

Shekinah Mission (Plymouth) Limited
Company Limited by Guarantee
Financial Statements
31 March 2022

THOMAS WESTCOTT LLP

Chartered accountants & statutory auditor
Plym House
3 Longbridge Road
Marsh Mills
Plymouth
PL6 8LT

Shekinah Mission (Plymouth) Limited

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2022

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Shekinah Mission (Plymouth) Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2022

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2022.

Reference and administrative details

Registered charity name Shekinah Mission (Plymouth) Limited

Charity registration number 1097409

Company registration number 04687832

Principal office and registered office Shekinah Mission
Bath Street
Plymouth
Devon
PL1 3LT

The trustees Mr A Thomas
Mr R Morgan
Mrs M Luckhurst
Miss C Little
Mr S Canham
Dr J Butler
Rev K Bromage
Dr T Scotty-Gatty (Appointed 10 March 2022)
Rev A Farmer (Appointed 12 May 2022)

Company secretary Peter Woad

Auditor Thomas Westcott LLP
Chartered accountants & statutory auditor
Plym House
3 Longbridge Road
Marsh Mills
Plymouth
PL6 8LT

Bankers HSBC Bank Plc
4 Old Town Street
Plymouth
Devon
PL1 1DD

Shekinah Mission (Plymouth) Limited

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Overview of Shekinah and our Purpose and Activities

The Shekinah Mission has been working for the relief of poverty and to help socially excluded and disadvantaged people since December 1992. Initially it concentrated on helping people who were homeless; it now works with anyone who needs our services, which support people who are socially or economically excluded, or disadvantaged. 30 years on, our activities have evolved but our purpose remains the same.

The objects of the charity, as stated in our Articles of Association, are:

- the prevention or relief of poverty;
- the relief of sickness and the promotion of mental and physical health;
- the advancement of education, skills, training or re-training and the provision of work experience, particularly among people who are unemployed;
- the relief of those in need, by reason of age, ill-health, disability, financial hardship or other disadvantage primarily but not exclusively by the provision of counselling, advice, information and support services and other assistance and through the provision of suitable accommodation to those who are homeless;
- the promotion of social inclusion by preventing people from becoming socially excluded and relieving the needs of those people who are socially excluded and assisting them to reintegrate into society;
- the provision of services for mediation, reconciliation and achieving restorative justice between victims of crime and offenders with a view to preserving public order and for the protection of the physical, emotional and mental well-being of such victims and the rehabilitation of such offenders.

We aim to engender feelings of greater self-esteem and self-worth in our clients, thus helping them to help themselves to engage more positively in their communities. Our services are open to all, irrespective of race, age, religion, sexuality, gender, addictions, criminal record, ability or disability. We are based in the Stonehouse area of Plymouth and also at sites in Torbay, and presently employ approximately 75 staff and 80 volunteers in a variety of projects, including a Day Centre, a 24-hour hostel, the 'Make Amends' restorative justice programme, education and training services, a social enterprise, a horticultural project, the Housing First project in Torbay, and three charity shops. We cover all of Plymouth, Torbay and parts of Devon.

Through these projects, we aim to offer the most 'holistic' service we possibly can to those who seek our help, helping them to bring about real and lasting change in their lives. Our clients are dealing with a range of multiple and complex needs including;

- homelessness and rough sleeping
- substance misuse problems
- offenders/ex-offenders
- long-term unemployment
- people with learning disabilities or physical / mental health problems
- people in isolation

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Since 1992, our service provision has grown steadily and this has been matched by the number of people we have been able to assist each year - typically now 1,200+ individuals, many of whom require ongoing assistance and support and often in a wide variety of ways. We are also able to refer many people to other local agencies, often based in our centres, where they require a specialist service we are unable or are not the best placed to deliver. This includes access to a GP and a bloodborne diseases nurse specialist service.

With our help, thousands of disadvantaged people have, over the years, been able to make real and lasting improvements to their daily lives, breaking in many cases a 'yoke' which has held them back such as social disadvantage, poor literacy, lack of education and/or lack of confidence. Our ongoing work continues to positively impact on the local communities in which we operate in terms of better health, less rough sleeping, lower crime, greater social inclusion, higher employment and less benefits dependency.

We provide a 'one stop shop' holistic service from the street to employment and / or volunteering; we do this by working closely in partnership with a number of local agencies, some of which operate from our Day Centre on a daily or weekly basis. These include local GP's / CPN's and other healthcare professionals.

Structure, governance and management

Constitution

Shekinah was established in 1992, and has progressively developed a range of basic services to meet the needs of socially and economically excluded people in Plymouth and Torbay.

