Benefit is considered by the Trustees when determining projects to be undertaken. All trustees have a copy of our constitution which can be referred to a Trustees' meeting to ensure compliance with Charity Commission Guidance.

SPIRIT OF CHRISTMAS

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

The charity runs:

- Socially inclusive Christmas parties at 3 locations catering for 450 children (plus adults). Around 80% of children attending gain free entry. Remaining children pay a discounted rate.
- Banana box toys project, which is an all year project that provides banana boxes containing toys to low income families. This is usually through referrals from other organisations.
- A Christmas Toy shop (toy bank) in Selby. Event at which targeted families can come along, select toys for their children, wrap them and take home for Christmas presents.
- Lego themed coffee mornings with free refreshments to allow those on the lowest incomes to come along, participate in events with their children without worrying about cost
- Also provide four primary schools in the Tang Hall area of York area with presents.
- We also started a neurodiversity stay and play group for families with children under 11 years of age. This caters for up to 15 children each month.

The Trust does not make grants and does not therefore have a policy on grant making.

Our volunteers are key to the charity's continued operation. They perform a number of duties: -

- help out at our events
- help out at fundraising events i.e. bag packing and stalls
- help with social media
- help with development of promotional materials for events being run
- contribute ideas on how to improve what we do for the public benefit

Achievements and Performance

In December 2023 we ran four socially inclusive family Christmas parties that catered for 450 children plus adults. Each event has traditional party games, a visit to Santa in his grotto, good quality gift; snack box for each child; complimentary refreshments for adults and a stall that gives away children's books.

Two parties were held in Selby, one in Carcroft and one in Acomb. All of these areas have pockets of deprivation.

We have continued to work with a CIC called Food Aware to provide hot food to all adults at the event. Food was also made available to children if asked for. Children normally get a snack box with party food items.

Our charity also works with the Youth Offending Services in York and Selby. The youths help by wrapping presents, setting up for the events and helping out on the day.

The Banana Box Toy Project launched in March 2020. Provide banana box of toys to families usually via online referrals from organisations who have signed up to use our services. These include, primary schools, health visitors, Social Services and the local foodbank. In putting boxes together, we ensure that a stationary set, age relevant book, puzzle and game are included to promote education and family togetherness (2 of 5 aims to relieve poverty – Joseph Rowntree Foundation September 2016). In 2023 we provided boxes of educational and SEN toys to 319 children, 36% of whom were special needs. Many of the requests come from organisations such as Social Services, refugee councils, Health visitors, Citizens Advice and the local foodbank. In the run up to Christmas we also provided a brand-new toy wrapped up for the family to give to their child on Christmas day. A total of 90 toys were given away in this way.

SPIRIT OF CHRISTMAS

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

In December 2023 we re-opened our Christmas Toy Shop (toy bank). The shop moved to the Church of Jesus Christ of Latter-Day Saints in Selby. Organisations took and passed on invitations to families they work with to allow them to come to the shop. Some organisations also sent a representative to shop on behalf of families they work with. These families lived quite a distance from the venue which made it difficult for them to attend in person. A total of 100 invitations were distributed to families via 9 organisations. Another 11 organisations sent a representative to shop on behalf of families. The venue is set up as a traditional toy shop where each invited family can browse shelves and select a toy for each child they had. These were then gift wrapped. Each family were also offered a Christmas stocking containing candy canes to take home.

A total of 457 children received presents via the Christmas Toy Bank.

We collaborated with Leeds College who were doing a pop up shop aimed at providing toys to families from disadvantage backgrounds. Our charity provided 300 toys that were a combination of new and pre-loved (which we check and clean before using on projects). A total of 300 children were given toys at this event.

We also provided wrapped Christmas presents to 340 children via primary schools in the Tang hall area of York.

A further 148 toys were distributed to children during the Christmas period via the Ukrainian refugee council and Refurnish Doncaster.

We also ran two Lego and family board games mornings that attracted a total number of 46 children plus adults. Children at the events could do some Lego activities that were relevant to parts of the STEM curriculum at schools. Families could also play board games which are great for developing social skills. Complimentary refreshments, toast and toasted teacakes were also provided.

40 children participated in our "play your Cards Right" stall and some visited our sensory den at the event held by the Living Well team at the Final Whistle, Selby.

Towards the end of 2023 we launched a neurodiversity Stay and Play group for children under 11 years of age. Sessions run once a month and we cater for 15 children plus adults at each session. We catered for 30 children in 2023.

In 2023 our projects provided educational and play toys, Special Needs toys and activities that help promote a child's social development to 2220 children.

The Saltways film company approached the charity in Autumn 2023 and offered to make a short film that tells the story of our family Christmas parties and Christmas Toy Bank. We have received the completed version of the film and have posted it on our charity website at www.spiritofchristmas.org.uk

The Trust has two groups on Facebook. One is aimed at the people the Trust hopes to help via Christmas parties and "toy shop". The second is aimed at people who may benefit from receiving toys throughout the year.

We produce a bi-monthly newsletter that is sent to volunteers and those interested in our charitable aims.

The charity was also successful in obtaining a number of grants of up to £10000 to be used across our 4 projects.

Thanks to a grant from the National lottery, the charity was able to purchase a Ford Connect van. The van enables us to transport resources to and from projects, take resources to fundraising events and deliver boxes of toys to families in need.

SPIRIT OF CHRISTMAS

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

Money spent on raising funds decreased significantly in 2023 as trustees have become more proficient in completing funding applications and being awarded grants. This has reduced outlay on fees to bid writers. The charity has also been active locally in securing fundraising stalls at events for free or at reduced rates which ensures that more income goes direct into the charities account.

We were delighted to be chosen as the main beneficiary of a Christmas Toy Appeal from the Designer Outlet in York and Yorkmix Radio.

We were also grateful to the organisations who supported us in 2023 by putting up toy donation boxes in the run up to Christmas for us.

We asked beneficiaries who attended our Christmas parties and Christmas Toy Bank to complete a survey form and all respondents indicated that the services provided were beneficial to them. Quotes from respondents included –

Parties

- "Santa was amazing Teddy loved him. Free books, food and presents was a lovely touch. Teddy loves reading. Thank you"
- "Amazing. So grateful for everything you do"
- "Entertainment was fab, traditional and inclusive. Thank you"
- "Lovely atmosphere created. Something for everyone. Thank you"
- "Everything is included"
- "Inclusivity, volunteers are very enthusiastic, relaxed atmosphere"

Toy bank

- "I work with children and families who are vulnerable and where children can be at risk of significant harm. The help from the toy bank is amazing and means that their children have presents"
- So welcoming and helpful. Helps our school to help others"
- It's a wonderful and warm setting for children. Harvey will be really happy with his new toy".
- "Generous people. So, so kind. You will be making lots of children happy"
- "The volunteers at the toy bank are really supportive and helpful in choosing the right gift to make Christmas special for the families".

