

THE SHEKINAH LEGACY

England & Wales · Charity number 1137846

Details

Status	Registered
Legal form	Charitable company
Company number	07285168
Registered	2010-09-07
Register	View on the Charity Commission register

Contact

Address	The Shekinah Legacy PO Box 170 Newhaven BN9 1AY
Phone	01323 644579
Email	info@shekinahlegacy.uk
Website	http://www.shekinahlegacy.org/

Activities

Objects: THE CHARITY'S OBJECTS ("OBJECTS") FOR THE PUBLIC BENEFIT ARE TO RELIEVE FINANCIAL HARDSHIP AND SICKNESS TO PROMOTE AND PRESERVE GOOD HEALTH AND TO ADVANCE EDUCATION ACCORDING TO CHRISTIAN PRINCIPLES BY THE PROVISION OF FUNDS GOODS OR SERVICES OF ANY KIND IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT AND TO FULFIL SUCH OTHER PURPOSES WHICH ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAW OF ENGLAND AND WALES AND ARE CONNECTED WITH THE CHARITABLE WORK OF THE CHARITY. SUCH WAYS AND IN SUCH PARTS OF THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT AND TO FULFIL SUCH OTHER PURPOSES WHICH ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAW OF ENGLAND AND WALES AND ARE CONNECTED WITH THE CHARITABLE WORK OF THE CHARITY;

Activities: Grants for purposes of relief of poverty and christian education

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations
- **What:** Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** UNITED KINGDOM OR THE WORLD
- Iraq
- Israel
- Romania
- Syria
- Ukraine
- East Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£38,756	£41,769	-	-
2024-06-30	£39,967	£35,936	-	-
2023-06-30	£31,207	£36,680	-	-
2022-06-30	£44,794	£46,156	-	-
2021-06-30	£24,254	£26,319	-	-

Trustees

Name	Role	Appointed
KEVIN BYRNE		
MATHIJS VEENSTRA		2022-11-24
NEVILL ERNEST FRANK SMITH		
Teodoro Consolacion		2023-10-20

THE SHEKINAH LEGACY

England & Wales - Charity number 1137846

Accounts

Sign 206
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Charity registration number 1137846 (England and Wales)

Company registration number 07285168

THE SHEKINAH LEGACY
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025



Caladine

Chartered Certified Accountants

THE SHEKINAH LEGACY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr N E F Smith Mr K Byrne Mr M Veenstra Mr T Consolacion
Charity number (England and Wales)	1137846
Company number	07285168
Principal address	47 Wellington Road Newhaven East Sussex BN9 0RD
Registered office	Chantry House 22 Upperton Road Eastbourne East Sussex BN21 1BF
Independent examiner	John Caladine FCCA CTA FCIE Caladine Limited Chantry House 22 Upperton Road Eastbourne East Sussex BN21 1BF
Bankers	Barclays Bank Plc 63 - 67 Terminus Road Eastbourne East Sussex BN21 3PQ

THE SHEKINAH LEGACY

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THE SHEKINAH LEGACY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 30 JUNE 2025

The trustees present their annual report and financial statements for the year ended 30 June 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

The charity's objects are:-

- to relieve financial hardship and sickness,
- to promote and preserve good health,
- to advance education according to Christian principles by the provision of funds, goods or services of any kind in such parts of the United Kingdom or the world as the trustees from time to time may think fit,
- and to fulfil such other purposes which are exclusively charitable according to the law of England and Wales and are connected with the charitable work of the charity.

The activities carried out by the charity in furtherance of these objects are to give grants to Christian organisations supporting Israel and to provide education on the God of Israel.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

1. We continue to send each month forty foot containers of aid to needy people across Eastern Europe, mainly Ukraine, which is very successful.
2. In the UK we hold and support Zoom bible studies weekly, also very successful
3. We also hold and support Zoom prayer groups with Christians locally, again very successful.
4. We also gather, in person, for social occasions
5. Generally people support financially for the different activities

Financial review

There was a deficit for the period of £3,013 leaving unrestricted reserves of £4,197.

It is the policy of the charity that unrestricted funds should be sufficient for between three and six months' expenditure and should not be excessive.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

THE SHEKINAH LEGACY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

Structure, governance and management

The charity is a company limited by guarantee, incorporated on the 15 June 2010.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

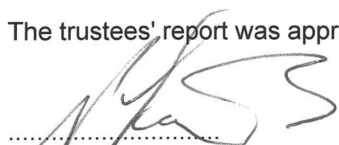
Mr N E F Smith
Mr K Byrne
Mr M Veenstra
Mr T Consolacion

New trustees are appointed when required by the existing trustees.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £10 in the event of a winding up.

The trust is managed on a day to day basis by Nevill Smith and his support staff (volunteers) subject to the oversight of the Board of Trustees.

The trustees' report was approved by the Board of Trustees.



.....
Mr N E F Smith

Trustee

Dated: *23 November 2025*

THE SHEKINAH LEGACY

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 30 JUNE 2025

The trustees, who are also the directors of The Shekinah Legacy for the purpose 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 trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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 Charities SORP;
- make judgements and 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that 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.

