

SHINE RELIEF TRUST

England & Wales · Charity number 1168458

Details

Status Registered

Legal form CIO

Registered 2016-07-27

Register [View on the Charity Commission register](#)

Contact

Address Shine Relief Trust
Jubilee Church
62 King Edward Street
Hull
East Yorkshire
HU1 3NQ

Phone 07762243302

Email deborah@shine-relief.org

Website www.shine-relief.org

Activities

Objects: 1. THE RELIEF OF POVERTY SICKNESS AND DISTRESS IN PARTICULAR BUT NOT EXCLUSIVELY WHICH MAY BE CAUSED BY HIV/AIDS, IN MALAWI, THE UK AND THE REST OF THE WORLD. 2. TO ADVANCE THE EDUCATION OF, AND THE PRESERVATION OF GOOD HEALTH OF CHILDREN IN MALAWI WHO ARE ORPHANED, IN PARTICULAR BUT NOT EXCLUSIVELY DUE TO HIV/AIDS RELATED CONDITIONS. 3. TO ADVANCE THE EDUCATION OF MALAWIAN ORPHANS OVER THE AGE OF 18 IN MALAWI THE UK AND THE REST OF THE WORLD. 4. TO ADVANCE THE CHRISTIAN FAITH IN MALAWI, THE UK AND THE REST OF THE WORLD.

Activities: Shine Relief Trust was established in 2008 by a group of UK and Malawian Christians with a heart to seek justice for the poor and to see renewed hope and vitality brought to the rural communities of Malawi. Shine Malawi works in Kuntumanje, Zomba District, the project area was chosen after a situation analysis revealed a high need for a relief project to support orphans and vulnerable children.

Classification

- **How:** Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, Disability, Religious Activities, Economic/community Development/employment
- **Who:** Children/young People

Geography

- Malawi
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£43,709	£37,016	-	-
2024-03-31	£23,216	£33,624	-	-
2023-03-31	£29,825	£48,865	-	-
2022-03-31	£23,901	£171,167	-	-
2021-03-31	£251,380	£81,724	-	-

Trustees

Name	Role	Appointed
Philip Andrew Irvin	Chair	2016-11-14
Chinasa Okafor		2025-10-12
Debbie Irvin		2016-11-14
Paul Masters		2016-11-14

SHINE RELIEF TRUST

England & Wales - Charity number 1168458

Accounts

SHINE-RELIEF TRUST
CHARITABLE INCORPORATED ORGANISATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

Fawley Judge & Easton
Chartered Certified Accountants
1 Parliament Street
Hull
East Yorkshire
HU1 2AS

**SHINE-RELIEF TRUST
CHARITABLE INCORPORATED ORGANISATION
LEGAL AND ADMINISTRATIVE INFORMATION**

Trustees

P Irvin
D Irvin
P Masters

Charity number (England and Wales)

1168458

Independent examiner

Fawley Judge & Easton
Chartered Certified Accountants
1 Parliament Street
Hull
East Yorkshire
HU1 2AS

SHINE-RELIEF TRUST CHARITABLE INCORPORATED ORGANISATION CONTENTS

	Page
Trustees' report	1 - 7
Statement of trustees' responsibilities	8
Independent examiner's report	9
Statement of financial activities	10
Balance sheet	11
Notes to the financial statements	12 - 18

SHINE-RELIEF TRUST CHARITABLE INCORPORATED ORGANISATION TRUSTEES' 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 Charities Act 2011, 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 relief of poverty sickness and distress in particular but not exclusively which may be caused by HIV/AIDS, in Malawi, UK and the rest of the World.

To advance the education of, and the preservation of good health of Children in Malawi who are orphaned, in particular but not exclusively due to HIV/AIDS related conditions.

To advance the education of Malawian orphans over the age of 18 in Malawi, the UK and the rest of the World.

To advance the Christian faith in Malawi, the UK and the rest of the World.

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

Achievements and performance

SHINE MALAWI PROJECT

Introduction

The Founding principal of Shine Relief Trust has always been that as Jesus taught, we should care for the poor. Matthew 25:40 'Truly I tell you, whatever you did for one of the least of these brothers and sisters of mine, you did for me.'

Shine Village Land and Infrastructure Development

As part of our long-term plans, Shine purchased a 1.8ha site in 2012 on which to build "Shine Village"; an orphan care residential and educational facility which is central to our strategy to care for vulnerable children and support the local community. Development of Shine Village started with the construction of the multi- purpose hall and office block. Later in 2016 our first Children's House was established together with Shine Farm producing food for the children and a small Moringa Tree plantation to generate income. Extensive developments have continued across a significant part of our land for the continuation of Shine Relief Income Generation through Shine Community Business (registered in 2020).

Shine Centre (est. 2014) is widely used by the community and a vital spot in Chilambe serving to distribute relief and disseminate information. The elderly and members of households found to have particularly high vulnerabilities are targeted for support. A women and children's clinic use Shine centre each month for baby health sessions including weigh-ins and birth control provision. Early Years, youth meetings, church gatherings, local leaders' meetings, the local court meetings and social gatherings take place free of charge.

2024-2025 has seen remarkable progress in Shine Relief Trust's key focus areas. Educational access and retention rates have improved, thanks to the bursary program. The nutritional well-being of young learners has been safeguarded through feeding initiatives, ensuring that children receive balanced meals. Community participation in child welfare has also increased, reinforcing collective responsibility for children's development.

The spiritual and emotional well-being of beneficiaries has been enhanced through prayer meetings and mentorship programs. These holistic interventions have had a transformative impact, empowering children to overcome challenges and pursue a brighter future.

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

FOR THE YEAR ENDED 31 MARCH 2025

SHINE VILLAGE CHILDCARE

Shine Village Children's Home

Shine Relief Trust recognizes that a stable and secure home environment is crucial for children's development. Eight girls reside at Shine Village and a further twelve children receive assistance through community intervention. Shine creates opportunities for all our children to thrive and grow spiritually through participation in faith-based activities. This is fostering a sense of belonging and community. Home and farm management activities equip the girls with essential life skills.

Residential care began in September 2018 with eight children aged 10-17 years old. During 2024 -2025 two new residents joined the family after our eldest girl moved on.

Shine House has made a significant impact, yet the increasing number of vulnerable children in need of support calls for expansion. Additional psychosocial support programs have been explored, considering the lived experiences of our residents as well as beneficiaries remaining in the community. The long-term vision of Shine Relief Trust includes a sustainability plan that will ensure continuous support for Child Headed Families catering to their emotional and mental well-being.

Bursary Program & School Support team has worked tirelessly to support the eight girls in our care, ensuring that they have access to quality education and accommodation close to their school. School fees were covered through donations received from Shine New Zealand. All operational costs are met by Shine UK to ensure monthly school visits to monitor progress, to provide mentorship to encourage academic excellence whilst trouble shooting and identifying additional support needed. Partnerships with local schools and education stakeholders have further enhanced the impact of the program and will ensure more children receive the best educational support.

Community Support team take seriously the protection of children and in responding to the specific situations where minors are at risk or subject to abuse, violence, physical, sexual, mental and emotional abuse follows government guidelines and operates a clear reporting procedure. Shine Relief Child Protection Officer works hand in hand with the District Social Welfare Office, the local Child Protection Officer and local Police. Vulnerable children not in our residential care receive ongoing support particularly with transportation to health care providers and with conflict resolution meetings held in homes or in support groups at Shine Village.

During 2024-25 it has become increasingly harder for the families to cater for their children because of the Malawian economy. Most items such as soap and sugar are beyond a family's reach. Children were sadly found malnourished in our area and in neighbouring Chilambe Village. They are highlighted for on-going support throughout the year – packs with washing soap, matches, soya pieces, salt, occasionally clothes, eggs, diapers and fortified porridge are included. The sudden and unseasonal change in weather in July meant that requests for blankets increased dramatically. Donated items from UK helped to replenish stocks. Families living with a child with a disability experience incredible financial difficulty. They struggle to avail themselves to talk about their concerns due to stigma around children born with disabilities in the region. Our staff team were trained on the importance of identifying parents caring for children with additional needs. Knowing the techniques needed to help engage parents in difficult conversations has been key for our staff to effectively listen, pray and act.

"We spoke with a mother who faced many restrictions on her son's opportunities in life. She shared how this has affected not only the disabled child but also their siblings." Beatrice Shine teacher

"Shine mentorship sessions were key in enhancing the quality of care provided to the children promoting the holistic development they need." Mercy Sichone Director Assistant.

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

FOR THE YEAR ENDED 31 MARCH 2025

SHINE EARLY YEARS

Early childhood education is fundamental in shaping a child's future, providing them with a strong foundation in literacy, numeracy, and social development. Shine Early Years established in 2010 continues to send a powerful message to the community about the importance of a child's education, giving much needed assistance with their development to equip them for primary school.

The health status of every child is monitored through daily feeding programs. Likuni Phala cooked by a faithful team of community volunteers ensures children receive at least one meal a day. There is no doubt that the Likuni Phala provided to this group of children was a great relief during a time when food was scarce and very expensive to buy. The nutritional well-being of young learners is a priority with approximately 4,320 plates of fortified Likuni Phala being served every quarter this ensures families receive the support needed in providing proper nutrition, boosting their children's concentration and overall health. Shine Early Years play-based learning sessions allowed children to develop essential skills in a stimulating environment.

The program has strengthened teacher and caregiver capacity so to expand our reach to more children in need. During 2024-2025 weekly attendance averaged 73 amongst our 3-5years olds although attendance during harvesting season fell as it has in previous years. Little ones are still taken to the fields and the market. Training sessions introduced this year help to empower guardians with essential child development knowledge and help parents become teachers in their own home. Basic packs of laundry soap and cooking oil were given to parents volunteering to cook porridge in a bid to encourage participation.

The successful introduction of phonics lessons has significantly improved our children's ability to recognize sounds and letters, laying a solid groundwork for reading and writing. Our older children received support whilst preparing for their graduation to primary school. Trustees Deborah and Philip Irvin, along with three UK volunteers, witnessed 36 children graduating take turns to present their English language skills. Proud parents spoke confidently in front of their overseas guests of their children prepared for primary school.

Guardian/parent meeting

Shine increased the guardian/parent meetings at Shine Centre to allow meaningful interactions and collaboration. One outcome was the agreement to introduce a uniform with the proposal coming from the parents. Shine assisted by purchasing the materials in town with contributions of MK6,000 per child (£6.00) The uniforms arrived in May. The uniforms provided to those who paid half of the agreed amount. The agreement demonstrated their active involvement in Early Childhood Development.,

SUMMARY

Attendance at the end of the school year July 2024 was lower than previous years with the average attendance dropping from 67% to 48%. Working with parents has been a major theme this year; to understand how they can prioritise education after two years of fragmented schooling caused by nationwide disasters in Malawi.

