

**Shine Charity**  
**(A Company Limited by Guarantee)**

**Trustees' Report and Financial Statements**

**Year ended 31 August 2020**

**Charity Registration Number:**  
**1140511 (England and Wales)**

**Company Registration Number:**  
**07514472 (England and Wales)**

# Contents

	Page
Reference and Administrative Details	2
Trustees' Annual Report	3 – 10
Independent Examiners' Report	11
Statement of Financial Activities incorporating Income & Expenditure Account	12
Balance Sheet	13
Notes to the Financial Statements, incorporating:	
Statement of Accounting Policies	14-15
Other Notes to the Financial Statements	16-22

**Shine Charity**  
**Reference and Administrative Details**  
**For the Year Ended 31 August 2020**

---

Company Name	Shine Charity
Charity Registration Number	1140511 (England and Wales)
Company Registration Number	07514472 (England and Wales)
Directors and Trustees	Fazlurrehman Hassan Hamid Patel Ismail Adam Mohmed Hanif Sufi
Principal and Registered Office	Shadsworth Road Blackburn Lancashire BB1 2HT
Accountants	Beever and Struthers Chartered Accountants The Beehive, Lions Drive Shadsworth Business Park Blackburn Lancashire BB1 2QS
Bankers	Lloyds Bank Church Street Blackburn Lancashire BB2 1JQ
Solicitors	Hill Dickinson 1 St Paul's Square Liverpool Merseyside L3 9SJ

# Shine Charity

## Trustees' Annual Report

### For the Year Ended 31 August 2020

---

The Trustees (who are also directors of Shine Charity hereafter referred to as Shine Charity for the purpose of company law) present their annual report together with the financial statements for the year ended 31 August 2020 and confirm they comply with the requirements of the Companies Act 2006, the Charities Act 2011 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)).

#### **Structure, Governance and Management**

The organisation is a charitable company (limited by guarantee), incorporated on 2 February 2011 and registered as a charity on 21 February 2011. The charity became operational on 1 March 2012.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

In the event of the company being wound up, each Company Member undertakes to contribute to the assets of the company such amounts as may be required, not exceeding one pound.

The company was established by Light Trust (Charity Reg No: 1140510, Company No: 07496744). Trustees are appointed by the Board of Trustees of the Light Trust on the recommendation of the existing Trustees of the Shine Charity. New Trustees are required to undertake an induction programme to gain an understanding of the vision and processes of the charity.

#### **Organisational Structure**

The Board of Trustees of the charity is responsible for the strategic direction of the charity. The Board meets on a quarterly basis to discuss the activities of the charity. The Trustees receive no remuneration or other financial benefits. The charity maintains a register of business interests.

The Board of Trustees is supported by a small team of office bearers for the day to day running of the charity. The charity also has a network of dedicated volunteers from across the Star Academies network.

#### **Arrangements for setting pay and remuneration**

Shine Charity does not employ staff. The day-to-day running and administration are managed by volunteers.

#### **Objectives and Activities**

##### **About Us**

Shine Charity is an education charity working to transform the lives of children and young people. As a charity informed by our values, we believe in the potential of all children, and we seek to realise this through investing in them and empowering them.

Based in Lancashire, Shine Charity is part of the Light Trust. Light Trust is driven by a strong sense of social responsibility and believes firmly in community service and in the transformative power of education to achieve lasting change.

Last year, Shine reviewed and re-focused its charitable activity and scoped out its future work programme accordingly. The advent of the COVID-19 pandemic has prompted the charity to target its activities accordingly, and we believe that this remains fully aligned with its charitable purpose and objectives.

# Shine Charity

## Trustees' Annual Report

### For the Year Ended 31 August 2020

---

#### Our Vision

Our vision is to transform the lives of young people by investing in them and by empowering them to take social action for a better world.

We will:

- Invest in young people: Improving the life chances of children and young people, particularly in areas of disadvantage and deprivation; and
- Empower young people: Supporting engagement in social action by children, young people, families, school/Trust staff and governors

We want to support children and young people in disadvantaged communities to overcome the challenges and barriers that prevent them from succeeding. We also wish to inspire young people to develop their sense of civic and social responsibility and to believe that they can make a positive difference in the world.

