

Charity number 1185011

SPIRIT OF CHRISTMAS

REPORT AND FINANCIAL ACCOUNTS

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

SPIRIT OF CHRISTMAS

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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:

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- 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

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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

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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

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| BALANCE SHEET AT 31ST DECEMBER 2022 | | | | | | | | | |
|---------------------------------------------------------|--|----------------------|--|--|-------|--|--|----------|----------|
| | | | | | | | | | |
| | | | | | Notes | | | 2022 | 2021 |
| | | | | | | | | £ | £ |
| Current assets: | | | | | | | | | |
| Cash at bank and in hand | | | | | | | | 25,887 | 27,514 |
| | | | | | | | | | |
| | | Total current assets | | | | | | 25,887 | 27,514 |
| | | | | | | | | | |
| Total net assets | | | | | | | | £ 25,887 | £ 27,514 |
| | | | | | | | | | |
| The funds of the charity: | | | | | | | | | |
| Unrestricted funds | | | | | 9 | | | 23,215 | 17,525 |
| Restricted funds | | | | | 10 | | | 2,672 | 9,989 |
| | | | | | | | | | |
| Total charity funds | | | | | | | | £ 25,887 | £ 27,514 |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| Approved by the Trustees on 27th January 2023 | | | | | | | | | |
| and signed on their behalf by: | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| Ronald Munro | | | | | | | | | |
| Chairman | | | | | | | | | |
| | | | | | | | | | |
| The notes on pages 8 to 11 form part of these accounts. | | | | | | | | | |

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| 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. |

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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. 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> |

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| 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 | | - |
| | | | £ 10,544 | | £ 2,723 |
| | | | | | |
| 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 | | £ 23,215 | | £ 17,525 |
| | | | | | |

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

10. RESTRICTED FUNDS

| | <i>At 1/1/2022</i> | <i>Income</i> | <i>Expenditure</i> | <i>Transfer to Unrestricted Funds</i> | <i>At 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.