

SPIRIT OF CHRISTMAS

REPORT AND FINANCIAL ACCOUNTS

for the year ended 31st December 2025

SPIRIT of CHRISTMAS

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

SPIRIT of CHRISTMAS

Charity Name and Number

Spirit of Christmas

Charitable Incorporated Organisation Number: 1185011

Address

10 Thompson Close
Osgodby
SELBY
YO8 5ZX

Trustees

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

Diane Munro (appointed 15 March 2019)

Andrew Simpson (appointed 9 January 2020)

Kevin John Davy (appointed 15 March 2019)

James John McLaughlin (appointed 15 March 2019)

Bobby Watson Frank (appointed 27 August 2021)

Structure, Governance and Management

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

Trustee Induction and Training

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

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

Objectives

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

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

SPIRIT of CHRISTMAS

The charity runs:

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

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

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

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

Achievements and Performance

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

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

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

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

SPIRIT of CHRISTMAS

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

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

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

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

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

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

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

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

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

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

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

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

SPIRIT of CHRISTMAS

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

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

Parties

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

Toy bank

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

Neurodiversity stay and play session

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

SPIRIT of CHRISTMAS

Banana Box Toy Project

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

Financial Review

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

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

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

Risk Assessment

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

Statement of Trustees' Responsibilities

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

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

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

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

Ronald Munro
Chairman

SPIRIT OF CHRISTMAS

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

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

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

SPIRIT OF CHRISTMAS

BALANCE SHEET AT 31ST DECEMBER 2025

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

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

Ronald Munro
Chairman

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

SPIRIT OF CHRISTMAS
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2025

1. ACCOUNTING POLICIES

a) Basis of preparation

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

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

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

b) Preparation of accounts on a going concern basis

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

c) Funds structure

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

d) Income and endowments

Donations and legacies

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

Investments

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

Charitable activities

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

e) Expenditure

Raising funds

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

Charitable activities

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

f) Taxation

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

g) Cash at bank and in hand

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

h) Financial instruments

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

SPIRIT OF CHRISTMAS

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

2. REMUNERATION AND EXPENSES OF TRUSTEES

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

3. STAFF COSTS

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

4. RELATED PARTY TRANSACTIONS

There were no related party transactions in the reporting period.

5. DONATIONS AND LEGACIES

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

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

6. INVESTMENTS

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

7. CHARITABLE ACTIVITIES

Fundraising	<u>£ 1,188</u>	<u>£ 678</u>
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SPIRIT OF CHRISTMAS

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

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

9. UNRESTRICTED FUNDS

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

The balance comprises:

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

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

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

SPIRIT OF CHRISTMAS

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

10.

RESTRICTED FUNDS

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

Hillards Charitable Trust

Funding for maintaining and operating the Charity's vehicle.

NY Police and Fire Commissioner

Funding to support the running of Christmas parties.

North Yorkshire CC Early Help

Purchase of resources for neurodiversity support group.

North Yorkshire CC (Shared Prosperity)

Funding for dance classes for autistic children

Drax Power Station

Funding to purchase of SEN resources for neurodiversity support group.

Two Ridings Community Fund

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

Selby Town Council

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