Shine Charity will achieve this vision by supporting a series of focused and specifically designed projects in schools. In the short and medium term, these projects will be mainly driven by the need to mitigate the effects of the COVID-19 pandemic on disadvantaged families and individuals within local communities.

#### Our Values

At Shine Charity, our ethos and values reflect the vision and mission to which we aspire:

- **Service**: Taking responsibility for our community.
- **Teamwork**: Working together in excellence.
- **Ambition**: Aspiring to be our best.
- **Respect**: Treating others as we wish to be treated.

#### Our Approach

Shine Charity is a charity for young people, delivered by young people.

We believe that children and young people should be at the centre of deciding how we plan, deliver and evaluate our projects. As a result, we:

- Put the interest of children and young people first at all times
- Help all those in need, regardless of religion, ethnicity or nationality
- Involve children and young people in deciding which projects should be delivered each year
- Get children and young people involved in raising funds, awareness and enthusiasm for charitable causes
- Ask children and young people to evaluate the success of our projects and help us to improve what we do and how we do it.

At Shine Charity, we also believe that sustainable development is vital. We want to help children and young people to help themselves and to develop into independent, confident citizens and leaders of their communities.

As a result we:

- Combine short term support with long-term projects that can achieve lasting change.
- Focus not just on poverty, but on the causes of poverty.
- Build peace and condemn violence and extremism of all types.

# Shine Charity

## Trustees' Annual Report

### For the Year Ended 31 August 2020

---

Accountability and transparency are essential to our long term mission. We want our donors to be confident that their investment and generosity is making a difference to the lives of others. As a result, we:

- Use our website to share the activities of projects funded by our donors.
- Publish an annual report on how we spent donations and the positive impact that they have had.
- Establish partnerships with leading charities in the UK to deliver projects more effectively and to make a bigger difference.

#### **Our Partners**

Our success is based on strong partnerships with some of the leading national and international charities and with a range of organisations at local level.

#### **Our Projects**

We support school-based projects and work closely with other charities and voluntary organisations. We seek to make sure that our supporters' generous donations are being used effectively to help us achieve our purpose of investing in and empowering young people by regularly monitoring and reviewing project outcomes. Recently, in response to the COVID-19 pandemic, Shine has established a network of Star Family Hubs in partnership with Star schools. The Hubs have facilitated local projects to address the increased levels of need in communities as a result of the pandemic, including food poverty, hygiene poverty, digital poverty, loneliness and shortages of PPE. Fundraising campaigns have generated substantial resources to support the work of the Star Family Hubs. The Hubs are founded on the following principles, commitments and pledges:

##### **Our Star family**

Our Star family includes: pupils who attend Star schools, their siblings, parents and grandparents; former pupils of Star schools and their families; people and residents who live in Star school neighbourhoods; and Star staff, governors, volunteers and their families.

##### **Our commitment**

The Star family will work together to ensure that no member suffers unnecessarily as the result of the coronavirus pandemic

##### **Our 5 pledges**

- All members of the Star family will be fed.
- All members of the Star family will be able to maintain good personal hygiene.
- All Star families will be able to stay safe and warm in their homes.
- All Star pupils who are learning at home will receive a good quality of education.
- All children of Star key workers, and vulnerable pupils, will continue to receive excellent care.

Together we are strong. We are Star.

# Shine Charity

## Trustees' Annual Report

### For the Year Ended 31 August 2020

---

Strategically, we have two priority project areas:

#### 1. Investing in young people

It is Shine's experience, supported by extensive evidence-based research by, for example, the Sutton and Rowntree Trusts, that the prospects for children to succeed and thrive are significantly lower if they come from deprived or disadvantaged backgrounds. The negative influence of interlocking factors such as poverty, worklessness, poor health, poor nutrition, inadequate housing and crime are significant and real for some pupils in our schools. Too often, as a result of the environments in which they grow up, children and young people do not fulfil their potential and the achievement gap between disadvantaged pupils and their peers grows wider steadily from birth onwards.