We also ask organisations who use our services for the Banana Box Toy Project to complete and return a questionnaire. Quotes from organisations included –

- "All very grateful to have received lovely gifts for their children. This is an amazing charity that cannot do enough to help".
- "I have always been thanked by the Refugee Council as well as the parents and children about how grateful they are for being given the Banana boxes. I feel very humbled to be able to give the Banana Boxes on behalf of Spirit of Christmas to children in need in our local areas".
- "This is an excellent project helping families that are genuinely struggling and have been overwhelmed by the generosity of the project. From start to finish the project is easy to navigate".

SPIRIT OF CHRISTMAS
TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023

Financial Review

The Charity's objective is to ensure that all annual costs are met out of income. In 2023 the Charity's gross income exceeded its expenditure by £8,898 compared to 2022 when gross expenditure exceeded income by £1,627. This is due primarily to the Charity generating funding of £25,233 compared to £15,480 in 2022. The funding awards have enabled the Charity to purchase a vehicle, equipment and other additional resources to enable it to operate and manage the growth in its activities. The Charity continues to actively seek new sources of income from its fundraising activities. It has also been able to maintain its unrestricted funds at £22,046 (£23,215 in 2022) which is considered to be an acceptable and sustainable level which will enable the Charity to at least cover 12 months of its core activities in case of a shortfall in its funding sources.

A Restricted Fixed Asset Fund of £10,000 was created to reflect the purchase of a vehicle primarily from Restricted Funds. The Charity also held restricted funds of £2,739 at 31 December 2023.

Risk Assessment

The Trust carries out risk assessments prior to each of its events and has extended public liability insurance to reflect activities carried out under our Banana Box Toy Project.

Statement of Trustees' Responsibilities

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

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable Accounting Standards and Statements of Recommended Practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011. They are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 26th January 2024 and signed on their behalf by:

Ronald Munro
Chairman

SPIRIT OF CHRISTMAS

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST DECEMBER 2023

| | <i>Notes</i> | <i>Unrestricted Funds £</i> | <i>Restricted Funds £</i> | <i>Year ended 31 December 2023 £</i> | <i>Year ended 31st December 2022 £</i> |
|--|--------------|-------------------------------------|-----------------------------------|--|--|
| Income and endowments from | | | | | |
| Donations and legacies | 5 | 4,260 | 20,107 | 24,367 | 13,520 |
| Charitable activities | 7 | 866 | - | 866 | 1,760 |
| Investments | 6 | - | - | - | 200 |
| Total | | 5,126 | 20,107 | 25,233 | 15,480 |
| Expenditure on: | | | | | |
| Raising funds | 8 | 200 | - | 200 | 1,682 |
| Charitable activities | 8 | 6,980 | 9,155 | 16,135 | 15,425 |
| Total | | 7,180 | 9,155 | 16,335 | 17,107 |
| Net (expenditure)/income | | (2,054) | 10,952 | 8,898 | (1,627) |
| Reconciliation of funds: | | | | | |
| Total funds brought forward at 1 January 2023 | | 23,215 | 2,672 | 25,887 | 27,514 |
| Transfer to Restricted Fixed Asset Fund | | (1,000) | (9,000) | (10,000) | - |
| Transfers to Unrestricted Funds | | 1,885 | (1,885) | - | - |
| Total funds carried forward at 31 December 2023 | | £ 22,046 | £ 2,739 | £ 24,785 | £ 25,887 |

The notes on pages 8 to 11 form part of these accounts.

SPIRIT OF CHRISTMAS

BALANCE SHEET AT 31ST DECEMBER 2023

| | <i>Notes</i> | <i>2023</i> £ | <i>2022</i> £ |
|----------------------------------|--------------|------------------|------------------|
| Fixed assets: | | | |
| Tangible assets | | | |
| Vehicle | | 10,000 | - |
| | | 10,000 | - |
| <i>Total current assets</i> | | | |
| Current assets: | | | |
| Cash at bank and in hand | | 24,785 | 25,887 |
| | | 24,785 | 25,887 |
| <i>Total current assets</i> | | | |
| Total net assets | | £ 34,785 | £ 25,887 |
| The funds of the charity: | | | |
| Unrestricted funds | 9 | 22,046 | 23,215 |
| Restricted funds | 10 | 2,739 | 2,672 |
| | | 24,785 | 25,887 |
| Restricted Fixed Asset Fund | | 10,000 | - |
| | | £ 34,785 | £ 25,887 |
| Total charity funds | | £ 34,785 | £ 25,887 |

*Approved by the Trustees on 26th January 2024
and signed on their behalf by:*

Ronald Munro
Chairman

The notes on pages 8 to 11 form part of these accounts.

SPIRIT OF CHRISTMAS
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2023

1. ACCOUNTING POLICIES

a) Basis of preparation

The Accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

Spirit of Christmas meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The principal address of the Trust is: 10 Thompson Close, Osgodby, SELBY, YO8 5ZX

b) Preparation of accounts on a going concern basis

The Charity has cash resources and has no requirement for external funding. The trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future and have prepared the annual financial statements on the going concern basis of accounting.

c) Funds structure

The unrestricted income fund comprises those funds which the Trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the Trustees, at their discretion, have created a fund for a specific purpose. The restricted income fund comprises those funds that can only be used for particular purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular purposes.

d) Income and endowments

Donations and legacies

Donations and grants include amounts received during the year from general donations and receipts. Income is recognised in the period in which it is received.

Investments

Investment income from bank interest is brought into the accounts gross when receivable.

Charitable activities

Incoming resources from charitable activities comprises of income from fund raising events and activities during the period. Income is recognised in the period in which it is received.

e) Expenditure

Raising funds

The costs of generating funds include those costs associated with the promotion of the activities of the Trust. These costs are charged on the basis of actual costs incurred during the period, including irrecoverable value added tax where applicable.

Charitable activities

Charitable expenditure includes all expenditure directly relating to the objects of the Charitable Trust and costs are charged on the basis of actual costs incurred, including irrecoverable value added tax where applicable.

f) Taxation

As a registered charity, the Charity is exempt from the payment of income tax in respect of its charitable activities.

g) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

h) Financial instruments

The Trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

SPIRIT OF CHRISTMAS

NOTES TO THE ACCOUNTS - CONTINUED FOR THE YEAR ENDED 31ST DECEMBER 2023

2. REMUNERATION AND EXPENSES OF TRUSTEES

None of the Trustees received any remuneration or benefits by virtue of being a trustee of the Trust. No trustee expenses have been incurred.

