

SHINE-RELIEF TRUST
CHARITABLE INCORPORATED ORGANISATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

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

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 - 9
Statement of trustees' responsibilities	10
Independent examiner's report	11
Statement of financial activities	12
Balance sheet	13
Notes to the financial statements	14 - 19

SHINE-RELIEF TRUST
CHARITABLE INCORPORATED ORGANISATION
TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report and financial statements for the year ended 31 March 2023.

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.

SHINE-RELIEF TRUST
CHARITABLE INCORPORATED ORGANISATION
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

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 Land and 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 and office block. Later in 2016 our first Children's House was established together with Shine Farm producing food for the children and a small Moringa Tree plantation to generate income. Extensive developments which began in the last period continued across a significant part of our land for the continuation of Shine Relief Income Generation through Shine Community Business (registered in 2020).

Shine Centre which was built in 2014 is widely used by the community and a vital spot in Chilambe serving to distribute relief and disseminate information. During this period the centre has been used for weekly youth meetings and social gatherings and as a place of worship by Shine Ministry. Women have met monthly for talks to bring further empowerment for single mothers and widows.. The centre was also used as a local court for the community members 96 times.

Shine Early Years nursery school has continued to use the main hall and with a new mobile women and children's clinic using Shine centre each month, opportunity for wider support for the community at large has come about, particularly in the area of health and birth control.

Shine centre has been used to gather the elderly and vulnerable households together to distribute food and hygiene items many times during this period as Nationwide recovery from Cyclone Anna continued and Cyclone Freddy hit.

Damages and repairs

In January 2022 Cyclone Anna and Cyclone Gombe hit and both were widely felt across Southern Malawi during this period. Extensive power cuts and fuel shortages impacted our operations. Another much stronger cyclone hit Malawi twice at the end of this period impacting infrastructure established during 2021-22. The damages that occurred and the assessed repairs are listed below.

SHINE-RELIEF TRUST

CHARITABLE INCORPORATED ORGANISATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

- Bore hole solar water pumping and storage and irrigation channel - Damaged in March 2023 and required new storage tanks and pipes.
- Rice Mill - The mill motors required repairs after lighting strike caused a power surge. January 2022
- Maize Mill - Operational delays due to lengthy power cuts, fallen power lines and subsequent poorly installed power lines collapsing. January -December 2022
- Two fish-ponds 50x20 meters with security fencing functioning from August 2022 with 60,000 fish installed - Ponds greatly damaged through unprecedented surge of water from the mountain causing loss of all fish. Extensive repairs and drainage system to be installed. March 2023
- Moringa plantation - 40% is water logged and damages are yet to be fully assessed. March 2023
- Factory house for production of feed* completed November 2021- No damage but unable to operate due to low maize husk yields from milling
- Two Chicken houses each housing 500 chickens with fencing to secure. Chickens lost early in the year due to unprecedented weather and fluctuations in temperature -Housing not damaged. Chickens lost in April - June 2022.
- Pig pens housing three pigs -Structure suffered minimum damage.
- Dog enclosure housing two German shepherd dogs for additional security -No damage
- Goat pens housing 8 goats - No damage
- Duck house for 6 ducks -No damage
- A 980-egg capacity incubator installed to produce our own chicks suffered extensive damages in 2022 from lighting strike - Unable to operate from February 2022
- Our main passenger vehicle was off the road for 6 months following a collision in poor weather* - Extensive repairs needed

In March 2023 transportation out to the main Zomba District hospital was in high demand. As our main vehicle was out of action Shine pick up truck was used to transport the most vulnerable for medical help.