Whilst the ultimate solutions to these deep-rooted problems lie with governments, charitable action at a local level can make a difference, and sometimes a critical one. Our approach is therefore that Shine should support and facilitate key interventions for children, young people and families. These include:

- The impact of food poverty on pupils would be addressed by operating breakfast clubs in schools, subsidising school meals and providing food packages when needed.
- Parents who cannot afford school uniforms or educational resources would be supported, either through subsidy or recycling schemes.
- Work would be undertaken with partners to address fuel poverty, ensuring that family homes are heated over the winter months.
- Developing and delivering education projects to improve literacy, numeracy and leadership skills of young people.
- Shine sporting and activity camps would be established to run after school and at weekends in order to address disaffection and low aspirations. The activity camps will provide comprehensive support to meet the needs and aspirations of disadvantaged children and young people at a time when they are particularly vulnerable. Alongside sporting and educational activities, food will be provided and staff will be trained in identifying and addressing any additional needs that the participating children and young people may have during school holidays.
- Work would be undertaken with appropriate professionals to help secure appropriate therapeutic support for children who have had adverse or traumatic experiences or who have mental health issues.
- Funds would be raised to assist pupils to progress to university through scholarship and bursary schemes.
- Supporting young people through emergency and crisis situations.
- Addressing digital poverty: COVID-19 has resulted in school closures, home-schooling and online learning. Children from disadvantage backgrounds have experienced significant disruption in their education as they are less likely to have the devices and sufficient internet connection required for home learning. An Ofcom survey from Jan–March 2020 found that 9% of households containing children did not have home access to a laptop, desktop PC or tablet.

# Shine Charity

## Trustees' Annual Report

### For the Year Ended 31 August 2020

---

## 2. Empowering young people

There is increasing recognition – based on credible research – that the involvement of young people in social action has a 'double benefit'. A report by DEMOS in 2015 noted that this consists of: *'benefits to the individuals taking part through their new skills and personal wellbeing, and to society by benefitting a cause, community or social problem, such as loneliness in old age, social care, educational underachievement, youth unemployment and social cohesion. The evidence for this double benefit continues to expand and strengthen, highlighting the potential for a substantial return on investment...., if properly harnessed, the unique contribution of young people taking part in social action could help to tackle some of our most pressing social problems: help to create collaborative and relational public services in health and social care, build more integrated communities, and enable young people to develop character capabilities, employability skills and a robust concern for civic activism and helping others in society.'*

Working with schools and their communities, Shine will support and facilitate the following social action projects:

- Generations learning together: our experience tells us that inter-generational projects are a particularly valuable and effective social action activity with significant benefits for both pupils and the elderly. Schools would adopt specific care homes in their locality to allow for continuity and deepening of the worth of the interaction between pupils and residents, which would take place on a weekly basis. The range of activities undertaken could include: pupils reading to residents; putting on performances for them; undertaking oral history projects and creating books based on reminiscence; or joint practical activities such as cookery from the periods when residents grew up.
- Establishing and running school food banks: this has been successful in a number of schools and there is now sufficient experience to enable this to be developed and rolled out where there is a demonstrable need.
- Social action in the community: a range of initiatives to improve the local community have been successful in a number of schools and there is now sufficient experience to enable this to be developed and rolled out where there is a demonstrable need.

## Where the charity operates

The charity operates across the world. The Trustees have identified UK as a key market for the next few years.

