

SHINE-RELIEF TRUST
CHARITABLE INCORPORATED ORGANISATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

Fawley Judge & Easton
Chartered Certified Accountants
1 Parliament Street
Hull
East Yorkshire
HU1 2AS

SHINE-RELIEF TRUST

CHARITABLE INCORPORATED ORGANISATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

P Irvin
D Irvin
P Masters
V Mwiko
A Atama (Appointed 1 September 2020)
B Siziba (Appointed 1 February 2021)
A Siziba (Appointed 1 February 2021)

Charity number

1168458

Independent examiner

Fawley Judge & Easton
Chartered Certified Accountants
1 Parliament Street
Hull
East Yorkshire
HU1 2AS

SHINE-RELIEF TRUST

CHARITABLE INCORPORATED ORGANISATION

CONTENTS

	Page
Trustees' report	1 - 10
Statement of trustees' responsibilities	11
Independent examiner's report	12
Statement of financial activities	13
Balance sheet	14
Notes to the financial statements	15 - 20

SHINE-RELIEF TRUST

CHARITABLE INCORPORATED ORGANISATION

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their annual report and financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Charities Act 2011 and "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 2019).

Objectives and activities

The relief of poverty sickness and distress in particular but not exclusively which may be caused by HIV/AIDS, in Malawi, UK and the rest of the World.

To advance the education of, and the preservation of good health of Children in Malawi who are orphaned, in particular but not exclusively due to HIV/AIDS related conditions.

To advance the education of Malawian orphans over the age of 18 in Malawi, the UK and the rest of the World.

To advance the Christian faith in Malawi, the UK and the rest of the World.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

SHINE MALAWI PROJECT

Introduction

The Founding principal of Shine Relief Trust has always been that as Jesus taught we should care for the poor. Matthew 25:40 'Truly I tell you, whatever you did for one of the least of these brothers and sisters of mine, you did for me.'

Shine Village Infrastructure Development

As part of our long-term plans, Shine purchased a 1.8ha site in 2012 on which to build "Shine Village"; an orphan care residential and educational facility which is central to our strategy to care for vulnerable children and support the local community. Development of Shine Village started with the construction of the multi-purpose hall.

Land development

Shine land has continued to be developed during 2020-21. Shine Children's House has a larger vegetable plot to help subsidize food costs. In December 2020 a new piece of land adjacent to Shine Village was purchased to connect the land to a more prominent roadside position. It was purchased for 800,000.00MWK. Plans were drawn up for an internet café and a second children's house along with a new wing to the community hall to house the Early Years group. A new playground was also in the planning stage. Further developments across our land for income generating activities to support the ongoing cost of residential care and education are detailed below

Shine Village Resource Centre.

Shine Centre, built in 2014, is widely used by the surrounding community. The centre is a vital spot in Chilambe, the grounds are put to good use by various children's groups, a monthly clinic as well as sporting activities like the netball and soccer. Although 2020 saw many activities cancelled due to the spread of COVID 19 those connected to the Shine Early Years nursery school visited the centre to receive support. Shine also received many local visitors seeking assistance for help with items such as food and medical help.

SHINE-RELIEF TRUST

CHARITABLE INCORPORATED ORGANISATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

CHURCH AT SHINE VILLAGE

Shine Ministry members were on the increase until restrictions were put in place. Although meetings had to be cancelled members did their best to reach those in need giving spiritual, financial, psychological and physical support. Connect Church Timaru in New Zealand which partners with the members continued to facilitate outreach in the community however they were unable to make their annual visit. The impact of the church to this a predominantly Muslim community where the witch doctor also remains a strong presence ensured that many vulnerable family's needs were met.

Training

Plans to connect with Regions Beyond pastors from South African and Zambia had to be put on hold. Some equipping and encouraging pastors was able to take place online.

