

Charity registration number 1111097 (England and Wales)

Company registration number 5405276

SHINE (EAST NORFOLK)

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025



SHINE (EAST NORFOLK)

LEGAL AND ADMINISTRATIVE INFORMATION

---

**Trustees**

Mrs G Budworth  
Mrs D Nottage  
Mrs D Kightley  
Mr P Bussey  
Mrs W Connell  
Mrs D Derbyshire  
Mrs R Middleton  
Mrs K Grey (Appointed 15 July 2024)  
Mrs L Turner (Appointed 18 November 2024)

**Secretary**

Mr P Bussey

**Charity number**

1111097

**Company number**

5405276

**Principal address**

Alpha Centre  
Alpha Road  
GREAT YARMOUTH  
Norfolk  
NR31 0LG

**Registered office**

Alpha Centre  
Alpha Road  
GREAT YARMOUTH  
Norfolk  
NR31 0LG

**Independent examiner**

Waveney Accountants Limited  
T/as Newman & Co  
Chartered Accountants  
7 Hungate  
Beccles  
Suffolk  
NR34 9TT

## SHINE (EAST NORFOLK)

### CONTENTS

---

	Page
Trustees' report	1 - 2
Independent examiner's report	3
Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 14

---



## SHINE (EAST NORFOLK)

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

#### FOR THE YEAR ENDED 31 MARCH 2025

---

The trustees present their annual report and financial statements for the year ended 31 March 2025.

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 Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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)".

#### **Objectives and activities**

The Charity's Objects are specifically restricted to the following:

To relieve and promote the welfare of children and young people up to the age of 25 including in particular, those with special or additional needs arising from mental, physical, behavioural or educational difficulties and residing in and within the Norfolk and Waveney area; by providing care, advice, and short breaks for said children.

In order to achieve its aims, The Charity provides:

Respite Care; One to One support; Youth Club; Nursery; and Holiday Play schemes; together with support Services. Following a restructuring in September 2021, these are staffed by a Senior Manager; Finance Officer / Deputy Centre Manager; Nursery Manager; Thrive Practitioner; and Admin Assistant.

#### *Public benefit*

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

#### **Achievements and performance**

##### *Significant activities and achievements against objectives*

The Centre has continued to provide its usual services; maintained to a level to keep within available finances. The Centre continues to be used for the purpose of Short Breaks activities; Day Nursery; and other related activities. Planning permission has been obtained from the local council for the planned major building alterations / additions. The Thrive Approach has been embedded into the ethos of Shine across all aspects of the provision. A detailed report of activities is published separately. Copies are available on request.

#### **Financial review**

The outcome of an overall deficit of £24,607 was largely expected from the Budget that was in place for the financial year, following a surplus the previous year of £23,827, although there was a small reduction in Nursery Fees the Salary increase had a major impact on the outcome, as this was not met by the NCC annual Short Break fee level review or the Nursery price increase. The organisation is reliant on a dedicated effort from Staff, Volunteers and Trustees, enabling the Charity to benefit the young people in the community it is here to serve. The result includes Fund-raising income of £65,260, the bulk of which was generated by a professional fundraiser that had been in place for a number of years, so a decision was taken to put this out to tender and a new organisation is in place for the following year. A further £21k was invested in Building works which have now fully utilised the Designated Building Fund previously allocated. The Designated General Contingency Fund remains at £100,000 which is held in Short Term interest bearing deposits.

#### **Reserves policy**

The Trustee's policy is to maintain sufficient funds for the replacement of equipment and to finance operations for at least 6 months. To this purpose the General Reserve currently stands at £100,000.

#### *Investment policy*

##### **Investment policy**

The Trustees investment policy is short term deposits with low risk and good returns.

#### **Risk analysis**

Operational risks are routinely addressed by the manager and her assistant and each child receives a personal risk assessment as standard procedure. All staff are subject to criminal record checks. Risks associated with the building are addressed as part of the building project in conjunction with the architects and builders.



SHINE (EAST NORFOLK)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

---

**Structure, governance and management**

Shine (East Norfolk) is a Registered Charitable Company; limited by guarantee.

The liability of members is limited to a maximum of £10 each.

Its governing document is its Memorandum and Articles of Association; as revised 27th May 2014.