3. STAFF COSTS

The Trust does not employ any staff but does benefit greatly from the involvement and enthusiastic support of its volunteers, details of which are given in our annual report. In accordance with Charities SORP, the economic contribution of general volunteers is not recognised in the accounts. However, in 2022 the Trust adopted a policy for the reimbursement of volunteer expenses. In 2023 £98 (£1,127 in 2022) was reimbursed to volunteers in respect of the Banana Box Project. Three volunteers who received reimbursement are trustees, the reimbursement related to volunteering activities, not trustee activities. In 2023 the Trust purchased a van which will reduce the need to pay trustee expenses in future.

4. RELATED PARTY TRANSACTIONS

There were no related party transactions in the reporting period.

5. DONATIONS AND LEGACIES

Grants and donations from Government and Public Bodies include amounts received from the following bodies:

| | 2023 | 2022 |
|---------------------------------|-----------------|-----------------|
| | £ | £ |
| Drax Power Station | 2,400 | - |
| NYCC Stronger Communities Fund | 1,000 | - |
| NYCC Bright Sparks | 1,500 | - |
| NYCC Early Help | 1,000 | - |
| Doncaster MBC Cllr Ward Fund | 1,300 | - |
| Doncaster MBC Kick Start | 1,100 | - |
| Heritage Lottery Fund | 10,000 | - |
| Barratt Foundation | - | 2,500 |
| Co-Operative Community Fund | - | 1,908 |
| Tesco Community Grant | 375 | 1,125 |
| NY Police and Fire Commissioner | 1,152 | 1,000 |
| Voluntary Action Doncaster | - | 650 |
| Two Ridings Community Fund | - | 500 |
| Warburtons Community Grant | - | 400 |
| Selby Town Council | 280 | 500 |
| Other individual donations | 4,260 | 4,937 |
| | <u>£ 24,367</u> | <u>£ 13,520</u> |

6. INVESTMENTS

| | £ | £ |
|-----------------------------|------------|--------------|
| UK bank interest receivable | - | - |
| Other income | - | 200 |
| | <u>£ -</u> | <u>£ 200</u> |

SPIRIT OF CHRISTMAS

NOTES TO THE ACCOUNTS - CONTINUED FOR THE YEAR ENDED 31ST DECEMBER 2023

| | <i>Total</i> 2023 £ | <i>Total</i> 2022 £ |
|--|---------------------------|---------------------------|
| 7. CHARITABLE ACTIVITIES | | |
| Fundraising | £ 866 | £ 1,760 |
| | £ 866 | £ 1,760 |
| 8. TOTAL RESOURCES EXPENDED | | |
| Costs directly allocated to activities | | |
| Cost of charitable activities | 7,628 | 6,563 |
| | 7,628 | 6,563 |
| Support costs allocated to activities | | |
| Facilities and room hire | 1,555 | 4,389 |
| Equipment | 4,015 | 1,780 |
| Insurance | 288 | 264 |
| Stationery, advertising and sundries | 87 | 1,455 |
| Professional fees | 200 | 900 |
| Fees and subscriptions | - | 29 |
| Training | 390 | 600 |
| Vehicle and other transportation expenses* | 12,075 | - |
| Travel expenses | 98 | 1,127 |
| | £ 18,708 | £ 10,544 |
| * including £10,000 for the acquisition of a vehicle | | |
| 9. UNRESTRICTED FUNDS | | |
| | £ | £ |
| Balance at 1 January 2023 | 23,215 | 17,525 |
| Income | 5,126 | 9,397 |
| Expenditure | (7,180) | (3,724) |
| Transfer to Restricted Asset Fund | (1,000) | - |
| Transfers from Restricted Funds | 1,885 | 17 |
| Balance at 31 December 2023 | £ 22,046 | £ 23,215 |

SPIRIT OF CHRISTMAS

**NOTES TO THE ACCOUNTS - CONTINUED
FOR THE YEAR ENDED 31ST DECEMBER 2023**

| 10. RESTRICTED FUNDS | At 1/1/2023 | Income | Expenditure | Transfer to | Transfer to/ | At 31/12/2023 |
|---|-------------|----------|-------------|-------------|--------------|---------------|
| | | | | Restricted | use of | |
| | £ | £ | £ | Fixed Asset | Unrestricted | £ |
| Co-Operative Community Fund | 1,908 | - | 20 | - | 1,888 | - |
| Tesco Community Grant | (327) | 375 | - | - | - | 48 |
| NY Police and Fire Commissioner | 207 | 1,152 | 1,059 | - | - | 300 |
| North Yorkshire CC (Bright Sparks) | - | 1,500 | 1,498 | - | 2 | - |
| North Yorkshire CC (Early Help) | - | 1,000 | 1,000 | - | - | - |
| North Yorkshire CC (Stronger Communities) | - | 1,000 | 864 | - | - | 136 |
| Doncaster MDC (Kickstart) | - | 1,100 | 1,105 | - | (5) | - |
| Doncaster MDC (Local Councillor Fund) | - | 1,300 | 1,009 | - | - | 291 |
| Drax Power Station | - | 2,400 | 936 | - | - | 1,464 |
| Two Ridings Community Fund | 25 | - | 25 | - | - | - |
| Warburtons Community Grant | 400 | - | 400 | - | - | - |
| Heritage Lottery Fund | 393 | 10,000 | 893 | (9,000) | - | 500 |
| Selby Town Council | 66 | 280 | 346 | - | - | - |
| Balance at 31 December 2023 | £ 2,672 | £ 20,107 | £ 9,155 | £ (9,000) | £ 1,885 | £ 2,739 |

Co-Operative Community Fund

This relates to monies donated to purchase resources for the Toy Bank. As it was a donation with no conditions the unspent balance has been transferred to Unrestricted Funds.

Tesco Community Grant

This relates to monies received in 2022 to purchase resources for the Toy Bank. The balance of funding was received in 2023.

NY Police and Fire Commissioner

This relates to monies received to support the running of Christmas parties.

North Yorkshire CC Bright Sparks

This relates to funds received the purchase of SEN resources, Lego and co-operative games for events.

North Yorkshire CC Early Help

Purchase of sensory trampoline, yoga balls and ear defenders for neurodiversity support group.

North Yorkshire CC Stronger Communities

This relates to funds received to support the running of the Banana Box Pro.

Doncaster MBC Kickstart

This relates to monies received to support the running of Christmas parties.

Doncaster MBC Local Councillor Fund

This relates to monies received to purchase resources for the Toy Bank.

Drax Power Station

This relates to monies received to purchase of SEN resources for neurodiversity support group.

Two Ridings Community Fund

This relates to monies received for the acquisition of Special Needs resources for the Banana Box Project.

Warburtons Community Grant

This relates to monies received for the acquisition of resources to support the Banana Box Project.

Selby Town Council

This relates to monies received for the Banana Box Project and room hire for SOC events.

Heritage Lottery Fund

This relates to monies received for the acquisition of a van for use by the charity and room hire to support the Banana Box Project.

