

SPIRIT OF CHRISTMAS

REPORT AND FINANCIAL ACCOUNTS

for the year ended 31st December 2024

SPIRIT of CHRISTMAS

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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:

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- 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

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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

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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”!

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- 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.”

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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:

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- 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

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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.

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BALANCE SHEET AT 31ST DECEMBER 2024

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

*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

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

	<i>Total</i> <i>2024</i> £	<i>Total</i> <i>2023</i> £
8. TOTAL RESOURCES EXPENDED		
Costs directly allocated to activities		
Cost of charitable activities	9,629	7,628
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*	2,290	12,173
	<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>At 1/1/2024</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfer to/ use of Unrestricted 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	£ 2,739	£ 12,975	£ 13,450	£ (138)	£ 2,402

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.


**CHARITY COMMISSION
FOR ENGLAND AND WALES**
**Independent examiner's
report on the accounts**

Section A

Independent Examiner's Report

**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.