THE SHEKINAH LEGACY

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE SHEKINAH LEGACY

I report to the trustees on my examination of the financial statements of The Shekinah Legacy (the charity) for the year ended 30 June 2025.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



John Caladine FCCA CTA FCIE

Caladine Limited
Chantry House
22 Upperton Road
Eastbourne
East Sussex
BN21 1BF

Date: 1 December 2025

THE SHEKINAH LEGACY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	3	30,524	2,232	32,756	31,574	2,560	34,134
Investments	4	-	-	-	33	-	33
Other income	5	6,000	-	6,000	5,800	-	5,800
Total income		<u>36,524</u>	<u>2,232</u>	<u>38,756</u>	<u>37,407</u>	<u>2,560</u>	<u>39,967</u>
Expenditure on:							
Charitable activities	6	39,537	2,232	41,769	33,376	2,560	35,936
Total expenditure		<u>39,537</u>	<u>2,232</u>	<u>41,769</u>	<u>33,376</u>	<u>2,560</u>	<u>35,936</u>
Net income/(expenditure) and movement in funds		(3,013)	-	(3,013)	4,031	-	4,031
Reconciliation of funds:							
Fund balances at 1 July 2024		<u>7,210</u>	<u>-</u>	<u>7,210</u>	<u>3,179</u>	<u>-</u>	<u>3,179</u>
Fund balances at 30 June 2025		<u>4,197</u>	<u>-</u>	<u>4,197</u>	<u>7,210</u>	<u>-</u>	<u>7,210</u>

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

THE SHEKINAH LEGACY

STATEMENT OF FINANCIAL POSITION

AS AT 30 JUNE 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Property, plant and equipment	12		300		660
Current assets					
Trade and other receivables	13	5,225		7,018	
Cash at bank and in hand		892		1,692	
		<u>6,117</u>		<u>8,710</u>	
Current liabilities	14	(2,220)		(2,160)	
Net current assets			<u>3,897</u>		<u>6,550</u>
Total assets less current liabilities			<u>4,197</u>		<u>7,210</u>
The funds of the charity					
Unrestricted funds	16		<u>4,197</u>		<u>7,210</u>
			<u>4,197</u>		<u>7,210</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 June 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on ...28 November 2025


Mr N E F Smith
Trustee

Company registration number 07285168 (England and Wales)

THE SHEKINAH LEGACY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

1 Accounting policies

Charity information

The Shekinah Legacy is a private company limited by guarantee incorporated in England and Wales. The registered office is Chantry House, 22 Upperton Road, Eastbourne, East Sussex, BN21 1BF.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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 charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

THE SHEKINAH LEGACY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

1 Accounting policies (Continued)

1.5 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 are allocated on the portion of the asset's use.

Liabilities are recognised when a constructive obligation exists, the payment is probable and the obligation can be measured or estimated reliably.

Resources expended are allocated to the particular cost centre to which they relate and include irrecoverable VAT.

1.6 Property, plant and equipment

Property, plant and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Fixtures, fittings & equipment	20% straight line
--------------------------------	-------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of non-current assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

THE SHEKINAH LEGACY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

1 Accounting policies (Continued)

Basic financial assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including trade and other payables and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Taxation

The trustees consider that the trust is not liable to United Kingdom corporate taxation on its charitable activities.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

THE SHEKINAH LEGACY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	30,524	2,232	32,756	31,574	2,560	34,134
Donations and gifts						
Donations and gifts	25,299	2,232	27,531	24,557	2,560	27,117
Gift aid receivable	5,225	-	5,225	7,017	-	7,017
	30,524	2,232	32,756	31,574	2,560	34,134

4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	-	33

5 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Rental Income	6,000	5,800

THE SHEKINAH LEGACY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

6 Expenditure on charitable activities

	Charitable activities	Charitable activities
	2025	2024
	£	£
Direct costs		
Website	185	190
Meetings & Events	150	42
Sundry	-	200
Transport and Storage of Goods	26,200	21,000
Office Expense	6,883	6,756
	<u>33,418</u>	<u>28,188</u>
Grant funding of activities (see note 7)	4,221	3,600
Share of support and governance costs (see note 8)		
Support	884	954
Governance	3,246	3,194
	<u>41,769</u>	<u>35,936</u>
Analysis by fund		
Unrestricted funds	39,537	33,376
Restricted funds	2,232	2,560
	<u>41,769</u>	<u>35,936</u>

7 Grants payable

	Charitable activities	Charitable activities
	2025	2024
	£	£
Grants to institutions:		
Other	121	-
Grants to individuals	4,100	3,600
	<u>4,221</u>	<u>3,600</u>

THE SHEKINAH LEGACY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

8 Support costs allocated to activities

	2025	2024
	£	£
Depreciation	361	451
Postage and stationary	353	340
Licences	170	163
Governance costs	3,246	3,194
	<u>4,130</u>	<u>4,148</u>

Analysed between:

Charitable activities	<u>4,130</u>	<u>4,148</u>
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	2025	2024
	£	£

Governance costs comprise:

Independent examination fees	360	360
Accountancy	2,060	2,040
Bank charges	180	177
Insurance	646	617
	<u>3,246</u>	<u>3,194</u>

9 Net movement in funds

	2025	2024
	£	£

The net movement in funds is stated after charging/(crediting):

Fees payable to the charity's independent examiner:

- for the independent examination of the charity's financial statements	360	360
- for other financial services	2,060	2,040
Depreciation of owned property, plant and equipment	361	451
	<u>3,246</u>	<u>4,148</u>

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, nor were they reimbursed expenses.