SPIRIT OF CHRISTMAS

England & Wales - Charity number 1185011

Accounts

Charity number 1185011

SPIRIT OF CHRISTMAS

REPORT AND FINANCIAL ACCOUNTS

For the period 1st January 2022 to 31st December 2022

SPIRIT OF CHRISTMAS

| CONTENTS | <i>Page</i> |
|-----------------------------------|--------------------|
| Trustees' Report | 2 - 5 |
| Statement of Financial Activities | 6 |
| Balance Sheet | 7 |
| Notes to the Accounts | 8 - 11 |

SPIRIT OF CHRISTMAS

TRUSTEES' REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD 1ST JANUARY 2022 TO 31ST DECEMBER 2022

Charity Name and Number

Spirit of Christmas

Charitable Incorporated Organisation Number: 1185011

Address

10 Thompson Close

Osgodby

SELBY

YO8 5ZX

Trustees

Ronald Munro (appointed 15 March 2019) (Chair of the trustees)

Diane Munro (appointed 15 March 2019)

Andrew Simpson (appointed 9 January 2020)

Kevin John Davy (appointed 15 March 2019)

James John McLaughlin (appointed 15 March 2019)

Bobby Watson Frank (appointed 27 August 2021)

Structure, Governance and Management

The CIO is governed by a foundation model constitution accepted by the Charity Commission on 22 August 2019. There have been no changes to that constitution. Existing trustees will appoint new trustees. One third of trustees will stand down at each AGM but can stand for re-election.

Trustee Induction and Training

The Trust is fully established and has just completed its third year of operation as a registered charity. The charity trustees make available to each new charity trustee, on or before his or her first appointment a copy of the current version of this constitution and as the charity becomes established, a copy of the CIO's latest Trustees' Annual Report and statement of accounts will be given to new trustees.

New trustees will be briefed on their legal obligations under charity law, the workings of the Trust, decision-making processes and recent financial performance of the Charity. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Objectives

The objects of the CIO are to promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded in their communities and assisting them to integrate into society.

The Charities' Commission Guidance on Public Benefit is considered by the Trustees when determining projects to be undertaken. All trustees have a copy of our constitution which can be referred to a Trustees' meeting to ensure compliance with Charity Commission Guidance.

The charity runs:

SPIRIT OF CHRISTMAS

- Socially inclusive Christmas parties at 3 locations catering for 440 children (plus adults). Around 80% of children attending gain free entry. Remaining children pay a discounted rate.
- Banana box toys project, which is an all year project that provides banana boxes containing toys to low income families. This is usually through referrals from other organisations.
- Abbott's Staith Toy shop (toy bank). Event at which targeted families can come along, select toys for their children, wrap them and take home for Christmas presents.
- Lego themed coffee mornings with refreshments priced very competitively to allow those on the lowest incomes to come along, participate in events with their children without worrying about cost.
- Also provide four primary schools in the Tang Hall area of York area with presents.

The Trust does not make grants and therefore do not have a policy on grant making.

Our volunteers are key to the charity's continued operation. They perform a number of duties:-

- help out at our events
- help out at fundraising events i.e. bag packing and stalls
- help with social media
- help with development of promotional materials for events being run
- contribute ideas on how to improve what we do for the public benefit

Achievements and Performance

In December 2022 we ran four socially inclusive family Christmas parties that catered for 400 children plus adults. Each event has traditional party games, a visit to Santa in his grotto, good quality gift; snack box for each child; complimentary refreshments for adults and a stall that gives away children's books.

Two parties were held in Selby, one in Carcroft and one in Acomb. All of these areas have pockets of deprivation.

In order to provide additional support to families attending the parties, we collaborated with a CIC called Food Aware to provide hot food to all adults at the event. Food was also made available to children if asked for. Children normally get a snack box with party food items.

Our charity also works with the Youth Offending Services in York and Selby. The youths help by wrapping presents, setting up for the events and helping out on the day.

The Banana Box Toy Project launched in March 2020. Provide banana box of toys to families usually via online referrals from organisations who have signed up to use our services. These include, primary schools, health visitors, Social Services and the local foodbank. In putting boxes together, we ensure that a stationary set, age relevant book, puzzle and game are included to promote education and family togetherness (2 of 5 aims to relieve poverty – Joseph Rowntree Foundation September 2016). In 2022 we provided boxes of educational and SEN toys to 426 children, 39 of whom were special needs.

In December 2022 we re-opened the "Staithes Toy Shop" (toy bank). The Abbott's Staith Heritage Trust allowed the charity to convert one of their warehouses into a traditional toy shop. Organisations were invited to come along to an open day in November to view the toy shop and a number of organisations took away invitations to pass onto families that they knew would benefit from being able to visit the toy shop. A total of 200 invitations were distributed to families via 10 organisations. Take up by some schools was not as high as we had hoped – we propose to review how we engage with schools and referral agencies to ensure we optimise engagement for future events. The venue is set up as a traditional toy shop where each invited family can browse

SPIRIT OF CHRISTMAS

shelves and select a toy and book for each child they had. These were then gift wrapped. Each family were also offered some Christmas crafts to take home and make.

A total of 274 children received presents, books and Christmas crafts to make at home via the Christmas Toy Bank.

We collaborated with Leeds College who were doing a pop up shop aimed at providing toys to families from disadvantage backgrounds. Our charity provided 150 new toys from the surplus toy bank stock and a number of pre-loved toys, which we check and clean before using on projects. A total of 264 children were given toys at this event.

We also provided social workers at District 14 in Leeds with 49 presents from our toy shop stock to give away to families they were supporting in the South East area of Leeds.

We also ran two Lego mornings that attracted a total number of 53 children plus adults. Children at the events could do some Lego activities that were relevant to parts of the STEM curriculum at schools.

In 2022 our projects provided educational and play toys, Special Needs toys and activities that help promote a child's social development to 1,603 children.

The Trust has two groups on Facebook. One is aimed at the people the Trust hopes to help via Christmas parties and "toy shop". The second is aimed at people who may benefit from receiving toys throughout the year.

We produce a bi-monthly newsletter that is sent to volunteers and those interested in our charitable aims.

We also send out a regular "bits n pieces" email to those who wish to be informed of what's going on. These get sent out around 6 times per year.

The charity was also successful in obtaining a number of small grants of up to £2500 to be used across our 3 projects.