Shekinah incorporated on 5 March 2003 as a charitable company limited by guarantee and was registered as a Charity on 8 May 2003. It is governed by Articles of Association, which were last amended in September 2021.

The Company is limited by guarantee and has no share capital. At 31 March 2022, there were 8 members of the Company (2021: 24). In the event of the Company being wound up, the liability of each member is limited to £10.

Method of Appointment or Election of Trustees

Under the Articles of Association, the number of Trustees shall not be less than three, with all Trustees being retired and eligible for re-election every three years. Those retiring may be reappointed as Trustees. New Trustees can only be elected if they are recommended by a majority of the Trustees and notice is properly executed by a Trustee of their intention to nominate a new Trustee.

Recruitment of trustees is generally governed by skills and knowledge 'gaps' in the Board. Where such gaps are perceived to exist, a candidate or candidates who may be suitable to fill these gaps will be identified, and informally approached to enquire whether a trusteeship of the organisation would be of interest to them. If so, the candidate will be invited to attend a Board of Trustees meeting, where their potential trusteeship will be discussed with the full Board. A formal offer to join the trustees may then be made to the candidate(s).

Shekinah Mission (Plymouth) Limited

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Policies Adopted for the Induction and Training of Trustees

In recent years the Board has grown from the original four founding Trustees, to the current total of nine. This has expanded the overall skill-set and experience available to shape and direct the charity's strategy and to support the management team, particularly in respect of commercial matters. Specific training for the newer Trustees has largely been provided by the Chairman and the Chief Executive; however, a more formalised induction process is presently being implemented, thereby making the recruitment and induction of any subsequent trustees more convenient and more reliable. A Continuing Professional Development (CPD) programme for the trustees, run by Thomas Westcott Chartered Accountants, commenced in March 2021.

Organisational Structure and Decision-Making

The affairs of Shekinah are ultimately controlled by the Board of Trustees, which delegates the day to day operation of Shekinah to the management team which is headed by the Chief Executive Officer, Mr. John Hamblin.

With the expansion of Shekinah's services, it was decided 2011/12 to establish a separate Finance Sub-Committee (now known as the Finance & Risk Sub-Committee). Membership currently consists of four Trustees plus Shekinah's CEO and the Finance Manager. This, combined with the implementation of monthly budget meetings with each manager, has ensured greater financial scrutiny and risk management for Shekinah.

Objectives and activities

Our projects have continued to provide support services to those in need across Plymouth and Torbay during the 2021/22 year. All our services have continued to be well-used. The practical outcomes produced through the services provided have been those which we set out to achieve, chiefly: better health and nutrition for our service users; less rough sleeping by helping homeless clients to access accommodation; better prospects for securing employment; fewer ex-offenders returning to crime; and an improved sense of self-worth and self-esteem. In comparison to previous years, the numbers of individuals assisted has broadly remained stable across the various services provided.

During this year we have significantly increased the funding we receive from charitable trusts, this allows us to meet our charitable aims without having to have undue regard to what partners in other services want us to do. It allows us to be even more of an independent charity with a voice to advocate for those we work with. During the 2021/22 year, there were no outstanding positive or negative factors of significance which affected the achievement of our objectives.

The Public Benefit

We have considered the guidance contained in the Charity Commission's guidance on Public Benefit, including the guidance 'Public Benefit: Running a Charity (PB2)' when reviewing our aims and objectives and in planning future activities.

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

The services of Shekinah are open to all, irrespective of their race, age, religion, sexuality, gender, addictions, criminal record, ability or disability. Shekinah's services bring benefits to a wide section of the local community, particularly the homeless / rough sleepers, ex-offenders, the long-term unemployed, the elderly / disabled, people suffering from addictions, and those with physical or mental health issues. This report outlines how our achievements during the year have benefited the public either directly or indirectly.

The activities of Shekinah currently take place under the auspices of various projects. At present, these consist of the following:

- A day centre
- An education, training and employment programme
- The 'Make Amends' restorative justice programme
- Three charity shops
- The 'Shekinah Grow' horticultural project in Paignton
- The 'Leonard Stocks Centre' in Torquay, run in partnership with the Langley House Trust
- Endeavour House in Torquay, a Community Hub
- Shekinah Trading Limited, a social enterprise
- The Housing First project in Torbay
- The Learning Exchange programme

Shekinah is also a partner organisation in the 'Plymouth Alliance', an association of organisations working together to deliver co-ordinated support to people who are homeless and otherwise vulnerable and disadvantaged.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

Our work has impacted on the circumstances of our service users in a number of ways, including: better health and nutrition, improved education, increased employment prospects, less benefits dependency, greater self-confidence and self-worth, and better access to accommodation.