**Trustees and Directors**

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

Mrs L Shiner	(Resigned 10 June 2024)
Mrs G Budworth	
Mrs D Nottage	
Mrs D Kightley	
Mr P Bussey	
Mrs W Connell	
Mrs H Green	(Resigned 16 March 2025)
Mrs D Derbyshire	
Mrs R Middleton	
Mrs K Grey	(Appointed 15 July 2024)
Mrs L Turner	(Appointed 18 November 2024)

*Recruitment and appointment of trustees*

The following served as company directors during the year:

Dr L H Eastwood	(Resigned 5 July 2023)
Mrs G Budworth	
Mr S Marpole	(Resigned 5 July 2023)
Mr P Bussey	(Appointed 20 May 2023)
Mrs W Connell	(Appointed 20 May 2023)
Mrs D Kightley	(Appointed 20 May 2023)
Mrs L Shiner	(Appointed 20 May 2023 & resigned 10 June 2024)

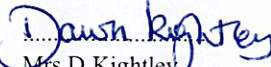
Committee members and Directors are appointed annually at the Annual General Meeting in accordance with the Articles of Association. The Committee has the power to co-opt a Trustee to fill a vacancy.

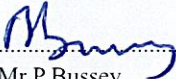
The Charity operates a formal Induction program for new Trustees which includes; meetings with current trustees and the senior manager; a trustee pack of previous minutes, accounts, business plans, code of conduct, eligibility declaration, memorandum of understanding, organisation history, staffing structure and current activities.

**Independent examiner**

Waveney Accountants Limited were appointed as independent examiner to the company and a resolution proposing that they be re-appointed will be put at a General Meeting.

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

  
Mrs D Kightley  
Trustee

  
Mr P Bussey  
Trustee

Date: 14/7/2025



SHINE (EAST NORFOLK)

INDEPENDENT EXAMINER'S REPORT

---

I report to the trustees on my examination of the financial statements of Shine (East Norfolk) (the charity) for the year ended 31 March 2025.

**Responsibilities and basis of report**

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

**Independent examiner's statement**

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

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 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.



**Waveney Accountants Limited**

T/as Newman & Co  
Chartered Accountants  
7 Hungate  
Beccles  
Suffolk  
NR34 9TT  
Date: 24.7.2025



SHINE (EAST NORFOLK)

STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Notes							
<b>Income from:</b>							
Donations and legacies	2	198,816	39,314	238,130	194,317	43,394	237,711
Charitable activities	3	248,830	-	248,830	270,594	-	270,594
Investments	4	2,514	-	2,514	2,298	-	2,298
<b>Total income</b>		<b>450,160</b>	<b>39,314</b>	<b>489,474</b>	<b>467,209</b>	<b>43,394</b>	<b>510,603</b>
<b>Expenditure on:</b>							
Raising funds	5	11,808	-	11,808	11,312	-	11,312
Charitable activities	6	428,253	74,020	502,273	413,372	62,092	475,464
<b>Total expenditure</b>		<b>440,061</b>	<b>74,020</b>	<b>514,081</b>	<b>424,684</b>	<b>62,092</b>	<b>486,776</b>
<b>Net income/(expenditure)</b>		<b>10,099</b>	<b>(34,706)</b>	<b>(24,607)</b>	<b>42,525</b>	<b>(18,698)</b>	<b>23,827</b>
Transfers between funds		7,170	(7,170)	-	9,620	(9,620)	-
<b>Net movement in funds</b>	8	<b>17,269</b>	<b>(41,876)</b>	<b>(24,607)</b>	<b>52,145</b>	<b>(28,318)</b>	<b>23,827</b>
<b>Reconciliation of funds:</b>							
Fund balances at 1 April 2024		316,390	978,190	1,294,580	264,245	1,006,508	1,270,753
<b>Fund balances at 31 March 2025</b>		<b>333,659</b>	<b>936,314</b>	<b>1,269,973</b>	<b>316,390</b>	<b>978,190</b>	<b>1,294,580</b>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

SHINE (EAST NORFOLK)

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
<b>Fixed assets</b>					
Intangible assets	11		250		375
Tangible assets	12		1,064,032		1,073,813
			<u>1,064,282</u>		<u>1,074,188</u>
<b>Current assets</b>					
Debtors	13	30,034		29,675	
Cash at bank and in hand		207,195		252,014	
		<u>237,229</u>		<u>281,689</u>	
<b>Creditors: amounts falling due within one year</b>	14	(31,538)		(61,297)	
<b>Net current assets</b>			<u>205,691</u>		<u>220,392</u>
<b>Total assets less current liabilities</b>			<u>1,269,973</u>		<u>1,294,580</u>
<b>The funds of the charity</b>					
Restricted income funds	15		936,314		978,190
Unrestricted funds	16		333,659		316,390
			<u>1,269,973</u>		<u>1,294,580</u>

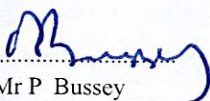
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 14/7/2025

  
Mr P Bussey  
Trustee

Company registration number 5405276 (England and Wales)



## SHINE (EAST NORFOLK)

### NOTES TO THE FINANCIAL STATEMENTS

#### FOR THE YEAR ENDED 31 MARCH 2025

#### **1 Accounting policies**

##### **Charity information**

Shine (East Norfolk) is a private company limited by guarantee incorporated in England and Wales. The registered office is Alpha Centre, Alpha Road, GREAT YARMOUTH, Norfolk, NR31 0LG.