## Developments, Activities and Achievements

The charity works to transform the lives of children and young people experiencing poverty and deprivation in the UK and across the world. Over the past 12 months, and specifically in response to the COVID-19 pandemic, the charity has established the Star Family Hubs, which have:

- Distributed thousands of meals to local communities;
- Delivered thousands of hygiene packs to families in need;
- Ensured that hundreds of children are equipped to engage with remote learning at home through the provision of digital and connectivity devices;
- Maintained contact with elderly residents in care homes;
- Provided PPE to local care and health organisations;
- Raised funds to support the continuation and extension of charitable activities.
- Delivered a festive gift programme in ten cities across the UK;

## Future Plans

Over the next year the Shine Charity will sustain its efforts to address the impact of the pandemic through continuing to develop and extend the work of the Star Family Hubs in local communities. This will involve establishing new partnerships with organisations in the public, charitable and voluntary sectors and seeking additional sources of funding to support the



# Shine Charity

## Trustees' Annual Report

### For the Year Ended 31 August 2020

---

work of the Hubs in addressing food poverty, hygiene poverty, social isolation and the need to provide activities for children and young people.

Shine will support the development and operation of the Star Family Hubs in the following ways:

- Facilitating partnerships: Shine will broker partnerships with organisations that are well-placed to add value to the work of the Star Family Hubs. This could include local, regional or national bodies.
- Developing toolkits for project implementation: Shine will produce a range of toolkits designed to guide the Hubs through planning, implementing, monitoring and evaluating their projects. The toolkits will be tailored to the specifics of each of the types of project outlined above.
- Publicity and marketing: the profiles of each of the Star Family Hubs, and of the Trust-wide initiative as a whole, will be raised through marketing and publicity activity undertaken by Shine. This will be aimed at local, regional and national exposure, with the aims of attracting further financial support and donations and of fostering partnerships with relevant organisations.
- Fundraising: Shine will seek to raise funding and donations to support the work of the Star Family Hubs in the following ways:
  - Approaching corporate organisations for financial support or donations of goods
  - Securing institutional funding from government, local authorities, other public sector organisations and from trusts and charities
  - Identifying and supporting fundraising opportunities for Star pupils to take forward at a local level.

## Risk Management

A review of the external and internal risks the charity faces is conducted on a regular basis. The charity has developed systems and processes to mitigate these risks. The charity has developed a comprehensive risk register. Internal risks are managed through segregation of duties and checking procedures. The charity has developed a thorough due diligence and quality assurance framework that are regularly reviewed. The Trustees are fully appraised at Board meetings also between meetings of any issues that impact on the management of risk.

## Financial Review

The charity's principal sources of income are individual donors and organisations who respond to our campaigns. During the financial year, the total income of the charity amounted to £88,412 (2019: £132,244). Total expenditure during the current year was £40,699 (2019: £113,066).

The charity made a surplus of £47,713 (2019: surplus of £19,178) for the year ended 31 August 2020. Total funds carried forward at 31 August 2020 amounted to £98,944, of which £62,378 are restricted funds and £36,566 are unrestricted funds.

Our overall objective in relation to fundraising was to maximise the amount of voluntary income. The Trustees ensured that the overhead and administration costs were low.

## Investment Policy

The Investment Policy of the Trustees is to keep its funds in registered banks in the UK and overseas. The Trustees have the power to invest in such projects as they see fit.

## Volunteers

In addition to the employees, the charity makes use of Volunteer services from the Board of Trustees and employees of the Star Academies schools, for which no charge is made.

# Shine Charity

## Trustees' Annual Report

### For the Year Ended 31 August 2020

---

#### **Reserves Policy**

The charity had unrestricted reserves at 31 August 2020 of £36,566 (2019: £41,017), of which fixed assets represented £237 (2019: £477). In addition, the charity held £62,378 (2019: £10,214) of restricted reserves which will be utilised in delivering charitable projects.

The Trustees recognise the need to hold sufficient reserves to allow protection of core activities in the event of unforeseen circumstances. The Trustees agreed a targeted reserves policy of £10,000 which will be reviewed on an annual basis. The trustees are satisfied the charity is on course to maintain this level of reserves during the year ended 31 August 2021.

#### **Responsibilities of the Trustees**

The trustees (who are also directors of Shine Charity for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which gives a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those 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 judgments and estimates that are reasonable and prudent;
- state whether applicable UK 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 company will continue in business.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006.