SHINE VILLAGE CHILDCARE OUTLINE

Shine Village is comprised of three project areas which are Shine Residential Care, Shine Early Years and Shine Child Headed Family Support. Residential care began in September 2018 and Shine has cared for eight children aged 10-17 years old during this period. Shine Early Years (EY) started in 2010 with 58 children from Chilambe community aged 2-5 years old .158 children were registered. Shine Child Headed Family (CHF) Support has cared for 12 children (4 boys and 8 girls) since 2010. Four children from these CHF reside at Shine Village. A second four bedroomed home with an indoor kitchen, shower and toilet opened to our children in this period after bunk beds for eight children and furniture for the dining room were made. The girls have become so responsible in handling house materials as well as managing the house. The availability of resources in the house helps the girls to live a better life, however, with commodity prices increasing the quantity of goods purchased has had to be limited.

Pupils across Malawi did not learn the full terms due to the government resetting back to the normal calendar after the pandemic school closures. This affected our girls performance since they did not cover all the work meant for a term. Four of our girls moved to St Josephs Primary boarding school in Zomba during this period after a long delays. One girl was admitted to a mission Secondary boarding school whilst the remaining three remained day scholars at Mwanje Primary School 2kms away from Shine House.

Four girls sat standard 7 exams. "M" did very well passing all subjects. She scored position number 17 out of 308 students in her class. "I" and "P" are in a lower class, "I" scored position number 76 out of 308 and "P" scored position number 103 out of 308 doing 3 subjects, sadly failing 3. "B" is in Standard 6 and still adjusting from her rural school setting.

One of our girls was tragically bitten by a dog whilst at boarding school. Shine ensured prescribed rabies injection sessions and the aftercare at Shine Village.until she recovered.

"D" sadly struggled with the transition to Domasi Mission Secondary School and failed all subjects. She scored 103 out of 107.

"M" and "A" received tuition at Shine during the year when their school did not open. "E" did very well and continues to enjoy learning.

SRTNZ fund contributed towards a portion of the school fees.

SHINE-RELIEF TRUST
CHARITABLE INCORPORATED ORGANISATION
TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

EARLY YEARS

Shine Early Years program sends a powerful message to the community about the importance a child's education, giving much needed assistance with their development to equip them for primary school. The health status of every child is monitored through daily feeding programs. Likuni Phala cooked by a faithful team of community volunteers ensures children receive at least one meal a day. There is no doubt that the Likuni Phala provided to this group of children was a great relief during a time when food was scarce and very expensive to buy.

In this period Shine ran two centres at Shine Village which registered 55 children (24 girls and 31 boys) and at Namawato centre which registered 54 children (34 girls and 20 boys). In total, 109 were registered for the academic year. Attendance during harvesting season decreased with many parents taking them with them to the fields and the market to sell farm products. The older children preparing for graduation to primary school were given extra support and a graduation ceremony was conducted for them at Shine Centre during a UK Trustees visit in November 2022.

The new playground opened in this period.

SRTNZ fund contributed towards the staffing costs.

SHINE BURSARY

Shine Relief Trust has continued to implement a Bursary program providing tuition fees and material support to students to improve school performance and economical understanding so that they became self-reliant. The funds needed to develop this work were raised through Shine Relief New Zealand (SNZ) and have helped cater for the increasing costs of some students moving onto further education. Shine Relief New Zealand funded staff costs and school fees. Transport, administration, and specific resources were met by Shine Relief UK.

Cyclone Freddy Impact on children's Education

It was 16th March when H.E. Dr Lazarus Chakwera declared Malawi a state of Disaster across 13 Southern districts of Malawi. The ministry of education and Education Division Office suspended all primary and secondary schools in all affected districts for two weeks. 400 school blocks were damaged or destroyed whilst other school structures were not safe. Normally, when such disasters occur; affected people find shelter in community buildings such as schools. In this case about 242 schools were being used as sites for displaced people, impacting access to school for about 140,000 children.

Cyclone Freddy also washed away many bridges in our catchment area including the one our children use when going to Mwanje Primary school. Shine is planning to construct a temporary footbridge with community members. St Joseph Primary School toilets were destroyed. Our girls attended Mwanje Primary school until the toilets are reconstructed.