We asked beneficiaries who attended our Christmas parties and Christmas Toy Bank to complete a survey form and all respondents indicated that the services provided were beneficial to them. Quotes from respondents included –

- "Loved it and loved my present and food Merry Xmas"
- "Lovely event amazing that each gift was personal. Fun games for the older children. Thank you Merry Christmas"
- "Everything included so we don't worry about money and everyone is equal"
- "Thanks for all the fun here the best day ever"
- "The people are lovely and welcoming, there is a good collection of toys for their Christmas"
- "There's no judgement"
- "Friendly and approachable (I was nervous)"
- "Friendly staff and great service, really happy to help"

We also ask organisations who use our services for the Banana Box Toy Project to complete and return a questionnaire. Quotes from organisations included –

- From my initial enquiry to the delivery of the toys, the service was excellent. I cannot recommend this service enough. I was delighted with the toys given, the communication I had with the company and the whole process. Thank you so much!
- From my initial enquiry to the delivery of the toys, the service was excellent.
- I cannot recommend this service enough. I was delighted with the toys given, the communication I had with the company and the whole process.
- It has really made a big difference to families, especially around times away from Christmas. Often some places are very focused around only offering support at special times but this

SPIRIT OF CHRISTMAS

project offers support all year round and the staff can be relied upon to provide excellent service.

- We have found it a wonderful resource

Financial Review

The Charity's objective is to ensure that all annual costs are met out of income. In 2022 the Charity's gross expenditure exceeded its income by £1,627. In 2021 gross income exceeded expenditure by £21,319, due primarily to grants received late in 2021 which were spent in 2022. The funding awards have enabled the Charity to invest in much needed equipment and resources to manage the growth in its activities. The Charity has also continued to actively generate new income from its fundraising activities. This funding has been used to acquire additional resources and also enabled it to maintain its unrestricted funds at an acceptable and sustainable level.

The Charity has agreed to set an amount of £10,000 to be retained for unrestricted funds. This will be reviewed in light of the growth in activities to ensure it will continue to enable the Charity to at least cover 12 months of core activities in case of a shortfall in its funding sources.

At the end of the financial year, the Charity held unrestricted funds of £23,215 and restricted funds of £2,672.

Risk Assessment

The Trust carries out risk assessments prior to each of its events and has reviewed and added to existing public liability insurance policy to reflect activities carried out under our Banana Box Toy Project.

Statement of Trustees' Responsibilities

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

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable Accounting Standards and Statements of Recommended Practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011. They are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the trustees on 27th January 2023

Ronald Munro
Chairman

SPIRIT OF CHRISTMAS

| STATEMENT OF FINANCIAL ACTIVITIES | | | | | | |
|--|-------|-----------------------|---------------------|-----------------------------------|-------------------------------------|--|
| FOR THE PERIOD 1ST JANUARY 2022 TO 31ST DECEMBER 2022 | | | | | | |
| | Notes | Unrestricted Funds | Restricted Funds | Year ended 31 December 2022 | Period ended 31 December 2021 | |
| | | £ | £ | £ | £ | |
| Income from | | | | | | |
| Donations and legacies | 5 | 7,437 | 6,083 | 13,520 | 15,430 | |
| Charitable activities | 7 | 1,760 | - | 1,760 | 11,165 | |
| Investments | 6 | 200 | - | 200 | - | |
| Total | | 9,397 | 6,083 | 15,480 | 26,595 | |
| Expenditure on: | | | | | | |
| Raising funds | 8 | 1,682 | - | 1,682 | 1,220 | |
| Charitable activities | 8 | 2,042 | 13,383 | 15,425 | 4,056 | |
| Total | | 3,724 | 13,383 | 17,107 | 5,276 | |
| Net (expenditure)/income | | 5,673 | (7,300) | (1,627) | 21,319 | |
| Reconciliation of funds: | | | | | | |
| Total funds brought forward at 1 January 2022 | | 17,525 | 9,989 | 27,514 | 6,195 | |
| Transfers to Unrestricted Funds | | 17 | (17) | - | - | |
| Total funds carried forward at 31 December 2022 | | £ 23,215 | £ 2,672 | £ 25,887 | £ 27,514 | |
| <i>The notes on pages 8 to 11 form part of these accounts.</i> | | | | | | |

SPIRIT OF CHRISTMAS

| NOTES TO THE ACCOUNTS | |
|---|---|
| FOR THE PERIOD 1ST JANUARY 2022 TO 31ST DECEMBER 2022 | |
| 1. | ACCOUNTING POLICIES |
| a) | Basis of preparation |
| | The Accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006. |
| | Spirit of Christmas meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s). |
| | The principal address of the Trust is: 10 Thompson Close, Osgodby, Selby, YO8 5ZX |
| b) | Preparation of accounts on a going concern basis |
| | The Charity has cash resources and has no requirement for external funding. The trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future and have prepared the annual financial statements on the going concern basis of accounting. |
| c) | Funds structure |
| | The unrestricted income fund comprises those funds which the Trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the Trustees, at their discretion, have created a fund for a specific purpose. The restricted income fund comprises those funds that can only be used for particular purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular purposes. |
| d) | Income and endowments |
| | <i>Donations and legacies</i> |
| | Donations, subscriptions and grants include amounts received during the year from general donations and receipts. Income is recognised in the period in which it is received. |
| | <i>Investments</i> |
| | Investment income from bank interest is brought into the accounts gross when receivable. |
| | <i>Charitable activities</i> |
| | Incoming resources from charitable activities comprises of income from fund raising events and activities during the period. Income is recognised in the period in which it is received. |
| e) | Expenditure |
| | <i>Raising funds</i> |
| | The costs of generating funds include those costs associated with the promotion of the activities of the Trust. These costs are charged on the basis of actual costs incurred during the period, including irrecoverable value added tax where applicable. |
| | <i>Charitable activities</i> |
| | Charitable expenditure includes all expenditure directly relating to the objects of the Charitable Trust and costs are charged on the basis of actual costs incurred, including irrecoverable value added tax where applicable. |
| f) | Taxation |
| | As a registered charity, the Charity is exempt from the payment of income tax in respect of its charitable activities. |
| g) | Cash at bank and in hand |
| | Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account. |
| h) | Financial instruments |
| | The Trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value. |

