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**SHINE LINCOLNSHIRE**

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**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2025**

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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 - 6   |
| <b>Trustees' Responsibilities Statement</b>   | 7       |
| <b>Independent Auditors' Report on the Financial Statements</b>                       | 8 - 11  |
| <b>Statement of Financial Activities</b>  | 12      |
| <b>Balance Sheet</b>  | 13      |
| <b>Statement of Cash Flows</b>  | 14      |
| <b>Notes to the Financial Statements</b>  | 15 - 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 2025

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**Trustees** Paul A Jackman, Vice Chair  
James B Earnshaw, Chair  
Sally Emerton, Treasurer  
Rachel Redgrave  
Blake Caldwell

**Charity registered number** 1175616

**Principal office** 7 Bull Ring  
Horncastle  
Lincolnshire  
LN9 5HX

**Independent auditors** Streets Audit LLP  
Tower House  
Lucy Tower Street  
Lincoln  
LN1 1XW

**Bankers** The Co-operative Bank p.l.c  
1 Balloon Street  
Manchester  
M4 4BE

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## SHINE LINCOLNSHIRE

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### TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025

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

#### **Objectives and activities**

##### **a. Policies and objectives**

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

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

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

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

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

#### **Achievements and performance**

##### **a. Main achievements of the charity**

##### **2024/25 Delivery & Achievements**

###### **Grant Administration:**

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

###### **Training and Development:**

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

TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2025

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**Achievements and performance (continued)**

**Peer Support:**

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

**Bert House Community Hub:**

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

**Children and Young People:**

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

**Co-production:**

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

**Communications and Community Engagement:**

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

**Community Support and Fundraising:**

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

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## SHINE LINCOLNSHIRE

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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#### Achievements and performance (continued)

##### Our Workforce:

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

##### Financial Overview (2024–25):

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

##### Looking Forward:

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

#### Financial review

##### a. Reserves policy

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

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

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

**TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2025**

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**b. Principal risks and uncertainties**

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

**Red Risk**

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

**Amber Risk**

Sector challenges in recruiting additional Trustees.

Delayed payment on significant projects or contracts

NHS Banded Salaries potential negative impact on non-banded salaried staff morale and recruitment

Public Mental Health – Increased demand.

**c. Principal funding**

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

**Structure, governance and management**

**a. Constitution**

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

**b. Methods of appointment or election of Trustees**

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

**c. Organisational structure and decision-making policies**

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

**d. Policies adopted for the induction and training of Trustees**

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

**e. Pay policy for key management personnel**

Executive team propose staff pay increase at the time of budget, this is 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.

**TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2025**

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**Structure, governance and management (continued)**

**f. Financial risk management**

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

**Plans for future periods**

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

**Members' liability**

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

**Disclosure of information to auditors**

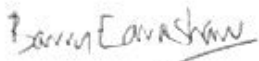
Each of the persons who are Trustees at the time when this Trustees' Report is approved has confirmed that:

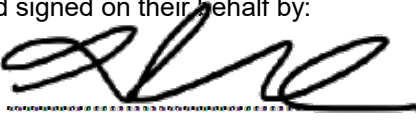
- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors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

**Auditors**

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

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

  
**James B Earnshaw**  
Chair

  
**Sally Emerton**  
Trustee

Date: 8 December 2025



**STATEMENT OF TRUSTEES' RESPONSIBILITIES  
FOR THE YEAR ENDED 31 MARCH 2025**

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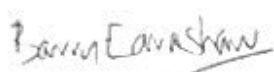
The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the CIO- Foundation. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

  
.....  
**James B Earnshaw**  
Chair

  
.....  
**Sally Emerton**  
Trustee

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

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**Opinion**

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

The financial statements have been prepared in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

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

In our opinion the financial statements:

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

**Basis for opinion**

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

**Conclusions relating to going concern**

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

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

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

**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.

**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 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

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

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

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

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

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

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

**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**

Tower House  
Lucy Tower Street  
Lincoln  
LN1 1XW

10 December 2025

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

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**SHINE LINCOLNSHIRE**

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**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2025**

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

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

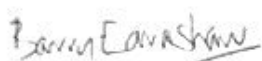
The notes on pages 15 to 31 form part of these financial statements.