This year has seen us further strengthen and develop both local and national partnerships. We have further developed our partnerships with the Plymouth and Torbay complex needs Alliance, Hamoaze House, Langley House Trust, Harbour (drug and alcohol services), PATH (Plymouth Access To Housing), and Dorset, Devon and Cornwall Probation.

In relation to our local partnerships, we continue to work closely with Plymouth City Council and Torbay Council in all aspects of our work via the Complex Needs Alliances.

COVID-19

Like many organisations, Shekinah has found the last twelve months to be particularly challenging. However, in true Shekinah style, the staff have stepped up to the challenge.

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Year ended 31 March 2022

When the lockdown was first implemented, the management rapidly carried out various assessments with regard to which services could be kept open and which services would need to be temporarily closed. The result of this was that the charity shops, the training projects in both Plymouth and Torbay, Shekinah Grow, and fundraising would need to temporarily close. In total, 27 staff were 'furloughed' under the Government's job retention programme.

With these projects closed, this left Shekinah with the Torbay Hostel (the Leonard Stocks Centre), the Housing First / Tenancy Sustainment team, the Probation work in Torbay, the Make Amends (Restorative Justice) team, and the Day Centre in Plymouth. Thanks to the commitment from the staff, all of these projects have continued to deliver services, albeit having to make adjustments and utilising greater use of technology.

All the closed services are now back in operation.

As for the future; what we are clear about is that none of us want to simply return to the way things were. We have a real opportunity to reset the way we deliver services and support people. Currently, our rough sleeper numbers are some of the lowest we have seen in Plymouth for a long time, and this is something we must hold on to and celebrate. If this continues, this will enable us to rethink the role of the day centre, and place a greater focus on preventative work as opposed to a 'crisis management' approach.

So whilst Shekinah has a number of challenges ahead, we can be very positive about the future. If we really want to try to end rough sleeping, this may be a once in a lifetime opportunity to do so.

Financial review

Financial Position

The consolidated statement of financial activities for the year shows the net movement in funds for the year was a deficit of £76,971 (2021: surplus of £368,321). The Charity's wholly-owned trading subsidiary, Shekinah Trading Limited, carries out non-charitable trading activities for the Charity and all available profits are donated to the charity.

Risk Management

The Trustees routinely review the major risks that Shekinah faces. Management of the various risk elements includes:

- Maintenance and review of risk registers and risk mitigation options;
- Establishment and review of medium-term business plans;
- Establishment and review of a reserves policy;
- Establishment of annual budgets and bi-monthly review of financial performance;
- Annual review of process controls over key financial systems;
- Financial risk and regular review of the cash position.

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

The principal financial risks and uncertainties identified by the trustees are as follows: The Covid-19 pandemic; overdependence on major income sources; lack of understanding of current and impending employment law re. terms and conditions; inappropriate or loss-making non-charitable trading activities; noncompliance with donor-imposed restrictions; fraud or financial error; no cash flow or cash reserves; lack of grant funding or donations to meet key performance indicators. Identified risks are now reviewed bi-monthly by the finance & risk subcommittee of the Board.

Factors likely to affect our financial performance or position going forward are: Covid-19; the general economic environment; changes in government policies, particularly with regard to grant funding priorities; changes in company / charity law; Plymouth City Council redevelopment plans; and our continued successful access to charitable grant funding, which is currently increasing year on year. Non-financial risks identified include death, long-term illness or key personnel leaving. Succession planning is high on the agenda.

Reserves Policy

The Trustees recognise the need for unrestricted funds to meet its charitable objects both in the short term and over the longer term.

The Trustees have set an unrestricted reserve target of £400,000 (excluding the net value of unrestricted fixed assets) which is the figure the Board considers sufficient to protect the short-term operation of the charity.

The Trustees have also stated an intent that, subject to cash flow and the availability of reserves, future 'windfall' donations (such as legacies) will be invested to form part of the reserves.

Budget for Year to 31 March 2023

The Trustees have set a financial budget surplus for the charity in 2022/23 of £9,324.

Plans for future periods

The charity is established to provide a broad range of services to disadvantaged people, generally in South Devon. We will continue to provide such services, adapted as needed to suit the specific needs of our clients. Future provision will be designed with the ideas embedded in our new 2025 strategy at their core. The charity will also remain open to both organic and geographic expansion.

We are now actively planning for a relocation of services away from our Bath Street Plymouth base. Major structural changes on the waterfront in Plymouth will likely mean that we have no choice but to move. This will give us an opportunity for more effective integration of the various services we deliver to the benefit of our clients. This we believe will enable us to provide seamless pathways for our clients to engage within their individual recovery journeys.