Facilitating a community clinic has seen sharing of vital Early Years information happen with hundreds of families. Getting children back to school program has delivered on desired outcomes with teachers growing in confidence, children knowing they are safe with space to learn and grow and new helpers acquiring multiple skills and knowledge so they can engage freely with mothers across the community.

Shine has used every opportunity to engage mothers and attendance gradually increased between February and March 2025. Seeing the importance of the group mums now volunteer to help prepare food and contribute firewood. The time spent volunteering helps them to see the benefits first hand.

Early Years to boarding school: A case study

Selina* was identified through Shine Early Years for additional family intervention in 2016. She and her older sister came to reside at Shine Centre in 2019 after Social Welfare assessments. The girls received care and family intervention. Selina and her sister were able to focus on their education rather than on farming. Despite missing many years of schooling they have obtained the grades needed to gain a place at a boarding Primary school. Selina was asked at the age of seven what she aspired to become; she replied, "A lady who carries water." Aged 11, having paid close attention to the older girls and their achievements; three having fully completed primary school which is a rare occurrence in her village, she has great aspirations - now she wishes to become a teacher or a nurse

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

FOR THE YEAR ENDED 31 MARCH 2025

SHINE MINISTRY

Shine has continued its outreach ministry which focuses on the spiritual welfare of the communities in Kuntumanji. Through weekly prayer sessions, counselling sessions, outreach/charity work and church visits, this ministry has spread into surrounding villages in partnership with Regions Beyond, Trinity Church Zomba and Chilanga Assemblies of God. Thanksgiving nights of prayer, special events during the school holidays and on New Years Day organised by local Pastors were open to all community members, pastors and chiefs.

In 2024-25 the ministry expanded its outreach programs amongst young people, strengthening partnerships with local churches to provide additional spiritual mentorship opportunities and training, fostering holistic development for our beneficiaries. Through prayer, fellowship, and continued support and dedication, new believers were nurtured in their faith journey.

“One of the most impactful moments was our outreach to a Muslim community, where we preached about Jesus Christ. It was a truly transformative experience as many of our Muslim brothers and sisters received Christ. The reception was heartwarming, and we witnessed the power of the Gospel in touching lives. Many individuals shared beautiful testimonies of how they felt God’s presence and love. This outreach strengthened our faith and deepened our commitment to evangelism, showing us, that God’s word knows no boundaries.” Suzen Zidana

SHINE COMMUNITY BUSINESS (SCB)

Shine Relief Trust made a bold step in 2020-21 towards ensuring the sustainability of Shine Village through three areas of business- rice and maize milling, livestock rearing and farming (both fish and crops). Profits have been used to grow the business and to provide for a portion of Shine Village project costs.

Towards the end of 2024, SCB moved out of the recovery phase, following cyclonic impacts in 2022 and 2023. Resources needed for relief efforts and the recovery of infrastructure at Shine Village had made for a challenging start to the year. The installation of pond dykes/ overflow pipes and pond liners and the addition of two small breeding ponds allowed production of our own fingerlings. The August harvest was low due to a average low weight.

Our fish farms surrounding ecosystem has however flourished and at the start of 2025 we saw increasing food production and income generation. Bananas planted around the fishponds started to produce good fruit yields in September 2024 and also strengthened the pond dykes.

Due to high demand of tomatoes, we initiated the construction of two greenhouses each accommodating 500 plants which brought in good yields. A retail booth situated at Shine Mill provided an excellent market place.

130 Moringa trees seeds were preserved and later planted out, continuing to reestablish the area destroyed last year.

Pig kraals required additional security following thefts. Shine recruited two more security guards and constructed two security guard houses - one facing the fish farm.

SHINE-RELIEF TRUST

CHARITABLE INCORPORATED ORGANISATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

UK OFFICE

Volunteers Luke Selway, Sue Wilson and Sarah Donkin from Jubilee Church, Hull spent two weeks in Zomba supporting Shine Relief Malawi through ministry training and various outreach activities. Shine Youth Ministry and Community Business development were of particular interest to the team and networks for future development were forged during this time.

SRT is grateful for office space at Jubilee Church Hull which helps keep down our costs and stay connected to supporters. Regular supporters monthly giving has remained steady and gift aid has been claimed in most cases. Total Giving platform was used to manage event sponsorship, donations to our appeal and subsequent gift aid claims

FUND RAISING AND GRANTS

£2360 raised through various activities including a 10K walk across Lincolnshire Wolds on 22nd June, a "beard shave" fundraiser and an online appeal was used to provide for Malawi Mission activities. Office equipment including two laptops, items for Shine Village security and Shine Early Years program along with clothing for our girls and staff were purchased and distributed along with donated items during the Malawi Mission trip.

Gifts in Kind

Members of Jubilee Church Hull donated baby clothing and blankets. Market Rasen ladies knitted items, hand made blankets and over 40 nappies from The Nappy Lady were also distributed to Zomba District hospital during the ministry trip.

CREATING AWARENESS

Facebook and Mail Chimp are used to share information and stories from Shine Relief Malawi and to promote giving in the UK. Presentations took place in this period at Jubilee Church Hull - Shine Night 12th July 2024 and through YouTube videos

Financial review

Financial review

Shine Relief Trust has maintained its overall income and increased support in new ways. This has been achieved by the hard work of the Trustees and a dedicated team of volunteers, who serve, give and pray for Shine Relief to expand its work. In this period, funding given to our partners in Malawi has provided more jobs, essential resources, and training as well as improved communications resulting in better services for beneficiaries across the region to access.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

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The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

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

FOR THE YEAR ENDED 31 MARCH 2025

MONITORING AND EVALUATION

Accountability and transparency are of utmost importance to Shine. We monitor and evaluate all our activities

- Shine Village Technical meetings to review the work.
- Whatsapp discussions on the projects development in Malawi.
- Quarterly Trustees meeting
- Reports from the Shine Director are discussed during trustee visits and international board meetings.

Indicators in Monitoring and Evaluation (M&E) framework at Shine Relief Trust Malawi incorporates the indicators related to the vulnerability framework of DIP in Zomba. Our Board sees this as one of the most important tasks as accountability to overseas funding is always being scrutinised. Quarterly reports help us appreciate the current situation on the ground and are sent as a matter of course

Our assets in Malawi and our operations are regularly exposed to risks beyond our control - from power cuts, fuel shortages, unseasonal weather and poor infrastructure (roads and unreliable vehicle maintenance providers) which can negatively affect the rearing of livestock, milling operations and markets. 2024 saw the management of ongoing risks to our income generation in Malawi improve through significant mitigation against future flooding and cyclone damage

For the further development of the Charity:

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

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

To work with Shine New Zealand in managing funding challenges

To continue to seek new regular givers.

To put on fundraising events during the year including a sponsored walk.

To plan a trustee, visit to Shine Village Malawi in 2026

Structure, governance and management

The charity is a charitable incorporated organisation.

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

P Irvin

D Irvin

P Masters

V Mwiko

(Resigned 19 July 2024)

A Atama

(Resigned 1 October 2024)

Trustees are drawn from the community who have an active interest in the promotion of the charity's aims and objectives.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

SHINE-RELIEF TRUST
CHARITABLE INCORPORATED ORGANISATION
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

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

P Irvin
Trustee

Dated: 12 January 2026

SHINE-RELIEF TRUST
CHARITABLE INCORPORATED ORGANISATION
STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 MARCH 2025

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

SHINE-RELIEF TRUST CHARITABLE INCORPORATED ORGANISATION INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SHINE-RELIEF TRUST

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

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

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

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 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.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Jonathan M Leathley FCCA
Fawley Judge & Easton
Chartered Certified Accountants
1 Parliament Street
Hull
East Yorkshire
HU1 2AS

Dated:

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

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	3	42,874	515	43,389	20,265	240	20,505
Other trading activities	4	320	-	320	2,711	-	2,711
Total income		<u>43,194</u>	<u>515</u>	<u>43,709</u>	<u>22,976</u>	<u>240</u>	<u>23,216</u>
Expenditure on:							
Raising funds	5	45	-	45	64	-	64
Charitable activities	6	35,139	1,832	36,971	33,560	-	33,560
Total expenditure		<u>35,184</u>	<u>1,832</u>	<u>37,016</u>	<u>33,624</u>	<u>-</u>	<u>33,624</u>
Net income/(expenditure) and movement in funds		8,010	(1,317)	6,693	(10,648)	240	(10,408)
Reconciliation of funds:							
Fund balances at 1 April 2024		(846)	1,377	531	9,802	1,137	10,939
Fund balances at 31 March 2025		<u>7,164</u>	<u>60</u>	<u>7,224</u>	<u>(846)</u>	<u>1,377</u>	<u>531</u>

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

SHINE-RELIEF TRUST
CHARITABLE INCORPORATED ORGANISATION
BALANCE SHEET
AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Debtors	10	205		151	
Cash at bank and in hand		7,019		6,460	
		<u>7,224</u>		<u>6,611</u>	
Creditors: amounts falling due within one year	11	-		(6,080)	
Net current assets			<u>7,224</u>		<u>531</u>
The funds of the charity					
Restricted income funds	13		60		1,377
Unrestricted funds	14		7,164		(846)
			<u>7,224</u>		<u>531</u>

The financial statements were approved by the trustees on 12 January 2026

P Irvin
Trustee



SHINE-RELIEF TRUST

CHARITABLE INCORPORATED ORGANISATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Shine-Relief Trust is a charitable incorporated organisation

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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 have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors 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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

SHINE-RELIEF TRUST
CHARITABLE INCORPORATED ORGANISATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is recognised when the charity has contracted to it or payment has been made on a cash basis.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings & equipment	25% on cost
--------------------------------	-------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 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.

SHINE-RELIEF TRUST
CHARITABLE INCORPORATED ORGANISATION
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.