Shine Early Years Group

Based at Shine Village this group assists 170 young children (0-5 years) from local villages who are vulnerable and affected by HIV/AIDS. The group was continuing to gather new children until restrictions came in at the start of 2020. In October 2020 schools reopened after 6 months of lockdown. Shine teachers gave their focus to smaller groups of older children with the aim to equip them for primary school. We supported two graduation ceremonies for 32 children on January 5th 2021. The children enjoyed a late Christmas party in smaller groups. Our data revealed that many children in the region have returned to the fields with their mother's, therefore it will be vital this group reconnects with the community to help new parents understand the importance their child's early years education. Support for this area of our work has been derived through "Sponsor a Child" scheme in the UK. The scheme has been under review and is on hold. The plan is to relaunch after restrictions are lifted and renovations are complete in 2021/22. Shine New Zealand continued to contribute towards part of the staff costs.

Community Based organisations (CBO) Nursery and Feeding program

Two CBOs in the community at Nsondole and Chilambe provide fortified Likuni Phala daily nutrition for 170 children. We measured the children's increasing weight gain after 6 months away from school due to the closures. We found most children having survived on only one meal a day.

RESIDENTIAL CARE

Shine Village Children House

Shine's long-term aim is to develop a complex of solid six traditional homes for those children who have been identified by the Social Welfare as requiring residential care. The first home was established in 2016 and has been a home to eight girls now aged between 8 and 15 years since 2018. The solar system has needed repairing this year. The house was also repainted during the lockdown months with new beds and bedding added. The girls have grown more vegetables this year. During the year the girls enjoyed time together in a different way as the usual Easter and summer camps were cancelled. The girls travelled to the lake and to Zomba Mountain during this period. The girls all performed well in their exams. Boarding school plans had to be put on hold due to schools taking in lower numbers. For children residing at Shine Village the long term plan is for them to attend a purpose built educational facility. Children currently have to attend Mwanji Primary School where progress is being carefully monitored as classes do have over 100 students. The girls have received additional help from paid teachers at Shine.

Shine Ministry has been a key part of the girls development this year providing opportunity for the girls to access prayer and also look to the needs of their community and engage in activities to help.

SHINE-RELIEF TRUST
CHARITABLE INCORPORATED ORGANISATION
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

SHINE BURSARY

The Bursary program provides school fees to students alongside other provisions according to the need. Our Bursary Officer looks after the spiritual, physical and academic needs of the pupils on the scheme. The funds needed to develop this work are raised through Shine Relief New Zealand which helps cater for the increasing costs of more students moving onto further education. 18 students selected to attend various Community Day or Boarding Secondary Schools are being supported at Masongola and Mulunguzi Secondary Schools, St Joseph's Primary School- all in the Shine Catchment Area. Also students attend Teaching and Nursing College, Sakata Skills Development Centre (skills in carpentry), Teacher's Training College Blantyre and Lilongwe University of Agriculture and Natural Resources - students study Fisheries and Food Science. The 2020 School Year experienced considerable disruption due to Covid-19 Lockdowns, resulting in serious social issues as students had to return to their villages with limited if any access to Online Learning Options. Shine conducted some teaching sessions for those students living within this area maintaining some contact with students further afield to ensure they had textbooks and materials in order to continue with some study. The 2021 School Year start date was delayed until mid-February.

AFTER SCHOOL

In Malawi very few children move beyond primary school. This group provides after school support and help during exam time. The team seek to motivate and support families, providing access to specific Malawian curriculum textbooks which many children do not have. This year we have not had visiting teachers as in previous years however the group managed to support a smaller group of children in preparation of their exams.

VOLUNTEERS AND VISITORS

Each year Shine takes visitors from the UK and New Zealand (trustees and volunteers) making self funded visits to Shine Village. CBO sites provide distribution points for items collected by churches. Sadly this has not taken place and items needed to help the most needy were shipped from the UK. Three drums containing donations and key items purchased reached Malawi in time for Christmas 2020.