During the year the charity received total aggregate donations from the trustees of £15,000 (2024: £13,700)

THE SHEKINAH LEGACY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

11 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

12 Property, plant and equipment

	Fixtures, fittings & equipment £
Cost	
At 1 July 2024	6,813
At 30 June 2025	6,813
Depreciation and impairment	
At 1 July 2024	6,152
Depreciation charged in the year	361
At 30 June 2025	6,513
Carrying amount	
At 30 June 2025	300
At 30 June 2024	660

13 Trade and other receivables

	2025 £	2024 £
Amounts falling due within one year:		
Other receivables	5,225	7,018

14 Current liabilities

	2025 £	2024 £
Accruals and deferred income	2,220	2,160

THE SHEKINAH LEGACY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	At 1 July 2024	Incoming resources	Resources expended	At 30 June 2025
	£	£	£	£
Ukraine appeal	-	432	(432)	-
Adopt a family	-	1,130	(1,130)	-
Sundry funds	-	670	(670)	-
	<u>-</u>	<u>2,232</u>	<u>(2,232)</u>	<u>-</u>
	<u>-</u>	<u>2,232</u>	<u>(2,232)</u>	<u>-</u>
Previous year:	At 1 July 2023	Incoming resources	Resources expended	At 30 June 2024
	£	£	£	£
Ukraine appeal	-	342	(342)	-
Adopt a family	-	1,010	(1,010)	-
Sundry funds	-	1,208	(1,208)	-
	<u>-</u>	<u>2,560</u>	<u>(2,560)</u>	<u>-</u>
	<u>-</u>	<u>2,560</u>	<u>(2,560)</u>	<u>-</u>

The **Ukraine appeal fund** represents monies raised specifically for aid provided to individuals in need in Ukraine.

The **Adopt a Family fund** is to assist Jewish people to return to Israel.

Sundry funds incorporate small specific donations received in the year and disbursed.

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 July 2024	Incoming resources	Resources expended	At 30 June 2025
	£	£	£	£
General funds	7,210	36,524	(39,537)	4,197
	<u>7,210</u>	<u>36,524</u>	<u>(39,537)</u>	<u>4,197</u>
Previous year:	At 1 July 2023	Incoming resources	Resources expended	At 30 June 2024
	£	£	£	£
General funds	3,179	37,407	(33,376)	7,210
	<u>3,179</u>	<u>37,407</u>	<u>(33,376)</u>	<u>7,210</u>

THE SHEKINAH LEGACY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

17 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

THE SHEKINAH LEGACY

England & Wales - Charity number 1137846

Accounts

Charity registration number 1137846

Company registration number 07285168 (England and Wales)

THE SHEKINAH LEGACY
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024



Caladine
Chartered Certified Accountants

THE SHEKINAH LEGACY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr N E F Smith Mr K Byrne Mr Mathijs Veenstra Mr Teodoro Consolacion	(Appointed 20 October 2023)
Charity number	1137846	
Company number	07285168	
Principal address	47 Wellington Road Newhaven East Sussex BN9 0RD	
Registered office	Chantry House 22 Upperton Road Eastbourne East Sussex BN21 1BF	
Independent examiner	John Caladine FCCA CTA FCIE Caladine Limited Chantry House 22 Upperton Road Eastbourne East Sussex BN21 1BF	
Bankers	Barclays Bank Plc 63 - 67 Terminus Road Eastbourne East Sussex BN21 3PQ	

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THE SHEKINAH LEGACY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 JUNE 2024

The trustees present their annual report and financial statements for the year ended 30 June 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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)".

Objectives and activities

The charity's objects are:-

- to relieve financial hardship and sickness,
- to promote and preserve good health,
- to advance education according to Christian principles by the provision of funds, goods or services of any kind in such parts of the United Kingdom or the world as the trustees from time to time may think fit,
- and to fulfil such other purposes which are exclusively charitable according to the law of England and Wales and are connected with the charitable work of the charity.

The activities carried out by the charity in furtherance of these objects are to give grants to Christian organisations supporting Israel and to provide education on the God of Israel.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

In the year from July 2023 to June 2024, the Charity has financially supported an in-depth Bible Study and prayer meetings on zoom, to approximately forty attendees every week led by Robin Benson. The Charity has also financially supported the transport of six, forty-foot containers of goods, of humanitarian aid to Eastern Europe i.e. Ukraine, Israel. Plus the Charity has also supported Jewish people back to their homeland. Led by N. Smith, it has all been very successful. We also carefully seek financial support during the year.