They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

#### **Public Benefit**

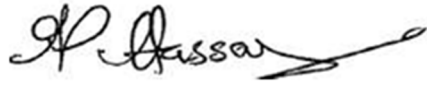
The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on Public Benefit when reviewing the charity's aims and objectives and in planning its future activities, which is an annual process.

This report has been prepared in accordance with the special provisions relating to small companies within part 15 of the Companies Act 2006.

**Shine Charity**  
**Trustees' Annual Report**  
**For the Year Ended 31 August 2020**

---

The Report of the Trustees was approved on 21<sup>st</sup> May 2021 and signed on their behalf by:



---

Fazlurrehman Hassan  
**Trustee**

.....

# Shine Charity

## Independent Examiners' Report to the Trustees of Shine Charity

### For the Year Ended 31 August 2020

---

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2020.

#### **Responsibilities and basis of report**

As the charity's trustees of SC (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

#### **Independent examiner's statement**

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:

1. Accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. The accounts 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 accounts 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 accounts to be reached.



**Mark Bradley BA FCA**

**Date:** 21<sup>st</sup> May 2021

Chartered Accountant

Beever and Struthers  
The Beehive, Lions Drive  
Shadsworth Business Park  
Blackburn  
BB1 1QS

**Shine Charity**  
**Statement of Financial Activities**  
**(Incorporating Income and Expenditure Account)**  
**For the Year Ended 31 August 2020**

	Notes	Unrestricted Funds £	Restricted General Funds £	Total 2020 £	Total 2019 £
<b>INCOME:</b>					
Donations and legacies	<b>3</b>	36,248	52,164	<b>88,412</b>	<b>132,244</b>
<b>Total income</b>		<b>36,248</b>	<b>52,164</b>	<b>88,412</b>	<b>132,244</b>
<b>EXPENDITURE:</b>					
Expenditure on charitable activities		40,699	-	<b>40,699</b>	<b>113,066</b>
<b>Total expenditure</b>	<b>4</b>	<b>40,699</b>	<b>-</b>	<b>40,699</b>	<b>113,066</b>
<b>Net income</b>		<b>(4,451)</b>	<b>52,164</b>	<b>47,713</b>	<b>19,178</b>
<b>Reconciliation of funds</b>					
Funds brought forward at 1 Sept 2019	<b>12/13</b>	41,017	10,214	<b>51,231</b>	<b>32,053</b>
<b>Funds carried forward at 31 August 2020</b>		<b>36,566</b>	<b>62,378</b>	<b>98,944</b>	<b>51,231</b>

There are no gains and losses in either the current period or preceding year other than those recognised in the Statement of Financial Activities.

The Statement of Financial Activities has been prepared on the basis that all operations are continuing.

# Shine Charity

## Balance Sheet

### For the Year Ended 31 August 2020

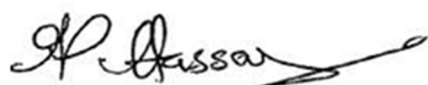
	Notes	2020 £	2020 £	2019 £	2019 £
<b>FIXED ASSETS</b>					
Tangible Assets	9		237		477
<b>CURRENT ASSETS</b>					
Debtors	10	1,149		4,083	
Cash at Bank and in Hand		99,058		48,321	
		100,207		52,404	
<b>CREDITORS</b>					
Amounts Falling Due Within One Year	11	(1,500)		(1,650)	
<b>NET CURRENT ASSETS</b>			98,944		50,754
<b>NET ASSETS</b>			<b>98,944</b>		<b>51,231</b>
<b>FUNDS</b>					
Unrestricted Funds	12		36,566		41,017
Restricted Funds	13		62,378		10,214
<b>TOTAL FUNDS</b>			<b>98,944</b>		<b>51,231</b>

For the financial year ended 31 August 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

The Financial Statements were approved by the Board of Trustees and authorised for issue on 21<sup>st</sup> May 2021.