SPIRIT OF CHRISTMAS

| | | | | |
|---|--|-----------------|--|-----------------|
| 2. REMUNERATION AND EXPENSES OF TRUSTEES | | | | |
| None of the Trustees received any remuneration or benefits by virtue of being a trustee of the Trust. No trustee expenses have been incurred. | | | | |
| 3. STAFF COSTS | | | | |
| The Trust does not employ any staff but does benefit greatly from the involvement and enthusiastic support of its volunteers, details of which are given in our annual report. In accordance with Charities SORP, the economic contribution of general volunteers is not recognised in the accounts. However, in 2022 the Trust adopted a policy for the reimbursement of volunteer expenses. In 2022 £1,127 (2021 £nil) was reimbursed to volunteers in respect of the Banana Box Project. Three volunteers who received reimbursement are trustees, the reimbursement related to volunteering activities, not trustee activities. | | | | |
| 4. RELATED PARTY TRANSACTIONS | | | | |
| There were no related party transactions in the reporting period. | | | | |
| 5. DONATIONS AND LEGACIES | | | | |
| Grants and donations from Government and Public Bodies include amounts received from the following bodies: | | | | |
| | | 2022 | | 2021 |
| | | £ | | £ |
| Barratt Foundation | | 2,500 | | - |
| Co-Operative Community Fund | | 1,908 | | - |
| Tesco Community Grant | | 1,125 | | - |
| NY Police and Fire Commissioner | | 1,000 | | - |
| Voluntary Action Doncaster | | 650 | | - |
| Two Ridings Community Fund | | 500 | | - |
| Warburtons Community Fund | | 400 | | - |
| Heritage Lottery Fund | | - | | 10,000 |
| North Yorkshire County Council | | - | | 1,000 |
| Selby Big Local | | - | | 1,000 |
| Selby Town Council | | 500 | | 500 |
| Other individual donations | | 4,937 | | 9,012 |
| | | <u>£ 13,520</u> | | <u>£ 21,512</u> |
| 6. INVESTMENTS | | £ | | £ |
| UK bank interest receivable | | - | | - |
| Other income | | 200 | | - |
| | | <u>£ 200</u> | | <u>£ -</u> |
| 7. CHARITABLE ACTIVITIES | | | | |
| Fundraising | | <u>£ 1,760</u> | | <u>£ 1,220</u> |

SPIRIT OF CHRISTMAS

| NOTES TO THE ACCOUNTS - CONTINUED | | | | |
|---|---|--|-----------------|-----------------|
| FOR THE PERIOD 1ST JANUARY 2022 TO 31ST DECEMBER 2022 | | | | |
| | | | <i>Total</i> | <i>Total</i> |
| | | | <i>2022</i> | <i>2021</i> |
| | | | £ | £ |
| 8. | TOTAL RESOURCES EXPENDED | | | |
| | Costs directly allocated to activities | | | |
| | Cost of events | | 6,563 | 2,553 |
| | Support costs allocated to activities | | | |
| | Facilities and room hire | | 4,389 | 776 |
| | Equipment | | 1,780 | 646 |
| | Insurance | | 264 | 255 |
| | Stationery, advertising and sundries | | 1,455 | 1,046 |
| | Professional fees | | 900 | - |
| | Fees and subscriptions | | 29 | - |
| | Training | | 600 | - |
| | Travel expenses | | 1,127 | - |
| | | | <u>£ 10,544</u> | <u>£ 2,723</u> |
| 9. | UNRESTRICTED FUNDS | | | |
| | | | £ | £ |
| | Balance at 1 January 2022 | | 17,525 | 6,195 |
| | Income | | 9,397 | 15,095 |
| | Expenditure | | (3,724) | (3,765) |
| | Transfer from Restricted Funds | | 17 | - |
| | Balance at 31 December 2022 | | <u>£ 23,215</u> | <u>£ 17,525</u> |

SPIRIT OF CHRISTMAS

| |
|--|
| NOTES TO THE ACCOUNTS - CONTINUED |
| FOR THE PERIOD 1ST JANUARY 2022 TO 31ST DECEMBER 2022 |

10. RESTRICTED FUNDS

| | <i>At</i> <i>1/1/2022</i> | <i>Income</i> | <i>Expenditure</i> | <i>Transfer to</i> <i>Unrestricted</i> <i>Funds</i> | <i>At</i> <i>31/12/2022</i> |
|---------------------------------|------------------------------|---------------|--------------------|---|--------------------------------|
| | | £ | £ | £ | £ |
| Co-Operative Community Fund | - | 1,908 | - | - | 1,908 |
| Tesco Community Grant | - | 1,125 | 1,452 | - | (327) |
| NY Police and Fire Commissioner | - | 1,000 | 793 | - | 207 |
| Voluntary Action Doncaster | - | 650 | 646 | 4 | - |
| Two Ridings Community Fund | - | 500 | 475 | - | 25 |
| Warburtons Community Grant | - | 400 | - | - | - |
| Heritage Lottery Fund | 9,476 | - | 9,083 | - | - |
| Selby Big Local | 13 | - | - | 13 | - |
| Selby Town Council | 500 | 500 | 934 | - | - |
| Balance at 31 December 2022 | £ 9,989 | £ 6,083 | £ 13,383 | £ 17 | £ 2,672 |

Heritage Lottery Fund

This relates to monies received for the acquisition of resources to support the Banana Box Project.

North Yorkshire County Council

This relates to a start-up grant received for the Banana Box Project.

Selby Town Council

This relates to monies received for the Banana Box Project and room hire for SOC events.

Co-Operative Community Fund

This relates to monies received to purchase resources for the Toy Bank.

Tesco Community Grant

This relates to monies received to purchase resources for the Toy Bank. The balance of funding is due to be paid in 2023.

NY Police and Fire Commissioner

This relates to monies received to support the running of Christmas parties.

Voluntary Action Doncaster

This relates to monies received to purchase resources for the Toy Bank.

Two Ridings Community Fund

This relates to monies received for the acquisition of Special Needs resources for the Banana Box Project.

Warburtons Community Grant

This relates to monies received for the acquisition of resources to support the Banana Box Project.

SPIRIT OF CHRISTMAS

England & Wales - Charity number 1185011

Accounts

Charity number 1185011

SPIRIT OF CHRISTMAS

REPORT AND FINANCIAL ACCOUNTS

For the period 1st January 2021 to 31st December 2021

SPIRIT OF CHRISTMAS

REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD 1ST JANUARY 2021 TO 31ST DECEMBER 2021

| CONTENTS | <i>Page</i> |
|--------------------------------------|--------------------|
| Trustees' Report | 2 - 5 |
| Statement of Financial Activities | 6 |
| Balance Sheet | 7 |
| Notes to the Accounts | 8 - 10 |

SPIRIT OF CHRISTMAS

TRUSTEES' REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD 1ST JANUARY 2021 TO 31ST DECEMBER 2021

Charity Name and Number

Spirit of Christmas
Charitable Incorporated Organisation Number: 1185011

Address

10 Thompson Close
Osgodby
SELBY
YO8 5ZX

Trustees

Ronald Munro (appointed 15 March 2019) (Chair of the trustees)
Diane Munro (appointed 15 March 2019)
Andrew Simpson (appointed 9 January 2020)
Kevin John Davy (appointed 15 March 2019)
James John McLaughlin (appointed 15 March 2019)
Bobby Watson Frank (appointed 27 August 2021)

Structure, Governance and Management

The CIO is governed by a foundation model constitution accepted by the Charity Commission on 22 August 2019. There have been no changes to that constitution. Existing trustees will appoint new trustees. One third of trustees will stand down at each AGM but can stand for re-election.

Trustee Induction and Training

Now that the CIO is fully operational, we have begun to refresh and extend the board of trustees. Bobby Watson Frank was appointed to the Board on 27 August 2021. It is nice to see a volunteer progress to the role of a trustee. The charity trustees make available to each new charity trustee, on or before his or her first appointment a copy of the current version of this constitution and as the charity becomes established, a copy of the CIO's latest Trustees' Annual Report and statement of accounts will be given to new trustees.