1.9 Employee benefits

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

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

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	42,874	515	43,389	19,265	240	19,505
Grants	-	-	-	1,000	-	1,000
	<u>42,874</u>	<u>515</u>	<u>43,389</u>	<u>20,265</u>	<u>240</u>	<u>20,505</u>

SHINE-RELIEF TRUST
CHARITABLE INCORPORATED ORGANISATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

4 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising events	320	2,711

5 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Other fundraising costs	45	64

6 Charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
Shine Village	36,592	29,985
Malawi support costs	319	3,525
	36,911	33,510
Share of governance costs (see note 7)	60	50
	36,971	33,560
Analysis by fund		
Unrestricted funds	35,139	33,560
Restricted funds	1,832	-
	36,971	33,560
For the year ended 31 March 2024		
Unrestricted funds	33,560	

SHINE-RELIEF TRUST
CHARITABLE INCORPORATED ORGANISATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

7 Support costs allocated to activities

	2025	2024
	£	£
Governance costs	60	50
	<u>60</u>	<u>50</u>
Analysed between:		
Shine Village	60	50
	<u>60</u>	<u>50</u>

8 Trustees

Mrs D Irvin was employed as the administrator for the charity, no other Trustee received remuneration or benefits from the charity during the year except for out of pocket expenses relating to travel or other expenditure wholly related to the Charitable activities of Shine Relief Trust.
These were as follows D Irvin £3,524 (2023 -£6,336), P Irvin £0 (2023 - £826)

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

10 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Other debtors	205	151
	<u>205</u>	<u>151</u>

11 Creditors: amounts falling due within one year

	Notes	2025	2024
		£	£
Deferred income	12	-	6,080
		<u>-</u>	<u>6,080</u>

12 Deferred income

	2025	2024
	£	£
Other deferred income	-	6,080
	<u>-</u>	<u>6,080</u>

Deferred income is included in the financial statements as follows:

	2025	2024
	£	£
Deferred income is included within:		
Current liabilities	-	6,080
	<u>-</u>	<u>6,080</u>

Movements in the year:

SHINE-RELIEF TRUST
CHARITABLE INCORPORATED ORGANISATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

12 Deferred income **(Continued)**

Deferred income at 1 April 2024	6,080	-	
Released from previous periods	(6,080)	-	
Resources deferred in the year	-	6,080	
	<u> </u>	<u> </u>	
Deferred income at 31 March 2025	<u> </u>	<u>6,080</u>	

13 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.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
	1,377	515	(1,832)	60
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
	817	240	-	1,057
	320	-	-	320
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	1,137	240	-	1,377
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

14 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 £	At 31 March 2025 £
General funds	(846)	43,194	(35,184)	7,164
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
General funds	9,802	22,976	(33,624)	(846)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

SHINE-RELIEF TRUST
CHARITABLE INCORPORATED ORGANISATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

15 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Current assets/(liabilities)	7,164	60	7,224
	<u>7,164</u>	<u>60</u>	<u>7,224</u>
	<u>7,164</u>	<u>60</u>	<u>7,224</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Current assets/(liabilities)	(846)	1,377	531
	<u>(846)</u>	<u>1,377</u>	<u>531</u>
	<u>(846)</u>	<u>1,377</u>	<u>531</u>

SHINE RELIEF TRUST

England & Wales - Charity number 1168458

Accounts

SHINE-RELIEF TRUST
CHARITABLE INCORPORATED ORGANISATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

Fawley Judge & Easton
Chartered Certified Accountants
1 Parliament Street
Hull
East Yorkshire
HU1 2AS

**SHINE-RELIEF TRUST
CHARITABLE INCORPORATED ORGANISATION
LEGAL AND ADMINISTRATIVE INFORMATION**

Trustees

P Irvin
D Irvin
P Masters
V Mwiko
A Atama

Charity number

1168458

Independent examiner

Fawley Judge & Easton
Chartered Certified Accountants
1 Parliament Street
Hull
East Yorkshire
HU1 2AS

SHINE-RELIEF TRUST CHARITABLE INCORPORATED ORGANISATION CONTENTS

	Page
Trustees' report	1 - 10
Statement of trustees' responsibilities	11
Independent examiner's report	12
Statement of financial activities	13
Balance sheet	14
Notes to the financial statements	15 - 21

SHINE-RELIEF TRUST
CHARITABLE INCORPORATED ORGANISATION
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The relief of poverty sickness and distress in particular but not exclusively which may be caused by HIV/AIDS, in Malawi, UK and the rest of the World.

To advance the education of, and the preservation of good health of Children in Malawi who are orphaned, in particular but not exclusively due to HIV/AIDS related conditions.

To advance the education of Malawian orphans over the age of 18 in Malawi, the UK and the rest of the World.

To advance the Christian faith in Malawi, the UK and the rest of the World.

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

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

FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance

SHINE MALAWI PROJECT

Introduction

The Founding principal of Shine Relief Trust has always been that as Jesus taught, we should care for the poor. Matthew 25:40 'Truly I tell you, whatever you did for one of the least of these brothers and sisters of mine, you did for me.'

Shine Village

"Shine Village" is an orphan care residential and educational facility situated on 1.8ha of land in the heart of the rural district of Zomba. The development of infrastructure here is central to our strategy to care for vulnerable children and support the local community.

Shine Relief Trust Malawi commits itself to creating and maintaining an environment which promotes our core values and to prevent abuse and sexual exploitation of children and young people. SRT Malawi employees and volunteers are expected to contribute to building a harmonious workplace based on team spirit, mutual respect and understanding and is based on God's truth as found in the Holy Bible. We believe that all people are created equal and believe that every individual is created in God's image. We maintain this view of everyone's intrinsic value before God. On this basis, we work with all members equitably without regard to gender, religious persuasion, race or culture.

Shine Centre built in 2014 continues to be widely used by the community. It is a vital spot in Chilambe and continues to distribute relief and disseminate information to various groups especially during times of local and national disaster.

Shine Village is comprised of three project areas which are Shine Residential Care, Shine Early Years and Shine Child Headed Family Support. Residential care began in September 2018 caring for eight children. Shine Early Years (EY) started in 2010 with 58 children. Shine Child Headed Family (CHF) Support cares for 12 children with four residing at Shine Village. Shine Relief Trust works hand in hand with community leaders, chiefs, government officials, faith organizations, parents and guardians to make sure that children remain on track to becoming self-reliable and independent in the future. SRT is well placed to advocate on policy and programs that will articulate the rights of children.

Provision of Early Years Education and Bursaries

The Shine Early Years program is essential in conveying a powerful message to the community about the importance of a child's early years and primary school education. Established in 2013 initially through Community Based Organizations partnership it provides education and nutrition for 100-150 children aged 2-5 years and is based at Shine Village Centre. The assistance received helps to equip children for primary school, especially in language development and the area of health. Shine Bursary program provides tuition fees and material support to students to improve school performance and economical understanding so that they became self-reliant. The funds needed to develop this work are raised through Shine Relief New Zealand (SNZ) to cater for the increasing costs of students moving on in their education. The transport, administration, and specific resources are met by Shine Relief UK.

Shine Community Businesses (SCB)

Shine Community Business registered in Malawi in 2021 encompasses a range of small to medium cottage businesses which form a significant part of our future sustainability and job creation. SCB is based at Shine Village and in more recent years at Songani Matawale junction. SCB exists to make profit through milling services, fish farming and cash crops which will provide the long-term project sustainability whilst also providing employment and training opportunities desperately needed across the region. A bore hole sunk in 2021 waters our land crops whilst ensuring the fish production of between 8 - 12 tones of tilapia each year. The rice and maize mill are an integral part of the business plan as they supply rice and maize bran ingredients for low-cost fish feed pellets used.

Shine Ministry

Shine Ministry is based at shine Village and has reached out to the surrounding villages since 2015. The team is headed by Suzen Zidana and seeks to serve the spiritual needs of the region of Kuntumanj with particular focus on supporting local pastors. The gospel message is our hope of lasting transformation impacting every tribe and generation.

**SHINE-RELIEF TRUST
CHARITABLE INCORPORATED ORGANISATION
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

Malawi State of Disaster Overview of 2023-24

The first part of this period was given to bringing relief and helping our children in Malawi as they returned to school after long school closures following Cyclone Freddy. In the UK SRT shared about the disaster on the local radio and through social media as over half a million people displaced across Southern Malawi moved back home. Zomba had more damaged homes than any other district in the nation. Severe damage to roads made it difficult to get supplies to affected communities. Healthcare facilities affected numbered 81, with seven centers collapsed or flooded.

Unicef gave this update on 21st May 2023 "Malawi is prone to multiple natural disasters, climatic shocks, and public health emergencies. An estimated 10.8 million people, including 5.5 million children are affected by the impact of a widespread cholera outbreak, Cyclone Freddy, and food insecurity."

* Cholera has spread to all 29 districts, affecting 4.85 million people. Since the start of the outbreak, over 58,000 cumulative cases and 1,740 deaths have been reported.

* There is a risk of malnutrition due to acute food insecurity, affecting 3.8 million people in 21 districts. An estimated 573,800 children under five, and 228,000 pregnant and lactating women are at risk of malnutrition.

* Tropical Cyclone Freddy influenced torrential rains over the southern part of Malawi, with devastating implications for children and their families. At least 2.3 million people have been affected (including 51 per cent female and 56 per cent children), of whom 659,278 have been displaced. <https://www.unicef.org/appeals/malawi>

The second part of this period was spent recovering damages to SCB and supporting staff and beneficiaries as a very dry spell ensued resulting in the President announcing another state of disaster on March 23rd 2024. Over half of Malawians were said to be a risk of becoming food insecure as Malawi was without any grain reserves. President Lazarus Chakwera declared Malawi was in need of 357.6 billion MWK for humanitarian assistance.

SHINE-RELIEF TRUST

CHARITABLE INCORPORATED ORGANISATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Shine Relief Activities overview

1. Residential care

Shine Children's house exists to improve the well-being of most vulnerable children mainly from our catchment area. It is indeed with tangible evidence that the lives of these children were improved through the desired holistic approach in spiritual support, physical support, psychosocial support and social support.

The house accommodated 8 children, all girls. All passed their end of term examinations and transitioned to their next class. They improved their interrelation skills and a positive behavioural change in girls has been seen. The girls have shown spiritual growth demonstrated in their prayer lives and the practical outworking of and expressed love for their neighbours. Monthly house management and Shine Village Committee meetings were conducted along with 96 school visits across the district and 35 psychosocial sessions.

2. Early Years

Shine connected to a total of 360 children from the poorest families in T/A Kuntumanje during this period. The average household sending children to our EY still live hand to mouth, generating income through a small plot of land. The past 14 years six tropical storms/cyclones and more droughts than in the previous decades have caused major setbacks. The team worked very hard this year to ensure the Early Years activities continued following Cyclone Freddy and the subsequent school closures. SRT delivered relief to camps and to families in seven GVH (groups of villages). SRT witnessed families struggling to keep their children fed and in school whilst recovering their homes and their farmland. Our numbers fell to 40 during April- May 2023. SRT helped to erect a temporary bridge to connect several villages with the Shine Centre which helped encourage children back. New parents were seen attending the monthly baby clinic and they were encouraged to connect with the program. Shine Early Years registered 150 children under five. The average attendance was 60%.