We hope to build on Charitable Trust funding. This can be a way forward for us as well as fundraising from local supporters and church groups. We are working hard to reduce spending on raising funds for the charity and at the same time increase the income raised from this source and have measures in place to ensure that this trend continues.

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Close financial management going forward will ensure that we continue to build value at the frontline and reduce costs elsewhere.

Our Mission

We see the person first, so we can work together to enable them to be the person they want to be. To be a voice for individuals with multiple and complex needs. We will achieve this by listening to what they tell us, advocating for what they need and supporting the changes that deliver that.

What does supported mean?

- Connected, heard and understood
- Steps towards stability
- Engaged and progressing
- Stronger, coping and embracing who they really are

Connected, heard and understood: We focus on the strengths, needs and aspirations of people. History is captured and understood in full, including physical, emotional, spiritual and relationship needs. Steps towards stability: We work with people as equals to start to build sustainable change in their lives. They are engaged with Shekinah and other partners, and are learning to love themselves and identify their aspirations. Engaged and progressing: Confronting, sharing and addressing what they identify as challenges, whilst taking responsibility and building on success step by step. Stronger, coping and embracing who they really are: Achieving goals, making a new story and learning to accept life's ups and downs including setbacks.

Priorities

1. **Context:** We understand the emerging challenges so we can identify opportunities that fit with our vision.
 2. **People:** We focus on the needs, strengths and aspirations of people. We know the people we support in Plymouth and Torbay by name and we have identified their needs and aspirations.
 3. **Approach:** We establish support as a simple structured plan based on a natural, honest, ongoing conversation that helps individuals become the person they want to be.
 4. **Systems:** We establish support systems and processes to review interactions effectively, and capture and report progress.
 5. **Evidence based:** We base our work on the best evidence of what works, and, when we try new approaches, we research them and share evidence.
 6. **Progress:** We adopt a proven approach to recruiting, selecting and developing Shekinah staff and volunteers.
 7. **Clarity:** As individuals, teams and the organisation as a whole, we have a common understanding and we are living a shared vision.
 8. **Capability:** We have the capacity and resources to bring meaningful relationships and purposeful activity to people with multiple and complex needs.
 9. **Volunteering:** We have an inspiring volunteer programme that increases our capacity to support people significantly and cost effectively.
 10. **Finance:** We raise funding to support existing activities and growth plans.
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Shekinah Mission (Plymouth) Limited

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, 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). Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the 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 in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards 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 Companies Act 2006. 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.

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The trustees' annual report and the strategic report were approved on and signed on behalf of the board of trustees by:

Mr R Morgan
Trustee



Shekinah Mission (Plymouth) Limited

Company Limited by Guarantee

Independent Auditor's Report to the Members of Shekinah Mission (Plymouth) Limited

Year ended 31 March 2022

Opinion

We have audited the financial statements of Shekinah Mission (Plymouth) Limited (the 'charity') and its subsidiary (the 'group') for the year ended 31 March 2022 which comprise the consolidated statement of financial activities (including income and expenditure account), consolidated and charity statement of financial position, consolidated and charity 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 FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group and charity's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006 and 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 auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group and charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC'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 or the group'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.

Shekinah Mission (Plymouth) Limited

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Independent Auditor's Report to the Members of Shekinah Mission (Plymouth) Limited *(continued)*

Year ended 31 March 2022

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. 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.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity an group and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Shekinah Mission (Plymouth) Limited

Company Limited by Guarantee

Independent Auditor's Report to the Members of Shekinah Mission (Plymouth) Limited *(continued)*

Year ended 31 March 2022

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they 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 and the group'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.

Auditor's responsibilities for the audit of the financial statements

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 auditor's 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:

- We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience and through discussion with the directors and other management. We communicated identified laws and regulations throughout our team, and remained alert to any indications of non-compliance throughout the audit.
- The charity and group are subject to laws and regulations that govern the preparation of the financial statements, including financial reporting legislation, and other charity legislation. The charity and group are also subject to other laws and regulations where the consequences of non-compliance could have a material impact on the amounts or disclosures within the financial statements, including employment, anti-bribery, anti-money laundering and certain aspects of charities legislation.
- Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. In any audit, there remains a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

Shekinah Mission (Plymouth) Limited

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Independent Auditor's Report to the Members of Shekinah Mission (Plymouth) Limited *(continued)*

Year ended 31 March 2022

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity and group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Shekinah Mission (Plymouth) Limited

Company Limited by Guarantee

Independent Auditor's Report to the Members of Shekinah Mission (Plymouth) Limited *(continued)*

Year ended 31 March 2022

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's 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 the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Adam Croney (Senior Statutory Auditor)

For and on behalf of
Thomas Westcott LLP
Chartered accountants & statutory auditor
Plym House
3 Longbridge Road
Marsh Mills
Plymouth
PL6 8LT