CHILD HEADED FAMILY SUPPORT

Child headed families who are not in our residential care and living in the community with elderly or disabled guardian were supported with transport to hospital, help with conflict resolution and safeguarding issues. Meetings were held in homes or in groups at Shine Village. Four families have had regular assessments and welfare packs.

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 and emotional abuse 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 harmful practices, in particular sexual abuse and illegal marriages.

SHINE-RELIEF TRUST

CHARITABLE INCORPORATED ORGANISATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

SHINE MINISTRY

Shine ministry focuses on the spiritual welfare of different communities in Kuntumanji with weekly prayer sessions, counselling sessions, outreach/charity work and church visits, taking the ministry into surrounding villages in partnership with Mchengawedi Church in Domasi and Chilanga Assemblies of God. Thanksgiving nights of prayer were held monthly and a New Years Day Prayer for community members, pastors and chiefs.

Shine Ministry was key in organising for 156 families of which 19 were elderly people to receive support and played a vital role in the advocacy for the survivors in the camp to the Department of Disaster Management. There was no aid coming to Chilambe to help them and Shine Ministry initiated procedures for the aid until it reached them in their camp and advocated for fair treatment of the destitute amongst chiefs and other key community personnel. Shine Women's Association (SWA) a group of mostly single women, worked together to draw attention to the issue of HIV/AIDS, early and unwanted pregnancies/marriages whilst supporting woman who have missed out on formal education.

Shine Ministry leadership team is made up of three local Pastors from Kuntumanji area and Shine Director Suzen Zidana.

STAFF IN MALAWI

Shine Relief Trust now employs 18 staff and works closely with the local community through the establishment of community businesses.

Shine Community Business

Shine Community Business registered in Malawi in 2021 is a significant part of our future sustainability and job creation.

VOLUNTEERS

Shine is incredibly grateful to our family of wonderful faithful volunteers; firstly in Malawi, and then in UK and New Zealand. The way they commit to serve the needs of others is a true gift of the organisation as without this we would not exist as we do. For some it is working at Shine Village during their busy day to day every days lives and for others its giving up a weekend or part of their annual leave. It can involve hands on serving people in great need, sitting down with those suffering, holding their hand or it can be providing resources, training and encouragement, creating awareness, campaigning, and advocacy. The following people in Malawi need to be noted for the way they have served this year.

- Chief Chilambe - advocacy, disseminating messages, assisting Shine activities and gathering people.
- Pastor Wilfred Ng'omba and Pastor M'dala for Shine Ministry servant leadership
- Mwanje primary school teachers - improving school performance for the girls.
- Brown Masingati* - working hand in hand with Shine ministry sharing the gospel, giving guidance on decision making and other ministry related affairs.
- Mr M'dala - assisting in facilitating ministry activities.
- Temwa Zidana - assisting with ministry and Children's house activities.
- Hasting Zidana Senior – taking the lead on the development of Shine Community Business (SCB)
- Hasting Zidana Junior – assisting with SCB development

Members of Regions Beyond Churches in South African visited in May carrying out training and prayer meetings at Shine Village. They also visited villages to observe the assessment process for vulnerable families. The team shared what they had seen back in Clarens and an offering was taken to help key families.

* Brown Masangati was selected for a months ministry training in South Africa funded by Regions Beyond Global (Church Planting Fund). Suzen Zidana attended a three day international leaders conference at the same time.

In October 2022 Philip Irvin visited the project with volunteer Jason Charlesworth of Jubilee Church Hull. Visits to Shine Community Businesses, Shine Village and local churches were conducted. This trip was very important for Shine Community Business input and to encourage the staff who had been dealing with the impact of the 2022 Cyclones. Phil and Jason's visit to the girls new home was greatly appreciated, as the girls could talk about preparing for their exams and their potential new schools.

SHINE-RELIEF TRUST
CHARITABLE INCORPORATED ORGANISATION
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

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. The church shared updates throughout the year and church members stepped in to offer their support.

Fundraising Events

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.

