

Shine (West Bowling)

Charity number 1153518

Annual Report and Financial Statements for the year ended 31 March 2022



West Yorkshire Community Accounting Service

Shine (West Bowling)

Annual Report and Financial Statements for the year ended 31 March 2022

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Prepared by West Yorkshire Community Accountancy Service CIO

Shine (West Bowling)

Trustees' report for the year ended 31 March 2022

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position
Samantha Corderoy	Chair
Shaeron Caton-Rose	Secretary
Rev James Hinton	
Ian Thorpe	
Linda Baines	Safeguarding Officer
Helen Loughlin	

Charity number 1153518 Registered in England and Wales

Registered and principal address

48 Newton Street
Bradford
BD4 7BH

Bankers

HSBC Bank plc
64 Tong Street
Dudley Hill
Bradford
BD4 9LX

Independent examiner

Stephen Procter

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO) foundation formed on 22 August 2013 and is governed by a constitution.

Method of recruitment and appointment of trustees

The trustees of the charity are appointed by the by the trustees at a duly convened meeting.

Shine (West Bowling)

Trustees' report (continued) for the year ended 31 March 2022

Objectives and activities

The charity's objects

To develop the capacity and skills of the members of the socially and economically disadvantaged community of West Bowling in such a way that they are better able to identify, and help address their needs and to participate more fully in society.

The charity's main activities

Shine delivers a range of community services to bring renewal to one of the UK's most deprived communities. These include Pop Up Pantries, budgeting help, Job Clubs, cookery courses, a Children's Clothes Bank, English classes, asylum and refugee support, care for the homeless, exercise classes, parenting support, wellbeing groups and counselling. It manages a large green space for community use, is a Hate Crime Centre and partners with Bradford District Credit Union.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the improvement in community wellbeing.

Achievements and performance

This year has seen Shine move as swiftly as possible to face to face contact, ensuring safety of all staff and clients as well as following coronavirus restrictions.

Over the year we have run 970 sessions which include two Pop Up Pantries each week, three classes in English Chat, Little Dots busy again with babies and toddlers singing and playing, and Creative Threads working on a project that has been exhibited called 'Lockdown Feet'. We have made much use of our gardens and have given thousands of items of clothes to children in need.

Following consultation with our community we have put an emphasis on mental wellbeing, providing counselling for up to a year for a small number of people, but also Sing Shine, a new singing group to reduce anxiety, plus a weekly support group for men.

We always work to integrate our diverse community and this year have been involved in an Integrated Communities project through BDMC, and are delighted to welcome a group, Nisa Shine, for older Asian women meeting in our space.

Of significance has been a noticeable increase in the need for 1:1 help around finances, housing and benefits, and we have seen more taking up the offer of the FoodSavers scheme and joining the Credit Union. We are working with people to prepare for the rising cost of living, seeking to support our community as so many face the challenge of squeezed finances.

We have accommodated 15 people who have been housed in the Pod in our garden for short periods of time and hosted the celebration event for the BD5 Garden Competition. Our CEO has begun to speak at events again, and we are partnering with over 20 local statutory and voluntary sector organisations in our work, ensuring we have good networks around us.

We are delighted that we have new volunteers come to join the team, and are very grateful for the time all volunteers and Trustees give to enable the work to continue. The Trustees met 4 times during the year and we welcomed a new Chair in June.

Financial review

Net expenditure for the year was £17,447, including net income of £41,523 on unrestricted funds and net expenditure of £58,970 on restricted funds.

Shine (West Bowling)

Trustees' report (continued) for the year ended 31 March 2022

Reserves policy

The charity's free reserves at the year end were £162,660.

The Trustees have reviewed the charity's need for reserves in line with guidance issued by the Charities Commission and consider it prudent that free, unrestricted reserves need to be sufficient to meet four to six months running costs. This policy is reviewed by the Trustees annually in line with the risk analysis and financial management situation.

The Trustees recognise that at year-end reserves were well in excess of policy level. However these will be reduced in the current year as with a number of funding streams coming to an end, some of the main running costs of the charity will be met from unrestricted funds.

Signed on behalf of the board of trustees on 06/07/2022

Samantha J Corderoy (Trustee)

Shine (West Bowling)

Independent examiner's report to the trustees of Shine (West Bowling)

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31 March 2022, which are set out on pages 6 to 11.

Responsibilities and basis of report

As the charity trustees of the CIO 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 CIO's accounts as 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 Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Charities Act;
- 2 the accounts do not accord with those records; or
- 3 the accounts 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 accounts to be reached.