Teams from Regions Beyond churches in Clarens in South Africa had planned to visit and carry out planned activities such as team building, biblical training and youth workshops. Some did take place online however most were postponed.

SHINE-RELIEF TRUST
CHARITABLE INCORPORATED ORGANISATION
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

CHILD HEADED FAMILY SUPPORT

Child headed families are units headed by children and with limited or no guardian support in times of crisis. Interactions with families take place in their homes and in groups at Shine Village and provide essential support. Four key families receive regular visits help to assess their welfare and deliver foods. Three households are headed by single grandmothers and a disable mother and are based in Mtumanji Village which is 25 miles from Zomba, 15miles on rough dirt tracks. A new project vehicle purchased this year has helped with emergency health care transport.

Nutrition. A typical family manages a small garden of vegetables and maize> Items such as oil, salt and sugar are part of our grocery packs distributed to vulnerable families left with little in the lean season. Shine Village farm has provided maize, cassava, groundnuts and cow peas to families who are unable to farm due to ill health.

Basic Health Care. Referrals to Zomba Hospital for X-Rays and further treatment are often thwarted by lengthy waits and faulty equipment in our project area therefore Shine has needed to escort the children living at Shine Village site as well as those living in the community to Zomba and Blantyre throughout the year. Chipitala Precious Medical Clinic is a newly opened Private Clinic. Doctor Frank is reliable and thorough. Two children who are HIV positive have continued to be monitored through regular visits. Children have joined with planned

Education. Shine aims to improve access to education through school bursaries. Visits help to assess a child's progress and to assess the need for school fees, homework support, and careers guidance.

Child protection

Shine Malawi takes seriously the protection of children and in responding to the specific situations where children are at risk or subject to abuse, violence, physical, sexual, mental & emotional abuse etc., follows government guidelines and operates a clear reporting procedure.

Shine Relief Child Protection Officer works hand in hand with the District Social Welfare Office and the local Child Protection Officer and local Police to ensure vulnerable children are protected against harm – in particular sexual abuse and illegal marriages.

SHINE-RELIEF TRUST
CHARITABLE INCORPORATED ORGANISATION
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

INCOME GENERATING ACTIVITIES

During 2020 our Moringa Trees continued to support nutrition at Shine Village and seeds were replanted. Moringa oil production will play a big part in the overall sustainability plan. In December 2020 The Boeing Trust granted funds to support the continued relief of poverty through Shines activities. Shine Community Business was registered to oversee a variety of income generating activities at Shine Village. Bricks have been moulded for Shine Chicken Business which was nearing completion in March 2021. Plans to begin drilling for water and excavating fish ponds were also drawn up.

STAFF IN MALAWI

Shine Relief Trust employs 18 staff and works closely with volunteers, the local Chief Chilambe and the Children's Home Committee. They each give a lot of time to the projects at Shine Village. The committee oversees the Children's home operations and safeguarding.

UK OFFICE

The office space in Hull was again made available through Jubilee Church enabling Shine Relief UK Office to keep their costs down and remain well connected to supporters.

Fundraising. A substantial portion our income comes through our regular supporters who give monthly by standing order into the bank and in most cases, we then claim gift aid on those donations. We also receive several one-off gifts throughout the year from several supporters. In addition, we actively seek new and fresh ways to tap into new resources which has proved a challenge

Fundraising Events April 2020 to March 2021

Events have not gone ahead this year due to government restrictions – our sponsored walk, quiz and talent night and November fundraiser had to be cancelled. Social media and WhatsApp were used to stay connected.

Shine Christmas gift cards were promoted online raising funds to support our Christmas celebrations at Shine Village

SHINE-RELIEF TRUST
CHARITABLE INCORPORATED ORGANISATION
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Individual fundraisers. It has been a difficult time for individuals to engage in personal challenges. Shine Supporter Dr Robson raised £354 walking and canoeing the Cleveland Way. A festive walk in fancy dress undertaken by our trustees Deborah and Phil with Shine supporter Shaun Carter helped raise £764.55 whilst connecting with old and new supporters across the region. Shaun contributed his birthday fundraising to the total.