Financial review

There was a surplus for the period of £4,031 leaving unrestricted reserves of £7,210.

It is the policy of the charity that unrestricted funds should be sufficient for between three and six month's expenditure and should not be excessive.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is a company limited by guarantee, incorporated on the 15 June 2010.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr N E F Smith

Mr R L Spiceley

(Resigned 13 November 2023)

Mr K Byrne

Mr Mathijs Veenstra

Mr Teodoro Consolacion

(Appointed 20 October 2023)

THE SHEKINAH LEGACY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 30 JUNE 2024*

New trustees are appointed when required by the existing trustees.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £10 in the event of a winding up.

The trust is managed on a day to day basis by Nevill Smith and his support staff (volunteers) subject to the oversight of the Board of Trustees.

The trustees' report was approved by the Board of Trustees.

Mr N E F Smith

Trustee

Dated: 29 January 2025

THE SHEKINAH LEGACY

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 30 JUNE 2024

The trustees, who are also the directors of The Shekinah Legacy for the purpose 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 trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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 Charities SORP;
- make judgements and 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that 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.

THE SHEKINAH LEGACY

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE SHEKINAH LEGACY

I report to the trustees on my examination of the financial statements of The Shekinah Legacy (the charity) for the year ended 30 June 2024.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

John Caladine FCCA CTA FCIE

Caladine Limited
Chantry House
22 Upperton Road
Eastbourne
East Sussex
BN21 1BF

Dated: 30 January 2025

THE SHEKINAH LEGACY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income and endowments from:							
Donations and legacies	3	31,574	2,560	34,134	24,476	1,431	25,907
Investments	4	33	-	33	-	-	-
Other income	5	5,800	-	5,800	5,300	-	5,300
Total income		<u>37,407</u>	<u>2,560</u>	<u>39,967</u>	<u>29,776</u>	<u>1,431</u>	<u>31,207</u>
Expenditure on:							
Charitable activities	6	33,376	2,560	35,936	35,249	1,431	36,680
Total expenditure		<u>33,376</u>	<u>2,560</u>	<u>35,936</u>	<u>35,249</u>	<u>1,431</u>	<u>36,680</u>
Net income/(expenditure) and movement in funds		4,031	-	4,031	(5,473)	-	(5,473)
Reconciliation of funds:							
Fund balances at 1 July 2023		3,179	-	3,179	8,652	-	8,652
Fund balances at 30 June 2024		<u>7,210</u>	<u>-</u>	<u>7,210</u>	<u>3,179</u>	<u>-</u>	<u>3,179</u>

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

THE SHEKINAH LEGACY

STATEMENT OF FINANCIAL POSITION

AS AT 30 JUNE 2024

		2024		2023	
	Notes	£	£	£	£
Fixed assets					
Property, plant and equipment	12		660		1,111
Current assets					
Trade and other receivables	13	7,018		2,115	
Cash at bank and in hand		1,692		1,753	
		<u>8,710</u>		<u>3,868</u>	
Current liabilities	14	(2,160)		(1,800)	
Net current assets			6,550		2,068
Net assets			<u>7,210</u>		<u>3,179</u>
The funds of the charity					
Unrestricted funds			7,210		3,179
			<u>7,210</u>		<u>3,179</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 June 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 29 January 2025

Mr N E F Smith
Trustee

Company registration number 07285168 (England and Wales)

THE SHEKINAH LEGACY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2024

1 Accounting policies

Charity information

The Shekinah Legacy is a private company limited by guarantee incorporated in England and Wales. The registered office is Chantry House, 22 Upperton Road, Eastbourne, East Sussex, BN21 1BF.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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 charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

THE SHEKINAH LEGACY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2024

1 Accounting policies (Continued)

1.5 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 are allocated on the portion of the asset's use.

Liabilities are recognised when a constructive obligation exists, the payment is probable and the obligation can be measured or estimated reliably.

Resources expended are allocated to the particular cost centre to which they relate and include irrecoverable VAT.

1.6 Property, plant and equipment

Property, plant and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Fixtures, fittings & equipment	20% straight line
--------------------------------	-------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of non-current assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

THE SHEKINAH LEGACY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2024

1 Accounting policies (Continued)

Basic financial assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including trade and other payables and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Taxation

The trustees consider that the trust is not liable to United Kingdom corporate taxation on its charitable activities.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	31,574	2,560	34,134	24,476	1,431	25,907

THE SHEKINAH LEGACY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2024

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
(Continued)						
Donations and gifts						
Donations and gifts	24,557	2,560	27,117	22,361	1,431	23,792
Gift aid receivable	7,017	-	7,017	2,115	-	2,115
	<u>31,574</u>	<u>2,560</u>	<u>34,134</u>	<u>24,476</u>	<u>1,431</u>	<u>25,907</u>