Stephen Procter

24/08/2022

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Shine (West Bowling)

Statement of Financial Activities

(including summary income and expenditure account)

for the year ended 31 March 2022

	Notes	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
Income from:					
Grants and donations	(2)	84,198	86,478	170,676	221,129
Fees and charges		6,910	-	6,910	15,734
Pop up pantry		6,285	-	6,285	1,997
Other income		136	-	136	199
Total income		<u>97,529</u>	<u>86,478</u>	<u>184,007</u>	<u>239,059</u>
Expenditure on:					
Salaries, NIC and pensions	(3)	6,627	96,194	102,821	104,701
Business development		-	4,727	4,727	11,844
Sessional workers		981	9,182	10,163	12,662
Activity resources and equipment		2,050	13,383	15,433	33,978
Rent and utilities		5,456	15,829	21,285	19,742
Volunteer expenses		256	1,540	1,796	1,844
IT support and equipment		-	150	150	2,360
Administration		336	2,548	2,884	3,285
Legal and professional fees		300	-	300	637
Insurance		-	815	815	738
Independent examination		-	1,080	1,080	1,080
Eden Project funds to St. Stephen's		-	-	-	20,815
Building development work		40,000	-	40,000	14,140
Total expenditure		<u>56,006</u>	<u>145,448</u>	<u>201,454</u>	<u>227,826</u>
Net income / (expenditure)		<u>41,523</u>	<u>(58,970)</u>	<u>(17,447)</u>	<u>11,233</u>
Fund balances brought forward		<u>121,137</u>	<u>68,298</u>	<u>189,435</u>	<u>178,202</u>
Fund balances carried forward	(4)	<u>162,660</u>	<u>9,328</u>	<u>171,988</u>	<u>189,435</u>

All incoming resources and resources expended derive from continuing activities.

Shine (West Bowling)

Balance sheet

as at 31 March 2022

	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Current assets				
Cash at bank and in hand	(5) 163,740	9,328	173,068	210,965
Total current assets	<u>163,740</u>	<u>9,328</u>	<u>173,068</u>	<u>210,965</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(6) 1,080	-	1,080	21,530
Total current liabilities	<u>1,080</u>	<u>-</u>	<u>1,080</u>	<u>21,530</u>
Net current assets	<u>162,660</u>	<u>9,328</u>	<u>171,988</u>	<u>189,435</u>
Net assets	<u>162,660</u>	<u>9,328</u>	<u>171,988</u>	<u>189,435</u>
Funds				
Unrestricted funds	162,660	-	162,660	121,137
Restricted funds	-	9,328	9,328	68,298
Total funds	<u>162,660</u>	<u>9,328</u>	<u>171,988</u>	<u>189,435</u>

The financial statements were approved by the board of trustees on 06/07/2022

Samantha J Corderoy (Trustee)

Shine (West Bowling)

Notes to the accounts

for the year ended 31 March 2022

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: 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) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102. There has been no change to the accounting policies since last year. No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Shine (West Bowling)
Notes to the accounts continued
for the year ended 31 March 2022

2 Grants and donations	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
Bradford City Challenge	-	-	-	4,000
Bradford Council	2,000	-	2,000	-
Bradford CVS	-	1,550	1,550	-
Bradford Trident (Little Dots)	-	1,028	1,028	-
CAF - Martyn Lewis	-	-	-	5,000
Incommunities	500	-	500	-
Liz and Terry Bramhall	-	10,000	10,000	10,000
Lottery Community Fund	-	-	-	52,916
The Message Trust	-	-	-	8,001
Henry Smith Charity	-	25,000	25,000	50,000
Henry Smith Charity - COVID	-	40,900	40,900	40,900
Sir Ken and Lady Morrison	-	-	-	10,000
LCF - Bradford Youth Fund	-	-	-	3,530
LCF - Tackling Food Poverty	-	-	-	6,520
LCF - Healthy Holidays	-	-	-	11,000
Souter Trust	-	3,000	3,000	-
Trusthouse Charitable Trust	-	5,000	5,000	-
Other small grants	-	-	-	502
St Stephens and other donations	81,698	-	81,698	18,760
	<u>84,198</u>	<u>86,478</u>	<u>170,676</u>	<u>221,129</u>

3 Staff costs and numbers	2022 £	2021 £
Gross salaries	95,018	95,685
Social security costs	6,747	7,437
Employment allowance	(4,000)	(4,000)
Pensions	5,056	5,579
	<u>102,821</u>	<u>104,701</u>

The average number of employees during the year was 6, being an average of 4.3 full time equivalent (2021: 5.5, 4.3 FTE). There were no employees with emoluments above £60,000.

