SHINE LINCOLNSHIRE

England & Wales · Charity number 1175616

Details

Status	Registered
Legal form	CIO
Registered	2017-11-08
Register	View on the Charity Commission register

Contact

Address	Shine Lincolnshire 7 Bull Ring Horncastle Lincolnshire LN9 5HX
Phone	07703 783399
Email	rachel@shinelincolnshire.com
Website	http://www.shinelincolnshire.com

Activities

Objects: THE OBJECT OF THE CIO IS:THE RELIEF OF SICKNESS AND PRESERVATION OF HEALTH OF PEOPLE WITH MENTAL HEALTH PROBLEMS LIVING IN LINCOLNSHIRE BY PROVIDING A NETWORK OF PEOPLE AND ORGANISATIONS WHICH CAN HELP TO CONNECT PEOPLE WITH THE SERVICES AND SUPPORT THAT WILL MOST EFFECTIVELY MEET THEIR NEEDS AND ENHANCE THEIR LIVES.

Activities: Connecting the people of Lincolnshire with the services and support that will most effectively meet their mental health needs

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** The Advancement Of Health Or Saving Of Lives, Disability, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** People With Disabilities

Downloaded from opencharities.uk/ew/1175616

Geography

- Lincolnshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,120,550	£1,161,602	£118,634	34
2024-03-31	£939,536	£1,065,664	£159,686	29
2023-03-31	£706,880	£724,968	£285,814	28
2022-03-31	£608,442	£368,378	£303,902	6
2021-03-31	£80,037	£31,515	-	-

Trustees

Name	Role	Appointed
Dr Adrian Tams	Chair	2025-02-18
Blake Caldwell		2023-04-03
David John Joseph		2026-01-29
Elaine McLean		2025-02-18
James Barry Earnshaw		2022-01-21
Rachel Redgrave		2023-08-08
Sally Emerton		2023-09-01

Downloaded from opencharities.uk/ew/1175616

SHINE LINCOLNSHIRE

England & Wales - Charity number 1175616

Accounts

Charity number: 1175616

SHINE LINCOLNSHIRE

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

SHINE LINCOLNSHIRE

CONTENTS

	Page
Reference and Administrative Details of the Charity, its Trustees and Advisers	1
Trustees' Report	2 - 6
Trustees' Responsibilities Statement	7
Independent Auditors' Report on the Financial Statements	8 - 11
Statement of Financial Activities	12
Balance Sheet	13
Statement of Cash Flows	14
Notes to the Financial Statements	15 - 31

SHINE LINCOLNSHIRE

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2025

Trustees	Paul A Jackman, Vice Chair James B Earnshaw, Chair Sally Emerton, Treasurer Rachel Redgrave Blake Caldwell
Charity registered number	1175616
Principal office	7 Bull Ring Horncastle Lincolnshire LN9 5HX
Independent auditors	Streets Audit LLP Tower House Lucy Tower Street Lincoln LN1 1XW
Bankers	The Co-operative Bank p.l.c 1 Balloon Street Manchester M4 4BE

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their annual report together with the audited financial statements of the charity for the year 1 April 2024 to 31 March 2025.

Objectives and activities

a. Policies and objectives

Shine Lincolnshire believes everyone deserves a life of value, enabling them to Shine. We continue to achieve this by connecting people and communities, creating accessible and inclusive services that promote wellbeing and personal choice across Lincolnshire and beyond. Our work is rooted in collaboration, innovation, and compassion, ensuring individuals are empowered to live fulfilling lives and reach their full potential.

Since our inception in 2011, Shine Lincolnshire has grown to become a leading infrastructure and support organisation within the county, championing mental health and wellbeing. The 2024–25 financial year marked another period of growth and innovation, reflecting the dedication of our 34 staff, 23 volunteers, and wide network of partners and stakeholders. Together, we supported over 27,000 beneficiaries, delivered more services than ever before, and strengthened our position as a key delivery partner for health, social care, and community wellbeing across Lincolnshire.

Trustees have paid due regard to the guidance provided by the charity commission regarding public benefit.

b. Main activities undertaken to further the charity's purposes for the public benefit

To provide a network of people and organisations which can help to connect people and organisations with the services and support that will most effectively meet their needs and enhance their lives.

Achievements and performance

a. Main achievements of the charity

2024/25 Delivery & Achievements

Grant Administration:

On behalf of Lincolnshire County Council (LCC), Lincolnshire NHS Integrated Care Board (LICB), and Lincolnshire Partnership NHS Foundation Trust (LPFT), Shine continues to administer the Mental Health and Wellbeing Community Investment Fund (MHWCIF) and the Suicide Prevention Investment Fund (SPF). During 2024–25, these programs supported 90 projects across 71 organisations with 175 review and support meetings held. The average award values were £7,439.88 for Innovation projects and £20,321.71 for Sustainability projects, together benefitting over 10,000 individuals. These funds empower grassroots organisations to develop sustainable, community led mental health and wellbeing services that prevent crisis and promote independence.

Training and Development:

Our Training and Education programme continued to expand its reach and reputation for quality. In 2024–25, Shine trained 742 individuals from 127 organisations across Lincolnshire, delivering courses including Mental Health First Aid, Suicide First Aid, and Emergency First Aid. Notably, 238 individuals attended Suicide First Aid courses, 341 attended Mental Health courses, and 163 completed Emergency First Aid training. We also delivered bespoke sessions for schools, community groups, and businesses, and provided targeted training for Peer Support Workers and volunteers. Our Training Team attended a wide range of school assemblies and community events, embedding early wellbeing education through the ‘5 Ways to Wellbeing’ framework.

Achievements and performance (continued)

Peer Support:

Mental Health Peer Support Workers (PSWs) are central to Shine's mission of lived experience led support. During 2024–25, 13 PSWs supported 259 individuals across Lincolnshire, attending 56 partnership boards and completing over 42 CPD courses. Through empathetic one-to-one relationships, PSWs empowered people to rebuild confidence, reduce isolation, and reconnect with their communities. Their work forms a vital link between statutory, and community led mental health support.

Bert House Community Hub:

May 2024 marked the official opening of Shine's Bert House in Horncastle, a welcoming community hub designed to build connection, reduce isolation, and provide practical and emotional support. Between May 2024 and March 2025, Bert House welcomed 3,429 visitors, held 179 community sessions, collaborated with 26 partner organisations, and distributed over 77 slow cookers and 1,000 budgeting guides through its Winter Pressures programme. The hub continues to grow as a beacon of wellbeing and inclusion at the heart of East Lindsey.

Children and Young People:

Shine strengthened its work with children and young people through partnerships with Wright Way Sports and Benjamin Adlard Primary School in Gainsborough. 'Benji's Youth Club' provided 974 attendances for 4–11-year-olds and 422 attendances for 11–16 year-olds. The project helped diversify friendships, ease transitions between school stages, and offer safe spaces for play and growth. Shine's ongoing commitment to youth engagement continues through education, outreach, and peer-led wellbeing programmes.

Co-production:

In 2024–25 Shine co-chaired the Lincolnshire Mental Health Co-Production Network, ensuring the voices of those with lived experience directly inform service design.

Communications and Community Engagement:

Through Shine Connect magazine, social media, and public events, we continued to amplify community voices. Over 10,000 magazines were distributed, featuring over 300 community articles and a directory of over 400 support services. We attended more than 60 community events and achieved a 31% growth in social media engagement, with over 4,000 followers across platforms. These efforts help ensure that individuals across Lincolnshire can access mental health support and stay connected.

Community Support and Fundraising:

Community fundraising and sponsorship continued to be a vital part of Shine's success. During 2024–25, supporters raised over £15,000 through activities such as sponsored runs, skydives, and marathons. We proudly collaborated with business sponsors including Lincolnshire Co-op, SPOKE, and Stokes Coffee. 23 volunteers contributed over 750 hours of service, helping Shine deliver essential support to more than 27,000 beneficiaries across the county.

Achievements and performance (continued)

Our Workforce:

Shine's success is built on the passion and professionalism of our staff. In 2024–25, we employed 34 staff members who together completed 395 CPD and training courses, with two team members undertaking apprenticeships in Business Administration and Operations Management. Staff recognition remains an important part of our culture—this year, Shine awarded 98 Bertie Awards, celebrating excellence, kindness, collaboration, integrity, and innovation.

Financial Overview (2024–25):

A detailed financial statement will be included in the audited accounts. This section will summarise income, expenditure, and reserves for the year ending 31 March 2025.

Looking Forward:

As we move into 2025–26, Shine is excited to launch its new 2025-2030 five-year strategy detailing how we remain committed to developing sustainable models of support, supporting the VCFSE sector in lincolnshire and continuing to champion community led wellbeing initiatives. Our focus will be on expanding the reach of Bert House, enhancing our children and young people's services, and deepening our collaboration with health and voluntary sector partners. We will continue to empower communities, invest in staff and volunteers, and ensure that every individual across Lincolnshire has the opportunity to live a life of value, enabling them to Shine.

Financial review

a. Reserves policy

The reserves are held in order to be rolled forward into future projects or to wind down the charity. At the year-end the total reserves of the charity amounted to £118,634 (2024: £159,686).

Shine Lincolnshire are working towards the optimum reserves value as per the Reserves Policy to prepare the charity prior to any future restructuring or dissolution. The reserves are reviewed annually by the board alongside the annual budget and the Reserves Policy is reviewed bi-annually to assure that it aligns to the charities policy and financial objectives. The desired level of reserves has been calculated at approximately £200k (5 months running costs). The reserves at 31 March 2024 did not meet the policy but the board and management are committed to ensuring that the ongoing activities of the charity will lead to an accumulation of reserves to this level.

The charity's cash funds at the end of the year amounted to £236,217 (2024: £189,554).

b. Principal risks and uncertainties

The organisation have an extensive risk register which is regularly updated and reviewed by trustees and management.

Red Risk
Cash funds within bank account exceeding £85,000 guarantee.

Amber Risk
Sector challenges in recruiting additional Trustees.
Delayed payment on significant projects or contracts
NHS Banded Salaries potential negative impact on non-banded salaried staff morale and recruitment
Public Mental Health – Increased demand.

c. Principal funding

The charity is primarily grant funded to deliver services and contracts. Further details of the services and activities funded have been included in the trustees report.

Structure, governance and management

a. Constitution

Shine Lincolnshire is a registered charity, number 1175616, registered on 8 November 2017, and is constituted under a CIO-Foundation.

b. Methods of appointment or election of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the CIO- Foundation.

c. Organisational structure and decision-making policies

The Board of Trustees meet regularly to discuss CIO strategy and overall performance with the day to day operation of the CIO delegated to the Executive team.

d. Policies adopted for the induction and training of Trustees

In selecting individuals for the appointment as charity trustees, the charity trustees must have the relevant skills, knowledge and experience needed for the effective administration and governance of the CIO.

e. Pay policy for key management personnel

Executive team propose staff pay increase at the time of budget, this is bought to the relevant trustee meeting and approved by the board. For the executive team staff pay is set by the trustees in line with proposed budget. The only deviation is our PSW contract where we have to uplift in line with NHS banding, but an assessment of trustees and executive look and monitor the implications of NHS Band increases.

Structure, governance and management (continued)

f. Financial risk management

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Plans for future periods

As we reflect on the past year, we are immensely proud of what Shine Lincolnshire has achieved. Our dedicated team, supportive partners, and generous donors have all played vital roles in helping us reach our goals and make a meaningful difference in the lives of those we serve. From launching new programmes to expanding our reach, every step forward has been a testament to our collective effort and shared vision. We remain committed to our mission of fostering community, support, and advocacy, ensuring that every individual has the opportunity to thrive. The future holds exciting possibilities for Shine Lincolnshire. As we continue to grow and evolve, we are focused on expanding our programmes and services to reach even more people in need. Our plans include enhancing our community hub at Bert House, developing new initiatives to support mental health and well-being across the county, fostering stronger collaborations with organisations across Lincolnshire and beyond and continuing to develop our Children and Young Persons support offer. With the continued support of our staff, volunteers, and donors, we are confident that Shine will continue to shine brightly, making a lasting impact for years to come. Together, we look forward to a future filled with hope, progress, and positive change.

Members' liability

The Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up.