4 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	33	-

5 Other income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Rental income	5,800	5,300

THE SHEKINAH LEGACY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2024

6 Expenditure on charitable activities

	Charitable activities	Charitable activities
	2024	2023
	£	£
Direct costs		
Website	190	159
Meetings and events	42	130
Travel, Accommodation and Subsistence	-	284
Sundry	200	167
Freight and Storage	21,000	22,350
Office expenses	6,756	6,595
	<u>28,188</u>	<u>29,685</u>
Grant funding of activities (see note 7)	3,600	3,600
Share of support and governance costs (see note 8)		
Support	954	903
Governance	3,194	2,492
	<u>35,936</u>	<u>36,680</u>
Analysis by fund		
Unrestricted funds	33,376	35,249
Restricted funds	2,560	1,431
	<u>35,936</u>	<u>36,680</u>

7 Grants payable

	Charitable activities	Charitable activities
	2024	2023
	£	£
Grants to individuals	3,600	3,600
	<u>3,600</u>	<u>3,600</u>

THE SHEKINAH LEGACY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2024

8 Support costs allocated to activities

	2024	2023
	£	£
Depreciation	451	451
Postage and stationary	340	300
Licences	163	152
Governance costs	3,194	2,492
	<u>4,148</u>	<u>3,395</u>
<u>Analysed between:</u>		
Charitable activities	<u>4,148</u>	<u>3,395</u>

Governance costs comprise:

	2024	2023
	£	£
Accountancy and Independent Examination	2,400	2,162
Bank charges	177	13
Insurance	617	317
	<u>3,194</u>	<u>2,492</u>

9 Net movement in funds

	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned property, plant and equipment	<u>451</u>	<u>451</u>

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, nor were they reimbursed expenses.

During the year the charity received total aggregate donations from the trustees of £50 (2023: £120)

11 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
Total	<u>-</u>	<u>-</u>

There were no employees whose annual remuneration was more than £60,000.

THE SHEKINAH LEGACY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2024

12 Property, plant and equipment

	Fixtures, fittings & equipment £
Cost	
At 1 July 2023	6,813
At 30 June 2024	6,813
Depreciation and impairment	
At 1 July 2023	5,702
Depreciation charged in the year	451
At 30 June 2024	6,153
Carrying amount	
At 30 June 2024	660
At 30 June 2023	1,111

13 Trade and other receivables

	2024 £	2023 £
Amounts falling due within one year:		
Other receivables	7,018	2,115

14 Current liabilities

	2024 £	2023 £
Accruals and deferred income	2,160	1,800

15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	At 1 July 2023 £	Incoming resources £	Resources expended £	At 30 June 2024 £
Ukraine appeal	-	342	(342)	-
Adopt a family	-	1,010	(1,010)	-
Sundry funds	-	1,208	(1,208)	-
	-	2,560	(2,560)	-

THE SHEKINAH LEGACY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2024

15 Restricted funds (Continued)

Previous year:	At 1 July 2022	Incoming resources	Resources expended	At 30 June 2023
	£	£	£	£
Ukraine appeal	-	421	(421)	-
Adopt a family	-	1,010	(1,010)	-
	<u>-</u>	<u>1,431</u>	<u>(1,431)</u>	<u>-</u>
	<u>-</u>	<u>1,431</u>	<u>(1,431)</u>	<u>-</u>

The **Ukraine appeal fund** represents monies raised specifically for aid provided to individuals in need in Ukraine.

The **Adopt a Family fund** is to assist Jewish people to return to Israel.

Sundry funds incorporate small specific donations received in the year and disbursed.

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 July 2023	Incoming resources	Resources expended	At 30 June 2024
	£	£	£	£
General funds	<u>3,179</u>	<u>37,407</u>	<u>(33,376)</u>	<u>7,210</u>
	<u>3,179</u>	<u>37,407</u>	<u>(33,376)</u>	<u>7,210</u>
Previous year:	At 1 July 2022	Incoming resources	Resources expended	At 30 June 2023
	£	£	£	£
General funds	<u>8,652</u>	<u>29,776</u>	<u>(35,249)</u>	<u>3,179</u>
	<u>8,652</u>	<u>29,776</u>	<u>(35,249)</u>	<u>3,179</u>

17 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

THE SHEKINAH LEGACY

England & Wales - Charity number 1137846

Accounts

Charity registration number 1137846

Company registration number 07285168 (England and Wales)

THE SHEKINAH LEGACY
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023



Caladine
Chartered Certified Accountants

THE SHEKINAH LEGACY

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THE SHEKINAH LEGACY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

Structure, governance and management

The charity is a company limited by guarantee, incorporated on the 15 June 2010.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

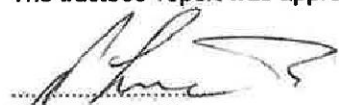
Mr N E F Smith	
Mr R L Spiceley	(Resigned 10 November 2023)
Mr K Byrne	
Mr C Smith	(Resigned 18 November 2022)
Mr Mathijs Veenstra	(Appointed 24 November 2022)

New trustees are appointed when required by the existing trustees.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £10 in the event of a winding up.