Activities

- Identifying more beneficiaries through the mobile clinic
- Nutrition assessments and regular follow-ups
- Distributing relief and recovery items
- Submission and analysis of monthly reports
- Training and mentoring new staff

Achievements

- 91,080 bowls of warm fortified Likuni Phala served
- All children supported through early years' education had continuous provision of quality education.
- 20 children were accompanied to Precious Hospital this year with transport costs covered.
- Twice monthly meetings included updates in Child Protection protocol.
- Teaching materials were sourced and kept updated supplied e.g. note books, chalks, pens/pencils.
- 6 meetings for parents, guardians and key community members with Shine staff
- Graduation for 18 children was held at the local primary school with guests from New Zealand

3. Bursary

Shine provided for seven girls to each attend new schools this year – one of them being the second-best school in Malawi based in Lilongwe. Various events were held to raise funds for increasing tuition costs, exam fees, transport, accommodation and materials. Sponsorship from New Zealand was found as costs for regular tuition and daily support had to be raised. The empowering of Child Headed Families (CHF) this year focused mostly on the Shine Village residents, giving them the incentive and drive to work hard at school.

Achievements

- Facilitated the timely payments of tuition and school fees
- Supported 4 students in secondary schools and 2 students in colleges.
- Provided school supplies for 7 tertiary students
- One student passed their MSCE examinations, and one passed her JCE exams.
- Three Shine girls were selected to Secondary schools in the city.
- Quarterly meetings with bursary students and their parents were conducted
- 192 school visits were conducted
- Psycho-social and counselling were provided to all students.
- Spiritual support was provided to all students.

SHINE-RELIEF TRUST

CHARITABLE INCORPORATED ORGANISATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

4. Shine land development

Our objective was to recover from flooding caused by Cyclone Freddy in March 2023 and to improve the land and ecosystem it supports, planting more trees, rear livestock and nurture crops to increase food production and income generation. Many crops including our moringa trees had been badly damaged by the floods.

Crops and livestock for food and nutrition security, improved health and income generation include :-

Tomatoes 200 tree tomato plants were collected from Permaculture Paradise Mchinji in June 2023 and in November 2023 a large green house for tomato production was constructed (5m by 11m) and stocked with 200 tomato plants of high yielding variety. They keep fruiting for 9 months. A partial harvest is expected in May 2024 and more harvests will be expected in June to August 2024. Due to high demand of tomatoes the construction of another greenhouse to accommodate more than 500 plants will take place in July 2024.

Bananas

120 suckers were purchased in January 2024 which included four different varieties: Sukali, Sweet Williams, Grand Nain and Dwarf Cavendish. The banana suckers were planted around the fishponds in the lower dykes to help in strengthening the pond dykes but also to benefit from the seepage water which is rich with pond nutrients. The bananas are expected to start fruiting in August 2024.

Moringa trees

Due to poor soil infertility, the moringa is struggling to grow well so rice husks were applied to improve the soil around our 130 Moringa trees and other seeds were preserved to be planted soon.

Other crops harvested were 7 bags of sweet potatoes, 3 bags of soybeans, 4 bags of maize and 1 bag of cow peas. Maize sadly did not do well due to poor rainfall pattern; however, a good second sweet potato harvest is expected.

5000 soya beans, 4500 cow peas, 4000 sweet potatoes and a further 1,500 different trees were planted.

Livestock

Goat farming is progressing well. In the first and second quarter 8 goats reproduced to 11 goats. We are expecting to have more goats. We had two female pigs and one male pig in our kraal to produce more pigs. However, only one pig is remaining as the other two got stolen. More guards have been recruited to improve security at the farm. Two security guard houses were constructed to face the fish farm where the impact of theft was worse.

Shine fish farm

Pond repairs, maintenance and procurement. Shine Relief established two small breeding ponds in October 2023 to allow production of its own fingerlings for on farm stocking as well as for fingerling sales. By November the two ponds of 200m² were stocked with brooders for fingerling production. In January 2024, the farm harvested 11,000 fingerlings which were stocked in the two big ponds. The farm purchased hand nets and 8 bags of fish feed. It is anticipated that the farm will produce 21,000 fingerlings to be sold at MK70 per fingerling, making MK1,470,000.00. Fish sampling indicates the average body weight of 80g and the farm expects a final average weight at harvest to be between 150g -250g. Shine conducted heavy maintenance on the two big ponds, with pond dykes reconstructed and re-embarked and three overflow pipes were fixed in each pond to overcome flooding. Harvesting of fish from the big ponds is expected to be done in August 2024.

5. Shine Ministry

Most of ministerial activities e.g. prayer sessions, counselling sessions and youth camps operate at Shine Centre. Shine staff members, Shine volunteers and Shine house girls have all benefitted from the many gatherings and times of worship and prayer, as well as times of outreach and visits into communities. New Zealand partners contributed again towards these activity costs.

Achievements/Accomplishments

- 500 individuals were supported spiritually through the sharing of God's word at various events
 - More than 100 community members received pastoral support and escorts to hospital
 - Provision for babies and children - included 120kgs lukuni phala, 20 packets sugar, 15 packets salt, 20 bales of soya pieces, 15 cartons of soap and 12 trays of eggs
 - Changed lives evidenced through improved moral behavior and brotherly concern
 - 9 prayer events and 12 smaller prayer & fasting & testimonies gatherings were conducted
 - 15 meetings with church leaders and pastors were conducted.
 - The women's empowerment group introduced a village bank to generate more money
 - Shine House were involved in prayer, fasting and preaching the word of God.
 - Spiritual growth has been seen with more people being prayerful and willing to leave old beliefs.
-

SHINE-RELIEF TRUST

CHARITABLE INCORPORATED ORGANISATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

6. Child headed families

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

Child protection

Shine Malawi takes seriously the protection of children and in responding to the specific situations where children are at risk or subject to abuse, violence, physical, sexual, mental and emotional abuse follows government guidelines and operates a clear reporting procedure.

Shine Relief Child Protection Officer works hand in hand with the District Social Welfare Office and the local Child Protection Officer and local Police to ensure vulnerable children are protected against harmful practices, in particular sexual abuse and illegal marriages.

7. Project operations

Supporting full cost of utilities, transiting goods from stores/shops to Shine centre, transporting staff members to villages and ensuring good mobility and communications

- Airtime credit and internet bundles were given for staff members. Communication flowed easily.
- 37 workers were employed
- 3 project vehicles maintained, serviced and insured
- Maintenance of all structures -repairs to hall toilets, children's house toilet sewer pipes and staff room.
- Completion of playground, construction of green house, repairs to fishponds and water tanks.

Shine is incredibly grateful to our wonderful faithful volunteers, in Malawi, UK and New Zealand. Shine Village operations benefit greatly because of their kindness – working weekends or during their annual leave. It can be sitting with and praying for those suffering, holding a hand to providing resources, training, and encouragement. Overseas volunteers create awareness, engage in fundraising and campaigning.

The following people in Malawi have served this year.

- Hasting Zidana Senior – taking the lead on the development of Shine Community Business (SCB)
- Hasting Zidana Junior – assisting with SCB development
- Chief Chilambe - advocacy, disseminating messages, assisting Shine activities and gathering people.
- Pastor Wilfred Ng'omba and Pastor M'dala for Shine Ministry activities
- Temwa Zidana - assisting with ministry and Children's house activities.
- St Joseph and Mwanje school teachers - improving school performance for the girls.
- Brown Masingati providing pastoral support and other ministry related affairs.
- Board Members and Children's House Committee members
- Lynley Marett New Zealand trustee's visit to the project with a volunteer in July 2023

SHINE-RELIEF TRUST

CHARITABLE INCORPORATED ORGANISATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

UK OFFICE

The office space in Hull was made available through Jubilee Church enabling Shine Relief UK Office to keep costs down and remain well connected to supporters. The church shared updates throughout the year and church members stepped in to offer their support with a team of three preparing to visit in August 2024. Flights were purchased for a team of five towards the end of this period.

Fundraising Events

A substantial portion of our income comes through our regular supporters who give monthly by standing order into the bank and in most cases we then claim gift aid on those donations. We also receive several one-off gifts throughout the year from a few supporters. In addition, we actively seek new and fresh ways to tap into new resources.

Events help to increase income, raise awareness and get more people involved in Shine Relief and our Campaign "183 days of fundraising" finishing on July 24th June helped draw attention to the relief and recovery work following Cyclone Ana 2022 and Cyclone Freddy 2023. The Shine Christmas Walk took place over the Christmas build up on 22nd December 2023 - the longest night. Ten people took part walking from Hull to Cottingham raising over £800 to support increasing project costs and our girls' educational expenses.

Grant Income Gifts and offerings

During this period, we received a grant from York Vineyard and Christmas Eve offering from Jubilee Church Hull.

Cyclone Freddy Appeal

In this period an appeal for emergency funds continued and £3500 was sent to Malawi specifically for disaster recovery. Two drums with clothes and blankets were shipped to Zomba from Hull supporting members at Shine Village and Trinity Church Zomba.

MONITORING AND EVALUATION

Accountability and transparency are of utmost importance to Shine. We monitor and evaluate all our activities, applying the learning to improve our delivery. There are a number of detailed ways in which we monitor our activities.

- Technical meetings are held monthly at Shine Village to review the work and evaluate our progress.
- Regular Whatsapp and phone with the Chairman and Project manager provides an opportunity for us to discuss the projects development in Malawi.
- Regular reports are received from the Shine Director and staff which are discussed by the UK board at the Quarterly Trustees meeting and feedback given.
- Trustees visits and international board meetings.

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

CREATING AWARENESS

Facebook was used to share information and stories from Shine Relief Malawi and to promote giving in the UK. Support from Jubilee Church Hull increased through word of mouth and prayer. Connections with Market Rasen churches were also made with plans to host an event in the summer being made.

Details of the impact of the cyclone and other weather fronts on our newly established businesses were shared with all our supporters.

MONITORING

Our Board sees this as one of the most important tasks as accountability for overseas funding is always being scrutinised. A quarterly report and a set of accounts are sent as a matter of course with a full report and accounts at year end.

Regular calls are made between the UK and Malawi to check on progress and to obtain feedback on the current situation on the ground.

