

Shine (West Bowling)

Charity number 1153518

Annual Report and Financial Statements for the year ended 31 March 2023



WYCAS
COMMUNITY ACCOUNTING
WEST YORKSHIRE

Shine (West Bowling)

Annual Report and Financial Statements for the year ended 31 March 2023

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Prepared by West Yorkshire Community Accountancy Service CIO

Shine (West Bowling)

Trustees' report for the year ended 31 March 2023

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

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

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

Charity number 1153518 Registered in England and Wales

Registered and principal address	Bankers	
48 Newton Street Bradford BD4 7BH	HSBC Bank plc 64 Tong Street Dudley Hill Bradford BD4 9LX	The Co-operative Bank plc P.O. Box 250 Skelmersdale WN8 6WT

Independent examiner

Rhys North ACA

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

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

Method of recruitment and appointment of trustees

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

Shine (West Bowling)

Trustees' report (continued) for the year ended 31 March 2023

Objectives and activities

The charity's objects

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

The charity's main activities

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

Public benefit statement

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

Achievements and performance

With the help of over 20 volunteers, our trustees, funders, personal donors and dedicated staff Shine has been able to help hundreds within our local community this year, delivering nearly 1,000 sessions in groups and individually.

As the cost of living crisis hit communities like ours especially hard we have seen up to 80 families a week at our Pop Up Pantry, and people attend to use our Warm Space each day. We have continued to concentrate on supporting those who are struggling with their mental health, with Creative Threads running a project with Claire Wellesley-Smith based on the demolition of the Ripleyville flats, and Soul Art commencing each week. We continue to run singing, gardening and a men's group. We have been in discussions with Wellspring Harrogate and are entering into a partnership as their first satellite project to enable more long-term counselling sessions to be delivered. This will mean appointing a Counselling Co-ordinator to run this service.

We are delighted that after years of preparation, we have redeveloped the basement of the church into a beautiful 'Garden Room' to be used for counselling and wellbeing groups. This space has also given us a shower for use by those who are housed in the Pod, or do not have hot water at home.



Trustees have worked alongside Locality in developing a business plan for the next five years; this has led to a marketing strategy to be rolled out next year. We have changed banks in order to adhere to our environmental values and now offer digital access to GP services on our premises.

We have appointed a new Economic Wellbeing Lead to increase our capacity in helping people with financial difficulties, and to cover as one member of staff reduces hours.

Shine (West Bowling)

Trustees' report (continued) for the year ended 31 March 2023

Achievements and performance continued

Our thanks to our funders over this year – Souter Charitable Trust, Redevco, Give Bradford, Bradford City Challenge Foundation, Aviva, Bradford Council, The Mayor's Safer Communities Fund; as well as many churches and people who have generously given of their own money so we can continue to serve the people of West Bowling.

"I was lost before I came here, now this is my second family and I love coming."

Financial review

The net expenditure for the year was £32,410, including net expenditure of £75,127 on unrestricted funds and net income of £42,717 on restricted funds.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £87,533.

The Trustees have reviewed the charity's need for reserves in line with guidance issued by the Charities Commission and consider it prudent that free, unrestricted reserves need to be sufficient to meet four to six months running costs. Based on 2023/2024 budgeted expenditure the CIO's target reserves are between £54,500 and £81,700. This policy is reviewed by the Trustees annually in line with the risk analysis and financial management situation.

The Trustees recognise that at 31 March 2023 actual reserves exceed the upper reserves target. However these will be reduced in the current year given the plans trustees have for the development of new services.

Approved by the board of trustees on

Signed: (Trustee)

Name:

Shine (West Bowling)

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

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31 March 2023, which are set out on pages 6 to 12.

Responsibilities and basis of report

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

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

Independent examiner's statement - matter of concern identified

I have completed my examination. I have identified a matter of concern in my report in relation to material expenditure which appears to not be in accordance with the CIO's constitution.

The accounts disclose information on related party transactions in Note 7. The note details that a connected person (the wife of one of the trustees) has been employed by the charity. The CIO's constitution does not give express powers to employ a trustee or connected person and therefore permission should be sought from the Charity Commission prior to such an engagement. However, I am satisfied that the failure to seek permission has not been deliberate and I draw attention to the fact that the trustees are actively seeking to resolve this matter with the Charity Commission.