Disclosure of information to auditors

Each of the persons who are Trustees at the time when this Trustees' Report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Auditors

The auditors, Streets Audit LLP, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the board of Trustees and signed on their behalf by:

James B Earnshaw
Chair

Sally Emerton
Trustee

Date: 8 December 2025

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 & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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 CIO- Foundation. 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.

Approved by order of the members of the board of Trustees on 8 December 2025 and signed on its behalf by:

James B Earnshaw
Chair

Sally Emerton
Trustee

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SHINE LINCOLNSHIRE

Opinion

We have audited the financial statements of Shine Lincolnshire (the 'charity') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

The financial statements have been prepared in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards 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 been withdrawn.

This has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the Annual Report other than the financial statements and our Auditors' Report thereon. The Trustees are responsible for the other information contained within the Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' Report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, the Trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the charity and sector in which it operates;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including SORP 2015 (FRS 102)
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in Note 2 were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.
- reviewed Trustee meeting minutes for evidence of appropriate decision-making and management controls.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' Report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an Auditors' Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustees, as a body, for our audit work, for this report, or for the opinions we have formed.

Streets Audit LLP
Tower House
Lucy Tower Street
Lincoln
LN1 1XW

10 December 2025

Streets Audit LLP are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	*Total funds 2024 £*
Income from:					
Donations and legacies	3	**365,990**	**662,503**	**1,028,493**	*901,006*
Charitable activities	4	**87,642**	**-**	**87,642**	*38,530*
Other trading activities	5	**4,415**	**-**	**4,415**	*-*
Total income		**458,047**	**662,503**	**1,120,550**	*939,536*
Expenditure on:					
Raising funds	6	**5,569**	**-**	**5,569**	*9,324*
Charitable activities	7	**499,789**	**656,244**	**1,156,033**	*1,056,340*
Total expenditure		**505,358**	**656,244**	**1,161,602**	*1,065,664*
Net (expenditure)/income		**(47,311)**	**6,259**	**(41,052)**	*(126,128)*
Transfers between funds	16	**13,534**	**(13,534)**	**-**	*-*
Net movement in funds		**(33,777)**	**(7,275)**	**(41,052)**	*(126,128)*
Reconciliation of funds:					
Total funds brought forward		**83,250**	**76,436**	**159,686**	*285,814*
Net movement in funds		**(33,777)**	**(7,275)**	**(41,052)**	*(126,128)*
Total funds carried forward		**49,473**	**69,161**	**118,634**	*159,686*

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 15 to 31 form part of these financial statements.

BALANCE SHEET
AS AT 31 MARCH 2025

	Note		2025 £		*2024* *£*
Fixed assets					
Tangible assets	12		**19,475**		*27,012*
			19,475		*27,012*
Current assets					
Stocks	13	**2,035**		-	
Debtors	14	**29,796**		*56,506*	
Cash at bank and in hand		**236,217**		*189,554*	
		268,048		*246,060*	
Current liabilities					
Creditors: amounts falling due within one year	15	**(168,889)**		*(113,386)*	
Net current assets			**99,159**		*132,674*
Total assets less current liabilities			**118,634**		*159,686*
Net assets excluding pension asset			**118,634**		*159,686*
Total net assets			**118,634**		*159,686*
Charity funds					
Restricted funds	16		**69,161**		*76,436*
Unrestricted funds	16		**49,473**		*83,250*
Total funds			**118,634**		*159,686*

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

James B Earnshaw
Chair

Sally Emerton
Trustee

Date: 8 December 2025

The notes on pages 15 to 31 form part of these financial statements.

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2025

	2025 £	*2024* *£*
Cash flows from operating activities		
Net cash used in operating activities	**48,525**	*(46,104)*
Cash flows from investing activities		
Purchase of tangible fixed assets	**(1,862)**	*(27,012)*
Net cash used in investing activities	**(1,862)**	**(27,012)**
Cash flows from financing activities		
Net cash provided by financing activities	**-**	**-**
Change in cash and cash equivalents in the year	**46,663**	**(73,116)**
Cash and cash equivalents at the beginning of the year	**189,554**	*262,670*
Cash and cash equivalents at the end of the year	**236,217**	*189,554*

The notes on pages 15 to 31 form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1. General information

Shine Lincolnshire is a unincorporated charity, registered in England and Wales, with number 1175616. The principal object of the charity is to aid in the relief of sickness and preservation of health of people with mental health problems.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and 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 Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Shine Lincolnshire meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

The trustees have assessed the charity’s ability to continue as a going concern and have reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future, being at least 12 months from the date of approval of the financial statements.

Accordingly, the financial statements have been prepared on the going concern basis.

In making this assessment, the trustees have considered the current and anticipated financial position of the charity, including levels of reserves, the timing of grant income, donor support, and the expected level of expenditure in line with the charity’s objectives.

2. Accounting policies (continued)

2.3 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has entitlement to the income, it is probable that the income will be received, and the amount can be measured reliably.

Donations are generally received without conditions and are therefore recognised immediately upon receipt or notification. Where donations are given for specific purposes, they are accounted for as restricted income.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet.

Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

Income from charitable activities includes fees received for delivering mental health first aid training, which is provided in furtherance of the charity's objectives. Income is recognised when the charity has delivered the training session.

2.4 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 allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2. Accounting policies (continued)

2.5 Tangible fixed assets and depreciation

Tangible fixed assets are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following basis:

Fixtures and fittings	-	33% straight line

2.6 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2. Accounting policies (continued)

2.10 Operating leases

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight-line basis over the lease term.

2.11 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

2.12 Fund accounting

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

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

3. Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	*Total funds 2024 £*
Donations	22,915	-	**22,915**	*9,035*
Grants	325,826	662,503	**988,329**	*889,877*
Other income	17,249	-	**17,249**	*2,094*
Total 2025	365,990	662,503	**1,028,493**	*901,006*
Total 2024	*483,510*	*417,496*	*901,006*	

4. Income from charitable activities

	Unrestricted funds 2025 £	Total funds 2025 £	*Total funds 2024 £*
Mental health first aid training	87,642	**87,642**	*38,530*

5. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2025 £	Total funds 2025 £	*Total funds 2024 £*
Fundraising events	4,415	**4,415**	-

6. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2025 £	Total funds 2025 £	*Total funds 2024 £*
Costs of raising voluntary income	5,569	**5,569**	*9,324*

7. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	*Total 2024 £*
Charitable Activities	499,789	656,244	**1,156,033**	*1,056,340*
Total 2024	*524,884*	*531,456*	*1,056,340*	

8. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £	*Total funds 2024 £*
Charitable Activities	1,002,087	153,946	**1,156,033**	*1,056,340*
Total 2024	*890,319*	*166,021*	*1,056,340*	

Analysis of direct costs

	Charitable Activities 2025 £	Total funds 2025 £	*Total funds 2024 £*
Staff costs	892,081	**892,081**	*761,613*
Event Costs	30,482	**30,482**	*35,327*
Direct Contract Expenses	79,524	**79,524**	*93,379*
Total 2025	1,002,087	**1,002,087**	*890,319*

8. Analysis of expenditure by activities (continued)

Analysis of support costs

	Charitable Activities 2025 £	Total funds 2025 £	*Total funds 2024 £*
Depreciation	9,399	**9,399**	*-*
Training Costs	30,657	**30,657**	*25,613*
Premises Costs	25,915	**25,915**	*11,783*
Insurance	3,827	**3,827**	*3,300*
Office Costs	17,397	**17,397**	*21,646*
Accountancy Fees	7,700	**7,700**	*4,200*
Professional Fees	-	**-**	*1,473*
Repairs and Maintenance	3,191	**3,191**	*33,272*
Other Support Costs	9,187	**9,187**	*7,164*
Marketing	6,857	**6,857**	*10,721*
Technology	11,688	**11,688**	*22,303*
Vehicle Expenses	9,803	**9,803**	*10,414*
Telephone Costs	18,325	**18,325**	*14,132*
Total 2025	153,946	**153,946**	*166,021*

As seen in note 5, the Direct costs and Support costs note above are a culmination of the unrestricted and restricted expenditure.

9. Auditors' remuneration

	2025 £	*2024 £*
Fees payable to the charity's auditor for the audit of the charity's annual accounts	**5,500**	*4,200*

10. Staff costs

	2025 £	*2024* *£*
Wages and salaries	**786,658**	*676,967*
Social security costs	**65,367**	*51,110*
Contribution to defined contribution pension schemes	**40,056**	*33,536*
	892,081	*761,613*

There were no settlement agreements in the year ended 31 March 2025 (2024: £Nil).

The average number of persons employed by the charity during the year was as follows:

	2025 No.	*2024* *No.*
Administration and Management	**34**	*29*

No employee received remuneration amounting to more than £60,000 in either year.

The total remuneration paid to key management personnel amounted to £133,531 (2024: £97,039) (not including employer's national insurance contributions) and was paid to 3 members of staff (2024: 3 members of staff).

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits *(2024 - £NIL)*.

During the year ended 31 March 2025, no Trustee expenses have been incurred *(2024 - £NIL)*.

12. Tangible fixed assets

	Office equipment and IT £
Cost or valuation	
At 1 April 2024	**27,012**
Additions	**1,862**
At 31 March 2025	**28,874**
Depreciation	
Charge for the year	**9,399**
At 31 March 2025	**9,399**
Net book value	
At 31 March 2025	**19,475**
At 31 March 2024	*27,012*

13. Stocks

	2025 £	*2024 £*
Finished goods and goods for resale	**2,035**	-

14. Debtors

	2025 £	*2024* *£*
Due within one year		
Trade debtors	**20,662**	*54,002*
Other debtors	**2,624**	*-*
Prepayments and accrued income	**6,510**	*2,504*
	29,796	*56,506*

15. Creditors: Amounts falling due within one year

	2025 £	*2024* *£*
Trade creditors	**3,546**	*17,154*
Other taxation and social security	**17,886**	*33,327*
Other creditors	**6,232**	*4,739*
Accruals and deferred income	**141,225**	*58,166*
	168,889	*113,386*

	2025 £	*2024* *£*
Resources deferred during the year	**116,014**	*-*

Deferred income consists of PSW income relating to services that are to be delivered in the next financial year.

16. Statement of funds

Statement of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2025 £
Unrestricted funds					
Designated funds					
Contingency funds	**15,000**	**-**	**-**	**15,000**	**30,000**
General funds					
Unrestricted funds	**68,250**	**458,047**	**(505,358)**	**(1,466)**	**19,473**
Total Unrestricted funds	**83,250**	**458,047**	**(505,358)**	**13,534**	**49,473**
Restricted funds					
Peer Support Workers	**28,913**	**417,656**	**(446,194)**	**3,989**	**4,364**
Peer Support Workers - Committed	**42,500**	**-**	**-**	**(12,500)**	**30,000**
Community Connectors	**153**	**36,379**	**(36,379)**	**(153)**	**-**
SPF Promotional Pot	**4,870**	**-**	**-**	**(4,870)**	**-**
Mindspace Connector	**-**	**31,363**	**(31,363)**	**-**	**-**
CCPL	**-**	**43,355**	**(43,355)**	**-**	**-**
Winter Pressures	**-**	**13,750**	**(13,750)**	**-**	**-**
Hoarding Project	**-**	**120,000**	**(85,203)**	**-**	**34,797**
	76,436	**662,503**	**(656,244)**	**(13,534)**	**69,161**
Total of funds	**159,686**	**1,120,550**	**(1,161,602)**	**-**	**118,634**

16. Statement of funds (continued)

Designated funds
Contingency funds represents money put aside by the charity in order to ensure the charity's continued operation in the event of any unforseen circumstances or unexpected financial pressures.

Unrestricted funds
The general funds represent the free reserves of the charity which are not designated for particular purposes.

Peer Support Workers
The grant received from PSW funds the employment of peer support workers to support those with mental health issues.

Peer Support Workers - Committed
Shine Lincoln work as a grant administrator on behalf of Lincolnshire County Council, working collectively with NHS Lincolnshire Integrated Care Board & Lincolnshire Partnership Foundation Trust (LPFT) to deliver a VCFSE investment programme to support delivery that is focussed on supporting the Suicide prevention strategy, at risk groups and the MHDLDA inequalities programme.

Community Connectors
The grant received from Community Connectors funds the employment of a mental health community connector.