SHINE-RELIEF TRUST

CHARITABLE INCORPORATED ORGANISATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Financial review

Shine Relief Trust has maintained its overall income and increased support in new ways. This has been achieved by the hard work of the Trustees and a dedicated team of volunteers, who serve, give and pray for Shine Relief to expand its work. In this period, funding given to our partners in Malawi has provided relief to those in need whilst repairing and maintaining Shine Village infrastructure, to ensure the delivery of services for beneficiaries across the region continues in an effective and efficient manner. Access to essential resources, training, transport and communications have kept the staff team.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

For the further development of the Charity:

To support the growing church congregation at Shine Village

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

To increase the staff teams in UK and Malawi

To continue to seek new regular givers

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

To plan for and support visitors to Shine Village Malawi in 2024/25

Structure, governance and management

The charity is a charitable incorporated organisation.

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

P Irvin

D Irvin

P Masters

V Mwiko

A Atama

Trustees are drawn from the community who have an active interest in the promotion of the charity's aims and objectives.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

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

FOR THE YEAR ENDED 31 MARCH 2024

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts;
and
- pay in accordance with the company's contractual and other legal obligations.

The board is made up of no fewer than four, who have limited liability of no more than £1. The trustees form the Management team who deal with the day to day operations of the charity.

SHINE-RELIEF TRUST
CHARITABLE INCORPORATED ORGANISATION
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

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

P Irvin
Trustee

Dated: 12 December 2024

SHINE-RELIEF TRUST
CHARITABLE INCORPORATED ORGANISATION
STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 MARCH 2024

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

SHINE-RELIEF TRUST

CHARITABLE INCORPORATED ORGANISATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF SHINE-RELIEF TRUST

I report to the trustees on my examination of the financial statements of Shine-Relief Trust (the charity) for the year ended 31 March 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Jonathan M Leathley FCCA
Fawley Judge & Easton
Chartered Certified Accountants
1 Parliament Street
Hull
East Yorkshire
HU1 2AS

Dated: 12 December 2024

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

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Donations and legacies	3	20,265	240	20,505	29,343	320	29,663
Other trading activities	4	2,711	-	2,711	146	-	146
Investments	5	-	-	-	16	-	16
Total income		<u>22,976</u>	<u>240</u>	<u>23,216</u>	<u>29,505</u>	<u>320</u>	<u>29,825</u>
Expenditure on:							
Raising funds	6	64	-	64	-	-	-
Charitable activities	7	33,560	-	33,560	48,865	-	48,865
Total expenditure		<u>33,624</u>	<u>-</u>	<u>33,624</u>	<u>48,865</u>	<u>-</u>	<u>48,865</u>
Net income/(expenditure) and movement in funds		(10,648)	240	(10,408)	(19,360)	320	(19,040)
Reconciliation of funds:							
Fund balances at 1 April 2023		<u>9,802</u>	<u>1,137</u>	<u>10,939</u>	<u>29,162</u>	<u>817</u>	<u>29,979</u>
Fund balances at 31 March 2024		<u>(846)</u>	<u>1,377</u>	<u>531</u>	<u>9,802</u>	<u>1,137</u>	<u>10,939</u>

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

SHINE-RELIEF TRUST
CHARITABLE INCORPORATED ORGANISATION
BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Current assets					
Debtors	10	151		-	
Cash at bank and in hand		6,460		10,939	
		<u>6,611</u>		<u>10,939</u>	
Creditors: amounts falling due within one year	11	(6,080)		-	
Net current assets			531		10,939
Net assets excluding pension liability			<u>531</u>		<u>10,939</u>
The funds of the charity					
Restricted income funds	13		1,377		1,137
Unrestricted funds			(846)		9,802
			<u>531</u>		<u>10,939</u>

The financial statements were approved by the trustees on 12 December 2024

P Irvin
Trustee

SHINE-RELIEF TRUST

CHARITABLE INCORPORATED ORGANISATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Shine-Relief Trust is a charitable incorporated organisation

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors 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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

SHINE-RELIEF TRUST
CHARITABLE INCORPORATED ORGANISATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is recognised when the charity has contracted to it or payment has been made on a cash basis.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings & equipment	25% on cost
--------------------------------	-------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 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.

SHINE-RELIEF TRUST
CHARITABLE INCORPORATED ORGANISATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

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.

1.9 Employee benefits

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

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

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	19,265	240	19,505	29,343	320	29,663
Grants	1,000	-	1,000	-	-	-
	<u>20,265</u>	<u>240</u>	<u>20,505</u>	<u>29,343</u>	<u>320</u>	<u>29,663</u>

SHINE-RELIEF TRUST
CHARITABLE INCORPORATED ORGANISATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

4 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising events	2,711	146

5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	-	16

6 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising and publicity		
Other fundraising costs	64	-

7 Charitable activities

	Charitable activities 2024 £	Charitable activities 2023 £
Shine Village	29,985	41,792
Malawi support costs	3,525	6,652
	33,510	48,444
Share of governance costs (see note)	50	421
	33,560	48,865

SHINE-RELIEF TRUST
CHARITABLE INCORPORATED ORGANISATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

8 Trustees

Mrs D Irvin was employed as the administrator for the charity, no other Trustee received remuneration or benefits from the charity during the year except for out of pocket expenses relating to travel or other expenditure wholly related to the Charitable activities of Shine Relief Trust.
These were as follows D Irvin £3,524 (2023 -£6,336), P Irvin £0 (2023 - £826)

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

10 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Other debtors	151	-
	<u> </u>	<u> </u>

11 Creditors: amounts falling due within one year

	Notes	2024	2023
		£	£
Deferred income	12	6,080	-
		<u> </u>	<u> </u>

12 Deferred income

	2024	2023
	£	£
Other deferred income	6,080	-
	<u> </u>	<u> </u>

Deferred income is included in the financial statements as follows:

	2024	2023
	£	£
Deferred income is included within:		
Current liabilities	6,080	-
	<u> </u>	<u> </u>
Movements in the year:		
Warning! Figures do not agree by:	6,080	-

SHINE-RELIEF TRUST
CHARITABLE INCORPORATED ORGANISATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

13 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.

	At 1 April 2023 £	Incoming resources £	At 31 March 2024 £
	817	240	1,057
	320	-	320
	<u>1,137</u>	<u>240</u>	<u>1,377</u>
Previous year:	At 1 April 2022 £	Incoming resources £	At 31 March 2023 £
	817	320	1,137
	<u>817</u>	<u>320</u>	<u>1,137</u>

14 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 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
General funds	9,802	22,976	(33,624)	(846)
	<u>9,802</u>	<u>22,976</u>	<u>(33,624)</u>	<u>(846)</u>
Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	At 31 March 2023 £
General funds	29,162	29,505	(48,865)	9,802
	<u>29,162</u>	<u>29,505</u>	<u>(48,865)</u>	<u>9,802</u>

15 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Current assets/(liabilities)	(846)	1,377	531
	<u>(846)</u>	<u>1,377</u>	<u>531</u>

SHINE-RELIEF TRUST
CHARITABLE INCORPORATED ORGANISATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

15 Analysis of net assets between funds

(Continued)

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 March 2023:			
Current assets/(liabilities)	9,802	1,137	10,939
	<u>9,802</u>	<u>1,137</u>	<u>10,939</u>

SHINE RELIEF TRUST

England & Wales - Charity number 1168458

Accounts

SHINE-RELIEF TRUST
CHARITABLE INCORPORATED ORGANISATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022



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

FOR THE YEAR ENDED 31 MARCH 2022

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees P Irvin

D Irvin

P Masters

V Mwiko

A Atama

B Siziba

A Siziba

Appointed February 2021

Charity number

1168458

SHINE-RELIEF TRUST
CHARITABLE INCORPORATED ORGANISATION
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

CONTENTS

	Page
Trustees' report	1 - 10
Statement of financial activities	11
Balance sheet	12

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

FOR THE YEAR ENDED 31 MARCH 2022

FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The relief of poverty sickness and distress in particular but not exclusively which may be caused by HIV/AIDS, in Malawi, UK and the rest of the World.

To advance the education of, and the preservation of good health of Children in Malawi who are orphaned, in particular but not exclusively due to HIV/AIDS related conditions.

To advance the education of Malawian orphans over the age of 18 in Malawi, the UK and the rest of the World.

To advance the Christian faith in Malawi, the UK and the rest of the World.

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

Achievements and performance

SHINE MALAWI PROJECT

Introduction

The Founding principal of Shine Relief Trust has always been that as Jesus taught, we should care for the poor. Matthew 25:40 'Truly I tell you, whatever you did for one of the least of these brothers and sisters of mine, you did for me.'

Shine Village Infrastructure Development

As part of our long-term plans, Shine purchased a 1.8ha site in 2012 on which to build "Shine Village"; an orphan care residential and educational facility which is central to our strategy to care for vulnerable children and support the local community. Development of Shine Village started with the construction of the multi- purpose hall.

Land development

Shine land has continued to be developed during 2020-21. Shine Children's House has a larger vegetable plot to help subsidize food costs. In December 2020 a new piece of land adjacent to Shine Village was purchased to connect the land to a more prominent roadside position. It was purchased for 800,000.00MWK. Plans were drawn up for an internet café and a second children's house along with a new wing to the community hall to house the Early Years group. A new playground was also in the planning stage. Further developments across our land for income generating activities to support the ongoing cost of residential care and education are detailed below.

Shine Village Resource Centre.

Shine Centre, built in 2014, is widely used by the surrounding community. The centre is a vital spot in Chilambe, the grounds are put to good use by various children's groups, a monthly clinic as well as sporting activities like the netball and soccer. Although 2020 saw many activities cancelled due to the spread of COVID 19 those connected to the Shine Early Years nursery school visited the centre to receive support. Shine also received many local visitors seeking assistance for help with items such as food and medical help.

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

FOR THE YEAR ENDED 31 MARCH 2022

CHURCH AT SHINE VILLAGE

Shine Ministry members were on the increase until restrictions were put in place. Although meetings had to be cancelled members did their best to reach those in need giving spiritual, financial, psychological and physical support. Connect Church Timaru in New Zealand which partners with the members continued to facilitate outreach in the community however they were unable to make their annual visit. The impact of the church to this a predominantly Muslim community where the witch doctor also remains a strong presence ensured that many vulnerable family's needs were met.

Training pastors

During this year a regular meeting was started to support local Church Leaders. Connection with Regions Beyond pastors from South African and Zambia have helped this grow and a group of 10-30 people gather each Saturday at Shine Village.

EARLY YEARS

Shine Early Years Group

Based at Shine Village this group assists 170 young children (0-5 years) from local villages who are vulnerable and affected by HIV/AIDS. This program has been stopped and started several times during the pandemic but we hope to be re open and back operating normally in April 2022.