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

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

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Signed:

Name: Rhys North ACA

Date:

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Shine (West Bowling)
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 March 2023

	Notes	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
Income from:					
Grants and donations	(2)	45,544	85,005	130,549	170,676
Fees and charges		2,786	-	2,786	6,910
Pop up pantry		9,424	-	9,424	6,285
Other income		-	-	-	136
Bank interest		47	-	47	-
Total income		57,801	85,005	142,806	184,007
Expenditure on:					
Salaries NI and pensions	(3)	87,236	23,289	110,525	102,821
Business development		2,400	-	2,400	4,727
Sessional workers		7,422	6,918	14,340	10,163
Activity resources and equipment		7,546	5,400	12,946	15,433
Rent and utilities		20,305	149	20,454	21,285
Volunteer expenses		1,242	474	1,716	1,796
IT support and equipment		100	40	140	150
Administration		3,658	18	3,676	2,884
Legal and professional fees		-	-	-	300
Insurance		866	-	866	815
Independent examination		1,134	-	1,134	1,080
Building development work		-	6,000	6,000	40,000
Credit Union payments		1,019	-	1,019	-
Total expenditure		132,928	42,288	175,216	201,454
Net income / (expenditure)		(75,127)	42,717	(32,410)	(17,447)
Fund balances brought forward		162,660	9,328	171,988	189,435
Fund balances carried forward	(4)	87,533	52,045	139,578	171,988

All incoming resources and resources expended derive from continuing activities.

Shine (West Bowling)
Balance sheet
as at 31 March 2023

	2023	2023	2023	2022
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Current assets				
Cash at bank and in hand	(5) 89,352	52,045	141,397	173,068
Total current assets	<u>89,352</u>	<u>52,045</u>	<u>141,397</u>	<u>173,068</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(6) 1,819	-	1,819	1,080
Total current liabilities	<u>1,819</u>	<u>-</u>	<u>1,819</u>	<u>1,080</u>
Net current assets / (liabilities)	<u>87,533</u>	<u>52,045</u>	<u>139,578</u>	<u>171,988</u>
Net assets	<u>87,533</u>	<u>52,045</u>	<u>139,578</u>	<u>171,988</u>
Funds				
Unrestricted funds	87,533	-	87,533	162,660
Restricted funds	-	52,045	52,045	9,328
Total funds	<u>87,533</u>	<u>52,045</u>	<u>139,578</u>	<u>171,988</u>

The financial statements were approved by the board of trustees on

Signed: (Trustee)

Name:

Shine (West Bowling)

Notes to the accounts

for the year ended 31 March 2023

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

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

Incoming resources

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

Grants and donations

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

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

Expenditure and liabilities

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

Taxation

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

Pensions

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

Fund accounting

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

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

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

Shine (West Bowling)
Notes to the accounts continued
for the year ended 31 March 2023

2 Grants and donations	2023	2023	2023	2022
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Aviva crowdfunder	23,133	-	23,133	-
Bradford City Challenge	-	5,000	5,000	-
Bradford District Community Foundation	-	10,000	10,000	-
Bradford District Metropolitan Council (BDMC)	-	6,319	6,319	2,000
Bradford Trident	250	-	250	1,028
Bradford VCS Alliance	-	750	750	-
CNet	-	2,000	2,000	-
Incommunities	500	-	500	500
Redevco Foundation	-	12,512	12,512	-
The Liz and Terry Bramhall Foundation	-	10,000	10,000	10,000
West Yorkshire Combined Authority	-	7,424	7,424	-
Bradford CVS	-	-	-	1,550
The Henry Smith Charity	-	-	-	65,900
The Souter Charitable Trust	-	-	-	3,000
Trusthouse Charitable Foundation	-	-	-	5,000
Other donations	21,661	31,000	52,661	81,698
	<u>45,544</u>	<u>85,005</u>	<u>130,549</u>	<u>170,676</u>

3 Staff costs and numbers	2023	2022
	£	£
Gross salaries	102,473	95,018
Social security costs	7,700	6,747
Employment allowance	(5,000)	(4,000)
Pensions	5,352	5,056
	<u>110,525</u>	<u>102,821</u>

The average number of employees during the year was 6, being an average of 4 full time equivalent (2022: 6, 4 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2023	2022
	£	£
Costs of the scheme to the charity for the year	5,352	5,056
Amount of any contributions outstanding at the year end	437	-

Shine (West Bowling)
Notes to the accounts continued
for the year ended 31 March 2023