The trust is managed on a day to day basis by Nevill Smith and his support staff (volunteers) subject to the oversight of the Board of Trustees.

The trustees' report was approved by the Board of Trustees.



Mr N E F Smith

Trustee

Dated: 28 November 2023

THE SHEKINAH LEGACY

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE SHEKINAH LEGACY

I report to the trustees on my examination of the financial statements of The Shekinah Legacy (the charity) for the year ended 30 June 2023.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



John Caladine FCCA CTA FCIE

Caladine Limited
Chantry House
22 Upperton Road
Eastbourne
East Sussex
BN21 1BF

Dated: 28 November 2023

THE SHEKINAH LEGACY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
Income from:							
Donations and legacies	3	24,476	1,431	25,907	27,259	12,410	39,669
Other income	4	5,300	-	5,300	5,125	-	5,125
Total income		<u>29,776</u>	<u>1,431</u>	<u>31,207</u>	<u>32,384</u>	<u>12,410</u>	<u>44,794</u>
Charitable activities	5	35,249	1,431	36,680	33,746	12,410	46,156
Net expenditure and movement in funds		(5,473)	-	(5,473)	(1,362)	-	(1,362)
Reconciliation of funds:							
Fund balances at 1 July 2022		8,652	-	8,652	10,014	-	10,014
Fund balances at 30 June 2023		<u>3,179</u>	<u>-</u>	<u>3,179</u>	<u>8,652</u>	<u>-</u>	<u>8,652</u>

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

THE SHEKINAH LEGACY

STATEMENT OF FINANCIAL POSITION

AS AT 30 JUNE 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Property, plant and equipment	10		1,111		1,062
Current assets					
Trade and other receivables	11	2,115		4,943	
Cash at bank and in hand		1,753		4,231	
		<u>3,868</u>		<u>9,174</u>	
Current liabilities	12	(1,800)		(1,584)	
Net current assets			<u>2,068</u>		<u>7,590</u>
Total assets less current liabilities			<u>3,179</u>		<u>8,652</u>
Income funds					
Unrestricted funds			<u>3,179</u>		<u>8,652</u>
			<u>3,179</u>		<u>8,652</u>

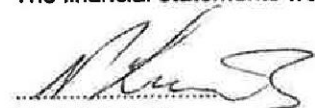
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 June 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 28 Nov 2023



Mr N E F Smith
Trustee

Company Registration No. 07285168

THE SHEKINAH LEGACY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

1 Accounting policies (Continued)

1.5 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 are allocated on the portion of the asset's use.

Liabilities are recognised when a constructive obligation exists, the payment is probable and the obligation can be measured or estimated reliably.

Resources expended are allocated to the particular cost centre to which they relate and include irrecoverable VAT.

1.6 Property, plant and equipment

Property, plant and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Fixtures, fittings & equipment	20% straight line
--------------------------------	-------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of non-current assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

THE SHEKINAH LEGACY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Donations and gifts	24,476	1,431	25,907	27,259	12,410	39,669
Donations and gifts						
Donations and gifts	22,361	1,431	23,792	22,316	12,410	34,726
Gift aid receivable	2,115	-	2,115	4,943	-	4,943
	24,476	1,431	25,907	27,259	12,410	39,669

4 Other Income

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Rental income	5,300	5,125

THE SHEKINAH LEGACY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

7 Support costs

	Support costs £	Governance costs £	Total Support costs 2023 £	Governance costs £	Total 2022 £
Depreciation	451	-	451	1,108	1,108
Postage and stationery	300	-	300	284	284
Licences	152	-	152	145	145
Accountancy and Independent Examination	-	2,162	2,162	-	1,597
Bank charges	-	13	13	-	45
Insurance	-	317	317	-	554
	<u>903</u>	<u>2,492</u>	<u>3,395</u>	<u>1,537</u>	<u>3,733</u>
<u>Analysed between</u> Charitable activities	<u>903</u>	<u>2,492</u>	<u>3,395</u>	<u>1,537</u>	<u>3,733</u>

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, nor were they reimbursed expenses.

During the year the charity received total aggregate donations from the trustees of £120 (2022: £12,333).

9 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Total	<u>-</u>	<u>-</u>

There were no employees whose annual remuneration was more than £60,000.

THE SHEKINAH LEGACY
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2023

13 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			
	Balance at 1 July 2022	Incoming resources	Resources expended	Balance at 30 June 2023
	£	£	£	£
Ukraine appeal	-	421	(421)	-
Adopt a family	-	1,010	(1,010)	-
	-	1,431	(1,431)	-
	-	1,431	(1,431)	-

The Ukraine appeal fund represents monies raised specifically for aid provided to individuals in need in Ukraine.

The Adopt a Family fund is to assist Jewish people to return to Israel.

