

**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**

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**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

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

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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**

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#### **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***

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**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**

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#### **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 transited 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**

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#### **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 200m<sup>2</sup> 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***

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**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***

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#### **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**

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**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.

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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.

**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***

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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***

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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***

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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**

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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**

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
<b>Income from:</b>							
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
<b>Total income</b>		<u>22,976</u>	<u>240</u>	<u>23,216</u>	<u>29,505</u>	<u>320</u>	<u>29,825</u>
<b>Expenditure on:</b>							
Raising funds	6	64	-	64	-	-	-
Charitable activities	7	33,560	-	33,560	48,865	-	48,865
<b>Total expenditure</b>		<u>33,624</u>	<u>-</u>	<u>33,624</u>	<u>48,865</u>	<u>-</u>	<u>48,865</u>
<b>Net income/(expenditure) and movement in funds</b>		(10,648)	240	(10,408)	(19,360)	320	(19,040)
<b>Reconciliation of funds:</b>							
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>
<b>Fund balances at 31 March 2024</b>		<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 £	£
<b>Current assets</b>					
Debtors	10	151		-	
Cash at bank and in hand		6,460		10,939	
		<u>6,611</u>		<u>10,939</u>	
<b>Creditors: amounts falling due within one year</b>	11	(6,080)		-	
		<u></u>		<u></u>	
<b>Net current assets</b>			531		10,939
			<u>531</u>		<u>10,939</u>
<b>Net assets excluding pension liability</b>			531		10,939
			<u>531</u>		<u>10,939</u>
<b>The funds of the charity</b>					
Restricted income funds	13		1,377		1,137
Unrestricted funds			(846)		9,802
			<u>531</u>		<u>10,939</u>
			<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

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## 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**

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**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
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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 £
<b>Fundraising and publicity</b>		
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**

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

**11 Creditors: amounts falling due within one year**

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

**12 Deferred income**

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

Deferred income is included in the financial statements as follows:

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

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

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

	<b>Unrestricted funds 2024 £</b>	<b>Restricted funds 2024 £</b>	<b>Total 2024 £</b>
<b>At 31 March 2024:</b>			
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)**

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