30 Aug - 1 2022

Shekinah Mission (Plymouth) Limited

Company Limited by Guarantee

Consolidated Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2022

			2022		2021
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	339,735	–	339,735	471,065
Charitable activities	6	506,264	781,138	1,287,402	1,552,822
Other trading activities	7	200,949	–	200,949	119,480
Investment income	8	106	–	106	233
Total income		<u>1,047,054</u>	<u>781,138</u>	<u>1,828,192</u>	<u>2,143,600</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	9	12,698	–	12,698	15,156
Expenditure on charitable activities	11	961,594	806,282	1,767,876	1,760,032
Operating costs of Shekinah Trading	10	150,754	–	150,754	91
Total expenditure		<u>1,125,046</u>	<u>806,282</u>	<u>1,931,328</u>	<u>1,775,279</u>
Net (expenditure)/income		<u>(77,992)</u>	<u>(25,144)</u>	<u>(103,136)</u>	<u>368,321</u>
Transfers between funds		104,805	(104,805)	–	–
Net movement in funds		<u>26,813</u>	<u>(129,949)</u>	<u>(103,136)</u>	<u>368,321</u>
Reconciliation of funds					
Total funds brought forward		<u>591,526</u>	<u>931,029</u>	<u>1,522,555</u>	<u>1,154,234</u>
Total funds carried forward		<u>618,339</u>	<u>801,080</u>	<u>1,419,419</u>	<u>1,522,555</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 19 to 31 form part of these financial statements.

Shekinah Mission (Plymouth) Limited

Company Limited by Guarantee

Statement of Financial Position

31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	17	720,600	739,395
Current assets			
Debtors	18	90,427	99,239
Investments	19	2	2
Cash at bank and in hand		797,707	907,253
		888,136	1,006,494
Creditors: amounts falling due within one year	20	211,207	215,029
Provisions	21	35,000	15,000
Net current assets		641,929	776,465
Total assets less current liabilities		1,362,529	1,515,860
Net assets		1,362,529	1,515,860
Funds of the charity			
Restricted funds		801,080	931,029
Unrestricted funds		511,449	534,831
Designated funds		50,000	50,000
Total charity funds	22	1,362,529	1,515,860

These financial statements were approved by the board of trustees and authorised for issue on, and are signed on behalf of the board by:

Mr R Morgan
Trustee



The notes on pages 19 to 31 form part of these financial statements.

Shekinah Mission (Plymouth) Limited

Company Limited by Guarantee

Consolidated Statement of Financial Position

31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	23	721,731	739,395
Current assets			
Debtors	24	102,472	99,239
Cash at bank and in hand		802,032	907,273
		<u>904,504</u>	<u>1,006,512</u>
Creditors: amounts falling due within one year	25	171,816	208,352
Provisions	21	<u>35,000</u>	<u>15,000</u>
Net current assets		<u>697,688</u>	<u>783,160</u>
Total assets less current liabilities		<u>1,419,419</u>	<u>1,522,555</u>
Net assets		<u>1,419,419</u>	<u>1,522,555</u>
Funds of the charity			
Restricted funds		801,080	931,029
Unrestricted funds		568,339	541,526
Designated funds		<u>50,000</u>	<u>50,000</u>
Total charity funds	24	<u>1,419,419</u>	<u>1,522,555</u>

These financial statements were approved by the board of trustees and authorised for issue on, and are signed on behalf of the board by:

Mr R Morgan
Trustee



The notes on pages 20 to 32 form part of these financial statements.

Shekinah Mission (Plymouth) Limited

Company Limited by Guarantee

Consolidated Statement of Cash Flows

Year ended 31 March 2022

	2022 £	2021 £
Cash flows from operating activities		
Net (expenditure)/income	(103,136)	368,321
<i>Adjustments for:</i>		
Gain/loss on disposal of tangible fixed assets	13,250	–
Depreciation of tangible fixed assets	29,439	30,161
Depreciation on disposals	(11,748)	–
<i>Changes in:</i>		
Trade and other debtors	(3,233)	71,139
Trade and other creditors	(16,536)	75,231
Cash generated from operations	(91,964)	544,852
Net cash (used in)/from operating activities	<u>(91,964)</u>	<u>544,852</u>
Cash flows from investing activities		
Purchase of tangible assets	(13,277)	(7,636)
Net cash used in investing activities	<u>(13,277)</u>	<u>(7,636)</u>
Cash flows from financing activities		
Proceeds from loans from group undertakings	–	–
Net cash from/(used in) financing activities	<u>–</u>	<u>–</u>
Net (decrease)/increase in cash and cash equivalents	(105,241)	537,216
Cash and cash equivalents at beginning of year	<u>907,273</u>	<u>370,057</u>
Cash and cash equivalents at end of year	<u>802,032</u>	<u>907,273</u>

The notes on pages 19 to 31 form part of these financial statements.