##### **1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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)". 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 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. 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.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors or grantors 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.

##### **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.

##### **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.



**1 Accounting policies**

(Continued)

**1.6 Intangible fixed assets other than goodwill**

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Intangible assets acquired on business combinations are recognised separately from goodwill at the acquisition date where it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity and the fair value of the asset can be measured reliably; the intangible asset arises from contractual or other legal rights; and the intangible asset is separable from the entity.

Amortisation 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:

Database and website	25% Straight line
----------------------	-------------------

**1.7 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:

Land and buildings	Not depreciated / 2% straight line
Fixtures and fittings	15% & 33% Reducing balance / 20% & 25% Straight line

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.

**1.8 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.

**1.9 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.

**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.



## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

## 1 Accounting policies

(Continued)

*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 Voluntary income

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2025	2025	2025	2024	2024	2024
	£	£	£	£	£	£
Donations and gifts	25,946	39,314	65,260	22,278	43,394	65,672
Short Break Service Fees	172,870	-	172,870	172,039	-	172,039
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

## 3 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
<b>Nursery</b>		
Nursery fees	246,943	266,024
LAC Short break fees	1,887	4,560
Other income	-	10
	<u>          </u>	<u>          </u>
	248,830	270,594

## 4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	2,514	2,298
	<u>          </u>	<u>          </u>

SHINE (EAST NORFOLK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

**5 Raising funds**

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Fundraising expenses and fees	11,808	11,312
	<u>11,808</u>	<u>11,312</u>

**6 Charitable activities**

	Charitable Expenditure	Charitable Expenditure
	2025	2024
	£	£
Staff costs	253,777	244,224
Depreciation	31,152	30,478
General running expenses: Nursery	14,875	5,068
Staff and volunteer expenses	397	588
Entertainment, trips and outings	110	1,453
Toy replacements and craft materials	3,871	3,089
Centre costs: Utilities	12,119	10,060
Centre costs: Cleaning and toiletries	23,192	21,045
Centre costs: Repairs and maintenance	11,933	14,054
Centre costs: Insurance	4,716	4,312
Small equipment purchases	4,806	4,443
	<u>360,948</u>	<u>338,814</u>
Share of support costs (see note 7)	141,325	136,650
	<u>502,273</u>	<u>475,464</u>
<b>Analysis by fund</b>		
Unrestricted funds	428,253	413,372
Restricted funds	74,020	62,092
	<u>502,273</u>	<u>475,464</u>



SHINE (EAST NORFOLK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

**7 Support costs (including governance costs)**

	2025	2024
	£	£
Staff costs	119,189	116,879
Depreciation	125	877
Recruitment	-	25
Professional fees	3,715	340
Telephone, internet and postage	2,574	2,517
Printing, stationery and photocopying	3,118	3,776
Computer software etc.	6,855	6,497
General expenses and uniform	3,520	3,519
Equipment hire	936	989
Subscriptions and other fees	1,293	1,231
	<u>141,325</u>	<u>136,650</u>
Analysed between		
Charitable activities	<u>141,325</u>	<u>136,650</u>

	2025	2024
	£	£
<b>Includes governance costs of:</b>		
Independent examiners fees	1,800	1,500
Trustee and meetings expenses	est. 50	50
Ofsted fee	220	220
Other government support costs	est. 500	500
	<u>2,570</u>	<u>2,270</u>

**8 Net movement in funds**

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	31,152	30,478
Amortisation of intangible assets	<u>125</u>	<u>877</u>

**9 Employees**

The average monthly number of employees during the year was:

2025	2024
Number	Number
<u>39</u>	<u>36</u>

There were no employees whose annual remuneration was more than £60,000. No Trustee received any remuneration or expenses during the year.

SHINE (EAST NORFOLK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

**10 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.

**11 Intangible fixed assets**

	Database and website £
<b>Cost</b>	
At 1 April 2024 and 31 March 2025	4,653
<b>Amortisation and impairment</b>	
At 1 April 2024	4,278
Amortisation charged for the year	125
At 31 March 2025	4,403
<b>Carrying amount</b>	
At 31 March 2025	250
At 31 March 2024	375

**12 Tangible fixed assets**

	Land and buildings £	Fixtures and fittings £	Total £
<b>Cost</b>			
At 1 April 2024	1,316,612	84,282	1,400,894
Additions	20,777	593	21,370
At 31 March 2025	1,337,389	84,875	1,422,264
<b>Depreciation and impairment</b>			
At 1 April 2024	262,184	64,896	327,080
Depreciation charged in the year	26,748	4,404	31,152
At 31 March 2025	288,932	69,300	358,232
<b>Carrying amount</b>			
At 31 March 2025	1,048,457	15,575	1,064,032
At 31 March 2024	1,054,428	19,385	1,073,813