Fazlurrehman Hassan  
Trustee

Company number: 07514472

# Shine Charity

## Notes to the Financial Statements

### For the Year Ended 31 August 2020

---

#### 1. Accounting Policies

##### Basis of Accounting

The financial statements of Shine Charity, which is a public benefit entity under FRS 102, have been prepared under the historical cost convention in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS 102), the 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) (Charities SORP (FRS 102)), the Charities Act 2011 and the Companies Act 2006.

The charity has taken advantage of the exemption in FRS 102 from the requirement to produce a cash flow statement on the grounds that it qualifies as small.

##### Going Concern

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the company to continue as a going concern. The trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the Shine Charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

##### Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

##### Grants Payable

Grants for which there is a legal obligation, or a valid expectation of receipt by the beneficiary at the year end, and for which conditions attaching to their payment have been fulfilled, are accounted for within the Statement of Financial Activities.

##### Incoming Resources

Voluntary income comprises of donations which are recognised on a receivable basis.

Income tax recoverable is recognised where there is an entitlement, probable receipt and the amount can be measured with sufficient reliability.

Other forms of income are recognised in the Statement of Financial Activities when the charity has entitlement to the funds, it is probable that the income will be received and can be measured with sufficient reliability.

# Shine Charity

## Notes to the Financial Statements

### For the Year Ended 31 August 2020

---

#### 1. Accounting Policies (continued)

##### Resources Expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes VAT and is reported as part of the expenditure to which it relates:

- Costs of generating funds comprise the costs associated with attracting the income.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Grants payable are payments made to third parties in the furtherance of the charitable objectives of the company. The grants are accounted for once the offer has been accepted and all obligations under the offer complied with.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.
- Support costs are apportioned on an appropriate basis e.g. as a percentage of direct costs.

##### Tangible Fixed Assets

Tangible fixed assets are recorded at cost. The Trustees have agreed to set the de-minimis limit to £1,000.

##### Depreciation

Depreciation has been provided at the following rates in order to write-down the assets over their estimated useful lives.

Computer Equipment – 25% straight line

##### Leasing

Rentals payable under operating leases are charged against income on a straight-line basis over the lease term.



# Shine Charity

## Notes to the Financial Statements

### For the Year Ended 31 August 2020

#### 2. Comparative Statement of Financial Activities

	Notes	Unrestricted Funds £	Restricted General Funds £	Total 2019 £
<b>INCOME:</b>				
Donations and legacies	3	18,979	113,265	132,244
<b>Total income</b>		18,979	113,265	132,244
<b>EXPENDITURE:</b>				
Expenditure on raising income		-	-	-
Expenditure on charitable activities		2,989	110,077	113,066
<b>Total expenditure</b>	4	2,989	110,077	113,066
<b>Net income / (expenditure)</b>		15,990	3,188	19,178
<b>TRANSFERS</b>				
Transfers between funds	12/13	-	-	-
<b>Net movement in funds</b>		15,990	3,188	19,178
<b>Reconciliation of funds</b>				
Funds brought forward at 1 Sept 2018	12/13	25,027	7,026	32,053
<b>Funds carried forward at 31 August 2019</b>		41,017	10,214	51,231

#### 3. Voluntary Income - Donations

	Total 2020 £	Total 2019 £
Zakah	1,200	481
Sadaqah	956	85,155
Lillah	84,742	45,523
Other	-	-
Gift aid	1,514	1,086
	88,412	132,245