SPF Promotional Pot
Shine Lincolnshire work as a grant administrator on behalf of Lincolnshire County Council, working collectively with NHS Lincolnshire Integrated Care Board & Lincolnshire Partnership Foundation Trust (LPFT) to deliver a VCFSE investment programme to support delivery that is focussed on supporting the Suicide prevention strategy, at risk groups and the MHDLDA inequalities programme.

Mindspace Connector
Shine Lincolnshire provide employment services on behalf of MindSpace for the Community Connector as contracted by NHS Lincolnshire Integrated Care Board & Lincolnshire Partnership Foundation Trust (LPFT).

CCPL
(Community Connector Partnership Lead) – Shine Lincolnshire host the employment of the CCPL who works across the county alongside al Community Connectors on behalf of NHS Lincolnshire Integrated Care Board & Lincolnshire Partnership Foundation Trust (LPFT).

Winter Pressures
Shine Lincolnshire were successful in obtaining a winter Pressures grant from NHS Lincolnshire Integrated Care Board to deliver additional services to support individual's throughout the winter period.

Hoarding Project
The grant received from LCC funds a 12 month project to test a hoarding pathway for individuals in Lincolnshire.

Transfers out of restricted funds
At the year-end the following amounts were transferred out of restricted funds into general funds:

Peer Support Workers £8,511
Community Connectors £153
SPF Promotional Pot £4,870

16. Statement of funds (continued)

These relate to amounts received in the previous financial year that remained unspent at the current year-end. Permission was given by the fund providers to release these into unrestricted funds and apply this income in accordance with the wider objectives of the charity.

Statement of funds - prior year

	Balance at 1 April 2023 £	*Income* £	*Expenditure* £	*Transfers in/out* £	*Balance at 31 March 2024* £
Unrestricted funds					
Designated funds					
Contingency funds	-	-	-	*15,000*	*15,000*
General funds					
Unrestricted funds	*95,464*	*522,040*	*(534,254)*	*(15,000)*	*68,250*
Total Unrestricted funds	*95,464*	*522,040*	*(534,254)*	-	*83,250*
Restricted funds					
Peer Support Workers	*174,476*	*312,602*	*(415,665)*	*(42,500)*	*28,913*
Covid Peer Support Worker	*5,244*	-	*(5,244)*	-	-
Community Connectors	*10,630*	*30,920*	*(41,397)*	-	*153*
SPF Promotional Pot	-	*10,000*	*(5,130)*	-	*4,870*
Peer Support Workers - Committed	-	-	-	*42,500*	*42,500*
Mindspace Connector	-	*32,752*	*(32,752)*	-	-
CCPL	-	*21,232*	*(21,232)*	-	-
Winter Pressures	-	*9,990*	*(9,990)*	-	-
	190,350	*417,496*	*(531,410)*	-	*76,436*
Total of funds	*285,814*	*939,536*	*(1,065,664)*	-	*159,686*

17. Summary of funds

Summary of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2025 £
Designated funds	**15,000**	**-**	**-**	**15,000**	**30,000**
General funds	**68,250**	**458,047**	**(505,358)**	**(1,466)**	**19,473**
Restricted funds	**76,436**	**662,503**	**(656,244)**	**(13,534)**	**69,161**
	159,686	**1,120,550**	**(1,161,602)**	**-**	**118,634**

Summary of funds - prior year

	Balance at 1 April 2023 £	*Income £*	*Expenditure £*	*Transfers in/out £*	*Balance at 31 March 2024 £*
Designated funds	*-*	*-*	*-*	*15,000*	*15,000*
General funds	*95,464*	*522,040*	*(534,254)*	*(15,000)*	*68,250*
Restricted funds	*190,350*	*417,496*	*(531,410)*	*-*	*76,436*
	285,814	*939,536*	*(1,065,664)*	*-*	*159,686*

18. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	19,475	-	**19,475**
Current assets	73,522	194,526	**268,048**
Creditors due within one year	(43,524)	(125,365)	**(168,889)**
Total	49,473	69,161	**118,634**

Analysis of net assets between funds - prior year

	Unrestricted funds 2024 £	*Restricted funds 2024 £*	*Endowment funds 2024 £*	*Total funds 2024 £*
Tangible fixed assets	-	-	*27,012*	*27,012*
Current assets	-	*76,436*	*169,624*	*246,060*
Creditors due within one year	-	-	*(113,386)*	*(113,386)*
Total	-	*76,436*	*83,250*	*159,686*

19. Reconciliation of net movement in funds to net cash flow from operating activities

	2025 £	*2024 £*
Net expenditure for the year (as per Statement of Financial Activities)	**(41,052)**	*(126,128)*
Adjustments for:		
Depreciation charges	**9,399**	-
Increase in stock	**(2,035)**	-
Decrease in debtors	**26,710**	*29,098*
Increase in creditors	**55,503**	*50,926*
Net cash provided by/(used in) operating activities	**48,525**	*(46,104)*

20. Analysis of cash and cash equivalents

	2025 £	*2024 £*
Cash in hand	**236,217**	*189,554*
Total cash and cash equivalents	**236,217**	*189,554*

21. Analysis of changes in net debt

	At 1 April 2024 £	Cash flows £	At 31 March 2025 £
Cash at bank and in hand	**189,554**	**46,663**	**236,217**
	189,554	**46,663**	**236,217**

22. Pension commitments

The group operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £40,056 (2024: £33,536).

23. Operating lease commitments

At 31 March 2025 the charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2025 £	*2024 £*
Property		
Not later than 1 year	**18,921**	*18,500*
Later than 1 year and not later than 5 years	**17,101**	*33,917*
	36,022	*52,417*

24. Related party transactions

There have been no related party transactions as required to be disclosed under SORP 2015 during the year ended 31 March 2025.

SHINE LINCOLNSHIRE

England & Wales - Charity number 1175616

Accounts

Charity number: 1175616

SHINE LINCOLNSHIRE

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

SHINE LINCOLNSHIRE

CONTENTS

	Page
Reference and Administrative Details of the Charity, its Trustees and Advisers	1
Trustees' Report	2 - 8
Trustees' Responsibilities Statement	9
Independent Auditors' Report on the Financial Statements	10 - 13
Statement of Financial Activities	14
Balance Sheet	15
Statement of Cash Flows	16
Notes to the Financial Statements	17 - 31

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2024

Trustees	Stacey A Gillott (resigned 26 February 2024) Paul A Jackman, Vice Chair James B Earnshaw, Chair Damian P Froggatt (resigned 19 February 2024) Sally Emerton (appointed 1 September 2023) Rachel Redgrave (appointed 8 August 2023) Blake Caldwell (appointed 3 April 2023) Sean Brennan (appointed 20 June 2023, resigned 17 April 2024)
Charity registered number	1175616
Principal office	7 Bull Ring Horncastle Lincolnshire LN9 5HX
Independent auditors	Streets Audit LLP Tower House Lucy Tower Street Lincoln LN1 1XW

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2024

The Trustees present their annual report together with the audited financial statements of the charity for the year 1 April 2023 to 31 March 2024.

Objectives and activities

a. Policies and objectives

Shine Lincolnshire believes everyone deserves a life of value, enabling them to Shine. We work to achieve this by working closely with communities across Lincolnshire to create, connect, and deliver services that are accessible to all. Supporting personal choice; and offering opportunities that promote positive heath & wellbeing Shine Lincolnshire was established In 2011, following an event called 'Great Expectations' which was organised where mental health organisations across Lincolnshire came together to see what they wanted, how they could help and what they could contribute to a new organisation. Many of the organisations wanted more collaborative working and a network of services available and from this, Shine was created.

Since 2011 we have continued to grow and expand, cementing ourselves as a leading infrastructure support organisation in Lincolnshire, working to support individuals and community organisations large and small. We have been resilient to change and have seen rapid expansion, working within the health and wellbeing sphere for both adults and children. Our dedicated team of over 30 staff are responsive to change and ensure we are able to grow and develop while maintaining Shine's mission of delivering services that are accessible to all at the heart of everything we do.

Our mission is to work with individuals of all ages across Lincolnshire to ensure access to opportunities that positively impact their mental wellbeing. We work to contribute to the mental health and wellbeing agenda and are committed to working in partnership with other agencies to share expertise, skills and resources within the context of personalisation. Developing Shine Lincolnshire as a key player in the planning, development and delivery of community support services within the context of the Community Mental Health Transformation Programme and care closer to home strategy and within the broader context of mental health, dementia, learning disability and autism services.

Throughout 2023/24 We have delivered a range of services to ensure we are able to achieve this, including: Grant administration, Peer Support, Information sharing, Infrastructure support and Training and Development. Through all our programmes of work, we engage the public, organisations and stakeholders to drive change and strive to continually improve the health and wellbeing of our county.

Trustees have paid due regard to the guidance provided by the charity commission regarding public benefit.

b. Main activities undertaken to further the charity's purposes for the public benefit

To provide a network of people and organisations which can help to connect people and organisations with the services and support that will most effectively meet their needs and enhance their lives.

Achievements and performance

a. Main achievements of the charity

2023/24 Delivery & Achievements

Grant Administration:

On Behalf of Lincolnshire County Council (LCC) and Lincolnshire Integrated Care Board (ICB) we administer funding that allows local community support to grow and thrive. Working in collaboration with LCC and the ICB, Shine works to identify organisations with intimate knowledge of their communities to access the funds. This allows these organisations to provide vital community based mental health interventions and prevent crisis escalations. The approach not only empowers communities but also fosters greater community cohesion and resilience. Across the 2023/ 24 financial year, we successfully launched and administered The Mental Health and Wellbeing Community Investment Fund and The Suicide Prevention Investment Fund. The Mental Health & Wellbeing Community Investment Fund was launched as part of the Community Mental Health Transformation Programme. The fund aimed to:

- Support the growth and innovation of VFCSE organisations to benefit those with mental health or wellbeing needs.
- Help smaller grassroots organisations test innovative ideas based on local needs.
- Foster the growth and sustainability of partner organisations for a Mental Health, Dementia, Learning disability, and Autism-informed society.
- Ensure funding aligned with clear objectives, demonstrated impact, and avoided duplicating other funding sources.

The fund was divided into two parts: Innovation and Sustainability. The Sustainability Fund to provide a project with funding for 3 years. Whilst the Innovation fund offered smaller grants for up to 12 months to pilot new ideas, with the potential to progress and apply for the Sustainability fund in the future.

During 2023/24, **20** Sustainability projects were funded, providing support to 1187 beneficiaries with an average award of £9,499.95. Whilst **41** projects were funded, supporting 5303 beneficiaries with an average award of £22,602.51.

Following on from the success of previous years we have also administered a further wave of Suicide Prevention Investment Funding. The vision is to recognise and support the aim that Lincolnshire is a place where suicide is not considered as an option and people will continue to have hope. This Programme is not age or gender specific and had a focus on supporting people 18+ and being innovative and creative with ideas and developments that promote healthy lifestyles, reduces self-harm, suicides, and raises awareness. Throughout the year 9 projects were funded supporting 1049 beneficiaries with an average award of £11,138.44.

Our Support & Engagement Team have worked to support all 70 projects who have accessed the various funding streams ensuring both the organisations and projects thrived.

Training and Development:

Throughout the year, our Training and Development Team has worked across Lincolnshire to deliver training that enhances understanding of wellbeing, equips individuals and communities to support each other, and promotes positive wellbeing. Our courses included offerings from Mental Health First Aid England (MHFAE), such as Mental Health First Aid, Mental Health First Aid Refresher, Mental Health Awareness, Mental Health Skills for Managers, and Mental Health Champion training. Additionally, we introduced Suicide First Aid through the National Centre for Suicide Prevention, Education, and Training (NCSPET). We have also worked to provide a range of Adult and Paediatric Physical First Aid courses accredited by Qualsafe Awards. Across the year we have worked tirelessly to deliver training across the county and have trained individuals across 64 courses across 5 sectors. A total of 64 Courses have been delivered.

Achievements and performance (continued)

In addition to our standard delivery during the past year, Shine have had the privilege to have delivered our course from the National Centre for Suicide Prevention Education and Training. (NCSPET) through funding from Lincolnshire County Council. The course is a one-day face to face training session to a targeted Children and Young People's (CYP) workforce within Education (Secondary Schools), Health and Social Care. Each session teaching the theory and practice of suicide intervention skills that can be applied in any professional or personal setting. This is such a vital addition to the tool kit/knowledge of those who support CYP who are vulnerable to suicide. It has been fantastic to see the difference the course is making to those who work with our most vulnerable.