New trustees will be briefed on their legal obligations under charity law, the workings of the Trust, decision-making processes and recent financial performance of the Charity. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Objectives

The objects of the CIO are to promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded in their communities and assisting them to integrate into society.

The Charities' Commission Guidance on Public Benefit is considered by the Trustees when determining projects to be undertaken. All trustees have a copy of our constitution which can be referred to a Trustees' meeting to ensure compliance with Charity Commission Guidance.

The charity runs:

SPIRIT OF CHRISTMAS

- Socially inclusive Christmas parties at 3 locations catering for 500 children (plus adults). Around 80% of children attending gain free entry. Remaining children pay a discounted rate.
- Banana Box Toy Project, which is an all year project that provides banana boxes containing toys to low income families. This is usually through referrals from other organisations.
- Abbott's Staith Toy shop (toy bank). Event at which targeted families can come along, select toys for their children, wrap them and take home for Christmas presents.
- Lego themed coffee mornings with refreshments priced very completely to allow those on the lowest incomes to come along, participate in events with their children without worrying about cost.
- Also provide a primary school in a low-income area with presents for children attending the school.

The Trust does not make grants and therefore do not have policy on grant making.

Our volunteers are key to the charity's continued operation. They perform a number of duties:-

- help out at our events
- help out at fundraising events i.e. bag packing and stalls
- help with social media
- help with development of promotional materials for events being run
- contribute ideas on how to improve what we do for the public benefit

Achievements and Performance

In December 2021 we ran two socially inclusive family Christmas parties that catered for 170 children plus adults. Each event has traditional party games, a visit to Santa in his grotto, good quality gift; photo of family in grotto with Santa; snack box for each child; complimentary refreshments for adults and a stall that gives away children's books.

Two parties planned for Acomb and Carcroft had to be cancelled as the organisation we work with had split their staff into "work bubbles" as a control measure against all staff contracting Covid at the same event. The children did not miss out as 113 presents were distributed to children in Acomb and 124 presents given to children in Carcroft through the organisations we work with.

The Banana Box Toy Project launched in March 2020. Its purpose is to provide banana boxes of toys to families usually via referrals from local schools, Food Bank, IDAS, Young Carers, Living Well, Carer Resource, North Yorkshire County Council and some other local charities. In putting boxes together, we ensure that a stationary set, age relevant book, puzzle and game are included to promote education and family togetherness (2 of 5 aims to relieve poverty – Joseph Rowntree Foundation September 2016). In 2021 we gave out 329 banana boxes which catered for 490 children

In December 2021 we opened the "Staithes Toy Shop" (toy bank). The Abbott's Staith Heritage Trust allowed the charity to convert one of their warehouses into a traditional toy shop. Working with Selby Big Local, invitations were sent out to 120 families inviting them to visit the shop. Another 30 invitations were distributed by Selby and District Foodbank. Additional invitations were sent to three other primary schools during the first week of the shops opening. Numbers were a little lower than expected as two of the school did not give out invitations to families prior to opening. The venue is set up as a traditional toy shop where each invited family can browse shelves and select a toy and book for each child they had. These were then gift wrapped. Each family were also offered some Christmas crafts to take home and make.

SPIRIT OF CHRISTMAS

One hundred and eighty children received presents, books and Christmas crafts to make at home via the Christmas Toy Bank. Some of the excess stock was used to provide St. Aelred's Primary School with presents for each child at the school.

We were able to give out 120 presents to children at Tang Hall Primary School.

The charity provided three primary schools with 100 new books each to help promote reading amongst children.

The charity collaborated with Selby & District Foodbank during the summer to provide families with activity packs, teddy bears and picnic items to enable their clients to have their own "Teddy Bears Picnic". This catered for 30 families.

The charity collaborated with Knottingley Foodbank and provided them with 200 stationery packs and exercise books. These were given out with Christmas presents by the foodbank.

In 2021 our projects provided educational and play toys, Special needs toys and activities that help promote a child's social development to 1,913 children.

The Trust has two groups on Facebook. One is aimed at the people the Trust hopes to help via Christmas parties and "toy shop". The second is aimed at people who may benefit from receiving toys throughout the year.

We produce a bi-monthly newsletter that is sent to volunteers and those interested in our charitable aims.

We also send out a regular "bits n pieces" email to those who wish to be informed of what's going on. These get sent out around 6 times per year.

We were pleased to see that a former beneficiary of toys from the Banana Box Toy Project is now an active volunteer for the charity with this project.

The charity was also successful in obtaining a number of small grants of up to £1,000 to be used across our 3 projects and also a £10,000 grant from Awards for All to be used on the Banana Box Toy Project.

We asked beneficiaries who attended our Christmas parties and Christmas Toy Bank to complete a survey form and all respondents indicated that the services provided were beneficial to them. Quotes from respondents included –

- "You have made my children's Christmas. Thank you from the bottom of my heart"
- "Allowed my daughter to have Christmas presents and books that she will love"
- "They provided toys that are educational and can contribute to my children's learning in various fields"
- "With the pandemic it has been really hard financially due to my partner losing his business. Having some presents for my 3 children is amazing"
- "Well organised / child orientated"

Financial Review

The Charity's objective is to ensure that all annual costs are met out of income. In 2021 the Charity's gross income exceeded its expenditure by £21,319 compared with £1,252 in 2020. This increase was due largely to the Charity's success in attracting grant funding, particularly for the Banana Box Project. These awards have enabled the Charity to invest in much needed equipment and resources to manage the growth in its activities. The Charity has also continued to actively generate income from its fundraising activities. This growth in income has been used to fund additional resources but also enabled it to maintain its unrestricted funds at an acceptable and sustainable level.

SPIRIT OF CHRISTMAS

The Charity has agreed to set an amount of £5,000 to be retained for unrestricted funds. This level of reserves would enable the Charity to at least cover 12 months of core activities in case of a shortfall in its usual funding sources.

At the end of the financial year, the Charity held unrestricted funds of £17,525 and restricted funds of £9,989.

Risk Assessment

The Trust carries out risk assessments prior to each of its events and has reviewed and added to existing public liability insurance policy to reflect activities carried out under our Banana Box Toy Project.