# Shine Charity

## Notes to the Financial Statements

### For the Year Ended 31 August 2020

#### 4. Expenditure:

	Global Education Programmes 2020 £	UK Programmes 2020 £	Other 2020 £	<b>Total 2020 £</b>	Total 2019 £
<b>Expenditure on charitable activities:</b>					
<b>Direct Project Costs</b>					
UK Child Poverty	-	11,215	-	<b>11,215</b>	43,186
UK Health	-	9,928	-	<b>9,928</b>	41,891
Food Program	14,350	-	-	<b>14,350</b>	25,000
<b>Total Direct Project Costs</b>	<b>14,350</b>	<b>21,143</b>	<b>-</b>	<b>35,493</b>	<b>110,077</b>
<b>Indirect Costs</b>					
Employment	-	-	-	-	605
Telephone	-	-	503	<b>503</b>	490
Commission and Bank Charges	-	-	117	<b>117</b>	5
Professional Fees	-	-	1,350	<b>1,350</b>	1,650
Sundry Expenses	-	-	2,996	<b>2,996</b>	-
Depreciation	-	-	240	<b>239</b>	239
<b>Total Indirect Costs</b>	<b>-</b>	<b>-</b>	<b>5,206</b>	<b>5,205</b>	<b>2,989</b>
<b>Total Charitable Activities</b>	<b>14,350</b>	<b>21,143</b>	<b>5,206</b>	<b>40,699</b>	<b>113,066</b>

#### Total resources expended include:

	Total 2020 £	Total 2019 £
Operating lease		
– Land and buildings	-	-
Depreciation (note 10)	240	239
Fees payable to independent examiner for:		
– Independent examination	<u>1,500</u>	<u>1,500</u>

# Shine Charity

## Notes to the Financial Statements

### For the Year Ended 31 August 2020

---

#### 5. Grants Payable

There were no grants payable at the year end (2019: £nil).

The Charity makes grants to a number of different partner charities around the world after due consideration and careful assessment of a particular partner charity. The partner charities are used as an extension of SC to help further the objectives of the charity and carry out specific charitable programmes under our direction. All partner charities are subject to due diligence procedures and regular monitoring and reporting. Due to the inherent risks associated with working in some parts of the world, the names of the partner charities have not been disclosed.

#### 6. Staff

##### a. Staff Costs

Staff costs during the year were:

	Total 2020 £	Total 2019 £
Wages and salaries	-	-
Social security costs	-	605
	<hr/> -	<hr/> 605

##### b. Staff Numbers

The average number of persons (including senior management team) employed during the year was as follows:

	2020 No.	2019 No.
<b>Charitable Activities</b>		
Full time office and management	-	-
	<hr/> -	<hr/> -
Total full time office and management staff at 31 August 2020	-	-
	<hr/> -	<hr/> -
Non-executive Trustees	4	4
	<hr/> 4	<hr/> 4

##### c. Higher Paid Staff

There were no employees whose employee benefits (excluding employer pension costs) exceeded the rate of £60,000 per annum (2019: nil)

##### d. Key management personnel

The key management personnel of the charity comprise the trustees and the senior management as listed on page 2. The total amount of employee remuneration received by key management personnel for their services to the charity was £nil (2019: nil).

# Shine Charity

## Notes to the Financial Statements

### For the Year Ended 31 August 2020

#### 7. Related Party Transactions – Trustees’ remuneration and expenses

No Trustee received any remuneration for his services, nor any reimbursement of expenses during the year.

Other related party transactions involving the Trustees are set out in note 17. Such transactions are only entered into by the charity after undertaking benchmarking and careful consideration of the appropriateness of these transactions.

#### 8. Taxation

As the Company is a registered charity no provision has been made for taxation on the result for the year.

#### 9. Tangible Fixed Assets

	Computer Equipment £	Total 2020 £
<b>Cost</b>		
At 1 September 2019	955	955
Additions	-	-
Disposals	-	-
At 31 August 2020	955	955
<b>Depreciation</b>		
At 1 September 2019	478	478
Charged in year	240	239
Disposals	-	-
At 31 August 2020	718	718
<b>Net Book Value</b>		
At 31 August 2020	237	237
At 31 August 2019	477	477

#### 10. Debtors

	2020 £	2019 £
Other debtors	1,149	4,083

# Shine Charity

## Notes to the Financial Statements

### For the Year Ended 31 August 2020

#### 11. Creditors: Amounts falling due within one year

	2020 £	2019 £
Other creditors	-	-
Accruals and deferred income	1,500	1,650
	<u>1,500</u>	<u>1,650</u>

