

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

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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

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
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		43,194	515	43,709	22,976	240	23,216
Expenditure on:							
Raising funds	5	45	-	45	64	-	64
Charitable activities	6	35,139	1,832	36,971	33,560	-	33,560
Total expenditure		35,184	1,832	37,016	33,624	-	33,624
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		7,164	60	7,224	(846)	1,377	531

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)	
		<u>-</u>		<u>(6,080)</u>	
Net current assets			7,224		531
			<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>
			<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
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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 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>

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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	

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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:		

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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	-	6,080
	<u> </u>	<u> </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>

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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>