Community Based organisations (CBO) Nursery and Feeding program

Two CBOs in the community at Nsondole and Chilambe provide fortified Likuni Phala daily nutrition for 170 children. These programs were closed due to the pandemic and we hope to re engage with these communities in the coming year.

Shine Village Children House

Shine's long-term aim is to develop a complex of solid six traditional homes for those children who have been identified by the Social Welfare as requiring residential care. The first home was established in 2016 and has been a home to eight girls now aged between 8 and 15 years since 2018. The solar system has needed repairing this year. The house was also repainted during the lockdown months with new beds and bedding added. The girls have grown more vegetables this year. During the year the girls enjoyed time together in a different way as the usual Easter and summer camps were cancelled. The girls travelled to the lake and to Zomba Mountain during this period. The girls all performed well in their exams. Boarding school plans had to be put on hold due to schools taking in lower numbers. For children residing at Shine Village the long term plan is for them to attend a purpose built educational facility. Children currently have to attend Mwanji Primary School where progress is being carefully monitored as classes do have over 100 students. The girls have received additional help from paid teachers at Shine.

Shine Ministry has been a key part of the girls development this year providing opportunity for the girls to access prayer and also look to the needs of their community and engage in activities to help.

SHINE BURSARY

The Bursary program provides school fees to students alongside other provisions according to the need. Our Bursary Officer looks after the spiritual, physical and academic needs of the pupils on the scheme. The funds needed to develop this work are raised through Shine Relief New Zealand which helps cater for the increasing costs of more students moving onto further education. 18 students selected to attend various Community Day or Boarding Secondary Schools are being supported at Masongola and Mulunguzi Secondary Schools, St Joseph's Primary School- all in the Shine Catchment Area. Also students attend Teaching and Nursing College, Sakata Skills Development Centre (skills in carpentry), Teacher's Training College Blantyre and Lilongwe University of Agriculture and Natural Resources - students study Fisheries and Food Science. The 2020 School Year experienced considerable disruption due to Covid-19 Lockdowns, resulting in serious social issues as students had to return to their villages with limited if any access to Online Learning Options. Shine conducted some teaching sessions for those students living within this area maintaining some contact with students further afield to ensure they had textbooks and materials in order to continue with some study.

**SHINE-RELIEF TRUST
CHARITABLE INCORPORATED ORGANISATION
TRUSTEES' REPORT (CONTINUED)**
FOR THE YEAR ENDED 31 MARCH 2022

AFTER SCHOOL

In Malawi very few children move beyond primary school. This group provides after school support and help during exam time. The team seek to motivate and support families, providing access to specific Malawian curriculum textbooks which many children do not have. This year we have not had visiting teachers as in previous years however the group managed to support a smaller group of children in preparation of their exams.

VOLUNTEERS AND VISITORS

Each year Shine takes visitors from the UK and New Zealand (trustees and volunteers) making self funded visits to Shine Village.

Trustees Philip and Deborah Irvin managed to visit from the UK in January 2022 to see the work on the ground and to see the new projects , buildings and businesses established through the recent grant funding.

Teams from Regions Beyond churches in Clarens in South Africa had planned to visit and carry out planned activities such as team building, biblical training and youth workshops did take place however these were online.

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

FOR THE YEAR ENDED 31 MARCH 2022

CHILD HEADED FAMILY SUPPORT

Child headed families are units headed by children and with limited or no guardian support in times of crisis. Interactions with families take place in their homes and in groups at Shine Village and provide essential support. Four key families receive regular visits help to assess their welfare and deliver foods. Three households are headed by single grandmothers and a disable mother and are based in Mtumanji Village which is 25 miles from Zomba, 15miles on rough dirt tracks. A new project vehicle purchased this year has helped with emergency health care transport.

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Education. Shine aims to improve access to education through school bursaries. Visits help to assess a child's progress and to assess the need for school fees, homework support, and careers guidance.

Child protection

Shine Malawi takes seriously the protection of children and in responding to the specific situations where children are at risk or subject to abuse, violence, physical, sexual, mental & emotional abuse etc., follows government guidelines and operates a clear reporting procedure.

Shine Relief Child Protection Officer works hand in hand with the District Social Welfare Office and the local Child Protection Officer and local Police to ensure vulnerable children are protected against harm – in particular sexual abuse and illegal marriages.

INCOME GENERATING ACTIVITIES

During 2021 – 2022 our Moringa Trees continued to support nutrition at Shine Village and seeds were replanted. Moringa oil production will play a big part in the overall sustainability plan. Shine Community Business was registered to oversee a variety of income generating activities at Shine Village.

A chicken Farm with the possibility to produce 500 chickens a week was built , Fish ponds have been dug with a solar pump and bore hole being established. In addition a Rice Mill and a Maize mill was established to create jobs and finance to support more community projects. A newly built feed mill will use Rice and Maizie bran to create feed for chickens and fish to offset some of the overhead.

STAFF IN MALAWI

Shine Relief Trust employs 26 staff and works closely with volunteers, the local Chief Chilambe and the Children's Home Committee. They each give a lot of time to the projects at Shine Village. The committee oversees the Children's home operations and safeguarding.

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

FOR THE YEAR ENDED 31 MARCH 2022

UK OFFICE

The office space in Hull was again made available through Jubilee Church enabling Shine Relief UK Office to keep their costs down and remain well connected to supporters.

Fundraising A substantial portion our income comes through our regular supporters who give monthly by standing order into the bank and in most cases, we then claim gift aid on those donations. We also receive several one-off gifts throughout the year from several supporters. In addition, we actively seek new and fresh ways to tap into new resources which has proved a challenge

CREATING AWARENESS

Shine Relief Website and Facebook was used to share information and stories from Shine Relief Malawi. E-news was circulated 6 monthly.

MONITORING AND EVALUATION

Accountability and transparency are of utmost importance to Shine. We monitor and evaluate all our activities, applying the learning to improve our delivery. There are a number of detailed ways in which we monitor our activities.

- Technical meetings are held monthly at Shine Village to review the work and evaluate our progress.
- Regular Skype and phone with the Chairman and Project manager provides an opportunity for us to discuss the projects development in Malawi.
- Regular reports are received from the Shine Director and staff which are discussed by the UKboard at Quarterly Trustees meeting and feedback given.
- Trustees visits and international board meetings held as a matter of course

Our work in this isolated region has provided insight into the complex issues facing the community's inability to keep children safe starting at a young age. Over the 10 years we have found woman are only now able to share their stories which previously had been kept secret. It was concluded that Shine has foundations which will stand the test of time. "A Safe House" supporting traumatized children having suffered sexual abuse is a service desperately needed. The outcome was that to continue with residential care was essential alongside a community support package – to include parenting courses when possible.

Financial review

Shine Relief Trust has maintained its overall income and increased support in new ways. This has been achieved by the hard work of the Trustees and a dedicated team of volunteers, who serve, give and pray for Shine Relief to expand its work. In this period, funding given to our partners in Malawi has provided more jobs, essential resources and training as well as improved communications resulting in better services for beneficiaries across the region to access.

The Shine Village development has gone from strength to strength with farming and other agricultural projects and other assistance to the community. Shine Centre now redecorated and with new Solar PV providing electricity throughout the day and night is being used to good effect alongside Shine Children's Home and Admin block providing shelter and care for the most vulnerable children in the region.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

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

FOR THE YEAR ENDED 31 MARCH 2022

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

SHINE-RELIEF TRUST

CHARITABLE INCORPORATED ORGANISATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

For the further development of the Charity:

To support the growing church congregation at Shine Village
To increase the sustainability of Shine Village through Shine Community Businesses
To increase the staff teams in UK and Malawi
To continue to seek new regular givers and Child Sponsors
To put on fundraising events during the year
To plan for and support visitors to Shine Village Malawi in 2023.

Whilst the values of the charity's assets have not been affected, future income streams may be. Given the charity's reserves position and its ability to flex future plans, the trustees have no immediate concerns over the charity's ability to continue operating as a going concern.

Structure, governance and management

The charity is a charitable incorporated organisation.

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

P Irvin
D Irvin
P Masters
V Mwiko
A Atma
A Siziba
B Siziba

Trustees are drawn from the community who have an active interest in the promotion of the charity's aims and objectives.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

The board is made up of no fewer than four, who have limited liability of no more than £1. The trustees form the Management team who deal with the day to day operations of the charity.

Shine Relief Trust - CIO - 1168456
Statement of Financial Activities
For the period from 01 April 2021 to 31 March 2022

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
<i>Incoming resources</i>					
Incoming resources from generated funds	—	—	—	—	—
Voluntary income	22,818	840	—	23,258	38,868
Activities for generating funds	—	—	—	—	187
Incoming resources from charitable activities	842	—	—	842	1,900
Other incoming resources	—	—	—	—	212,122
Total incoming resources	23,281	840	—	23,901	251,178
<i>Resources used</i>					
Cost of generating funds	—	—	—	—	—
Cost of generating voluntary income	—	—	—	—	—
Charitable activities	184,616	—	—	184,616	74,826
Governance costs	60	—	—	60	60
Other resources used	8,802	—	—	8,802	8,847
Total resources used	171,187	—	—	171,187	81,622
Net incoming / outgoing resources before transfer	-147,906	840	—	-147,266	188,868
<i>Transfers</i>					
Gross transfers between funds - in	—	—	—	—	—
Gross transfers between funds - out	—	—	—	—	—
Net incoming / outgoing before other gains / losses	-147,906	840	—	-147,266	188,868
<i>Other recognised gains / losses</i>					
Gains / losses on investment assets	—	—	—	—	—
Gains on revaluation, fixed assets, charity's own use	—	—	—	—	—
Net movement in funds	-147,906	840	—	-147,266	188,868
<i>Reconciliation of funds</i>					
Total funds brought forward	177,087	177	—	177,244	7,687
Total funds carried forward	28,181	817	—	28,978	177,244

There may be minor discrepancies in the totals if the pence are not being shown

Shine Relief Trust - CIO - 1168456

Balance Sheet detailed

		As at 31/03/2022	As at 31/03/2021
Fixed assets			
	0001: laptop	—	—
	0002: PC for Shine UK Office	—	—
	0003: Projector	—	—
	0004: Laptop for Malawi	—	—
	0005: Admin Laptop - Malawi	—	—
	0006: Gear4music PA System	—	—
	Total Fixed assets	—	—
Current assets			
	AC001: Current Account	—	—
	AC002: Petty Cash	—	—
	AC003: Tax claims due	—	—
	AC004: Reserve Account	—	200.00
	AC006: Current Account - CIO	17,175.97	156,644.86
	AC007: Reserve Account - CIO	12,802.35	20,400.00
	Total Current assets	29,978.32	177,244.86
Liabilities			
	Z04: Accounts Payable	—	—
	Total Liabilities	—	—
	Net Asset surplus (deficit)	29,978.32	177,244.86
Reserves			
	Excess / (deficit) to date	(147,266.54)	—
	Starting balances	177,244.86	177,244.86
	Total Reserves	29,978.32	177,244.86