#### 12. Unrestricted Funds

	Balance at 1 September 2019 £	Incoming Resources £	Resources Expended £	Transfers £	Balance at 31 August 2020 £
General Reserve	41,017	36,248	(40,699)	-	36,566
<b>Total Unrestricted Funds</b>	<u>41,017</u>	<u>36,248</u>	<u>(40,699)</u>	<u>-</u>	<u>36,566</u>

#### Unrestricted Funds – previous year

	Balance at 1 September 2018 £	Incoming Resources £	Resources Expended £	Transfers £	Balance at 31 August 2019 £
General Reserve	25,027	18,979	(2,989)	-	41,017
<b>Total Unrestricted Funds</b>	<u>25,027</u>	<u>18,979</u>	<u>(2,989)</u>	<u>-</u>	<u>41,017</u>

Included within incomings within the general reserve fund are donations for which the donor has not specified a project or a region. The general reserve will be used to support ongoing projects, where the trustees determine the specific donations do not provide sufficient support.

# Shine Charity

## Notes to the Financial Statements

### For the Year Ended 31 August 2020

#### 13. Restricted Funds

	Balance at 1 September 2019 £	Incoming Resources £	Resources Expended £	Transfers £	Balance at 31 August 2020 £
<b>Region</b>					
Asia	850	-	-	-	850
South America	10	-	-	-	10
Europe	1,156	240	-	-	1,396
Middle East	1,635	51,308	-	-	52,943
Donations for specific projects	6,564	616	-	-	7,180
<b>Total Restricted Funds</b>	<b>10,214</b>	<b>52,164</b>	<b>-</b>	<b>-</b>	<b>62,378</b>

#### Previous year

	Balance at 1 September 2018 £	Incoming Resources £	Resources Expended £	Transfers £	Balance at 31 August 2019 £
<b>Region</b>					
Asia	-	25,850	(25,000)	-	850
South America	10	-	-	-	10
Europe	360	796	-	-	1,156
Middle East	110	86,602	(85,077)	-	1,635
Donations for specific projects	6,546	18	-	-	6,564
<b>Total Restricted Funds</b>	<b>7,026</b>	<b>113,265</b>	<b>(110,077)</b>	<b>-</b>	<b>10,215</b>

All restricted funds are for specific projects in particular regions of the world.

The Donations for specific projects restricted fund represents donations received for specific projects for which the donor has not specified a region. A transfer from this fund to other restricted funds has been made to reflect the regions in which these donations have been spent.

Amounts have been transferred from unrestricted funds to restricted funds to cover any deficits on completed restricted fund projects or projects where it is seen that in the foreseeable future the deficits carried forward will not be covered by future surpluses generated.

# Shine Charity

## Notes to the Financial Statements

### For the Year Ended 31 August 2020

#### 14. Analysis of Net Assets between funds

Fund balances at 31 August 2020 are represented by:

	Unrestricted General Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	237	-	237
Current assets	37,828	62,378	100,207
Current liabilities	(1,500)	-	(1,500)
<b>Total net assets</b>	<b>36,566</b>	<b>62,378</b>	<b>98,944</b>

#### Analysis of Net Assets between funds – previous year

Fund balances at 31 August 2019 are represented by:

	Unrestricted General Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	477	-	477
Current assets	42,190	10,214	52,404
Current liabilities	(1,650)	-	(1,650)
<b>Total net assets</b>	<b>41,017</b>	<b>10,214</b>	<b>51,231</b>

#### 15. Guarantees

The company is a company limited by guarantee not having share capital. Every member of the company undertakes to contribute a sum not exceeding £1 if the company has insufficient assets to discharge its liabilities in the event of winding up.

#### 16. Ultimate Controlling Party

The ultimate parent company is Light Trust, a charitable company incorporated in England and Wales.

#### 17. Related Party Transactions

During the year, the charity received donations of £66,499 from Star Academies (2019: £126,676), a connected entity. These donations were generated from the fundraising activities of the pupils of Star Academies.

During the year, the charity has donated £20,643 to Star Academies (2019: nil), a connected entity. These donations were paid to Star in relation to purchasing PPE for charitable purposes.