Shekinah Mission (Plymouth) Limited

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2022

	2022 £	2021 £
Cash flows from operating activities		
Net (expenditure)/income	(153,331)	368,411
<i>Adjustments for:</i>		
Gain/loss on disposal of tangible fixed assets	13,250	
Depreciation of tangible fixed assets	29,069	30,161
Accrued (income)/expenses	(11,748)	
<i>Changes in:</i>		
Trade and other debtors	8,812	71,139
Trade and other creditors	16,178	75,162
Cash generated from operations	(97,770)	544,873
Net cash (used in)/from operating activities	(97,770)	544,873
Cash flows from investing activities		
Purchase of tangible assets	(11,776)	(7,636)
Net cash used in investing activities	(11,776)	(7,636)
Cash flows from financing activities		
Proceeds from loans from group undertakings	—	—
Net cash from/(used in) financing activities	—	—
Net (decrease)/increase in cash and cash equivalents	(109,546)	537,237
Cash and cash equivalents at beginning of year	907,253	370,016
Cash and cash equivalents at end of year	797,707	907,253

The notes on pages 19 to 31 form part of these financial statements.

Shekinah Mission (Plymouth) Limited

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2022

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Shekinah Mission, Bath Street, Plymouth, Devon, PL1 3LT.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Value added tax

As the group is VAT registered with partially exempt supplies for VAT purposes, Irrecoverable VAT has been included with the expenditure of Shekinah Mission, which contains all the exempt supplies.

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

A key area of judgement is deferred income which requires management to measure income released and deferred within the accounting year.

Shekinah Mission (Plymouth) Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Shekinah Mission (Plymouth) Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	- 2% straight line
Short leasehold property	- 2% straight line
Plant and machinery	- 25% straight line
Motor vehicles	- 25% straight line

Shekinah Mission (Plymouth) Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The company, which was incorporated in the United Kingdom, is a company limited by guarantee and has no share capital. At 31 March 2022, there were 8 members of the Company (2021: 24). In the event of the company being wound up, the liability in respect of the guarantee is limited to £10 per member of the company.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Donations				
Donations	203,930	203,930	221,766	221,766
Gift Aid	18,333	18,333	24,311	24,311

Shekinah Mission (Plymouth) Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Grants				
Grants receivable	117,472	117,472	224,988	224,988
	<u>339,735</u>	<u>339,735</u>	<u>471,065</u>	<u>471,065</u>

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Drop in centre	268,190	–	268,190
Leonard stocks centre	–	305,662	305,662
Training & employability	181,859	–	181,859
Shekinah grow	3,942	–	3,942
Endeavour house	52,273	–	52,273
Make amends	–	241,682	241,682
Other activities	–	–	–
Housing first	–	233,794	233,794
Tor Hill	–	–	–
	<u>506,264</u>	<u>781,138</u>	<u>1,287,402</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Drop in centre	266,744	–	266,744
Leonard stocks centre	314,541	41,200	355,741
Training & employability	175,094	–	175,094
Shekinah grow	60,453	–	60,453
Endeavour house	81,493	–	81,493
Make amends	180,152	121,635	301,787
Housing first	15,451	296,059	311,510
	<u>1,093,928</u>	<u>458,894</u>	<u>1,552,822</u>

7. Other trading activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Fundraising events	73,816	73,816	6,217	6,217
Shop income	120,310	120,310	113,263	113,263
Coronavirus grant funding	6,823	6,823	–	–
	<u>200,949</u>	<u>200,949</u>	<u>119,480</u>	<u>119,480</u>

Shekinah Mission (Plymouth) Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

8. Investment income

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Bank interest receivable	106	106	233	233

9. Costs of raising donations and legacies

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Costs of raising funds	12,698	12,698	15,156	15,156

10. Shekinah Trading expenditure

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Purchases	11,557	11,557	–	–
Bags, hangers, labels, branding	–	–	62	62
Wages – Charity shop	51,280	51,280	41,510	41,510
Rent	13,294	13,294	10,087	10,087
Property rates & council tax	662	662	126	126
Travel & subsistence	960	960	14	14
Electricity	621	621	410	410
Printing, postage & stationery	35	35	39	39
Subscriptions	775	775	407	407
Telephone	1,488	1,488	1,088	1,088
Repairs & renewals	4,883	4,883	273	273
Cleaning & refuse disposal	460	460	422	422
Sundry expenses	395	395	9	9
Staff training	474	474	–	–
Hire of equipment	720	720	–	–
Motor expenses	2,502	2,502	–	–
Legal and professional	1,923	1,923	–	–
Bank charges	1,821	1,821	–	–
Depreciation	370	370	–	–
Wages – Painting & maintenance	56,533	56,533	–	–
	150,753	150,753	54,447	54,447

Of the comparable expenses in 2021 £54,355 was paid by Shekinah (Mission) Ltd as the activities of the trading entity were held within the charity.