Represented by...		
Unrestricted	36,682.15	184,588.69
Designated	—	—
Restricted	(6,703.83)	(7,343.83)
Endowment	—	—
Total	29,978.32	177,244.86

SHINE RELIEF TRUST

England & Wales - Charity number 1168458

Accounts

SHINE-RELIEF TRUST
CHARITABLE INCORPORATED ORGANISATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

Fawley Judge & Easton
Chartered Certified Accountants
1 Parliament Street
Hull
East Yorkshire
HU1 2AS

SHINE-RELIEF TRUST
CHARITABLE INCORPORATED ORGANISATION
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

P Irvin
D Irvin
P Masters
V Mwiko
A Atama (Appointed 1 September 2020)
B Siziba (Appointed 1 February 2021)
A Siziba (Appointed 1 February 2021)

Charity number

1168458

Independent examiner

Fawley Judge & Easton
Chartered Certified Accountants
1 Parliament Street
Hull
East Yorkshire
HU1 2AS

SHINE-RELIEF TRUST

CHARITABLE INCORPORATED ORGANISATION

CONTENTS

	Page
Trustees' report	1 - 10
Statement of trustees' responsibilities	11
Independent examiner's report	12
Statement of financial activities	13
Balance sheet	14
Notes to the financial statements	15 - 20

SHINE-RELIEF TRUST CHARITABLE INCORPORATED ORGANISATION TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their annual report and financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The relief of poverty sickness and distress in particular but not exclusively which may be caused by HIV/AIDS, in Malawi, UK and the rest of the World.

To advance the education of, and the preservation of good health of Children in Malawi who are orphaned, in particular but not exclusively due to HIV/AIDS related conditions.

To advance the education of Malawian orphans over the age of 18 in Malawi, the UK and the rest of the World.

To advance the Christian faith in Malawi, the UK and the rest of the World.

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

Achievements and performance

SHINE MALAWI PROJECT

Introduction

The Founding principal of Shine Relief Trust has always been that as Jesus taught we should care for the poor. Matthew 25:40 'Truly I tell you, whatever you did for one of the least of these brothers and sisters of mine, you did for me.'

Shine Village Infrastructure Development

As part of our long-term plans, Shine purchased a 1.8ha site in 2012 on which to build "Shine Village"; an orphan care residential and educational facility which is central to our strategy to care for vulnerable children and support the local community. Development of Shine Village started with the construction of the multi-purpose hall.

Land development

Shine land has continued to be developed during 2020-21. Shine Children's House has a larger vegetable plot to help subsidize food costs. In December 2020 a new piece of land adjacent to Shine Village was purchased to connect the land to a more prominent roadside position. It was purchased for 800,000.00MWK. Plans were drawn up for an internet café and a second children's house along with a new wing to the community hall to house the Early Years group. A new playground was also in the planning stage. Further developments across our land for income generating activities to support the ongoing cost of residential care and education are detailed below

Shine Village Resource Centre.

Shine Centre, built in 2014, is widely used by the surrounding community. The centre is a vital spot in Chilambe, the grounds are put to good use by various children's groups, a monthly clinic as well as sporting activities like the netball and soccer. Although 2020 saw many activities cancelled due to the spread of COVID 19 those connected to the Shine Early Years nursery school visited the centre to receive support. Shine also received many local visitors seeking assistance for help with items such as food and medical help.

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

FOR THE YEAR ENDED 31 MARCH 2021

CHURCH AT SHINE VILLAGE

Shine Ministry members were on the increase until restrictions were put in place. Although meetings had to be cancelled members did their best to reach those in need giving spiritual, financial, psychological and physical support. Connect Church Timaru in New Zealand which partners with the members continued to facilitate outreach in the community however they were unable to make their annual visit. The impact of the church to this a predominantly Muslim community where the witch doctor also remains a strong presence ensured that many vulnerable family's needs were met.

Training

Plans to connect with Regions Beyond pastors from South African and Zambia had to be put on hold. Some equipping and encouraging pastors was able to take place online.

Shine Early Years Group

Based at Shine Village this group assists 170 young children (0-5 years) from local villages who are vulnerable and affected by HIV/AIDS. The group was continuing to gather new children until restrictions came in at the start of 2020. In October 2020 schools reopened after 6months of lockdown. Shine teachers gave their focus to smaller groups of older children with the aim to equip them for primary school. We supported two graduation ceremonies for 32 children on January 5th 2021. The children enjoyed a late Christmas party in smaller groups. Our data revealed that many children in the region have returned to the fields with their mother's, therefore it will be vital this group reconnects with the community to help new parents understand the importance their child's early years education. Support for this area of our work has been derived through "Sponsor a Child" scheme in the UK. The scheme has been under review and is on hold. The plan is to relaunch after restrictions are lifted and renovations are complete in 2021/22. Shine New Zealand continued to contribute towards part of the staff costs.

Community Based organisations (CBO) Nursery and Feeding program

Two CBOs in the community at Nsondole and Chilambe provide fortified Likuni Phala daily nutrition for 170 children. We measured the children's increasing weight gain after 6 months away from school due to the closures. We found most children having survived on only one meal a day.

RESIDENTIAL CARE

Shine Village Children House

Shine's long-term aim is to develop a complex of solid six traditional homes for those children who have been identified by the Social Welfare as requiring residential care. The first home was established in 2016 and has been a home to eight girls now aged between 8 and 15 years since 2018. The solar system has needed repairing this year. The house was also repainted during the lockdown months with new beds and bedding added. The girls have grown more vegetables this year. During the year the girls enjoyed time together in a different way as the usual Easter and summer camps were cancelled. The girls travelled to the lake and to Zomba Mountain during this period. The girls all performed well in their exams. Boarding school plans had to be put on hold due to schools taking in lower numbers. For children residing at Shine Village the long term plan is for them to attend a purpose built educational facility. Children currently have to attend Mwanji Primary School where progress is being carefully monitored as classes do have over 100 students. The girls have received additional help from paid teachers at Shine.

Shine Ministry has been a key part of the girls development this year providing opportunity for the girls to access prayer and also look to the needs of their community and engage in activities to help.

SHINE-RELIEF TRUST

CHARITABLE INCORPORATED ORGANISATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

SHINE BURSARY

The Bursary program provides school fees to students alongside other provisions according to the need. Our Bursary Officer looks after the spiritual, physical and academic needs of the pupils on the scheme. The funds needed to develop this work are raised through Shine Relief New Zealand which helps cater for the increasing costs of more students moving onto further education. 18 students selected to attend various Community Day or Boarding Secondary Schools are being supported at Masongola and Mulunguzi Secondary Schools, St Joseph's Primary School- all in the Shine Catchment Area. Also students attend Teaching and Nursing College, Sakata Skills Development Centre (skills in carpentry), Teacher's Training College Blantyre and Lilongwe University of Agriculture and Natural Resources - students study Fisheries and Food Science. The 2020 School Year experienced considerable disruption due to Covid-19 Lockdowns, resulting in serious social issues as students had to return to their villages with limited if any access to Online Learning Options. Shine conducted some teaching sessions for those students living within this area maintaining some contact with students further afield to ensure they had textbooks and materials in order to continue with some study. The 2021 School Year start date was delayed until mid-February.

AFTER SCHOOL

In Malawi very few children move beyond primary school. This group provides after school support and help during exam time. The team seek to motivate and support families, providing access to specific Malawian curriculum textbooks which many children do not have. This year we have not had visiting teachers as in previous years however the group managed to support a smaller group of children in preparation of their exams.

VOLUNTEERS AND VISITORS

Each year Shine takes visitors from the UK and New Zealand (trustees and volunteers) making self funded visits to Shine Village. CBO sites provide distribution points for items collected by churches. Sadly this has not taken place and items needed to help the most needy were shipped from the UK. Three drums containing donations and key items purchased reached Malawi in time for Christmas 2020.

Teams from Regions Beyond churches in Clarens in South Africa had planned to visit and carry out planned activities such as team building, biblical training and youth workshops. Some did take place online however most were postponed.

SHINE-RELIEF TRUST

CHARITABLE INCORPORATED ORGANISATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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

FOR THE YEAR ENDED 31 MARCH 2021

INCOME GENERATING ACTIVITIES

During 2020 our Moringa Trees continued to support nutrition at Shine Village and seeds were replanted. Moringa oil production will play a big part in the overall sustainability plan. In December 2020 The Boeing Trust granted funds to support the continued relief of poverty through Shines activities. Shine Community Business was registered to oversee a variety of income generating activities at Shine Village. Bricks have been moulded for Shine Chicken Business which was nearing completion in March 2021. Plans to begin drilling for water and excavating fish ponds were also drawn up.

STAFF IN MALAWI

Shine Relief Trust employs 18 staff and works closely with volunteers, the local Chief Chilambe and the Children's Home Committee. They each give a lot of time to the projects at Shine Village. The committee oversees the Children's home operations and safeguarding.

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Fundraising. A substantial portion our income comes through our regular supporters who give monthly by standing order into the bank and in most cases, we then claim gift aid on those donations. We also receive several one-off gifts throughout the year from several supporters. In addition, we actively seek new and fresh ways to tap into new resources which has proved a challenge

Fundraising Events April 2020 to March 2021

Events have not gone ahead this year due to government restrictions – our sponsored walk, quiz and talent night and November fundraiser had to be cancelled. Social media and WhatsApp were used to stay connected.

Shine Christmas gift cards were promoted online raising funds to support our Christmas celebrations at Shine Village

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

FOR THE YEAR ENDED 31 MARCH 2021

Individual fundraisers. It has been a difficult time for individuals to engage in personal challenges. Shine Supporter Dr Robson raised £354 walking and canoeing the Cleveland Way. A festive walk in fancy dress undertaken by our trustees Deborah and Phil with Shine supporter Shaun Carter helped raise £764.55 whilst connecting with old and new supporters across the region. Shaun contributed his birthday fundraising to the total.

Gifts in kind. Market Rasen donations for needy babies reached Malawi in time for Christmas

Income and support from the community

A donation was received from York Vineyard Church.