Peer Support:

Mental Health Peer Support Workers (PSW's) give support, companionship and encouragement to people experiencing mental health difficulties. A quality that makes them stand out from other staff is that PSW's draw directly on their own lived experiences of mental health difficulties or caring for someone else who is experiencing such difficulties and 'their skill in using their own experience to work collaboratively with someone facing similar mental health difficulties, is a unique one' (The Competence Framework for Mental Health Peer Support Workers, NHS Health Education England (October 2020)). Shine Lincolnshire is fortunate to employ 15 Peer Support Workers across the County, each bringing unique skills to support the community. Together throughout the year they have positively impacted the lives of over 200 individuals.

Working With Children and Young People:

In late 2023, Shine Lincolnshire broadened its mission to support everyone in leading a life of value, regardless of age. We initiated efforts to assist children and young people across Lincolnshire and promote positive mental health and wellbeing. This work has included collaborating with statutory partners such as Lincolnshire County Council (LCC) and Lincolnshire Partnership NHS Foundation Trust (LPFT) to review and drive changes in children's services, map current provisions across the county, and take a hands-on approach to supporting the youth of our community.

Our most significant project supporting this new aim was a collaboration with Wright Way Sports and Benjamin Adlard Primary School, located in one of the most deprived areas of Lincolnshire and the country—the southwest ward of Gainsborough. Together, we launched The Tuesday Night Youth Club, a free, inclusive program open to all children, regardless of their school affiliation. The Tuesday Night Youth Club is designed to be a safe and inviting space, with sessions led by the attendees based on their interests. Activities range from ball sports on the MUGA and soft ball games indoors to creative pursuits like drawing, painting, colouring, and playing board games. Since its inception on January 23, 2024, the Group has grown significantly. By the end of the financial year, we welcomed 84 unique Attendees, totalling 225 visits.

In addition to our efforts in Gainsborough, we have been actively engaging with youth across Lincolnshire. We hosted a Christmas party for children in Skegness in partnership with Platform Housing and The Storehouse Church, bringing festive cheer to the community. Furthermore, Bert (our organisation mascot) made seven school Visits during the 2023/24 period, spreading joy and providing valuable Information on health and wellbeing in a fun and engaging way.

Community Engagement:

At Shine, our primary focus is on the people of Lincolnshire. Providing county-wide support while connecting with communities on a personal level are fundamental to achieving our goals. Understanding the unique characteristics of each community and individual, we engage through diverse methods including social media platforms and email newsletters, distributing printed magazines across key community hubs, and actively participating in local events. Through this individualised approach, we are able to deliver tailored support that

Achievements and performance (continued)

resonates with each community. Our community based, quarterly Shine Connect magazine saw expansion from 32 pages to 64 pages this year with a directory of over 400 local support services. The editions contained article submissions from staff, schools, the community organisations and individuals and contained advice, guidance, games and stories of hope. It became a vital lifeline for those in Lincolnshire who are unable or unwilling to access online resources and remains something that has been at the core of Shine since our inception over 10 years ago. During 2023/24 we distributed 20,000 physical copies in addition to wider digital circulation.

Connecting with communities, professionals, schools, and individuals is crucial to our mission. For this reason, Our dedicated staff team travels across Lincolnshire, actively participating in various events. In the 2023/24 period, this encompassed 39 conferences, community events, shows, and fairs. Beyond attending events organized by other organizations, we also host our own events aimed at fostering connections within Lincolnshire. This year, we organised 23 road show and drop in events focused on supporting individuals with long Covid, addressing crucial needs in our community. In a milestone achievement, we hosted our inaugural Celebrating our communities' event, attended by over 300 people working in the community and voluntary sector, the event was filled with performances, presentations, information and even featured an ice-cream van! The day aimed to highlight our appreciation for the voluntary organisations dedicated to enhancing health and wellbeing. It was our way of expressing gratitude to those who tirelessly support others without seeking recognition.

Bert House:

In late 2023, after some careful consideration, Shine Lincolnshire decided to move from managed office space to our own premises in order to find a space more suited to our mission and purpose by creating a communal hub near the East coast that could perform as a place of safety and support; as a space for collaboration, learning, and health and wellbeing advocacy; as well as practically for the day-to-day running of the charity. Premises were located in the centre of Horncastle. Following a 2-month refurbishment we were able to open "Bert House" a welcoming and functional space adorned with Shines values and Bert and his friends. Highlights include a free book library, public computer areas, large meeting rooms, private 1-2-1 spaces with comfortable chairs, a pool table for socializing, and friendly wall art featuring the charity's mascot, Bert. A creative touch was given to the bank vault, which has been turned into "Beryl's Bargain Vault" charity shop. Since opening, Bert House has become a focal point of Horncastle, bustling with community activity. Support groups have formed, and various organizations have visited. We are excited to see how it will continue to grow over in the year ahead.

Community Connectors:

As part of mental health transformation, Shine Lincolnshire employ the Grantham and rural and Four counties Community Connectors along with the Community Connector Partnership lead (CCPL). There are 18 community connectors working across Lincolnshire, including several who specifically cover the more rural areas. We are one of eight organisations that host the connectors, ensuring they are all well-embedded in their communities with the local connections and knowledge that those organisations bring. The CCPL works with each of these connectors to support them in their roles.

Our workforce:

At Shine, our dedicated and passionate staff are the driving force behind every achievement and positive impact we make in the community. Their unwavering commitment, creativity, and hard work form the foundation of our success. This report highlights not only the outcomes of our initiatives but also the incredible people who make it all possible. Our team's collective effort ensures that Shine continues to thrive and serve those in need, making a lasting difference in countless lives. Throughout 2023/24, Shine employed an average of 30 staff members working across the county to support, connect, and develop communities. Without their hard work, Shine would not have achieved all that it did during the financial year.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Financial review

a. Reserves policy

The reserves are held in order to be rolled forward into future projects or to wind down the charity. At 31 March 2024 the total reserves of the charity amounted to £159,686 (2023: £285,814).

Shine Lincolnshire are working towards the optimum reserves value as per the Reserves Policy to prepare the charity prior to any future restructuring or dissolution. The reserves are reviewed annually by the board alongside the annual budget and the Reserves Policy is reviewed bi-annually to assure that it aligns to the charities policy and financial objectives. The desired level of reserves has been calculated at approximately £200k (5 months running costs). The reserves at 31 March 2024 did not meet the policy but the board and management are committed to ensuring that the ongoing activities of the charity will lead to an accumulation of reserves to this level.

The charity's cash funds at the end of the year amounted to £189,554 (2023: £267,670)

b. Principal risks and uncertainties

The organisation have an extensive risk register which is regularly updated and reviewed by trustees and management.

Red Risk
Cash funds within bank account exceeding £85,000 guarantee.

Amber Risk
Sector challenges in recruiting additional Trustees.
Delayed payment on significant projects or contracts
NHS Banded Salaries potential negative impact on non-banded salaried staff morale and recruitment
Public Mental Health – Increased demand.

c. Principal funding

The charity is primarily grant funded to deliver services and contracts. Further details of the services and activities funded have been included in the trustees report.

Structure, governance and management

a. Constitution

Shine Lincolnshire is a registered charity, number 1175616, registered on 8 November 2017, and is constituted under a CIO-Foundation.

b. Methods of appointment or election of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the CIO- Foundation.

Structure, governance and management (continued)

c. Organisational structure and decision-making policies

The Board of Trustees meet regularly to discuss CIO strategy and overall performance with the day to day operation of the CIO delegated to the Executive team.

d. Policies adopted for the induction and training of Trustees

In selecting individuals for the appointment as charity trustees, the charity trustees must have the relevant skills, knowledge and experience needed for the effective administration and governance of the CIO.

e. Pay policy for key management personnel

Executive team propose staff pay increase at the time of budget, this is bought to the relevant trustee meeting and approved by the board. For the executive team staff pay is set by the trustees in line with proposed budget. The only deviation is our PSW contract where we have to uplift in line with NHS banding, but an assessment of trustees and executive look and monitor the implications of NHS Band increases.

f. Financial risk management

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Plans for future periods

As we reflect on the past year, we are immensely proud of what Shine Lincolnshire has achieved. Our dedicated team, supportive partners, and generous donors have all played vital roles in helping us reach our goals and make a meaningful difference in the lives of those we serve. From launching new programmes to expanding our reach, every step forward has been a testament to our collective effort and shared vision. We remain committed to our mission of fostering community, support, and advocacy, ensuring that every individual has the opportunity to thrive. The future holds exciting possibilities for Shine Lincolnshire. As we continue to grow and evolve, we are focused on expanding our programmes and services to reach even more people in need. Our plans include enhancing our community hub at Bert House, developing new initiatives to support mental health and well-being across the county, fostering stronger collaborations with organisations across Lincolnshire and beyond and continuing to develop our Children and Young Persons support offer. With the continued support of our staff, volunteers, and donors, we are confident that Shine will continue to shine brightly, making a lasting impact for years to come. Together, we look forward to a future filled with hope, progress, and positive change.

Members' liability

The Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Disclosure of information to auditors

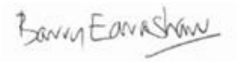
Each of the persons who are Trustees at the time when this Trustees' Report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Auditors

The auditors, Streets Audit LLP, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the board of Trustees and signed on their behalf by:



....

James B Earnshaw **Sally Emerton**

Date: 13 November 2024

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 & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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 CIO- Foundation. 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.

Approved by order of the members of the board of Trustees on 13 November 2024 and signed on its behalf by:

.....
James B Earnshaw

.....
Sally Emerton

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SHINE LINCOLNSHIRE

Opinion

We have audited the financial statements of Shine Lincolnshire (the 'charity') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

The financial statements have been prepared in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards 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 been withdrawn.

This has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the Annual Report other than the financial statements and our Auditors' Report thereon. The Trustees are responsible for the other information contained within the Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' Report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, the Trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the charity and sector in which it operates;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including SORP 2015 (FRS 102)
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in Note 2 were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.
- reviewed Trustee meeting minutes for evidence of appropriate decision-making and management controls.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' Report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an Auditors' Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustees, as a body, for our audit work, for this report, or for the opinions we have formed.

Streets Audit LLP

Streets Audit LLP
Tower House
Lucy Tower Street
Lincoln
LN1 1XW

Date: 03/12/2024

Streets Audit LLP are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024

	Note	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	*Total funds 2023 £*
Income from:					
Donations and legacies	3	**417,496**	**522,040**	**939,536**	*706,880*
Total income		**417,496**	**522,040**	**939,536**	*706,880*
Expenditure on:					
Raising funds	4	**-**	**9,324**	**9,324**	*2,674*
Charitable activities	5	**531,410**	**524,930**	**1,056,340**	*722,294*
Total expenditure		**531,410**	**534,254**	**1,065,664**	*724,968*
Net movement in funds		**(113,914)**	**(12,214)**	**(126,128)**	*(18,088)*
Reconciliation of funds:					
Total funds brought forward		**190,350**	**95,464**	**285,814**	*303,902*
Net movement in funds		**(113,914)**	**(12,214)**	**(126,128)**	*(18,088)*
Total funds carried forward		**76,436**	**83,250**	**159,686**	*285,814*

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 17 to 31 form part of these financial statements.

BALANCE SHEET
AS AT 31 MARCH 2024

	Note		2024 £		*2023* *£*
Fixed assets					
Tangible assets	10		**27,012**		*-*
			27,012		*-*
Current assets					
Debtors	11	**56,506**		*85,604*	
Cash at bank and in hand		**189,554**		*262,670*	
		246,060		*348,274*	
Creditors: amounts falling due within one year	12	**(113,386)**		*(62,460)*	
Net current assets			**132,674**		*285,814*
Total assets less current liabilities			**159,686**		*285,814*
Net assets excluding pension asset			**159,686**		*285,814*
Total net assets			**159,686**		*285,814*
Charity funds					
Restricted funds	13		**76,436**		*190,350*
Unrestricted funds	13		**83,250**		*95,464*
Total funds			**159,686**		*285,814*

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

.....
James B Earnshaw
Chair

.....
Sally Emerton
Trustee

Date: 13 November 2024

The notes on pages 17 to 31 form part of these financial statements.