Individual Fundraisers

Thank you to Kay Watkins of Hosanna Creative Ministry in Withernsea who raised £723 cycling Coast to Coast a whopping 200 miles! Very well done to Kay and her supporting sponsors.

Gifts in Kind

Market Rasen ladies and members of Jubilee Church Hull donated clothing, blankets and relief items which are to be shipped in April 2023.

Campaigns and appeals

Cyclone Ana which hit southern Malawi in January 2022 created a long lasting shortage on Malawi's energy supply, severely impacting Shines capabilities to generate income. Despite the having infrastructure the power and fuel required to run was mostly unavailable through out this period.

Shine launched "SHINE 183" campaign on December 22nd a Christmas Walk, creating awareness of our work and with the aim to raise £5,000 needed for project costs. The campaign does span a six month period from what was the longest night and ending on the longest day (June 24th 2023). The campaign had a seven mile sponsored walk on 25th March 2023 and further activities planned into the next period.

Cyclone Freddy appeal

At the end of this period, in the wake of Cyclone Freddy, Shine launched an emergency appeal to bring relief and recovery to those impacted in our project areas. Shine Relief Malawi was impacted directly. Our staff lost their crops and some their homes. With nearby roads and bridges washed away it was a terrible situation. People could not be rescued in the deluge of water coming off Zomba mountain and aid was not getting to our area. Zomba District Council required that Shine Relief Malawi assist nine camps in our area with food and basic help. £3,000 was sent immediately from our reserve to facilitate relief on the ground and save lives. Funds were sent on the 17th and again on the 31st March 2023.

Total Giving platform was used to manage event sponsorship, donations to our appeal and subsequent gift aid claims.

CREATING AWARENESS

Facebook and Mail Chimp are used to share information and stories from Shine Relief Malawi and to promote giving in the UK. Presentations took place in this period at Jubilee Church Hull and through YouTube videos

The impact of Cyclone Freddy on Southern Malawi reached BBC news and the impact our region received some local media coverage.

SHINE-RELIEF TRUST

CHARITABLE INCORPORATED ORGANISATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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 Whatsapp 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.

Indicators in Monitoring and Evaluation (M&E) framework at Shine Relief Trust Malawi incorporates the indicators related to the vulnerability framework of DIP in Zomba. There are output and outcome indicators. The output indicators measure whether an activity has taken place while the outcome indicators will show whether the activity led to increase service delivery for children.

MONITORING

Our Board sees this as one of the most important tasks as accountability to overseas funding is always being scrutinised. Quarterly reports 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.

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.

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 increase the sustainability of Shine Village through farming projects and business development

To support staff teams in Malawi and the education of eight girls

To work with Shine New Zealand in managing funding challenges

To continue to seek new regular givers.

To put on fundraising events during the year including a sponsored walk, quiz nights and a supper event.

To plan a trustee visit to Shine Village Malawi in 2024/25

Although all our buildings remain intact, our assets in Malawi have been severely affected by the two cyclones which hit in this period. Power cuts lasting for days combined with the lack of diesel and unseasonal cold weather negatively affected the rearing of chickens, our milling operations and thus the feed mill operation. 60,000 fish ready for the market could not be rescued after the destruction of the fish ponds, crops including soya for feed and the moringa plantation are now water logged. Mitigation against future flooding is important and 2023-24 will see plans rolled out as we manage ongoing risks to our income generation in Malawi.

SHINE-RELIEF TRUST
CHARITABLE INCORPORATED ORGANISATION
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

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 2024.

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

P Masters

V Mwiko

A Atama

B Siziba

(Resigned 31 January 2023)

A Siziba

(Resigned 31 January 2023)

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 2023

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

A handwritten signature in black ink, appearing to be 'P Irvin', with a long horizontal stroke extending to the right.

P Irvin

Trustee

Dated: 20 December 2023

SHINE-RELIEF TRUST
CHARITABLE INCORPORATED ORGANISATION
STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 MARCH 2023

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 2023.