Gifts in kind. Market Rasen donations for needy babies reached Malawi in time for Christmas

Income and support from the community

A donation was received from York Vineyard Church.

Grant Income from Trust funds

April 2020 – £4,000 from The Souter Trust

December 2020 –294,500 US\$ from The Boeing Trust

Boeing Fund

During the year Shine Relief Trust was nominated as a recipient of funds set aside by Boeing for charitable and humanitarian causes following the two planes crashes involving Boeing 737's in recent years.

After going through due diligence processes as stipulated by Boeing a sizable donation was made to Shine Relief, this will enable our work in Shine Village to expand especially in the recreation of new business opportunities including fish farming, mills for fish feed, rice and maize, brick making businesses and moringa tree cultivation.

Though born out of tragic circumstances this donation will enable Shine to become self-sufficient, giving employment to the local community and funding other projects for years to come.

Appeals

Covid 19 appeal. Through fundraising Shine Relief Trust was able to allocate £1,000 for handwashing stations into community centers across the region.

SHINE-RELIEF TRUST

CHARITABLE INCORPORATED ORGANISATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

MONITORING AND EVALUATION

Accountability and transparency are of utmost importance to Shine. We monitor and evaluate all our activities, applying the learning to improve our delivery. There are a number of detailed ways in which we monitor our activities.

- Technical meetings are held monthly at Shine Village to review the work and evaluate our progress.
- Regular Skype and phone with the Chairman and Project manager provides an opportunity for us to discuss the projects development in Malawi.
- Regular reports are received from the Shine Director and staff which are discussed by the UK board at Quarterly Trustees meeting and feedback given.
- Trustees visits and international board meetings held as a matter of course were held online due to travel restrictions. WhatsApp chats have remained in place.

CREATING AWARENESS

Shine Relief Website and Facebook was used to share information and stories from Shine Relief Malawi. Presentations were made through Jubilee Church Hull and York Vineyard Church online services. E-news was circulated 6 monthly.

MONITORING

Our Board sees this as one of the most important tasks as accountability to overseas funding is always being scrutinised. A quarterly report and a set of accounts are sent as a matter of course with a full report and accounts at year end.

Regular calls are made between the UK and Malawi to check on progress and to obtain feedback on the current situation on the ground. 2019 has brought great challenges but with a network of friends and help from other churches teams have been resourced, orphans fed and the staff team encouraged. Covid-19 has brought its own problems to the situation out in Malawi, the trustees in the UK and Malawi will continue to monitor the impact and trust in God that we can fulfil all our commitments to those who we support.

Evaluation

Shine UK took to review the Orphan and Vulnerable Children (OVC) care plan in this period.

Contributions were received from Shine Director on the "Shine Relief Malawi Safeguarding Landscape", Stephano Joseph SRTM trustee and Social Welfare Officer on "Reintegration" detailing a government directive to remove children from streets and care homes back into communities during the pandemic and the forming of an aging out plan to reintegrate children into community through Social Support Systems. Ann Atama SRTUK trustee and Senior Social Worker gave her reflections on "Residential Care versus Community Care." The review also included NGO and government publications: "All Children Count 2011" report, (UNICEF/USAID), "District Capacity Assessment for System Strengthening for Effective Child Protection Programming" outlining the need for effective channels to tackle child trafficking in our region, World Vision report on "teaching parents in pandemic" and Nthesta Nkhanza Networks "Dealing with Gender Based Violence" .

Our work in this isolated region has provided insight into the complex issues facing the community's inability to keep children safe starting at a young age. Over the 10 years we have found woman are only now able to share their stories which previously had been kept secret. It was concluded that Shine has foundations which will stand the test of time. "A Safe House" supporting traumatized children having suffered sexual abuse is a service desperately needed. The outcome was that to continue with residential care was essential alongside a community support package – to include parenting courses when possible.