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2024

	2024 £	*2023* *£*
Cash flows from operating activities		
Net cash used in operating activities	**(46,104)**	*(16,308)*
Cash flows from investing activities		
Purchase of tangible fixed assets	**(27,012)**	-
Net cash (used in)/provided by investing activities	**(27,012)**	**-**
Cash flows from financing activities		
Net cash provided by financing activities	**-**	**-**
Change in cash and cash equivalents in the year	**(73,116)**	**(16,308)**
Cash and cash equivalents at the beginning of the year	**262,670**	*278,978*
Cash and cash equivalents at the end of the year	**189,554**	*262,670*

The notes on pages 17 to 31 form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1. General information

Shine Lincolnshire is a unincorporated charity, registered in England and Wales, with number 1175616. The principal object of the charity is to aid in the relief of sickness and preservation of health of people with mental health problems.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and 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 Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Shine Lincolnshire meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

2.3 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 allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

2. Accounting policies (continued)

2.3 Expenditure (continued)

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Tangible fixed assets and depreciation

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following basis:

Fixtures and fittings	-	25% straight line
Office equipment	-	

2.5 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.6 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.7 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2. Accounting policies (continued)

2.8 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.9 Pensions

2.10 Fund accounting

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

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

3. Income from donations and legacies

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	*Total funds 2023 £*
Donations	-	9,035	**9,035**	*5,378*
Grants	417,496	510,911	**928,407**	*701,502*
Other income	-	2,094	**2,094**	-
Total 2024	417,496	522,040	**939,536**	*706,880*
Total 2023	*373,931*	*332,949*	*706,880*	

4. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2024 £	Total funds 2024 £	*Total funds 2023 £*
Costs of raising voluntary income	9,324	**9,324**	*2,674*

5. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total 2024 £	*Total 2023 £*
Charitable Activities	531,410	524,930	**1,056,340**	*722,294*
Total 2023	*347,082*	*375,212*	*722,294*	

6. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £	*Total funds 2023 £*
Charitable Activities	890,273	166,067	**1,056,340**	*722,294*
Total 2023	*616,893*	*105,401*	*722,294*	

Analysis of direct costs

	Charitable Activities 2024 £	Total funds 2024 £	*Total funds 2023 £*
Staff costs	761,613	**761,613**	*584,775*
Event Costs	35,327	**35,327**	-
Direct Contract Expenses	93,333	**93,333**	*32,118*
Total 2024	890,273	**890,273**	*616,893*

6. Analysis of expenditure by activities (continued)

Analysis of support costs

	Charitable Activities 2024 £	Total funds 2024 £	*Total funds 2023 £*
Training Costs	25,613	**25,613**	*18,306*
Premises Costs	11,783	**11,783**	*20,664*
Insurance	3,300	**3,300**	*1,919*
Office Costs	21,692	**21,692**	*10,405*
Accountancy Fees	4,200	**4,200**	*4,200*
Professional Fees	1,473	**1,473**	-
Repairs and Maintenance	33,272	**33,272**	-
Other Support Costs	7,164	**7,164**	*4,488*
Marketing	10,721	**10,721**	*9,894*
Technology	22,303	**22,303**	*16,006*
Vehicle Expenses	10,414	**10,414**	*7,303*
Telephone Costs	14,132	**14,132**	*12,216*
Total 2024	166,067	**166,067**	*105,401*

As seen in note 5, the Direct costs and Support costs note above are a culmination of the unrestricted and restricted expenditure.

7. Auditors' remuneration

	2024 £	*2023 £*
Fees payable to the charity's auditor for the audit of the charity's annual accounts	**4,200**	*4,200*

8. Staff costs

	2024 £	*2023* *£*
Wages and salaries	**676,967**	*520,968*
Social security costs	**51,110**	*45,820*
Contribution to defined contribution pension schemes	**33,536**	*17,987*
	761,613	*584,775*

There were no settlement agreements in the year ended 31 March 2024 (2023: Nil).

The average number of persons employed by the charity during the year was as follows:

	2024 No.	*2023* *No.*
Administration and Management	**29**	*28*

No employee received remuneration amounting to more than £60,000 in either year.

The total remuneration paid to key management personnel amounted to £97,039 (2023: £82,938) (not including employer's national insurance contributions) and was paid to 3 members of staff (2023: 3 members of staff).

9. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits *(2023 - £NIL)*.

During the year ended 31 March 2024, no Trustee expenses have been incurred *(2023 - £NIL)*.

10. Tangible fixed assets

	Fixtures and Fittings £
Cost or valuation	
Additions	**27,012**
At 31 March 2024	**27,012**
Net book value	
At 31 March 2024	**27,012**
At 31 March 2023	*-*

11. Debtors

	2024 £	*2023 £*
Due within one year		
Trade debtors	**54,002**	*79,874*
Prepayments and accrued income	**2,504**	*5,730*
	56,506	*85,604*

12. Creditors: Amounts falling due within one year

	2024 £	*2023 £*
Trade creditors	**17,154**	*900*
Other taxation and social security	**33,327**	*22,059*
Other creditors	**4,739**	*-*
Accruals and deferred income	**58,166**	*39,501*
	113,386	*62,460*

13. Statement of funds

Statement of funds - current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2024 £
Unrestricted funds					
Designated funds					
Designated Funds	-	-	-	15,000	15,000
General funds					
Unrestricted funds	95,464	522,040	(534,254)	(15,000)	68,250
Total Unrestricted funds	95,464	522,040	(534,254)	-	83,250
Restricted funds					
Peer Support Workers	174,476	312,602	(415,665)	(42,500)	28,913
Covid Peer Support Worker	5,244	-	(5,244)	-	-
Community Connectors	10,630	30,920	(41,397)	-	153
SPF Promotional Pot	-	10,000	(5,130)	-	4,870
Peer Support Workers-Committed	-	-	-	42,500	42,500
Mindspace Connector	-	32,752	(32,752)	-	-
CCPL	-	21,232	(21,232)	-	-
Winter Pressures	-	9,990	(9,990)	-	-
	190,350	417,496	(531,410)	-	76,436
Total of funds	285,814	939,536	(1,065,664)	-	159,686

13. Statement of funds (continued)

Designated funds

Unrestricted funds
The general funds represent the free reserves of the charity which are not designated for particular purposes.

Peer Support Workers
The grant received from PSW funds the employment of peer support workers to support those with mental health issues.

Community Connectors
The grant received from Community Connectors funds the employment of a mental health community connector.

SPF Promotional Pot
Shine Lincolnshire work as a grant administrator on behalf of Lincolnshire County Council, working collectively with NHS Lincolnshire Integrated Care Board & Lincolnshire Partnership Foundation Trust (LPFT) to deliver a VCFSE investment programme to support delivery that is focussed on supporting the Suicide prevention strategy, at risk groups and the MHDLDA inequalities programme.

Peer Support Workers- Committed
Shine Lincoln work as a grant administrator on behalf of Lincolnshire County Council, working collectively with NHS Lincolnshire Integrated Care Board & Lincolnshire Partnership Foundation Trust (LPFT) to deliver a VCFSE investment programme to support delivery that is focussed on supporting the Suicide prevention strategy, at risk groups and the MHDLDA inequalities programme.

Mindspace Connector
Shine Lincolnshire provide employment services on behalf of MindSpace for the Community Connector as contracted by NHS Lincolnshire Integrated Care Board & Lincolnshire Partnership Foundation Trust (LPFT).

CCPL
(Community Connector Partnership Lead) – Shine Lincolnshire host the employment of the CCPL who works across the county alongside al Community Connectors on behalf of NHS Lincolnshire Integrated Care Board & Lincolnshire Partnership Foundation Trust (LPFT).

Winter Pressures
Shine Lincolnshire were successful in obtaining a winter Pressures grant from NHS Lincolnshire Integrated Care Board to deliver additional services to support individual's throughout the winter period.

13. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2022 £	*Income* £	*Expenditure* £	*Balance at 31 March 2023* £
Unrestricted funds				
Unrestricted funds	*152,721*	*332,949*	*(390,206)*	*95,464*
Restricted funds				
Peer Support Workers	*147,205*	*282,843*	*(255,572)*	*174,476*
Covid Peer Support Worker	*-*	*30,157*	*(24,913)*	*5,244*
Community Connectors	*3,976*	*60,931*	*(54,277)*	*10,630*
	151,181	*373,931*	*(334,762)*	*190,350*
Total of funds	*303,902*	*706,880*	*(724,968)*	*285,814*

14. Summary of funds

Summary of funds - current year

	Balance at 1 April 2023 £	**Income** £	**Expenditure** £	**Transfers in/out** £	**Balance at 31 March 2024** £
Designated funds	**-**	**-**	**-**	**15,000**	**15,000**
General funds	**95,464**	**522,040**	**(534,254)**	**(15,000)**	**68,250**
Restricted funds	**190,350**	**417,496**	**(531,410)**	**-**	**76,436**
	285,814	**939,536**	**(1,065,664)**	**-**	**159,686**

14. Summary of funds (continued)

Summary of funds - prior year

	Balance at 1 April 2022 £	*Income* £	*Expenditure* £	*Balance at 31 March 2023* £
General funds	*152,721*	*332,949*	*(390,206)*	*95,464*
Restricted funds	*151,181*	*373,931*	*(334,762)*	*190,350*
	303,902	*706,880*	*(724,968)*	*285,814*

15. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	-	27,012	**27,012**
Current assets	76,436	169,624	**246,060**
Creditors due within one year	-	(113,386)	**(113,386)**
Total	76,436	83,250	**159,686**

Analysis of net assets between funds - prior period

	Restricted funds 2023 £	*Unrestricted funds 2023 £*	*Total funds 2023 £*
Current assets	*190,350*	*157,924*	*348,274*
Creditors due within one year	-	*(62,460)*	*(62,460)*
Total	*190,350*	*95,464*	*285,814*

16. Reconciliation of net movement in funds to net cash flow from operating activities

	2024 £	*2023 £*
Net expenditure for the period (as per Statement of Financial Activities)	**(126,128)**	*(18,088)*
Adjustments for:		
Decrease/(increase) in debtors	**29,098**	*(51,798)*
Increase in creditors	**50,926**	*53,578*
Net cash used in operating activities	**(46,104)**	*(16,308)*

17. Analysis of cash and cash equivalents

	2024	*2023*
	£	*£*
Cash in hand	**189,554**	*262,670*
Total cash and cash equivalents	**189,554**	*262,670*

18. Analysis of changes in net debt

	At 1 April 2023	Cash flows	At 31 March 2024
	£	£	£
Cash at bank and in hand	**262,670**	**(73,116)**	**189,554**
	262,670	**(73,116)**	**189,554**

19. Pension commitments

The group operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £33,536 (2023 - £17,987).

20. Operating lease commitments

At 31 March 2024 the charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2024	*2023*
	£	*£*
Property		
Not later than 1 year	**18,500**	*20,718*
Later than 1 year and not later than 5 years	**33,917**	-
	52,417	*20,718*

21. Related party transactions

Stacey Gillot, trustee for some of this financial year, is also the CEO of The Pelican Trust. During the year ended 31 March 2024 the charity purchased services from The Pelican Trust amounting to £3,255.

There have been no other related party transactions as requred to be disclosed under SORP 2015 during the year ended 31 March 2024 or 31 March 2023.

SHINE LINCOLNSHIRE

England & Wales - Charity number 1175616

Accounts

Charity number: 1175616

SHINE LINCOLNSHIRE

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

SHINE LINCOLNSHIRE

CONTENTS

	Page
Reference and Administrative Details of the Charity, its Trustees and Advisers	1
Trustees' Report	2 - 5
Trustees' Responsibilities Statement	6
Independent Auditors' Report on the Financial Statements	7 - 10
Statement of Financial Activities	11
Balance Sheet	12
Statement of Cash Flows	13
Notes to the Financial Statements	14 - 26

SHINE LINCOLNSHIRE

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2023

Trustees	Stacey A Gillott Paul A Jackman, Vice Chair Lisa Steel, Secretary James B Earnshaw, Chair Damian P Froggatt Wendy Allan (appointed 10 May 2022, resigned 30 January 2023)
Charity registered number	1175616
Principal office	Room 19 Commerce House Carlton Boulevard Lincoln LN2 4WJ
Independent auditors	Streets Audit LLP Tower House Lucy Tower Street Lincoln LN1 1XW

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their annual report together with the audited financial statements of the charity for the year 1 April 2022 to 31 March 2023.