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

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: 20 December 2023

SHINE-RELIEF TRUST
CHARITABLE INCORPORATED ORGANISATION
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
<u>Income from:</u>							
Donations and legacies	3	29,343	320	29,663	22,319	640	22,959
Other trading activities	4	146	-	146	642	-	642
Investments	5	16	-	16	-	-	-
Total income		<u>29,505</u>	<u>320</u>	<u>29,825</u>	<u>22,961</u>	<u>640</u>	<u>23,601</u>
<u>Expenditure on:</u>							
Charitable activities	6	<u>48,865</u>	<u>-</u>	<u>48,865</u>	<u>171,167</u>	<u>-</u>	<u>171,167</u>
Net (expenditure)/income for the year/							
Net movement in funds		(19,360)	320	(19,040)	(148,206)	640	(147,566)
Fund balances at 1 April 2022		<u>29,162</u>	<u>817</u>	<u>29,979</u>	<u>177,368</u>	<u>177</u>	<u>177,545</u>
Fund balances at 31 March 2023		<u><u>9,802</u></u>	<u><u>1,137</u></u>	<u><u>10,939</u></u>	<u><u>29,162</u></u>	<u><u>817</u></u>	<u><u>29,979</u></u>

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 2023

	Notes	2023 £	£	2022 £	£
Current assets					
Cash at bank and in hand		10,939		29,979	
Net current assets			10,939		29,979
Income funds					
Restricted funds	9		1,137		817
Unrestricted funds			9,802		29,162
			10,939		29,979

The financial statements were approved by the Trustees on 20 December 2023



P Irvin
Trustee

SHINE-RELIEF TRUST
CHARITABLE INCORPORATED ORGANISATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

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.

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.

SHINE-RELIEF TRUST
CHARITABLE INCORPORATED ORGANISATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

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
--------------------------------	-------------

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.

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.

SHINE-RELIEF TRUST
CHARITABLE INCORPORATED ORGANISATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

Derecognition of financial liabilities

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

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

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.

SHINE-RELIEF TRUST
CHARITABLE INCORPORATED ORGANISATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

3 Donations and legacies	2023		2023		2022		Total
	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total	
	2023 £	2023 £	2023 £	2022 £	2022 £	2022 £	
Donations and gifts	29,343	320	29,663	22,319	640	22,959	

SHINE-RELIEF TRUST
CHARITABLE INCORPORATED ORGANISATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

4 Other trading activities

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Fundraising events	146	642

5 Investments

	Unrestricted funds	Total
	2023	2022
	£	£
Interest receivable	16	-

6 Charitable activities

	Charitable activities	Charitable activities
	2023	2022
	£	£
Shine Village	41,792	164,515
Malawi support costs	6,652	-
	48,444	164,515
Share of support costs (see note)	-	6,602
Share of governance costs (see note)	421	50
	48,865	171,167

7 Trustees

Mrs D Irvin was employed as the administrator for the charity, no other Trustee received 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 £6,336 (2022 -£0), P Irvin £826 (2022 - £0)

SHINE-RELIEF TRUST
CHARITABLE INCORPORATED ORGANISATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

8 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

9 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds		Movement in funds		Balance at 31 March 2023
	Balance at 1 April 2021	Incoming resources	Balance at 1 April 2022	Incoming resources	
	£	£	£	£	£
	177	640	817	320	1,137
	<u>177</u>	<u>640</u>	<u>817</u>	<u>320</u>	<u>1,137</u>

10 Analysis of net assets between funds

	Unrestricted fund 2023 £	Restricted funds 2023 £	Total Unrestricted fund 2023 £	Unrestricted fund 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:						
Current assets/(liabilities)	9,802	1,137	10,939	29,162	817	29,979
	<u>9,802</u>	<u>1,137</u>	<u>10,939</u>	<u>29,162</u>	<u>817</u>	<u>29,979</u>