# SHINE LINCOLNSHIRE

## BALANCE SHEET AS AT 31 MARCH 2025

|  | Note | 2025<br>£      | 2024<br>£      |
|--|------|----------------|----------------|
| <b>Fixed assets</b>                            |      |                |                |
| Tangible assets                                | 12   | 19,475         | 27,012         |
|  |      | <u>19,475</u>  | <u>27,012</u>  |
| <b>Current assets</b>                          |      |                |                |
| Stocks   | 13   | 2,035          | -              |
| Debtors  | 14   | 29,796         | 56,506         |
| Cash at bank and in hand                       |      | 236,217        | 189,554        |
|  |      | <u>268,048</u> | <u>246,060</u> |
| <b>Current liabilities</b>                     |      |                |                |
| Creditors: amounts falling due within one year | 15   | (168,889)      | (113,386)      |
|  |      | <u>99,159</u>  | <u>132,674</u> |
| <b>Net current assets</b>                      |      |                |                |
|  |      | <u>118,634</u> | <u>159,686</u> |
| <b>Total assets less current liabilities</b>   |      |                |                |
|  |      | <u>118,634</u> | <u>159,686</u> |
| <b>Net assets excluding pension asset</b>      |      |                |                |
|  |      | <u>118,634</u> | <u>159,686</u> |
| <b>Total net assets</b>                        |      | <u>118,634</u> | <u>159,686</u> |
| <b>Charity funds</b>                           |      |                |                |
| Restricted funds                               | 16   | 69,161         | 76,436         |
| Unrestricted funds                             | 16   | 49,473         | 83,250         |
|  |      | <u>118,634</u> | <u>159,686</u> |
| <b>Total funds</b>                             |      | <u>118,634</u> | <u>159,686</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: 8 December 2025

The notes on pages 15 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 2025

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

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



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

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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 Going concern**

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

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

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

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

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**2. Accounting policies (continued)**

**2.3 Income**

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

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

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

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

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

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

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

**2.4 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

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

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

All expenditure is inclusive of irrecoverable VAT.

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

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**2. Accounting policies (continued)**

**2.5 Tangible fixed assets and depreciation**

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

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

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

Depreciation is provided on the following basis:

|                       |   |                   |
|-----------------------|---|-------------------|
| Fixtures and fittings | - | 33% straight line |
|-----------------------|---|-------------------|

**2.6 Stocks**

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

**2.7 Debtors**

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

**2.8 Cash at bank and in hand**

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

**2.9 Liabilities and provisions**

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

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

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

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

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**2. Accounting policies (continued)**

**2.10 Operating leases**

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

**2.11 Pensions**

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

**2.12 Fund accounting**

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

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

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

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**SHINE LINCOLNSHIRE**

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

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**3. Income from donations and legacies**

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

**4. Income from charitable activities**

|                                  | <b>Unrestricted<br/>funds<br/>2025<br/>£</b> | <b>Total<br/>funds<br/>2025<br/>£</b> | <i>Total<br/>funds<br/>2024<br/>£</i> |
|----------------------------------|--|---------------------------------------|---------------------------------------|
| Mental health first aid training | <u>87,642</u>                                | <u><b>87,642</b></u>                  | <u>38,530</u>                         |

**5. Income from other trading activities**

**Income from fundraising events**

|                    | <b>Unrestricted<br/>funds<br/>2025<br/>£</b> | <b>Total<br/>funds<br/>2025<br/>£</b> | <i>Total<br/>funds<br/>2024<br/>£</i> |
|--------------------|--|---------------------------------------|---------------------------------------|
| Fundraising events | <u>4,415</u>                                 | <u><b>4,415</b></u>                   | <u>-</u>                              |

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SHINE LINCOLNSHIRE

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

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6. Expenditure on raising funds

Costs of raising voluntary income

|                                   | Unrestricted<br>funds<br>2025<br>£ | Total<br>funds<br>2025<br>£ | Total<br>funds<br>2024<br>£ |
|-----------------------------------|------------------------------------|-----------------------------|-----------------------------|
| Costs of raising voluntary income | 5,569                              | 5,569                       | 9,324                       |