Statement of Trustees' Responsibilities

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

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable Accounting Standards and Statements of Recommended Practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011. They are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the trustees on 4th February 2022

Ronald Munro
Chairman

SPIRIT OF CHRISTMAS

| STATEMENT OF FINANCIAL ACTIVITIES | | | | | | |
|--|-------|-----------------------|---------------------|-----------------------------------|-------------------------------------|--|
| FOR THE PERIOD 1ST JANUARY 2021 TO 31ST DECEMBER 2021 | | | | | | |
| | Notes | Unrestricted Funds | Restricted Funds | Year ended 31 December 2021 | Period ended 31 December 2020 | |
| | | £ | £ | £ | £ | |
| Income from | | | | | | |
| Donations and legacies | 5 | 10,013 | 11,500 | 21,513 | 3,144 | |
| Charitable activities | 7 | 5,082 | - | 5,082 | 944 | |
| Investments | 6 | - | - | - | 60 | |
| Total | | 15,095 | 11,500 | 26,595 | 4,148 | |
| Expenditure on: | | | | | | |
| Raising funds | 8 | 1,042 | - | 1,042 | 2,115 | |
| Charitable activities | 8 | 2,723 | 1,511 | 4,234 | 781 | |
| Total | | 3,765 | 1,511 | 5,276 | 2,896 | |
| Net (expenditure)/income | | 11,330 | 9,989 | 21,319 | 1,252 | |
| Reconciliation of funds: | | | | | | |
| Total funds brought forward at 1 January 2021 | | 6,195 | - | 6,195 | 4,943 | |
| Total funds carried forward at 31 December 2021 | | £ 17,525 | £ 9,989 | £ 27,514 | £ 6,195 | |
| <i>The notes on pages 8 to 10 form part of these accounts.</i> | | | | | | |

SPIRIT OF CHRISTMAS

| NOTES TO THE ACCOUNTS | |
|---|---|
| FOR THE PERIOD 1ST JANUARY 2021 TO 31ST DECEMBER 2021 | |
| 1. | ACCOUNTING POLICIES |
| a) | Basis of preparation |
| | The Accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006. |
| | Spirit of Christmas meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s). |
| | The principal address of the Trust is: 10 Thompson Close, Osgodby, Selby, YO8 5ZX |
| b) | Preparation of accounts on a going concern basis |
| | The Charity has cash resources and has no requirement for external funding. The trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future and have prepared the annual financial statements on the going concern basis of accounting. |
| c) | Funds structure |
| | The unrestricted income fund comprises those funds which the Trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the Trustees, at their discretion, have created a fund for a specific purpose. The restricted income fund comprises those funds that can only be used for particular purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular purposes. |
| d) | Income and endowments |
| | <i>Donations and legacies</i> |
| | Donations, subscriptions and grants include amounts received during the year from general donations and receipts. Income is recognised in the period in which it is received. |
| | <i>Investments</i> |
| | Investment income from bank interest is brought into the accounts gross when receivable. |
| | <i>Charitable activities</i> |
| | Incoming resources from charitable activities comprises of income from fund raising events and activities during the period. Income is recognised in the period in which it is received. |
| e) | Expenditure |
| | <i>Raising funds</i> |
| | The costs of generating funds include those costs associated with the promotion of the activities of the Trust. These costs are charged on the basis of actual costs incurred during the period, including irrecoverable value added tax where applicable. |
| | <i>Charitable activities</i> |
| | Charitable expenditure includes all expenditure directly relating to the objects of the Charitable Trust and costs are charged on the basis of actual costs incurred, including irrecoverable value added tax where applicable. |
| f) | Taxation |
| | As a registered charity, the Charity is exempt from the payment of income tax in respect of its charitable activities. |
| g) | Cash at bank and in hand |
| | Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account. |
| h) | Financial instruments |
| | The Trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value. |

SPIRIT OF CHRISTMAS

| | | | | |
|---|--|-----------------|--|----------------|
| 2. REMUNERATION AND EXPENSES OF TRUSTEES | | | | |
| None of the Trustees received any remuneration or benefits by virtue of being a trustee of the Trust. No trustee expenses have been incurred. | | | | |
| 3. STAFF COSTS | | | | |
| The Trust does not employ any staff but does benefit greatly from the involvement and enthusiastic support of its volunteers, details of which are given in our annual report. In accordance with Charities SORP, the economic contribution of general volunteers is not recognised in the accounts. | | | | |
| 4. RELATED PARTY TRANSACTIONS | | | | |
| There were no related party transactions in the reporting period. | | | | |
| 5. DONATIONS AND LEGACIES | | | | |
| Grants and donations from Government and Public Bodies include amounts received from the following bodies: | | | | |
| | | 2021 | | 2020 |
| | | £ | | £ |
| Heritage Lottery Fund | | 10,000 | | - |
| North Yorkshire County Council | | 1,000 | | - |
| Selby Big Local | | 1,000 | | - |
| Selby Town Council | | 500 | | 300 |
| Selby AVS | | - | | 196 |
| Other individual donations | | 9,013 | | 2,648 |
| | | <u>£ 21,513</u> | | <u>£ 3,144</u> |
| <p><u>Heritage Lottery Fund</u> This relates to monies received from the National Heritage Lottery Fund for the acquisition of resources to support the Banana Box Project.</p> <p><u>North Yorkshire County Council</u> This relates to a start-up grant received for the Banana Box Project.</p> <p><u>Selby Town Council</u> This relates to monies received for room hire for SOC events.</p> | | | | |
| 6. INVESTMENTS | | | | |
| UK bank interest receivable | | £ - | | £ 60 |
| 7. CHARITABLE ACTIVITIES | | | | |
| Fundraising | | <u>£ 5,082</u> | | <u>£ 944</u> |

SPIRIT OF CHRISTMAS

| NOTES TO THE ACCOUNTS - CONTINUED | | | |
|---|---|-----------------|----------------|
| FOR THE PERIOD 1ST JANUARY 2021 TO 31ST DECEMBER 2021 | | | |
| | | <i>Total</i> | <i>Total</i> |
| | | <i>2021</i> | <i>2020</i> |
| | | £ | £ |
| 8. | TOTAL RESOURCES EXPENDED | | |
| | Costs directly allocated to activities | | |
| | Cost of events | 2,553 | 2,115 |
| | Support costs allocated to activities | | |
| | Room hire | 776 | 265 |
| | Equipment | 646 | - |
| | Insurance | 255 | 81 |
| | Stationery, advertising and sundries | 1,046 | 77 |
| | Professional fees | - | 284 |
| | Fees and subscriptions | - | 24 |
| | Training | - | 50 |
| | | £ 2,723 | £ 781 |
| 9. | UNRESTRICTED FUNDS | | |
| | | £ | £ |
| | Balance at 1 January 2021 | 6,195 | - |
| | Funds transferred to the Charity | - | 4,943 |
| | Income | 15,095 | 4,148 |
| | Expenditure | (3,765) | (2,896) |
| | Balance at 31 December 2021 | £ 17,525 | £ 6,195 |
| 10. | RESTRICTED FUNDS | | |
| | | £ | £ |
| | Balance at 1 January 2021 | - | - |
| | Income | 11,500 | - |
| | Expenditure | (1,511) | - |
| | Balance at 31 December 2021 | £ 9,989 | £ - |