THE SHEKINAH LEGACY

England & Wales - Charity number 1137846

Accounts

Charity registration number 1137846

Company registration number 07285168 (England and Wales)

THE SHEKINAH LEGACY
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022



Caladine

Chartered Certified Accountants

THE SHEKINAH LEGACY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr N E F Smith Mr R L Spiceley Mr K Byrne Mr C Smith
Charity number	1137846
Company number	07285168
Principal address	47 Wellington Road Newhaven East Sussex BN9 0RD
Registered office	Chantry House 22 Upperton Road Eastbourne East Sussex BN21 1BF
Independent examiner	John Caladine FCCA CTA FCIE Caladine Limited Chantry House 22 Upperton Road Eastbourne East Sussex BN21 1BF
Bankers	Barclays Bank Plc 63 - 67 Terminus Road Eastbourne East Sussex BN21 3PQ

THE SHEKINAH LEGACY

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THE SHEKINAH LEGACY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 30 JUNE 2022

The trustees present their annual report and financial statements for the year ended 30 June 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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)".

Objectives and activities

The charity's objects are:-

- to relieve financial hardship and sickness,
- to promote and preserve good health,
- to advance education according to Christian principles by the provision of funds, goods or services of any kind in such parts of the United Kingdom or the world as the trustees from time to time may think fit,
- and to fulfil such other purposes which are exclusively charitable according to the law of England and Wales and are connected with the charitable work of the charity.

The activities carried out by the charity in furtherance of these objects are to give grants to Christian organisations supporting Israel and to provide education on the God of Israel.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

We continue to send financial aid for the transportation of humanitarian aid across Europe and Middle East.

For one project recently we raised over £12,000 for transportation and procurement of aid. We delivered 800 tons of wheat flour to 60 messianic fellowships across Ukraine. That has been our largest project this year but alongside that we send containers of aid every month on a regular basis. We also assist 1000s of refugees to reach safer destinations.

We hold bible studies twice weekly on zoom and will be commencing in person meetings soon. These are always well attended.

We prepare and distribute notes for prayer for all we are involved with on a monthly basis.

We set up Shekinah gatherings for communal prayer and worship every month which again are very well attended.

Also, we try to keep in touch with each other socially and as support where required.

Financial review

There was a deficit for the period of £1,362 leaving unrestricted reserves of £8,652.

It is the policy of the charity that unrestricted funds should be sufficient for between three and six month's expenditure and should not be excessive.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

THE SHEKINAH LEGACY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2022

Structure, governance and management

The charity is a company limited by guarantee, incorporated on the 15 June 2010.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr N E F Smith
Mr R L Spiceley
Mr K Byrne
Mr C Smith

New trustees are appointed when required by the existing trustees.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £10 in the event of a winding up.

The trust is managed on a day to day basis by Nevill Smith and his support staff (volunteers) subject to the oversight of the Board of Trustees.

The trustees' report was approved by the Board of Trustees.



.....
Mr N E F Smith

Trustee

Dated: 21/11/2022

THE SHEKINAH LEGACY

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 30 JUNE 2022

The trustees, who are also the directors of The Shekinah Legacy for the purpose 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 trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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 Charities SORP;
- make judgements and 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that 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.

THE SHEKINAH LEGACY

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE SHEKINAH LEGACY

I report to the trustees on my examination of the financial statements of The Shekinah Legacy (the charity) for the year ended 30 June 2022.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



John Caladine FCCA CTA FCIE

Caladine Limited
Chantry House
22 Upperton Road
Eastbourne
East Sussex
BN21 1BF

Dated: 23 November 2022

THE SHEKINAH LEGACY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total Unrestricted funds 2022 £	2021 £
	Notes				
Income from:					
Donations and legacies	3	27,259	12,410	39,669	20,054
Other income	4	5,125	-	5,125	4,200
Total income		<u>32,384</u>	<u>12,410</u>	<u>44,794</u>	<u>24,254</u>
Expenditure on:					
Charitable activities	5	33,746	12,410	46,156	26,319
Net expenditure for the year/ Net movement in funds		(1,362)	-	(1,362)	(2,065)
Fund balances at 1 July 2021		10,014	-	10,014	12,079
Fund balances at 30 June 2022		<u>8,652</u>	<u>-</u>	<u>8,652</u>	<u>10,014</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

THE SHEKINAH LEGACY

STATEMENT OF FINANCIAL POSITION

AS AT 30 JUNE 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Property, plant and equipment	10		1,062		1,671
Current assets					
Trade and other receivables	11	4,943		1,931	
Cash at bank and in hand		4,231		7,996	
		<u>9,174</u>		<u>9,927</u>	
Current liabilities	12	(1,584)		(1,584)	
Net current assets			7,590		8,343
Total assets less current liabilities			<u>8,652</u>		<u>10,014</u>
Income funds					
Unrestricted funds			8,652		10,014
			<u>8,652</u>		<u>10,014</u>

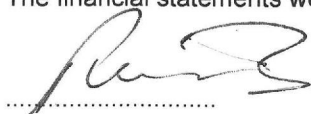
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 June 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on ...21/11/2022



Mr N E F Smith
Trustee

Company Registration No. 07285168

THE SHEKINAH LEGACY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2022

1 Accounting policies

Charity information

The Shekinah Legacy is a private company limited by guarantee incorporated in England and Wales. The registered office is Chantry House, 22 Upperton Road, Eastbourne, East Sussex, BN21 1BF.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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 charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

THE SHEKINAH LEGACY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

1 Accounting policies (Continued)

1.5 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 are allocated on the portion of the asset's use.

