

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

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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.

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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.

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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.

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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".

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TRUSTEES ANNUAL REPORT
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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

SPRIT OF CHRISTMAS

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

	<i>Notes</i>	Unrestricted <i>Funds</i> £	Restricted <i>Funds</i> £	Year ended <i>31 December</i> 2023 £	<i>Year ended</i> <i>31st December</i> 2022 £
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.

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BALANCE SHEET AT 31ST DECEMBER 2023

	Notes	2023 £	2022 £
Fixed assets:			
Tangible assets			
Vehicle		10,000	-
<i>Total current assets</i>		10,000	-
Current assets:			
Cash at bank and in hand		24,785	25,887
<i>Total current assets</i>		24,785	25,887
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	-
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.

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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>

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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

8. TOTAL RESOURCES EXPENDED

Costs directly allocated to activities

Cost of charitable activities	7,628	6,563
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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
	<u>£ 18,708</u>	<u>£ 10,544</u>

* 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	<u>£ 22,046</u>	<u>£ 23,215</u>

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

10.

RESTRICTED FUNDS

	<i>At 1/1/2023</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfer to Restricted Fixed Asset Fund</i>	<i>Transfer to/ use of Unrestricted Funds</i>	<i>At 31/12/2023</i>
	£	£	£	£	£	£
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 Project.

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.