4 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Trusthouse Charitable Trust	2,516	-	2,516	-	-
Bradford CVS	800	-	800	-	-
Liz and Terry Bramall	3,208	10,000	8,619	-	4,589
Souter Trust	2,804	-	2,804	-	-
Redevco Foundation	-	12,512	12,512	-	-
Bradford City Challenge	-	5,000	5,000	-	-
BDMC Repair Project	-	1,500	1,082	-	418
CNet Soul Art	-	2,000	1,800	-	200
WY Mayor Safer Communities F	-	7,424	555	-	6,869
VCS Alliance ABCD Fund	-	750	600	-	150
Bradford Fund	-	10,000	-	-	10,000
BDMC UKSPF	-	4,819	-	-	4,819
Basement improvements	-	6,000	6,000	-	-
Counselling	-	25,000	-	-	25,000
	<u>9,328</u>	<u>85,005</u>	<u>42,288</u>	<u>-</u>	<u>52,045</u>

Fund name	Purpose of restriction
Trusthouse Charitable Trust	Towards the costs of running Wellbeing sessions.
Bradford CVS	Towards the costs of Living Well sessions and the Lantern Parade.
Liz and Terry Bramall	Towards the salary costs of the CEO post and renovation work.
Souter Trust	Towards some general running costs and overheads.
Redevco Foundation	Towards the running costs of the Pop-up Pantry project.
Bradford City Challenge	Towards the Eden Youth Project.
BDMC Repair Project	Towards the running costs of the Creative Threads group.
CNet Soul Art	To support arts and crafts sessions with a focus on improving mental health and wellbeing.
WY Mayor Safer Communities Fund	To support the provision of a safe space for the local community to meet and where support can be provided.
VCS Alliance ABCD Fund	Towards the costs of the Sing Shine group.
Bradford Fund	To enable the CIO to further develop its business and strategic plans.
BDMC UKSPF	To contribute to projects supporting cost of living support activities.
Basement improvements	Donation to meet the CIO's share of costs for a new door as part of a programme of basement improvements.
Counselling	Donation to support the development of the counselling service.

Shine (West Bowling)
Notes to the accounts continued
for the year ended 31 March 2023

5 Cash at bank and in hand

	2023	2022
	£	£
Cash at bank	141,382	173,034
Cash in hand	15	34
	<u>141,397</u>	<u>173,068</u>

6 Creditors and accruals

	2023	2022
	£	£
Accruals	1,134	1,080
Other creditors	685	-
	<u>1,819</u>	<u>1,080</u>

7 Related party transactions

Donations from trustees and related parties

The total aggregate value of unconditional donations to the charity from the trustees or related parties was £1,240 (2021: £840).

Trustee expenses

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

Trustee remuneration and benefits

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

Remuneration and benefits received by key management personnel

The total employee benefits received by key management personnel were £31,004 (previous year: £29,421). See also note regarding other transactions with trustees or related parties below.

Other transactions with trustees or related parties

			2023	2022
			£	£
Name of trustee or related party	Relationship to charity	Description of transaction		
Recreate	Business controlled by Linda Baines and Shaeron Caton-Rose	Provision of freelance services	1,800	-
Sarah Hinton	Wife of trustee	Employed as CIO's chief executive officer	31,004	29,421
			<u>32,804</u>	<u>29,421</u>

Shine (West Bowling)

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 March 2023

	2023	2022	2023	2022	2023	2022
	Unrestricted	Unrestricted	Restricted	Restricted	Total	Total
	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£
Income						
Grants and donations	45,544	84,198	85,005	86,478	130,549	170,676
Fees and charges	2,786	6,910	-	-	2,786	6,910
Pop up pantry	9,424	6,285	-	-	9,424	6,285
Other income	-	136	-	-	-	136
Bank interest	47	-	-	-	47	-
Total income	57,801	97,529	85,005	86,478	142,806	184,007
Expenditure						
Salaries NI and pensions	87,236	6,627	23,289	96,194	110,525	102,821
Business development	2,400	-	-	4,727	2,400	4,727
Sessional workers	7,422	981	6,918	9,182	14,340	10,163
Activity resources and equipment	7,546	2,050	5,400	13,383	12,946	15,433
Rent and utilities	20,305	5,456	149	15,829	20,454	21,285
Volunteer expenses	1,242	256	474	1,540	1,716	1,796
IT support and equipment	100	-	40	150	140	150
Administration	3,658	336	18	2,548	3,676	2,884
Legal and professional fees	-	300	-	-	-	300
Insurance	866	-	-	815	866	815
Independent examination	1,134	-	-	1,080	1,134	1,080
Building development work	-	40,000	6,000	-	6,000	40,000
Credit Union payments	1,019	-	-	-	1,019	-
Total expenditure	132,928	56,006	42,288	145,448	175,216	201,454
Net income / (expenditure)	(75,127)	41,523	42,717	(58,970)	(32,410)	(17,447)
Fund balances brought forward	162,660	121,137	9,328	68,298	171,988	189,435
Fund balances carried forward	87,533	162,660	52,045	9,328	139,578	171,988