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**SHINE LINCOLNSHIRE**

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**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2024**

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**SHINE LINCOLNSHIRE**

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**CONTENTS**

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

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## SHINE LINCOLNSHIRE

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

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**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

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## SHINE LINCOLNSHIRE

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### TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024

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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 health & 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.

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

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**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 Quasafe 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.

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

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**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

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

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**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

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**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.



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

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**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 brought 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

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**Disclosure of information to auditors**

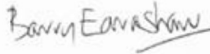
Each of the persons who are Trustees at the time when this Trustees' Report is approved has confirmed that:

- 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

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## SHINE LINCOLNSHIRE

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### STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31 MARCH 2024

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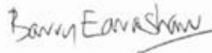
The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & 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.

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**

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## SHINE LINCOLNSHIRE

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### INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SHINE LINCOLNSHIRE

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#### 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.

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

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**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.

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

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**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.

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

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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](http://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.



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**SHINE LINCOLNSHIRE**

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**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2024**

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

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.



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**SHINE LINCOLNSHIRE**

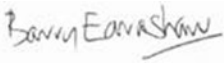
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**BALANCE SHEET  
AS AT 31 MARCH 2024**

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

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.

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SHINE LINCOLNSHIRE

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STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 MARCH 2024

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

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**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 2024

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**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.

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

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**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.

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SHINE LINCOLNSHIRE

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

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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	-
<b>Total 2024</b>	<b>417,496</b>	<b>522,040</b>	<b>939,536</b>	<b>706,880</b>
<i>Total 2023</i>	<i>373,931</i>	<i>332,949</i>	<i>706,880</i>	

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

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**SHINE LINCOLNSHIRE**

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

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**5. Analysis of expenditure on charitable activities**

**Summary by fund type**

	<b>Restricted funds 2024 £</b>	<b>Unrestricted funds 2024 £</b>	<b>Total 2024 £</b>	<i>Total 2023 £</i>
Charitable Activities	531,410	524,930	<b>1,056,340</b>	722,294
	<hr/>	<hr/>	<hr/>	
<i>Total 2023</i>	<i>347,082</i>	<i>375,212</i>	<i>722,294</i>	
	<hr/>	<hr/>	<hr/>	

**6. Analysis of expenditure by activities**

	<b>Activities undertaken directly 2024 £</b>	<b>Support costs 2024 £</b>	<b>Total funds 2024 £</b>	<i>Total funds 2023 £</i>
Charitable Activities	890,273	166,067	<b>1,056,340</b>	722,294
	<hr/>	<hr/>	<hr/>	
<i>Total 2023</i>	<i>616,893</i>	<i>105,401</i>	<i>722,294</i>	
	<hr/>	<hr/>	<hr/>	

**Analysis of direct costs**

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

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SHINE LINCOLNSHIRE

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

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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
<b>Total 2024</b>	<b>166,067</b>	<b>166,067</b>	<b>105,401</b>

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



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SHINE LINCOLNSHIRE

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

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**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
	<u>761,613</u>	<u>584,775</u>

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	<u>29</u>	<u>28</u>

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).

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SHINE LINCOLNSHIRE

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

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10. Tangible fixed assets

	Fixtures and Fittings £
<b>Cost or valuation</b>	
Additions	27,012
At 31 March 2024	<u>27,012</u>
<b>Net book value</b>	
At 31 March 2024	<u>27,012</u>
At 31 March 2023	<u>-</u>

11. Debtors

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

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
	<u>113,386</u>	<u>62,460</u>

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**SHINE LINCOLNSHIRE**

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

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**13. Statement of funds**

**Statement of funds - current year**

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2024 £
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
Designated Funds	-	-	-	15,000	15,000
<b>General funds</b>					
Unrestricted funds	95,464	522,040	(534,254)	(15,000)	68,250
<b>Total Unrestricted funds</b>	<b>95,464</b>	<b>522,040</b>	<b>(534,254)</b>	<b>-</b>	<b>83,250</b>
<b>Restricted funds</b>					
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)	-	-
	<b>190,350</b>	<b>417,496</b>	<b>(531,410)</b>	<b>-</b>	<b>76,436</b>
<b>Total of funds</b>	<b>285,814</b>	<b>939,536</b>	<b>(1,065,664)</b>	<b>-</b>	<b>159,686</b>

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

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**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 MHD/LDA 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 MHD/LDA 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 all 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.

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**SHINE LINCOLNSHIRE**

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

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**13. Statement of funds (continued)**

**Statement of funds - prior year**

	<i>Balance at 1 April 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 March 2023 £</i>
<b>Unrestricted funds</b>				
Unrestricted funds	152,721	332,949	(390,206)	95,464
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Restricted funds</b>				
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
	<hr/>	<hr/>	<hr/>	<hr/>
	151,181	373,931	(334,762)	190,350
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total of funds</b>	303,902	706,880	(724,968)	285,814
	<hr/>	<hr/>	<hr/>	<hr/>

**14. Summary of funds**

**Summary of funds - current year**

	<b>Balance at 1 April 2023 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers in/out £</b>	<b>Balance at 31 March 2024 £</b>
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
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	285,814	939,536	(1,065,664)	-	159,686
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

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SHINE LINCOLNSHIRE

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

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14. Summary of funds (continued)

Summary of funds - prior year

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

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**SHINE LINCOLNSHIRE**

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

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**15. Analysis of net assets between funds**

**Analysis of net assets between funds - current period**

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

**Analysis of net assets between funds - prior period**

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

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

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

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SHINE LINCOLNSHIRE

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

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**17. Analysis of cash and cash equivalents**

	2024 £	2023 £
Cash in hand	189,554	262,670
<b>Total cash and cash equivalents</b>	<b>189,554</b>	<b>262,670</b>

**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
	<b>262,670</b>	<b>(73,116)</b>	<b>189,554</b>

**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 £
<b>Property</b>		
Not later than 1 year	18,500	20,718
Later than 1 year and not later than 5 years	33,917	-
	<b>52,417</b>	<b>20,718</b>



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

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**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 required to be disclosed under SORP 2015 during the year ended 31 March 2024 or 31 March 2023.