7. Analysis of expenditure on charitable activities

Summary by fund type

|                       | Unrestricted<br>funds<br>2025<br>£ | Restricted<br>funds<br>2025<br>£ | Total<br>2025<br>£ | Total<br>2024<br>£ |
|-----------------------|------------------------------------|----------------------------------|--------------------|--------------------|
| Charitable Activities | 499,789                            | 656,244                          | 1,156,033          | 1,056,340          |
| Total 2024            | 524,884                            | 531,456                          | 1,056,340          |                    |

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**SHINE LINCOLNSHIRE**

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

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**8. Analysis of expenditure by activities**

|                       | <b>Activities<br/>undertaken<br/>directly<br/>2025<br/>£</b> | <b>Support<br/>costs<br/>2025<br/>£</b> | <b>Total<br/>funds<br/>2025<br/>£</b> | <i>Total<br/>funds<br/>2024<br/>£</i> |
|-----------------------|--|---|---------------------------------------|---------------------------------------|
| Charitable Activities | 1,002,087  | 153,946                                 | <b>1,156,033</b>                      | 1,056,340                             |
|                       | <hr/>  | <hr/>                                   | <hr/>                                 |                                       |
| <i>Total 2024</i>     | <i>890,319</i>   | <i>166,021</i>                          | <i>1,056,340</i>                      |                                       |
|                       | <hr/>  | <hr/>                                   | <hr/>                                 |                                       |

**Analysis of direct costs**

|                          | <b>Charitable<br/>Activities<br/>2025<br/>£</b> | <b>Total<br/>funds<br/>2025<br/>£</b> | <i>Total<br/>funds<br/>2024<br/>£</i> |
|--------------------------|---|---------------------------------------|---------------------------------------|
| Staff costs              | 892,081   | <b>892,081</b>                        | 761,613                               |
| Event Costs              | 30,482  | <b>30,482</b>                         | 35,327                                |
| Direct Contract Expenses | 79,524  | <b>79,524</b>                         | 93,379                                |
|                          | <hr/>   | <hr/>                                 | <hr/>                                 |
| <b>Total 2025</b>        | <b>1,002,087</b>                                | <b>1,002,087</b>                      | 890,319                               |
|                          | <hr/>   | <hr/>                                 | <hr/>                                 |

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**SHINE LINCOLNSHIRE**

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

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**8. Analysis of expenditure by activities (continued)**

**Analysis of support costs**

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

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

**9. Auditors' remuneration**

|  | <b>2025<br/>£</b>   | <i>2024<br/>£</i> |
|--|---------------------|-------------------|
| Fees payable to the charity's auditor for the audit of the charity's annual accounts | <u><b>5,500</b></u> | <u>4,200</u>      |



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## SHINE LINCOLNSHIRE

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

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#### 10. Staff costs

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

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

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

|                               | 2025<br>No. | 2024<br>No. |
|-------------------------------|-------------|-------------|
| Administration and Management | <u>34</u>   | <u>29</u>   |

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

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

#### 11. Trustees' remuneration and expenses

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

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

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SHINE LINCOLNSHIRE

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

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12. Tangible fixed assets

|                          | Office<br>equipment<br>and IT<br>£ |
|--------------------------|------------------------------------|
| <b>Cost or valuation</b> |                                    |
| At 1 April 2024          | 27,012                             |
| Additions                | 1,862                              |
|                          | <hr/>                              |
| At 31 March 2025         | 28,874                             |
|                          | <hr/>                              |
| <b>Depreciation</b>      |                                    |
| Charge for the year      | 9,399                              |
|                          | <hr/>                              |
| At 31 March 2025         | 9,399                              |
|                          | <hr/>                              |
| <b>Net book value</b>    |                                    |
| At 31 March 2025         | 19,475                             |
|                          | <hr/> <hr/>                        |
| At 31 March 2024         | 27,012                             |
|                          | <hr/> <hr/>                        |

13. Stocks

|                                     | 2025<br>£   | 2024<br>£   |
|-------------------------------------|-------------|-------------|
| Finished goods and goods for resale | 2,035       | -           |
|                                     | <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 2025