4 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Balance c/f £
Bradford City Challenge	1,854	-	1,854	-
Bradford CVS	-	1,550	750	800
Bradford Trident (Little Dots)	-	1,028	1,028	-
Liz and Terry Bramhall	9,140	10,000	15,932	3,208
Lottery Community Fund	24,445	-	24,445	-
Henry Smith Charity	23,625	25,000	48,625	-
Henry Smith Charity - COVID	-	40,900	40,900	-
LCF - Bradford Youth Fund	3,530	-	3,530	-
LCF - Tackling Food Poverty	5,704	-	5,704	-
Souter Trust	-	3,000	196	2,804
Trusthouse Charitable Trust	-	5,000	2,484	2,516
	<u>68,298</u>	<u>86,478</u>	<u>145,448</u>	<u>9,328</u>

Shine (West Bowling)
Notes to the accounts continued
for the year ended 31 March 2022

4 Restricted funds (continued)

Fund name	Purpose of restriction
Bradford City Challenge	Towards the Eden Youth Project.
Bradford CVS	Towards the costs of Living Well sessions and the Lantern Parade.
Bradford Trident (Little Dots)	Sessions for Little Dots pre school children & their carers.
Liz and Terry Bramhall	Towards the salary costs of the CEO post and renovation work.
Lottery Community Fund	Reaching Communities' project. Towards some salary costs and work building the capabilities of the organisation.
Henry Smith Charity	Towards general running costs for the organisation.
Henry Smith Charity - COVID	Towards general running costs for the Covid-19 response.
LCF - Bradford Youth Fund	For young people's sessions to help wellbeing and development.
LCF - Tackling Food Poverty	Towards the running costs of the foodbank and pop-up pantry.
Souter Trust	Towards some general running costs and overheads.
Trusthouse Charitable Trust	Towards the costs of running Wellbeing sessions.

5 Cash at bank and in hand

	2022	2021
	£	£
Cash at bank	173,034	210,608
Cash in hand	34	357
	<u>173,068</u>	<u>210,965</u>

6 Accruals

	2022	2021
	£	£
Accruals	1,080	1,080
Deferred income (Henry Smith grant)	-	20,450
	<u>1,080</u>	<u>21,530</u>

7 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

Remuneration and benefits received by key management personnel

The key management personnel of the charity include the trustees and Chief Officer. The total employee benefits received were £29,421 (previous year: £28,537).

Shine (West Bowling)

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 March 2022

	2022 Unrestricted funds £	2021 Unrestricted funds £	2022 Restricted funds £	2021 Restricted funds £	2022 Total funds £	2021 Total funds £
Income						
Grants and donations	84,198	39,262	86,478	181,867	170,676	221,129
Fees and charges	6,910	15,734	-	-	6,910	15,734
Pop up pantry	6,285	1,997	-	-	6,285	1,997
Other income	136	199	-	-	136	199
Total income	97,529	57,192	86,478	181,867	184,007	239,059
Expenditure						
Salaries, NIC and pensions	6,627	363	96,194	104,338	102,821	104,701
Business development	-	-	4,727	11,844	4,727	11,844
Sessional workers	981	1,643	9,182	11,019	10,163	12,662
Activity resources and equipment	2,050	21,834	13,383	12,144	15,433	33,978
Rent and utilities	5,456	35	15,829	19,707	21,285	19,742
Recruitment	-	-	-	-	-	-
Volunteer expenses	256	578	1,540	1,266	1,796	1,844
IT support and equipment	-	-	150	2,360	150	2,360
Administration	336	35	2,548	3,250	2,884	3,285
Legal and professional fees	300	299	-	338	300	637
Insurance	-	-	815	738	815	738
Independent examination	-	240	1,080	840	1,080	1,080
Eden Project funds to St. Stephen's	-	-	-	20,815	-	20,815
Building development work	40,000	4,140	-	10,000	40,000	14,140
Total expenditure	56,006	29,167	145,448	198,659	201,454	227,826
Net income / (expenditure)	41,523	28,025	(58,970)	(16,792)	(17,447)	11,233
Fund balances brought forward	121,137	93,112	68,298	85,090	189,435	178,202
Fund balances carried forward	162,660	121,137	9,328	68,298	171,988	189,435