
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

SHINE LINCOLNSHIRE

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 year 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:



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.

SHINE LINCOLNSHIRE

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.

SHINE LINCOLNSHIRE

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.

SHINE LINCOLNSHIRE

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

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.

SHINE LINCOLNSHIRE

**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.

SHINE LINCOLNSHIRE

**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
		<u>312,783</u>	<u>67,558</u>
Creditors: amounts falling due within one year	11	(8,881)	(3,720)
Net current assets		<u>303,902</u>	<u>63,838</u>
Total assets less current liabilities		<u>303,902</u>	<u>63,838</u>
Net assets excluding pension asset		<u>303,902</u>	<u>63,838</u>
Total net assets		<u><u>303,902</u></u>	<u><u>63,838</u></u>
Charity funds			
Restricted funds	12	151,181	-
Unrestricted funds	12	152,721	63,838
Total funds		<u><u>303,902</u></u>	<u><u>63,838</u></u>

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.

SHINE LINCOLNSHIRE

**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
	<hr/>	<hr/>
Cash flows from investing activities		
Purchase of tangible fixed assets	(5,682)	(2,328)
	<hr/>	<hr/>
Net cash used in investing activities	(5,682)	(2,328)
	<hr/>	<hr/>
Cash flows from financing activities		
	<hr/>	<hr/>
Net cash provided by financing activities	-	-
	<hr/>	<hr/>
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
	<hr/>	<hr/>
Cash and cash equivalents at the end of the year	278,978	66,268
	<hr/> <hr/>	<hr/> <hr/>

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.

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

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.

SHINE LINCOLNSHIRE

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
<i>Total 2021</i>	<i>-</i>	<i>80,037</i>	<i>80,037</i>	

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	-

SHINE LINCOLNSHIRE

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

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
<i>Total 2021</i>	-	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
<i>Total 2021</i>	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

SHINE LINCOLNSHIRE

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

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	-
	<u>113,956</u>	<u>113,956</u>	<u>31,375</u>

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	<u>4,140</u>	<u>-</u>

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).

SHINE LINCOLNSHIRE

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

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
	<u>251,524</u>	<u>12,391</u>

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	<u>6</u>	<u>1</u>

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).

SHINE LINCOLNSHIRE

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

10. Debtors

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

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
	<u>8,881</u>	<u>3,720</u>

SHINE LINCOLNSHIRE

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

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
	<hr/>	<hr/>	<hr/>	<hr/>
Restricted funds				
Peer Support Workers	-	252,900	(105,695)	147,205
Community Connectors	-	18,950	(14,974)	3,976
	<hr/>	<hr/>	<hr/>	<hr/>
	-	271,850	(120,669)	151,181
	<hr/>	<hr/>	<hr/>	<hr/>
Total of funds	<hr/> 63,838 <hr/>	<hr/> 608,442 <hr/>	<hr/> (368,378) <hr/>	<hr/> 303,902 <hr/>

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.

SHINE LINCOLNSHIRE

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

12. Statement of funds (continued)

Statement of funds - prior year

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

13. Summary of funds

Summary of funds - current year

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

Summary of funds - prior year

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

SHINE LINCOLNSHIRE

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

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	<u>151,181</u>	<u>152,721</u>	<u>303,902</u>

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Current assets	67,558	67,558
Creditors due within one year	(3,720)	(3,720)
Total	<u>63,838</u>	<u>63,838</u>

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)	<u>240,064</u>	<u>36,271</u>
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	<u>218,392</u>	<u>50,850</u>

SHINE LINCOLNSHIRE

**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 required to be disclosed under SORP 2015 during the year ended 31 March 2022.