Objectives and activities

a. Policies and objectives

The objective of the charity is to aid in the relief of sickness and preservation of health of people with mental health problems.

We believe everyone deserves a life of value, enabling them to Shine.

It is our mission to connect people & communities by promoting health, wellbeing, independence & choice.

Trustees have paid due regard to the guidance provided by the charity commission regarding public benefit.

b. Main activities undertaken to further the charity's purposes for the public benefit

Shine Lincolnshire work to create, connect and deliver services that are accessible to all. Supporting personal choice and offering opportunities that promote positive health & wellbeing.

- Supporting the transformation of both Adults & Children & Young People (CYP) Lincolnshire's Mental Health Services.
- Expansion of our services as a Mental Health Infrastructure organisation. Offering support to VCSE organisations.
- Grant Administration directly on behalf of Lincolnshire County Council (LCC) working in partnership with the Integrated Care Board (ICB) and Lincolnshire Partnership Foundation Trust (LPFT).
- Representation of VCSE sector at a strategic level.
- Working in partnership with LCC, ICB & LPFT to increase community assets & capacity.
- Deployment of 13 Mental Health Peer Support Workers, each embed within the 12 Integrated Place Based teams across the County.
- Delivery of a range of Physical & Mental Health Training to Public, Private & Third Sector organisations.
- Delivery of Peer Support Training to volunteers across the County.
- Delivery of an NHS Charities Together Long Covid Project, increasing opportunities for those struggling with Long Covid & chronic fatigue.
- Improved quarterly newsletter distributed county wide ensuring the promotion of local services.
- Co-Chair the CYP Transformation workstream supporting prevention & Community Assets.
- Administration of the Co-production Network in partnership with LPFT.

Achievements and performance

a. Main achievements of the charity

Grant Administration:
During 2022/23 Shine Lincolnshire have successfully managed 3 Investment funds. Community Asset Development (CAD) Fund, Mental Health Promotion Fund via Managed Care Network (MCN), Suicide Prevention Fund (SPF) along with the scope and design of the newly merged Mental Health & Wellbeing Community Investment Fund (MHWCIF) which aligned the CAD & MCN funds. All Investment Programmes support the development of preventive and rehabilitative community-based services, support, and activities. Throughout the year we have worked with over 100 VCSE organisations (collectively supporting over 10,000 individuals) offering a 360 Degree support package. Assisting with applications, project plans & mobilisation, reports, and evaluations as well as support for any unforeseen challenges. This support for the VCSE Sector promotes and enables organisations to grow, develop and deliver services in their own communities.

Training offer:
We have successfully launched a full training offer which includes 1) Mental Health First Aid (MHFA) which is an internationally recognised course delivered by a quality assured instructor who has attended the MHFA England instructor training programme accredited by the Royal Society for Public Health. 2) Suicide First Aid (City & Guilds assured programme) 3) A range of physical First aid courses accredited by Qualsafe, including both adults & Paediatric first aid. 4) Bespoke Health & Wellbeing training.
Our staff work closely with customers to understand the specific needs and goals so together we can design customised training that promoted mental health awareness, resilience and support within organisations across the County.

Community Connectors:
Our Community Connectors have continued to support the development, co-ordination and connectivity with VCSE sector organisations in locality based Primary Care Networks.

Peer Support (Mental Health):
We have continue to work in partnership with LPFT employing Peer Support Workers as well as developing and delivering training to fellow VCSE organisations.

Peer Support (Covid):
NHS Charities Together initiative with Senior Peer Support Co-ordination has expanded our Peers Support work across the county working with organisation & volunteers to support those struggling with long covid as well as those suffering with chronic fatigue.

All of this work has assisted us to continue to work towards our broader strategy to expand our services as a Mental Health Infrastructure organisation working in partnership with a wide range of VCSE Sector partners to facilitate and build community capacity and social capital.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Financial review

a. Reserves policy

The reserves are held in order to be rolled forward into future projects or to wind down the charity.

The reserves are held in order to be rolled forward into future projects or to wind down the charity. There will be minimal reserves for redundancy as for most employees their employment is in line with fixed term contracts and their employment contracts align to these dates.

The charity's cash at the end of the year amounted to £262,670 (2022: £278,978).

The charity's total reserves at the end of the year amounted to £285,814 (2022: £303,902)

Structure, governance and management

a. Constitution

Shine Lincolnshire is a registered charity, number 1175616, registered on 8 November 2017, and is constituted under a CIO-Foundation.

b. Methods of appointment or election of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the CIO.

c. Policies adopted for the induction and training of Trustees

In selecting individuals for the appointment as charity trustees, the charity trustees must have the relevant skills, knowledge and experience needed for the effective administration and governance of the CIO.

d. Financial risk management

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Plans for future periods

Continue to deliver the projects in line with the contracts awarded and continued advocacy for mental health provision in Lincolnshire.

Disclosure of information to auditors

Each of the persons who are Trustees at the time when this Trustees' Report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Auditors

The auditors, Streets Audit LLP, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the board of Trustees and signed on their behalf by:

James B Earnshaw
Chair

Date: 8 August 2023

STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31 MARCH 2023

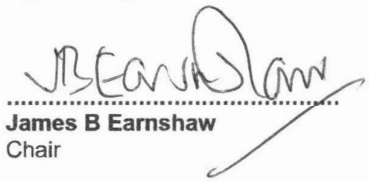
The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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 CIO- Foundation. 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.

Approved by order of the members of the board of Trustees on 8 August 2023 and signed on its behalf by:



James B Earnshaw
Chair

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SHINE LINCOLNSHIRE

Opinion

We have audited the financial statements of Shine Lincolnshire (the 'charity') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

The financial statements have been prepared in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards 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 been withdrawn.

This has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SHINE LINCOLNSHIRE (CONTINUED)

Other information

The other information comprises the information included in the Annual Report other than the financial statements and our Auditors' Report thereon. The Trustees are responsible for the other information contained within the Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' Report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, the Trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the charity and sector in which it operates;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including SORP 2015 (FRS 102)
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in Note 2 were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.
- reviewed Trustee meeting minutes for evidence of appropriate decision-making and management controls.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' Report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an Auditors' Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustees, as a body, for our audit work, for this report, or for the opinions we have formed.

Streets Audit LLP

Streets Audit LLP
Tower House
Lucy Tower Street
Lincoln
LN1 1XW

Date: 29/09/2023

Streets Audit LLP are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

	Note	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	*Total funds 2022 £*
Income from:					
Donations and legacies	3	**373,931**	**332,949**	**706,880**	*608,442*
Total income		**373,931**	**332,949**	**706,880**	*608,442*
Expenditure on:					
Raising funds	4	**4,591**	**6,848**	**11,439**	*2,898*
Charitable activities	5	**330,171**	**383,358**	**713,529**	*365,480*
Total expenditure		**334,762**	**390,206**	**724,968**	*368,378*
Net movement in funds		**39,169**	**(57,257)**	**(18,088)**	*240,064*
Reconciliation of funds:					
Total funds brought forward		**151,181**	**152,721**	**303,902**	*63,838*
Net movement in funds		**39,169**	**(57,257)**	**(18,088)**	*240,064*
Total funds carried forward		**190,350**	**95,464**	**285,814**	*303,902*

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 14 to 26 form part of these financial statements.

BALANCE SHEET
AS AT 31 MARCH 2023

	Note		2023 £		2022 £
Fixed assets					
			-		-
Current assets					
Debtors	10	**85,604**		*33,806*	
Cash at bank and in hand		**262,670**		*278,977*	
		348,274		*312,783*	
Creditors: amounts falling due within one year	11	**(62,460)**		*(8,881)*	
Net current assets			**285,814**		*303,902*
Total assets less current liabilities			**285,814**		*303,902*
Net assets excluding pension asset			**285,814**		*303,902*
Total net assets			**285,814**		*303,902*
Charity funds					
Restricted funds	12		**190,350**		*151,181*
Unrestricted funds	12		**95,464**		*152,721*
Total funds			**285,814**		*303,902*

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

.....
James B Earnshaw
Chair

Date: 8 August 2023

The notes on pages 14 to 26 form part of these financial statements.

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2023

	2023 £	*2022* *£*
Cash flows from operating activities		
Net cash used in operating activities	**(16,308)**	*218,392*
Cash flows from investing activities		
Purchase of tangible fixed assets	**-**	*(5,682)*
Net cash provided by/(used in) investing activities	**-**	**(5,682)**
Cash flows from financing activities		
Net cash provided by financing activities	**-**	**-**
Change in cash and cash equivalents in the year	**(16,308)**	**212,710**
Cash and cash equivalents at the beginning of the year	**278,978**	*66,268*
Cash and cash equivalents at the end of the year	**262,670**	*278,978*

The notes on pages 14 to 26 form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1. General information

Shine Lincolnshire is a unincorporated charity, registered in England and Wales, with number 1175616. The principal object of the charity is to aid in the relief of sickness and preservation of health of people with mental health problems.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and 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 Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Shine Lincolnshire meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

2.3 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 allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

2. Accounting policies (continued)

2.3 Expenditure (continued)

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.5 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.6 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2.7 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.8 Fund accounting

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

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

3. Income from donations and legacies

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	*Total funds 2022 £*
Donations	-	5,378	**5,378**	*3,938*
Grants	373,931	327,571	**701,502**	*602,454*
Other income	-	-	-	*2,050*
Total 2023	373,931	332,949	**706,880**	*608,442*
Total 2022	*271,850*	*336,592*	*608,442*	

4. Expenditure on raising funds

Costs of raising voluntary income

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	*Total funds 2022 £*
Costs of raising voluntary income	4,591	6,848	**11,439**	*2,898*
Total 2022	*2,302*	*596*	*2,898*	

5. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total 2023 £	*Total 2022 £*
Charitable Activities	330,171	383,358	**713,529**	*365,480*
Total 2022	*120,669*	*244,811*	*365,480*	

6. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £	*Total funds 2022 £*
Charitable Activities	584,775	128,754	**713,529**	*365,480*
Total 2022	*251,524*	*113,956*	*365,480*	

Analysis of direct costs

	Charitable Activities 2023 £	Total funds 2023 £	*Total funds 2022 £*
Staff costs	584,775	**584,775**	*251,524*

6. Analysis of expenditure by activities (continued)

Analysis of support costs

	Charitable Activities 2023 £	Total funds 2023 £	*Total funds 2022 £*
Depreciation	-	**-**	*5,682*
Training Costs	18,306	**18,306**	*21,195*
Rent	20,664	**20,664**	*12,556*
Premises Insurance	1,919	**1,919**	*1,205*
Office Costs	39,756	**39,756**	*38,710*
Accountancy Fees	4,200	**4,200**	*7,737*
Professional Fees	-	**-**	*11,224*
Management Fees	-	**-**	*188*
Other Support Costs	36,606	**36,606**	*10,547*
Vehicle Expenses	7,303	**7,303**	*4,912*
Total 2023	128,754	**128,754**	*113,956*

As seen in note 5, the Direct costs and Support costs note above are a culmination of the unrestricted and restricted expenditure.

7. Auditors' remuneration

	2023 £	*2022 £*
Fees payable to the charity's auditor for the audit of the charity's annual accounts	**4,200**	*4,200*

Governance costs comprise audit fees as above, in addition to other accountancy and management fees. In total, governance costs amounted to £19,149 (2022: £19,149).

8. Staff costs

	2023 £	2022 £
Wages and salaries	**520,968**	*234,892*
Social security costs	**45,820**	*12,547*
Contribution to defined contribution pension schemes	**17,987**	*4,085*
	584,775	*251,524*

During the year ended 31 March 2022, the charity entered in to one settlement agreement for a gross amount of £7,000. There were no settlement agreements in the year ended 31 March 2023.

The average number of persons employed by the charity during the year was as follows:

	2023 No.	2022 No.
Administration and Management	*28*	*6*

No employee received remuneration amounting to more than £60,000 in either year.

The total remuneration paid to key management personnel amounted to £100,162 (2022:£82,938) (including employer's national insurance contributions) and was paid to 2 members of staff.

9. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits *(2022 - £NIL)*.