Shekinah Mission (Plymouth) Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

11. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Charitable activities	609,088	777,213	1,386,301
Support costs	352,506	29,069	381,575
	<u>961,594</u>	<u>806,282</u>	<u>1,767,876</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Charitable activities	1,346,221	59,689	1,405,909
Support costs	258,535	95,588	354,123
	<u>1,604,756</u>	<u>155,277</u>	<u>1,760,032</u>

12. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2022 £	Total fund 2021 £
Charitable activity	1,386,301	381,575	1,767,876	1,750,904
Governance costs	—	—	—	9,128
	<u>1,386,301</u>	<u>381,575</u>	<u>1,767,876</u>	<u>1,760,032</u>

13. Analysis of support costs

	Analysis of support costs £	Total 2022 £	Total 2021 £
Staff costs	241,125	241,125	271,927
Premises	348	348	—
Communications and IT	5,305	5,305	5,384
General office	93	93	290
Governance costs	21,959	21,959	9,128
Light and heat	956	956	702
Repairs and maintenance	35,923	35,923	3,784
Insurance	10,214	10,214	9,593
Motor and travel costs	3,242	3,242	2,205
Legal and professional costs	23,836	23,836	14,693
Telephone	5,038	5,038	5,074
Depreciation	29,069	29,069	29,825
Print, post & stationery	631	631	687
Subscriptions	1,404	1,404	831
Interest	2,432	2,432	—
	<u>381,575</u>	<u>381,575</u>	<u>354,123</u>

Shekinah Mission (Plymouth) Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

14. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	Group		Charity	
	2022	2021	2022	2021
	£	£	£	£
Depreciation of tangible fixed assets	29,439	30,161	29,069	30,161

15. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022	2021
	£	£
Wages and salaries	1,262,480	1,338,936
Social security costs	97,877	94,675
Employer contributions to pension plans	22,040	21,029
	<u>1,382,397</u>	<u>1,454,640</u>

The average head count of employees during the year was 67 (2021: 75). The average number of full-time equivalent employees during the year is analysed as follows:

	2022	2021
	No.	No.
Management and administration of charity	6	6
Charitable activities	<u>61</u>	<u>69</u>
	<u>67</u>	<u>75</u>

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

16. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

Shekinah Mission (Plymouth) Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

17. Tangible fixed assets - Group

	Freehold property £	Short leasehold property £	Plant and machinery £	Motor vehicles £	Total £
Cost					
At 1 April 2021	969,827	7,486	105,747	6,803	1,089,863
Additions	5,129	–	6,929	1,219	13,277
Disposals	–	(7,486)	(331)	(5,433)	(13,250)
At 31 March 2022	974,956	–	112,345	2,589	1,089,890
Depreciation					
At 1 April 2021	261,509	7,486	75,890	5,583	350,468
Charge for the year	19,423	–	9,711	305	29,439
Disposals	–	(7,486)	(49)	(4,213)	(11,748)
At 31 March 2022	280,932	–	85,552	1,675	368,159
Carrying amount					
At 31 March 2022	694,024	–	26,793	914	721,731
At 31 March 2021	708,318	–	29,857	1,220	739,395

Tangible fixed assets - Charity

	Freehold property £	Short leasehold property £	Plant and machinery £	Motor vehicles £	Total £
Cost					
At 1 April 2021	969,827	7,486	105,747	6,803	1,089,863
Additions	5,129	–	6,647	–	11,776
Disposals	–	(7,486)	(331)	(5,433)	(13,250)
At 31 March 2022	974,956	–	112,063	1,370	1,088,389
Depreciation					
At 1 April 2021	261,509	7,486	75,890	5,583	350,468
Charge for the year	19,423	–	9,646	–	29,069
Disposals	–	(7,486)	(49)	(4,213)	(11,748)
At 31 March 2022	280,932	–	85,487	1,370	367,789
Carrying amount					
At 31 March 2022	694,024	–	26,576	–	720,600
At 31 March 2021	708,318	–	29,857	1,220	739,395

Shekinah Mission (Plymouth) Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

18. Debtors

	Group		Charity	
	2022	2021	2022	2021
	£	£	£	£
Trade debtors	36,349	38,838	35,809	38,838
Prepayments and accrued income	50,249	35,017	50,249	35,017
Other debtors	15,874	25,384	4,369	25,384
	<u>102,472</u>	<u>99,239</u>	<u>90,427</u>	<u>99,239</u>