**13 Debtors**

	2025 £	2024 £
<b>Amounts falling due within one year:</b>		
Grants and fees receivable	25,383	25,349
Prepayments and accrued income	4,651	4,326
	30,034	29,675



SHINE (EAST NORFOLK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

14 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	5,723	5,509
Trade creditors	2,460	4,690
Other creditors	877	851
Accruals and deferred income	22,478	50,247
	<u>31,538</u>	<u>61,297</u>

15 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Movement in funds			
	Balance at 1 April 2024	Incoming resources	Resources expended	Transfers
	£	£	£	£
Building Fund A Restricted	947,698	-	(26,748)	-
DAF Fund	16,560	13,650	(1,719)	(18,935)
Thrive Practioner Fund	8,037	5,000	(24,485)	11,448
Transport Fund	1,478	-	(949)	-
Outside Areas Fund	3,817	-	(3,735)	-
IPads Fund	600	-	-	-
Tesco Blue Token Fund	-	1,125	-	-
Indoor/Outdoor Chairs Fund	-	4,000	(2,532)	-
Projectors & Slides Fund	-	489	(489)	-
Short Breaks Subsidiary Fund	-	6,250	(4,246)	-
NCF Hardship Fund	-	8,800	(9,117)	317
	<u>978,190</u>	<u>39,314</u>	<u>(74,020)</u>	<u>(7,170)</u>
	<u>978,190</u>	<u>39,314</u>	<u>(74,020)</u>	<u>(7,170)</u>

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
GBR Fund Unrestricted	100,000	-	-	-	100,000
Building Fund B Unrestricted	20,888	-	(20,777)	-	111
General funds	195,502	450,160	(419,284)	7,170	233,548
	<u>316,390</u>	<u>450,160</u>	<u>(440,061)</u>	<u>7,170</u>	<u>333,659</u>
	<u>316,390</u>	<u>450,160</u>	<u>(440,061)</u>	<u>7,170</u>	<u>333,659</u>

SHINE (EAST NORFOLK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

16 Unrestricted funds (Continued)

Previous year:	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
GBR Fund Unrestricted	100,000	-	-	-	100,000
Building Fund B Unrestricted	80,000	-	(59,112)	-	20,888
General funds	84,245	467,209	(365,572)	9,620	195,502
	<u>264,245</u>	<u>467,209</u>	<u>(424,684)</u>	<u>9,620</u>	<u>316,390</u>

17 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	2025	2025	2025
	£	£	£
<b>At 31 March 2025:</b>			
Intangible fixed assets	250	-	250
Tangible assets	143,081	920,951	1,064,032
Current assets/(liabilities)	190,328	15,363	205,691
	<u>333,659</u>	<u>936,314</u>	<u>1,269,973</u>

	Unrestricted funds	Restricted funds	Total
	2024	2024	2024
	£	£	£
<b>At 31 March 2024:</b>			
Intangible fixed assets	375	-	375
Tangible assets	126,115	947,698	1,073,813
Current assets/(liabilities)	189,900	30,492	220,392
	<u>316,390</u>	<u>978,190</u>	<u>1,294,580</u>

18 Summary of funds

General Fund - Unrestricted	Balance of operating surpluses carried forward.
GBR Fund - Unrestricted	Contingency reserve set aside to carry the Charity for 6 months if funding/ income ceases.
Building Fund B - Unrestricted	Funds allocated for the new buildings extensions and alterations.
Building Fund A - Restricted	Funds raised for the original building project, annual property depreciation charged against it.
Sensory Equipment Fund	Funds designated for financing sensory equipment.
DAF Fund	Funds provided specifically for Disability Access Funding.



SHINE (EAST NORFOLK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

**18 Summary of funds**

**(Continued)**

Thrive Practitioner Fund	Funds provided specifically for funding the Thrive practitioner service.
Outside Areas Fund	Funds provided specifically for funding outside areas alterations and improvements.
Transport Fund	Funds provided for transport costs allowing families to access Shine if no other transport arrangements are possible.
Short Breaks Subsidiary Fund	Funds extra Short Break sessions for families with a short-term extra need.
IPads Fund	Funds specifically for purchase of IPads.
NCF Hardship Fund	Funds provided specifically for supporting the community over winter.
Tesco Blue Token Fund	Funds specifically for Shine sports, Sensory & movement activities & resources.
Indoor/Outdoor Chairs Fund	Funds provided specifically for specialilty nursery seating.
Projectors & Slides Fund	Funds provided specifically for the purchase of Mathmos equipment.
East Coast Troopers Fund	Unrestricted funds raised to purchase Christmas presents for service users.