During the year ended 31 March 2023, no Trustee expenses have been incurred *(2022 - £NIL)*.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

10. Debtors

	2023 £	2022 £
Due within one year		
Trade debtors	**79,874**	*31,516*
Prepayments and accrued income	**5,730**	*2,290*
	85,604	*33,806*

11. Creditors: Amounts falling due within one year

	2023 £	2022 £
Trade creditors	**900**	*1,778*
Other taxation and social security	**22,059**	*24*
Other creditors	**-**	*1,424*
Accruals and deferred income	**39,501**	*5,655*
	62,460	*8,881*

12. Statement of funds

Statement of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
Unrestricted funds				
Unrestricted funds	152,721	332,949	(390,206)	95,464
Restricted funds				
Peer Support Workers	147,205	282,843	(255,572)	174,476
Covid Peer Support Worker	-	30,157	(24,913)	5,244
Community Connectors	3,976	60,931	(54,277)	10,630
	151,181	373,931	(334,762)	190,350
Total of funds	303,902	706,880	(724,968)	285,814

Unrestricted funds
The general funds represent the free reserves of the charity which are not designated for particular purposes.

Peer Support Workers
The grant received from PSW funds the employment of peer support workers to support those with mental health issues. The unspent portion of £147,205 relating to the 2022 grant was unrestricted by the funder after the year end and accordingly will be transferred to unrestricted funds in the year ended 31 March 2024. This money will be ring fenced by trustees and therefore a designated fund will be created.

Community Connectors
The grant received from Community Connectors funds the employment of a mental health community connector.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

12. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2021 £	*Income* £	*Expenditure* £	*Balance at 31 March 2022* £
Unrestricted funds				
Unrestricted funds	*63,838*	*336,592*	*(247,709)*	*152,721*
Restricted funds				
Peer Support Worker	-	*252,900*	*(105,695)*	*147,205*
Community Connectors	-	*18,950*	*(14,974)*	*3,976*
	-	*271,850*	*(120,669)*	*151,181*
Total of funds	*63,838*	*608,442*	*(368,378)*	*303,902*

13. Summary of funds

Summary of funds - current year

	Balance at 1 April 2022 £	**Income** £	**Expenditure** £	**Balance at 31 March 2023** £
General funds	**152,721**	**332,949**	**(390,206)**	**95,464**
Restricted funds	**151,181**	**373,931**	**(334,762)**	**190,350**
	303,902	**706,880**	**(724,968)**	**285,814**

13. Summary of funds (continued)

Summary of funds - prior year

	Balance at 1 April 2021 £	*Income* £	*Expenditure* £	*Balance at 31 March 2022* £
General funds	*63,838*	*336,592*	*(247,709)*	*152,721*
Restricted funds	-	*271,850*	*(120,669)*	*151,181*
	63,838	*608,442*	*(368,378)*	*303,902*

14. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Current assets	190,350	157,924	**348,274**
Creditors due within one year	-	(62,460)	**(62,460)**
Total	190,350	95,464	**285,814**

Analysis of net assets between funds - prior year

	Restricted funds 2022 £	*Unrestricted funds 2022 £*	*Total funds 2022 £*
Current assets	*151,181*	*161,602*	*312,783*
Creditors due within one year	-	*(8,881)*	*(8,881)*
Total	*151,181*	*152,721*	*303,902*

15. Reconciliation of net movement in funds to net cash flow from operating activities

	2023 £	*2022 £*
Net income/expenditure for the year (as per Statement of Financial Activities)	**(18,088)**	*240,064*
Adjustments for:		
Depreciation charges	**-**	*5,682*
Increase in debtors	**(51,798)**	*(32,515)*
Increase in creditors	**53,578**	*5,161*
Net cash provided by/(used in) operating activities	**(16,308)**	*218,392*

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

16. Analysis of cash and cash equivalents

	2023 £	*2022 £*
Cash in hand	**262,670**	*278,978*
Total cash and cash equivalents	**262,670**	*278,978*

17. Analysis of changes in net debt

	At 1 April 2022 £	Cash flows £	At 31 March 2023 £
Cash at bank and in hand	**278,977**	**(16,307)**	**262,670**
	278,977	**(16,307)**	**262,670**

18. Operating lease commitments

At 31 March 2023 the charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2023 £	*2022 £*
Property- Commerce House		
Not later than 1 year	**20,718**	*7,880*

19. Related party transactions

	2023 £	*2022* *£*
James Earnshaw - Consultancy	-	*7,350*
	-	*7,350*

James Earnshaw, trustee for Shine Lincolnshire, provided consultancy services to Shine Lincolnshire during the year as noted above. These transactions were conducted on an arms length basis and all concluded before his appointment as trustee.

There have been no other related party transactions as required to be disclosed under SORP 2015 during the year ended 31 March 2023 or 31 March 2022.

SHINE LINCOLNSHIRE

England & Wales - Charity number 1175616

Accounts

Charity number: 1175616

SHINE LINCOLNSHIRE

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

SHINE LINCOLNSHIRE

CONTENTS

	Page
Reference and Administrative Details of the Charity, its Trustees and Advisers	1
Trustees' Report	2 - 4
Independent Auditors' Report on the Financial Statements	5 - 8
Statement of Financial Activities	9
Balance Sheet	10
Statement of Cash Flows	11
Notes to the Financial Statements	12 - 22

SHINE LINCOLNSHIRE

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2022

Trustees	Stacey A Gillott, Treasurer Paul A Jackman, Vice Chair (appointed 4 June 2021) Greg Gilbert (resigned 24 January 2022) Lisa Steel, Secretary James B Earnshaw, Chair (appointed 21 January 2022) Damian P Froggatt (appointed 21 January 2022) Wendy Allan (appointed 10 May 2022)
Charity registered number	1175616
Principal office	Room 25 Commerce House Carlton Boulevard Lincoln LN2 4WJ
Independent auditors	Streets Audit LLP Tower House Lucy Tower Street Lincoln LN1 1XW

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2022

The Trustees present their annual report together with the audited financial statements of the charity for the year 1 April 2021 to 31 March 2022.

Objectives and activities

a. Policies and objectives

The objective of the charity is to aid in the relief of sickness and preservation of health of people with mental health problems.

Trustees have paid due regard to the guidance provided by the charity commission regarding public benefit.

b. Main activities undertaken to further the charity's purposes for the public benefit

To provide a network of people and organisations which can help to connect people and organisations with the services and support that will most effectively meet their needs and enhance their lives. Key activities during the year were:

- A new role working to support the transformation of Lincolnshire's Mental Health Services .
- Working with LCC, CCG & LPFT to increase Community Assets.
- Expand our services as a Mental Health Infrastructure organisation.
- Grant Administration
- Deployment of initially 9 Peer Support Workers throughout the county

Achievements and performance

a. Main achievements of the charity

Plans were developed against the background of the Community Mental Health Transformation programme for 2021/22 and included working in partnership with the statutory sector and VCSE sector organisations.

The development and implementation plans included Investment Programmes to support the development of preventive and rehabilitative community based services, support, and activities; 360 Degree support package for the VCSE Sector to enable organisations to grow, develop and deliver services in their own communities; the development and delivery of a Peer Support Service and associated training, working with Lincolnshire Partnership Foundation [NHS] Trust; Community Connectors support the development, co-ordination and connectivity with VCSE sector organisations in locality based Primary Care Networks.

In addition to these developments plans have been started in 2021/22 to respond to Long COVID by supporting the NHS Charities Together initiative with Senior Peer Support Co-ordination and by expanding SHINE Lincolnshire's training offer to include mental health training across the public, voluntary and private sectors.

This is all part of our broader strategy to expand our services as a Mental Health Infrastructure organisation working in partnership with a wide range of VCSE Sector partners to facilitate and build community capacity and social capital.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Financial review

a. Going concern

In the year, the UK has experienced a pandemic of the coronavirus. After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The reserves are held in order to be rolled forward into future projects or to wind down the charity.

The charity's cash funds at the end of the year amounted to £278,978 (2021: £66,268)

Structure, governance and management

a. Constitution

Shine Lincolnshire is a registered charity, number 1175616, registered on 8 November 2017, and is constituted under a CIO-Foundation.

b. Methods of appointment or election of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the CIO- Foundation.

c. Policies adopted for the induction and training of Trustees

In selecting individuals for the appointment as charity trustees, the charity trustees must have the relevant skills, knowledge and experience needed for the effective administration and governance of the CIO.

d. Financial risk management

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Plans for future periods

Continue to deliver the projects in line with the contracts awarded and continued advocacy for mental health provision in Lincolnshire.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Statement of Trustees' responsibilities

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 & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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 CIO- Foundation. 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.

Disclosure of information to auditors

Each of the persons who are Trustees at the time when this Trustees' Report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Auditors

The auditors, Streets Audit LLP, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the board of Trustees and signed on their behalf by:

JB Earnshaw

James Barry Earnshaw
Chair

Date: 21 September 2022

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SHINE LINCOLNSHIRE

Opinion

We have audited the financial statements of Shine Lincolnshire (the 'charity') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

The financial statements have been prepared in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards 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 been withdrawn.

This has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2022 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the Annual Report other than the financial statements and our Auditors' Report thereon. The Trustees are responsible for the other information contained within the Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' Report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, the Trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SHINE LINCOLNSHIRE (CONTINUED)

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the charity and sector in which it operates;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including SORP 2015 (FRS 102)
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in Note 2 were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.
- reviewed Trustee meeting minutes for evidence of appropriate decision-making and management controls.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' Report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an Auditors' Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustees, as a body, for our audit work, for this report, or for the opinions we have formed.

Streets Audit LLP

Streets Audit LLP
Tower House
Lucy Tower Street
Lincoln
LN1 1XW

Date: 30/09/2022

Streets Audit LLP are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022

	Note	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	*Total funds 2021 £*
Income from:					
Donations and legacies	3	**271,850**	**336,592**	**608,442**	*80,037*
Total income		**271,850**	**336,592**	**608,442**	*80,037*
Expenditure on:					
Raising funds	4	**-**	**2,898**	**2,898**	*-*
Charitable activities	5	**120,669**	**244,811**	**365,480**	*43,766*
Total expenditure		**120,669**	**247,709**	**368,378**	*43,766*
Net movement in funds		**151,181**	**88,883**	**240,064**	*36,271*
Reconciliation of funds:					
Total funds brought forward		**-**	**63,838**	**63,838**	*27,567*
Net movement in funds		**151,181**	**88,883**	**240,064**	*36,271*
Total funds carried forward		**151,181**	**152,721**	**303,902**	*63,838*

The Statement of Financial Activities includes all gains and losses recognised in the year.

The prior year figures represent the period from 1 October 2020 to 31 March 2021.

The notes on pages 12 to 22 form part of these financial statements.

BALANCE SHEET
AS AT 31 MARCH 2022

	Note		2022 £		*2021* *£*
Fixed assets					
			-		-
Current assets					
Debtors	10	**33,806**		*1,290*	
Cash at bank and in hand		**278,977**		*66,268*	
		312,783		*67,558*	
Creditors: amounts falling due within one year	11	**(8,881)**		*(3,720)*	
Net current assets			**303,902**		*63,838*
Total assets less current liabilities			**303,902**		*63,838*
Net assets excluding pension asset			**303,902**		*63,838*
Total net assets			**303,902**		*63,838*
Charity funds					
Restricted funds	12		**151,181**		-
Unrestricted funds	12		**152,721**		*63,838*
Total funds			**303,902**		*63,838*

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

James Barry Earnshaw
Chair

Date: 21 September 2022

The notes on pages 12 to 22 form part of these financial statements.