19. Investments

	2022	2021
	£	£
Investments in group undertakings	<u>2</u>	<u>2</u>

20. Creditors: amounts falling due within one year

	Group		Charity	
	2022	2021	2022	2021
	£	£	£	£
Trade creditors	23,719	32,296	21,350	32,289
Amounts owed to group undertakings	–	–	45,787	7,234
Accruals and deferred income	64,027	76,513	62,676	75,963
Social security and other taxes	31,096	38,913	29,420	38,913
Other creditors	52,974	60,630	51,974	60,630
	<u>171,816</u>	<u>208,352</u>	<u>211,207</u>	<u>215,029</u>

21. Provisions

	2022	2021
	£	£
Dilapidation provision	<u>35,000</u>	<u>15,000</u>
Total	<u>35,000</u>	<u>15,000</u>

Shekinah Mission (Plymouth) Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

22. Deferred income

	2022 £	2021 £
At 1 April 2021	54,764	55,392
Amount released to income	(325,760)	875,093
Amount deferred in year	302,376	(875,721)
At 31 March 2022	31,380	54,764

23. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £22,040 (2021: £21,029).

24. Analysis of charitable funds

Unrestricted funds

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
General funds	541,526	1,047,054	(1,125,046)	104,805	568,339
Designated funds	50,000	—	—	—	50,000
	<u>591,526</u>	<u>1,047,054</u>	<u>(1,125,046)</u>	<u>104,805</u>	<u>618,339</u>

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	At 31 March 2021 £
General funds	412,214	1,684,706	(1,505,394)	(50,000)	541,526
Designated funds	—	—	—	50,000	50,000
	<u>412,214</u>	<u>1,684,706</u>	<u>(1,505,394)</u>	<u>—</u>	<u>591,526</u>

Restricted funds

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
Capital items	613,916	—	(29,069)	—	584,847
Other restricted funds	—	—	—	—	—
Housing first	195,478	233,794	(213,039)	—	216,233
Church revitalisation trust	—	—	—	—	—
Leonard stocks centre	—	305,662	(320,790)	15,128	—
Restorative justice	121,635	241,682	(243,384)	(119,933)	—
	<u>931,029</u>	<u>781,138</u>	<u>(806,282)</u>	<u>(104,805)</u>	<u>801,080</u>

Shekinah Mission (Plymouth) Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

25. Analysis of charitable funds (continued)

Restricted funds

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	At 31 March 2021 £
Capital items	643,804	—	(29,888)	—	613,916
Other restricted funds	—	—	—	—	—
Housing first	98,216	271,559	(174,297)	—	195,478
Church revitalisation trust	—	24,500	(24,500)	—	—
Leonard stocks centre	—	41,200	(41,200)	—	—
Restorative justice	—	121,635	—	—	121,635
	<u>742,020</u>	<u>458,894</u>	<u>(269,885)</u>	<u>—</u>	<u>931,029</u>

26. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	136,884	584,847	721,731
Current assets	688,271	216,233	904,504
Creditors less than 1 year	(171,816)	—	(171,816)
Creditors greater than 1 year	(35,000)	—	(35,000)
Net assets	<u>618,339</u>	<u>801,080</u>	<u>1,419,419</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	125,479	613,916	739,395
Current assets	689,399	317,113	1,006,512
Creditors less than 1 year	(208,352)	—	(208,352)
Creditors greater than 1 year	(15,000)	—	(15,000)
Net assets	<u>591,526</u>	<u>931,029</u>	<u>1,522,555</u>

27. Analysis of changes in net debt

	At 1 Apr 2021 £	Cash flows £	At 31 Mar 2022 £
Cash at bank and in hand	907,253	(109,546)	797,707
Debt due within one year	(7,234)	(38,553)	(45,787)
Current asset investments	2	—	2
	<u>900,021</u>	<u>(148,099)</u>	<u>751,922</u>

Shekinah Mission (Plymouth) Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

28. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2022	2021
	£	£
Not later than 1 year	39,537	5,901
Later than 1 year and not later than 5 years	54,274	43,131
Later than 5 years	5,000	19,000
	<u>98,811</u>	<u>68,032</u>

29. Related parties

Shekinah Mission (Plymouth) Limited is the parent company of Shekinah Trading Ltd.

At the year end the charity owed the subsidiary company £45,787 (2021: £7,235). This amount is repayable on demand and no interest is charged on the outstanding balance.

During the year £1,640 (2021: £1,700) was donated to the charity by its trustees and senior management team.