

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

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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:

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- 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.

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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.

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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

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BALANCE SHEET AT 31ST DECEMBER 2021									
					Notes			2021	2020
								£	£
Current assets:									
Cash at bank and in hand								27,514	6,195
		Total current assets						27,514	6,195
Total net assets								£ 27,514	£ 6,195
The funds of the charity:									
Unrestricted funds					9			17,525	6,195
Restricted funds					10			9,989	-
Total charity funds								£ 27,514	£ 6,195
Approved by the Trustees on 4 th February 2022									
and signed on their behalf by:									
Ronald Munro									
Chairman									
The notes on pages 8 to 10 form part of these accounts.									

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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.

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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>

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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		£ -