Liabilities are recognised when a constructive obligation exists, the payment is probable and the obligation can be measured or estimated reliably.

Resources expended are allocated to the particular cost centre to which they relate and include irrecoverable VAT.

1.6 Property, plant and equipment

Property, plant and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Fixtures, fittings & equipment	20% straight line
--------------------------------	-------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of non-current assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

THE SHEKINAH LEGACY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

1 Accounting policies (Continued)

Basic financial assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including trade and other payables and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Taxation

The trustees consider that the trust is not liable to United Kingdom corporate taxation on its charitable activities.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

THE SHEKINAH LEGACY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds
	2022	2022	2022	2021
	£	£	£	£
Donations and gifts	27,259	12,410	39,669	20,054
Donations and gifts				
Donations and gifts	22,316	12,410	34,726	18,123
Gift aid receivable	4,943	-	4,943	1,931
	<u>27,259</u>	<u>12,410</u>	<u>39,669</u>	<u>20,054</u>

4 Other income

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Rental income	5,125	4,200
	<u>5,125</u>	<u>4,200</u>

THE SHEKINAH LEGACY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

5 Charitable activities

	2022	2021
	£	£
Website	192	318
Meetings and events	124	-
Travel, Accommodation and Subsistence	67	18
Sundry	624	396
Freight and Storage	26,028	10,553
Repairs and miantenance	-	1,000
Office expenses	6,912	4,972
Administrator costs	2,811	-
	<u>36,758</u>	<u>17,257</u>
Grant funding of activities (see note 6)	5,665	5,200
Share of support costs (see note 7)	1,537	1,722
Share of governance costs (see note 7)	2,196	2,140
	<u>46,156</u>	<u>26,319</u>
Analysis by fund		
Unrestricted funds	33,746	26,319
Restricted funds	12,410	-
	<u>46,156</u>	<u>26,319</u>

6 Grants payable

	2022	2021
	£	£
Grants to institutions:		
Donations to Churches	1,065	1,500
Grants to individuals	4,600	3,700
	<u>5,665</u>	<u>5,200</u>

THE SHEKINAH LEGACY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

7 Support costs

	Support costs	Governance costs	Total Support costs 2022	Support costs	Governance costs	Total 2021
	£	£	£	£	£	£
Depreciation	1,108	-	1,108	1,008	-	1,008
Telephone	-	-	-	104	-	104
Postage and stationery	284	-	284	470	-	470
Licences	145	-	145	140	-	140
Accountancy and Independent Examination	-	1,597	1,597	-	1,728	1,728
Bank charges	-	45	45	-	96	96
Insurance	-	554	554	-	316	316
	<u>1,537</u>	<u>2,196</u>	<u>3,733</u>	<u>1,722</u>	<u>2,140</u>	<u>3,862</u>
<u>Analysed between</u>						
Charitable activities	<u>1,537</u>	<u>2,196</u>	<u>3,733</u>	<u>1,722</u>	<u>2,140</u>	<u>3,862</u>

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, nor were they reimbursed expenses.

During the year the charity received total aggregate donations from the trustees of £12,333 (2021: £5,910).

9 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

THE SHEKINAH LEGACY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

10	Property, plant and equipment		Fixtures, fittings & equipment
			£
	Cost		
	At 1 July 2021		5,813
	Additions		500
			<u> </u>
	At 30 June 2022		6,313
			<u> </u>
	Depreciation and impairment		
	At 1 July 2021		4,143
	Depreciation charged in the year		1,108
			<u> </u>
	At 30 June 2022		5,251
			<u> </u>
	Carrying amount		
	At 30 June 2022		1,062
			<u> </u>
	At 30 June 2021		1,671
			<u> </u>
11	Trade and other receivables		
		2022	2021
	Amounts falling due within one year:	£	£
	Other receivables	4,943	1,931
		<u> </u>	<u> </u>
12	Current liabilities		
		2022	2021
		£	£
	Accruals and deferred income	1,584	1,584
		<u> </u>	<u> </u>

THE SHEKINAH LEGACY
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2022

13 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 July 2021 £	Incoming resources £	Movement in funds Resources expended £	Balance at 30 June 2022 £
Ukraine appeal	-	12,410	(12,410)	-
	-	12,410	(12,410)	-
	-	12,410	(12,410)	-

The Ukraine appeal fund represents monies raised specifically for aid provided to individuals in need in Ukraine.

THE SHEKINAH LEGACY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

14 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).