Grant Income from Trust funds

April 2020 – £4,000 from The Souter Trust

December 2020 –294,500 US\$ from The Boeing Trust

Boeing Fund

During the year Shine Relief Trust was nominated as a recipient of funds set aside by Boeing for charitable and humanitarian causes following the two planes crashes involving Boeing 737's in recent years.

After going through due diligence processes as stipulated by Boeing a sizable donation was made to Shine Relief, this will enable our work in Shine Village to expand especially in the recreation of new business opportunities including fish farming, mills for fish feed, rice and maize, brick making businesses and moringa tree cultivation.

Though born out of tragic circumstances this donation will enable Shine to become self-sufficient, giving employment to the local community and funding other projects for years to come.

Appeals

Covid 19 appeal. Through fundraising Shine Relief Trust was able to allocate £1,000 for handwashing stations into community centers across the region.

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

FOR THE YEAR ENDED 31 MARCH 2021

MONITORING AND EVALUATION

Accountability and transparency are of utmost importance to Shine. We monitor and evaluate all our activities, applying the learning to improve our delivery. There are a number of detailed ways in which we monitor our activities.

- Technical meetings are held monthly at Shine Village to review the work and evaluate our progress.
- Regular Skype and phone with the Chairman and Project manager provides an opportunity for us to discuss the projects development in Malawi.
- Regular reports are received from the Shine Director and staff which are discussed by the UK board at Quarterly Trustees meeting and feedback given.
- Trustees visits and international board meetings held as a matter of course were held online due to travel restrictions. WhatApp chats have remained in place.

CREATING AWARENESS

Shine Relief Website and Facebook was used to share information and stories from Shine Relief Malawi. Presentations were made through Jubilee Church Hull and York Vineyard Church online services. E-news was circulated 6 monthly.

MONITORING

Our Board sees this as one of the most important tasks as accountability to overseas funding is always being scrutinised. A quarterly report and a set of accounts are sent as a matter of course with a full report and accounts at year end.

Regular calls are made between the UK and Malawi to check on progress and to obtain feedback on the current situation on the ground. 2019 has brought great challenges but with a network of friends and help from other churches teams have been resourced, orphans fed and the staff team encouraged. Covid-19 has brought its own problems to the situation out in Malawi, the trustees in the UK and Malawi will continue to monitor the impact and trust in God that we can fulfil all our commitments to those who we support.

Evaluation

Shine UK took to review the Orphan and Vulnerable Children (OVC) care plan in this period.

Contributions were received from Shine Director on the "Shine Relief Malawi Safeguarding Landscape", Stephano Joseph SRTM trustee and Social Welfare Officer on "Reintegration" detailing a government directive to remove children from streets and care homes back into communities during the pandemic and the forming of an aging out plan to reintegrate children into community through Social Support Systems. Ann Atama SRTUK trustee and Senior Social Worker gave her reflections on "Residential Care versus Community Care." The review also included NGO and government publications: "All Children Count 2011" report, (UNICEF/USAID), "District Capacity Assessment for System Strengthening for Effective Child Protection Programming" outlining the need for effective channels to tackle child trafficking in our region, World Vision report on "teaching parents in pandemic" and Nthesta Nkhanza Networks "Dealing with Gender Based Violence" .

Our work in this isolated region has provided insight into the complex issues facing the community's inability to keep children safe starting at a young age. Over the 10 years we have found woman are only now able to share their stories which previously had been kept secret. It was concluded that Shine has foundations which will stand the test of time. "A Safe House" supporting traumatized children having suffered sexual abuse is a service desperately needed. The outcome was that to continue with residential care was essential alongside a community support package – to include parenting courses when possible.

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SHINE-RELIEF TRUST

CHARITABLE INCORPORATED ORGANISATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Financial review

Shine Relief Trust has maintained its overall income and increased support in new ways. This has been achieved by the hard work of the Trustees and a dedicated team of volunteers, who serve, give and pray for Shine Relief to expand its work. In this period, funding given to our partners in Malawi has provided more jobs, essential resources and training as well as improved communications resulting in better services for beneficiaries across the region to access.

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It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

For the further development of the Charity:

To support the growing church congregation at Shine Village

To increase the sustainability of Shine Village through brick making, farming projects and business development

To increase the staff teams in UK and Malawi

To continue to seek new regular givers and Child Sponsors

To put on fundraising events during the year

To plan for and support visitors to Shine Village Malawi in 2022.

The COVID-19 pandemic and the control measures that have been put in place towards the end of the first quarter of 2020 continue to impact the charity's ability to implement the above plans (plans for the future).

Despite the restrictions placed on international travel and social distancing measures introduced to combat the spread of COVID-19, the charity is able to continue some of its day to day activities, by alternative means where necessary. Certain activities are currently on hold where alternative means are not feasible.

Whilst the values of the charity's assets have not been affected, future income streams may be. Given the charity's reserves position and its ability to flex future plans, the trustees have no immediate concerns over the charity's ability to continue operating as a going concern.

Structure, governance and management

The charity is a charitable incorporated organisation.

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

P Irvin

D Irvin

SHINE-RELIEF TRUST
CHARITABLE INCORPORATED ORGANISATION
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

P Masters

V Mwiko

A Atama

(Appointed 1 September 2020)

B Siziba

(Appointed 1 February 2021)

A Siziba

(Appointed 1 February 2021)

Trustees are drawn from the community who have an active interest in the promotion of the charity's aims and objectives.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

The board is made up of no fewer than four, who have limited liability of no more than £1. The trustees form the Management team who deal with the day to day operations of the charity.

SHINE-RELIEF TRUST
CHARITABLE INCORPORATED ORGANISATION
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

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

P Irvin
Trustee

Dated: 4 December 2021

SHINE-RELIEF TRUST
CHARITABLE INCORPORATED ORGANISATION
STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 MARCH 2021

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

SHINE-RELIEF TRUST
CHARITABLE INCORPORATED ORGANISATION
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF SHINE-RELIEF TRUST

I report to the trustees on my examination of the financial statements of Shine-Relief Trust (the charity) for the year ended 31 March 2021.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Jonathan M Leathley FCCA
Fawley Judge & Easton
Chartered Certified Accountants
1 Parliament Street
Hull
East Yorkshire
HU1 2AS

Dated: 4 December 2021

SHINE-RELIEF TRUST
CHARITABLE INCORPORATED ORGANISATION
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2021

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total Unrestricted funds 2021 £	Restricted funds 2020 £	Total 2020 £
	Notes					
Income from:						
Donations and legacies	3	240,788	8,491	249,279	33,731	35,767
Other trading activities	4	2,098	-	2,098	4,996	4,996
Investments	5	3	-	3	1	1
Total income		242,889	8,491	251,380	2,036	40,764
Expenditure on:						
Raising funds	6	-	-	-	919	960
Charitable activities	7	73,140	8,584	81,724	847	38,927
Total resources expended		73,140	8,584	81,724	1,766	39,887
Net income/(expenditure) for the year/ Net movement in funds						
		169,749	(93)	169,656	270	877
Fund balances at 1 April 2020		7,320	270	7,590	-	6,713
Fund balances at 31 March 2021		177,069	177	177,246	270	7,590

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

SHINE-RELIEF TRUST
CHARITABLE INCORPORATED ORGANISATION
BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Current assets					
Debtors	9	301		401	
Cash at bank and in hand		176,945		7,189	
		<u>177,246</u>		<u>7,590</u>	
Net current assets			<u>177,246</u>		<u>7,590</u>
Income funds					
Restricted funds			177		270
Unrestricted funds			177,069		7,320
			<u>177,246</u>		<u>7,590</u>

The financial statements were approved by the Trustees on 4 December 2021

P Irvin
Trustee

SHINE-RELIEF TRUST

CHARITABLE INCORPORATED ORGANISATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity information

Shine-Relief Trust is a charitable incorporated organisation

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

SHINE-RELIEF TRUST
CHARITABLE INCORPORATED ORGANISATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is recognised when the charity has contracted to it or payment has been made on a cash basis.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings & equipment	25% on cost
--------------------------------	-------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 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.

SHINE-RELIEF TRUST
CHARITABLE INCORPORATED ORGANISATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

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

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Donations and gifts	240,388	8,491	248,879	33,710	2,036	35,746
Donated goods and services	400	-	400	21	-	21
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

SHINE-RELIEF TRUST
CHARITABLE INCORPORATED ORGANISATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

4 Other trading activities

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Fundraising events	2,098	4,996
	<u> </u>	<u> </u>

5 Investments

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Interest receivable	3	1
	<u> </u>	<u> </u>

6 Raising funds

	Total	Unrestricted funds	Restricted funds	Total
	2021	2020	2020	2020
	£	£	£	£
<u>Fundraising and publicity</u>				
Staging fundraising events	-	41	-	41
Fundraising agents	-	-	919	919
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Fundraising and publicity	-	41	919	960
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

SHINE-RELIEF TRUST
CHARITABLE INCORPORATED ORGANISATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

7 Charitable activities

	Charitable activities 2021 £	Charitable activities 2020 £
Shine Village	52,862	20,129
Malawi support costs	28,662	18,210
	<u>81,524</u>	<u>38,339</u>
Share of governance costs (see note)	200	588
	<u>81,724</u>	<u>38,927</u>
	<u><u>81,724</u></u>	<u><u>38,927</u></u>
Analysis by fund		
Unrestricted funds	73,140	38,080
Restricted funds	8,584	847
	<u>81,724</u>	<u>38,927</u>
	<u><u>81,724</u></u>	<u><u>38,927</u></u>
For the year ended 31 March 2020		
Unrestricted funds	38,080	
Restricted funds	847	
	<u>38,927</u>	
	<u><u>38,927</u></u>	

8 Trustees

None of the trustees received any remuneration or benefits from the charity during the year except for out of pocket expenses relating to travel or other expenditure wholly related to the Charitable activities of Shine Relief Trust.

These were as follows D Irvin £63 (2020 -£1,217), P Irvin £610 (2020 - £888) and P Wood £NIL (2020 - £54)

9 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Other debtors	301	401
	<u>301</u>	<u>401</u>

SHINE-RELIEF TRUST
CHARITABLE INCORPORATED ORGANISATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

10 Analysis of net assets between funds

	Unrestricted fund 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted fund 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 31 March 2021 are represented by:						
Current assets/ (liabilities)	177,069	177	177,246	7,320	270	7,590
	<u>177,069</u>	<u>177</u>	<u>177,246</u>	<u>7,320</u>	<u>270</u>	<u>7,590</u>
	<u><u>177,069</u></u>	<u><u>177</u></u>	<u><u>177,246</u></u>	<u><u>7,320</u></u>	<u><u>270</u></u>	<u><u>7,590</u></u>