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2022

	2022 £	*2021* *£*
Cash flows from operating activities		
Net cash used in operating activities	**218,392**	*50,850*
Cash flows from investing activities		
Purchase of tangible fixed assets	**(5,682)**	*(2,328)*
Net cash used in investing activities	**(5,682)**	**(2,328)**
Cash flows from financing activities		
Net cash provided by financing activities	**-**	**-**
Change in cash and cash equivalents in the year	**212,710**	**48,522**
Cash and cash equivalents at the beginning of the year	**66,268**	*17,746*
Cash and cash equivalents at the end of the year	**278,978**	*66,268*

The notes on pages 12 to 22 form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1. General information

Shine Lincolnshire is a unincorporated charity, registered in England and Wales, with number 1175616. The principal object of the charity is to aid in the relief of sickness and preservation of health of people with mental health problems.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and 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 Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Shine Lincolnshire meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

2.3 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 allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

2. Accounting policies (continued)

2.3 Expenditure (continued)

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.5 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.6 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2.7 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.8 Fund accounting

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

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

3. Income from donations and legacies

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	*Total funds 2021 £*
Donations	-	3,938	**3,938**	*2,237*
Grants	271,850	330,604	**602,454**	*77,800*
Other income	-	2,050	**2,050**	*-*
Total 2022	271,850	336,592	**608,442**	*80,037*
Total 2021	*-*	*80,037*	*80,037*	

4. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2022 £	Total funds 2022 £	*Total funds 2021 £*
Costs of raising voluntary income	2,898	**2,898**	*-*

5. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	*Total funds 2021 £*
Charitable Activities	120,669	244,811	**365,480**	*43,766*
Total 2021	*-*	*43,766*	*43,766*	

6. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £	*Total funds 2021 £*
Charitable Activities	251,524	113,956	**365,480**	*43,766*
Total 2021	*12,391*	*31,375*	*43,766*	

Analysis of direct costs

	Charitable Activities 2022 £	Total funds 2022 £	*Total funds 2021 £*
Staff costs	251,524	**251,524**	*12,391*

6. Analysis of expenditure by activities (continued)

Analysis of support costs

	Charitable Activities 2022 £	Total funds 2022 £	*Total funds 2021 £*
Depreciation	5,682	**5,682**	*12,149*
Training Costs	21,195	**21,195**	*665*
Rent	12,556	**12,556**	*1,056*
Premises Insurance	1,205	**1,205**	*95*
Office Costs	38,710	**38,710**	*2,516*
Accountancy Fees	7,737	**7,737**	*636*
Professional Fees	11,224	**11,224**	*14,250*
Management Fees	188	**188**	*8*
Other Support Costs	10,547	**10,547**	-
Vehicle Expenses	4,912	**4,912**	-
	113,956	**113,956**	*31,375*

As seen in note 5, the Direct costs and Support costs note above are a culmination of the unrestricted and restricted expenditure. Assets purchased within the year have been depreciated to nil net book value.

7. Auditors' remuneration

	2022 £	*2021 £*
Fees payable to the charity's auditor for the audit of the charity's annual accounts	**4,140**	-

Governance costs comprise audit fees as above, in addition to other accountancy and management fees. In total, governance costs amounted to £19,149 (2021: £14,894).

8. Staff costs

	2022 £	2021 £
Wages and salaries	**234,892**	*12,161*
Social security costs	**12,547**	-
Contribution to defined contribution pension schemes	**4,085**	*230*
	251,524	*12,391*

During the year ended 31 March 2022, the charity entered in to one settlement agreement for a gross amount of £7,000. There were no settlement agreements in the year ended 31 March 2021.

The average number of persons employed by the charity during the year was as follows:

	2022 No.	2021 No.
Administration and Management	**6**	*1*

No employee received remuneration amounting to more than £60,000 in either year.

The total remuneration paid to key management personnel amounted to £82,938 (not including employer's national insurance contributions) and was paid to 3 members of staff.

9. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits *(2021 - £NIL).*

During the year ended 31 March 2022, no Trustee expenses have been incurred *(2021 - £NIL).*

10. Debtors

	2022 £	*2021* *£*
Due within one year		
Trade debtors	**31,516**	*-*
Prepayments and accrued income	**2,290**	*1,290*
	33,806	*1,290*

11. Creditors: Amounts falling due within one year

	2022 £	*2021* *£*
Trade creditors	**1,778**	*586*
Other taxation and social security	**24**	*841*
Other creditors	**1,424**	*207*
Accruals and deferred income	**5,655**	*2,086*
	8,881	*3,720*

12. Statement of funds

Statement of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
Unrestricted funds				
Unrestricted funds	63,838	336,592	(247,709)	152,721
Restricted funds				
Peer Support Workers	-	252,900	(105,695)	147,205
Community Connectors	-	18,950	(14,974)	3,976
	-	271,850	(120,669)	151,181
Total of funds	63,838	608,442	(368,378)	303,902

Unrestricted funds
The general funds represent the free reserves of the charity which are not designated for particular purposes.

Peer Support Workers
The grant received from PSW funds the employment of peer support workers to support those with mental health issues.

Community Connectors
The grant received from Community Connectors funds the employment of a mental health community connector.

12. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 September 2020 £	*Income* £	*Expenditure* £	*Balance at 31 March 2021* £
Unrestricted funds				
Unrestricted funds	*27,567*	*80,037*	*(43,766)*	*63,838*

13. Summary of funds

Summary of funds - current year

	Balance at 1 April 2021 £	**Income** £	**Expenditure** £	**Balance at 31 March 2022** £
General funds	**63,838**	**336,592**	**(247,709)**	**152,721**
Restricted funds	**-**	**271,850**	**(120,669)**	**151,181**
	63,838	**608,442**	**(368,378)**	**303,902**

Summary of funds - prior year

	Balance at 1 September 2020 £	*Income* £	*Expenditure* £	*Balance at 31 March 2021* £
General funds	*27,567*	*80,037*	*(43,766)*	*63,838*

14. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £
Current assets	151,181	161,602	**312,783**
Creditors due within one year	-	(8,881)	**(8,881)**
Total	151,181	152,721	**303,902**

Analysis of net assets between funds - prior year

	Unrestricted funds 2021 £	*Total funds 2021 £*
Current assets	*67,558*	*67,558*
Creditors due within one year	*(3,720)*	*(3,720)*
Total	*63,838*	*63,838*

15. Reconciliation of net movement in funds to net cash flow from operating activities

	2022 £	*2021 £*
Net income for the year (as per Statement of Financial Activities)	**240,064**	*36,271*
Adjustments for:		
Depreciation charges	**5,682**	*12,149*
Increase in debtors	**(32,515)**	*(1,290)*
Increase in creditors	**5,161**	*3,720*
Net cash provided by operating activities	**218,392**	*50,850*

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

16. Analysis of cash and cash equivalents

	2022	*2021*
	£	*£*
Cash in hand	**278,978**	*66,268*
Total cash and cash equivalents	**278,978**	*66,268*

17. Analysis of changes in net debt

	At 1 April 2021	Cash flows	At 31 March 2022
	£	£	£
Cash at bank and in hand	**66,268**	**212,709**	**278,977**
	66,268	**212,709**	**278,977**

18. Related party transactions

	2022	*2021*
	£	*£*
James Earnshaw - Consultancy	**7,350**	*10,750*
	7,350	*10,750*

James Earnshaw, trustee for Shine Lincolnshire, provided consultancy services to Shine Lincolnshire during the year as noted above. These transactions were conducted on an arms length basis and all concluded before his appointment as trustee.

There have been no other related party transactions as requred to be disclosed under SORP 2015 during the year ended 31 March 2022.

SHINE LINCOLNSHIRE

England & Wales - Charity number 1175616

Accounts

CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 1 October 2020 Period start date To 31 March 2021 Period end date

Charity name: Shine Lincolnshire

Charity registration number: 1175616

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The objective of the charity is to aid in the relief of sickness and preservation of health of people with mental health problems. To provide a network of people and organisations which can help to connect people and organisations with the services and support that will most effectively meet their needs and enhance their lives.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	To provide a network of people and organisations which can help to connect people and organisations with the services and support that will most effectively meet their needs and enhance their lives. Throughout the year, and with the restrictions of COVID-19 we have rebuilt our website and continued to support people through our virtual coffee mornings. We have continued our work with Lincolnshire County Council, CCG's and LPFT to develop grant giving projects that will be rolled out from 2021.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	Trustees have paid due regard to the guidance provided by the charity commission regarding public benefit.

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	Throughout the year, and with the restrictions of COVID-19 we have rebuilt our website and continued to support people through our virtual coffee mornings. We have continued our work with Lincolnshire County Council, CCG's and LPFT to develop grant giving projects that will be rolled out from 2021.

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The charity's cash funds at the end of the year amounted to £66,269.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The reserves are held in order to be rolled forward into future projects or to wind down the charity
Amount of reserves held	Para 1.22	The charity's cash funds at the end of the year amounted to £66,269.
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	N/A

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document	Para 1.25	Constitution of a Charitable Incorporated Organisation
How is the charity constituted?	Para 1.25	CIO
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	In selecting individuals for the appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO

Reference and Administrative details

Charity name	Shine Lincolnshire
Other name the charity uses	
Registered charity number	1175616
Charity's principal address	Room 25, Commerce House, Carlton Boulevard, Lincoln, LN2 4WJ

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Stacey Anne Gillott			
2	Paul Alister Jackman			
3	Greg Gilbert			
4	Lisa Steel			

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	No funds held as custodian trustee.
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	N/A
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	N/A

Name of chief executive or names of senior staff members (Optional information)

Exemptions from disclosure

Reason for non-disclosure of key personnel details

Other optional information

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Stacey Gillott	
Position (eg Secretary, Chair, etc)	Chair	

Date 10/01/22

CHARITY COMMISSION FOR ENGLAND AND WALES

Shine Lincolnshire	1175616

Receipts and payments accounts

CC16a

For the period from	01/10/2020	To	31/03/2021

Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Year ended 30/09/2020 to the nearest £
A1 Receipts					
Lincolnshire County Council	77,800	-	-	77,800	30,000
Refunds	-	-	-	-	13
Donations	2,237	-	-	2,237	-
Sub total *(Gross income for AR)*	80,037	-	-	80,037	30,013
A2 Asset and investment sales, (see table).					
	-	-	-	-	
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	80,037	-	-	80,037	30,013
A3 Payments					
Accountancy	636	-	-	636	-
Wages/Employee Expenses	11,343	-	-	11,343	16,542
Employee Loan	250	-	-	250	
Office Expenses	1,577	-	-	1,577	3,468
Advertising & Newsletters	766	-	-	766	2,080
Insurance	1,135	-	-	1,135	273
Travel & refreshments	-	-	-	-	348
Training & courses	665	-	-	665	130
Premises costs	1,056	-	-	1,056	2,812
Repairs and renewals	8	-	-	8	-
Professional Fees	8,750	-	-	8,750	
Management charges	3,000	-	-	3,000	6,000
Sub total	29,186	-	-	29,186	31,653
A4 Asset and investment purchases, (see table)					
Office Equipment	2,329	-	-	2,329	
Website	-	-	-	-	7,500
Sub total	2,329	-	-	2,329	7,500
Total payments	31,515	-	-	31,515	39,153
Net of receipts/(payments)	48,522	-	-	48,522	- 9,140
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	17,747	-	-	17,747	26,887
Cash funds this year end	66,269	-	-	66,269	17,747

Section B Statement of assets and liabilities at the end of the period

B1 Cash funds

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
	Bank Account	66,066	-	-
	Cash	203	-	-
		-	-	-
	Total cash funds	66,269	-	-
	(agree balances with receipts and payments account(s))	OK	OK	OK

B2 Other monetary assets

Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-

B3 Investment assets

Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
		-	-
		-	-
		-	-
		-	-
		-	-

B4 Assets retained for the charity's own use

Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
Computer/ Laptop	Unrestricted	3,689	-
Office equipment	Unrestricted	240	-
Website	Unrestricted	8,220	-
Employee Loan	Restricted	250	250
		-	-
		-	-
		-	-
		-	-
		-	-

B5 Liabilities

Details	Fund to which liability relates	Amount due (optional)	When due (optional)
		-	
		-	
		-	
		-	
		-	

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
S Gillott	S Gillott	11/1/22

CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the trustees/ members of

Charity Name
Shine Lincolnshire

On accounts for the period ended	31 March 2021	**Charity no (if any)**	1175616

Set out on pages

1 - 2
(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the period ended **31 / 03 / 2021**.

Responsibilities and basis of report

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

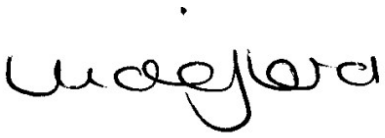
I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below *) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.
** Please delete the words in the brackets if they do not apply.*

Signed:		**Date:**	31/01/2022

Name: Linda Lord

Relevant professional qualification(s) or body (if any): BSc BFP FCA TEP

Address:
Tower House, Lucy Tower Street
Lincoln, Lincolnshire
LN1 1XW

Section B	Disclosure
	Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).
Give here brief details of any items that the examiner wishes to disclose.	