2020-21 has brought great challenges but with a network of friends and help from other churches teams have been resourced, orphans fed and the staff team encouraged. Covid-19 has brought its own problems to the situation out in Malawi, the trustees in the UK and Malawi will continue to monitor the impact and trust in God that we can fulfil all our commitments to those who we support.

SHINE-RELIEF TRUST
CHARITABLE INCORPORATED ORGANISATION
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Financial review

Shine Relief Trust has maintained its overall income and increased support in new ways. This has been achieved by the hard work of the Trustees and a dedicated team of volunteers, who serve, give and pray for Shine Relief to expand its work. In this period, funding given to our partners in Malawi has provided more jobs, essential resources and training as well as improved communications resulting in better services for beneficiaries across the region to access.

The Shine Village development has gone from strength to strength with farming and other agricultural project and other assistance to the community. Shine Centre now redecorated and with new Solar PV providing electricity throughout the day and night is being used to good effect alongside Shine Children's Home and Admin block providing shelter and care for the most vulnerable children in the region.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

For the further development of the Charity:

To support the growing church congregation at Shine Village

To increase the sustainability of Shine Village through brick making, farming projects and business development

To increase the staff teams in UK and Malawi

To continue to seek new regular givers and Child Sponsors

To put on fundraising events during the year

To plan for and support visitors to Shine Village Malawi in 2022.

The COVID-19 pandemic and the control measures that have been put in place towards the end of the first quarter of 2020 continue to impact the charity's ability to implement the above plans (plans for the future).

Despite the restrictions placed on international travel and social distancing measures introduced to combat the spread of COVID-19, the charity is able to continue some of its day to day activities, by alternative means where necessary. Certain activities are currently on hold where alternative means are not feasible.

Whilst the values of the charity's assets have not been affected, future income streams may be. Given the charity's reserves position and its ability to flex future plans, the trustees have no immediate concerns over the charity's ability to continue operating as a going concern.

Structure, governance and management

The charity is a charitable incorporated organisation.

The trustees who served during the year and up to the date of signature of the financial statements were:

P Irvin

D Irvin

SHINE-RELIEF TRUST
CHARITABLE INCORPORATED ORGANISATION
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

P Masters

V Mwiko

A Atama

(Appointed 1 September 2020)

B Siziba

(Appointed 1 February 2021)

A Siziba

(Appointed 1 February 2021)

Trustees are drawn from the community who have an active interest in the promotion of the charity's aims and objectives.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

The board is made up of no fewer than four, who have limited liability of no more than £1. The trustees form the Management team who deal with the day to day operations of the charity.

SHINE-RELIEF TRUST
CHARITABLE INCORPORATED ORGANISATION
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

The trustees' report was approved by the Board of Trustees.

P Irvin

Trustee

Dated: 4 December 2021

SHINE-RELIEF TRUST
CHARITABLE INCORPORATED ORGANISATION
STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 MARCH 2021

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material 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 sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

SHINE-RELIEF TRUST

CHARITABLE INCORPORATED ORGANISATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF SHINE-RELIEF TRUST

I report to the trustees on my examination of the financial statements of Shine-Relief Trust (the charity) for the year ended 31 March 2021.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of , which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Jonathan M Leathley FCCA
Fawley Judge & Easton
Chartered Certified Accountants
1 Parliament Street
Hull
East Yorkshire
HU1 2AS

Dated: 4 December 2021

SHINE-RELIEF TRUST
CHARITABLE INCORPORATED ORGANISATION
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2021

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
	Notes						
Income from:							
Donations and legacies	3	240,788	8,491	249,279	33,731	2,036	35,767
Other trading activities	4	2,098	-	2,098	4,996	-	4,996
Investments	5	3	-	3	1	-	1
Total income		242,889	8,491	251,380	38,728	2,036	40,764
Expenditure on:							
Raising funds	6	-	-	-	41	919	960
Charitable activities	7	73,140	8,584	81,724	38,080	847	38,927
Total resources expended		73,140	8,584	81,724	38,121	1,766	39,887
Net income/(expenditure) for the year/							
Net movement in funds		169,749	(93)	169,656	607	270	877
Fund balances at 1 April 2020		7,320	270	7,590	6,713	-	6,713
Fund balances at 31 March 2021		177,069	177	177,246	7,320	270	7,590