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14. Debtors

|                                | 2025<br>£     | 2024<br>£     |
|--------------------------------|---------------|---------------|
| <b>Due within one year</b>     |               |               |
| Trade debtors                  | 20,662        | 54,002        |
| Other debtors                  | 2,624         | -             |
| Prepayments and accrued income | 6,510         | 2,504         |
|                                | <u>29,796</u> | <u>56,506</u> |

15. Creditors: Amounts falling due within one year

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

|                                    | 2025<br>£      | 2024<br>£ |
|------------------------------------|----------------|-----------|
| Resources deferred during the year | <u>116,014</u> | <u>-</u>  |

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

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**SHINE LINCOLNSHIRE**

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

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**16. Statement of funds**

**Statement of funds - current year**

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

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

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

**Designated funds**

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

**Unrestricted funds**

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

**Peer Support Workers**

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

**Peer Support Workers - Committed**

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

**Community Connectors**

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

**SPF Promotional Pot**

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

**Hoarding Project**

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

**Transfers out of restricted funds**

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

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

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**SHINE LINCOLNSHIRE**

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

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

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

**Statement of funds - prior year**

|                                     | <i>Balance at<br/>1 April 2023<br/>£</i> | <i>Income<br/>£</i>   | <i>Expenditure<br/>£</i>  | <i>Transfers<br/>in/out<br/>£</i> | <i>Balance at<br/>31 March<br/>2024<br/>£</i> |
|-------------------------------------|--|-----------------------|---------------------------|-----------------------------------|---|
| <b>Unrestricted funds</b>           |  |                       |                           |                                   |   |
| <b>Designated funds</b>             |  |                       |                           |                                   |   |
| Contingency 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>     | <u>95,464</u>                            | <u>522,040</u>        | <u>(534,254)</u>          | <u>-</u>                          | <u>83,250</u>                                 |
| <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 -<br>Committed | -  | -                     | -                         | 42,500                            | 42,500  |
| Mindspace Connector                 | -  | 32,752                | (32,752)                  | -                                 | -   |
| CCPL                                | -  | 21,232                | (21,232)                  | -                                 | -   |
| Winter Pressures                    | -  | 9,990                 | (9,990)                   | -                                 | -   |
|                                     | <u>190,350</u>                           | <u>417,496</u>        | <u>(531,410)</u>          | <u>-</u>                          | <u>76,436</u>                                 |
| <b>Total of funds</b>               | <u><u>285,814</u></u>                    | <u><u>939,536</u></u> | <u><u>(1,065,664)</u></u> | <u><u>-</u></u>                   | <u><u>159,686</u></u>                         |

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**SHINE LINCOLNSHIRE**

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

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**17. Summary of funds**

**Summary of funds - current year**

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

**Summary of funds - prior year**

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

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**SHINE LINCOLNSHIRE**

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

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

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

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

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

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

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

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



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**SHINE LINCOLNSHIRE**

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

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**20. Analysis of cash and cash equivalents**

|  | <b>2025</b><br>£ | <b>2024</b><br>£ |
|--|------------------|------------------|
| Cash in hand                           | <b>236,217</b>   | 189,554          |
| <b>Total cash and cash equivalents</b> | <b>236,217</b>   | 189,554          |

**21. Analysis of changes in net debt**

|                          | <b>At 1 April<br/>2024</b><br>£ | <b>Cash flows</b><br>£ | <b>At 31 March<br/>2025</b><br>£ |
|--------------------------|---------------------------------|------------------------|----------------------------------|
| Cash at bank and in hand | <b>189,554</b>                  | <b>46,663</b>          | <b>236,217</b>                   |
|                          | <b>189,554</b>                  | <b>46,663</b>          | <b>236,217</b>                   |

**22. Pension commitments**

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

**23. Operating lease commitments**

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

|  | <b>2025</b><br>£ | <b>2024</b><br>£ |
|--|------------------|------------------|
| <b>Property</b>                              |                  |                  |
| Not later than 1 year                        | <b>18,921</b>    | 18,500           |
| Later than 1 year and not later than 5 years | <b>17,101</b>    | 33,917           |
|  | <b>36,022</b>    | 52,417           |

**24. Related party transactions**

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