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

SHINE-RELIEF TRUST
CHARITABLE INCORPORATED ORGANISATION
BALANCE SHEET
AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Current assets					
Debtors	9	301		401	
Cash at bank and in hand		176,945		7,189	
		<u>177,246</u>		<u>7,590</u>	
Net current assets			<u>177,246</u>		<u>7,590</u>
Income funds					
Restricted funds			177		270
Unrestricted funds			177,069		7,320
			<u>177,246</u>		<u>7,590</u>

The financial statements were approved by the Trustees on 4 December 2021

P Irvin
Trustee

SHINE-RELIEF TRUST
CHARITABLE INCORPORATED ORGANISATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity information

Shine-Relief Trust is a charitable incorporated organisation

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

SHINE-RELIEF TRUST
CHARITABLE INCORPORATED ORGANISATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is recognised when the charity has contracted to it or payment has been made on a cash basis.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings & equipment	25% on cost
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

SHINE-RELIEF TRUST
CHARITABLE INCORPORATED ORGANISATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Donations and gifts	240,388	8,491	248,879	33,710	2,036	35,746
Donated goods and services	400	-	400	21	-	21
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

SHINE-RELIEF TRUST
CHARITABLE INCORPORATED ORGANISATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

4 Other trading activities

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Fundraising events	2,098	4,996
	<u> </u>	<u> </u>

5 Investments

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Interest receivable	3	1
	<u> </u>	<u> </u>

6 Raising funds

	Total	Unrestricted funds	Restricted funds	Total
	2021	2020	2020	2020
	£	£	£	£
<u>Fundraising and publicity</u>				
Staging fundraising events	-	41	-	41
Fundraising agents	-	-	919	919
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Fundraising and publicity	-	41	919	960
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	-	41	919	960
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

SHINE-RELIEF TRUST
CHARITABLE INCORPORATED ORGANISATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

7 Charitable activities

	Charitable activities 2021 £	Charitable activities 2020 £
Shine Village	52,862	20,129
Malawi support costs	28,662	18,210
	<u>81,524</u>	<u>38,339</u>
Share of governance costs (see note)	200	588
	<u>81,724</u>	<u>38,927</u>
Analysis by fund		
Unrestricted funds	73,140	38,080
Restricted funds	8,584	847
	<u>81,724</u>	<u>38,927</u>
For the year ended 31 March 2020		
Unrestricted funds	38,080	
Restricted funds	847	
	<u>38,927</u>	

8 Trustees

None of the trustees received any remuneration or benefits from the charity during the year except for out of pocket expenses relating to travel or other expenditure wholly related to the Charitable activities of Shine Relief Trust.

These were as follows D Irvin £63 (2020 -£1,217), P Irvin £610 (2020 - £888) and P Wood £NIL (2020 - £54)

9 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Other debtors	301	401
	<u>301</u>	<u>401</u>

SHINE-RELIEF TRUST
CHARITABLE INCORPORATED ORGANISATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

10 Analysis of net assets between funds

	Unrestricted fund 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted fund 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 31 March 2021 are represented by:						
Current assets/ (liabilities)	177,069	177	177,246	7,320	270	7,590
	<u>177,069</u>	<u>177</u>	<u>177,246</u>	<u>7,320</u>	<u>270</u>	<u>7,590</u>
	<u><u>177,069</u></u>	<u><u>177</u></u>	<u><u>177,246</u></u>	<u><u>7,320</u></u>	<u><u>270</u></u>	<u><u>7,590</u></u>