

Shekinah Mission (Plymouth) Limited
Company Limited by Guarantee
Financial Statements
31 March 2019

THOMAS WESTCOTT

Chartered accountant & 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 2019

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Shekinah Mission (Plymouth) Limited

Company Limited by Guarantee

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

Year ended 31 March 2019

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 2019.

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 Dr R Yarwood
Mr A Thomas
Mr R Morgan
Mrs M Luckhurst
Mrs C Little
Mr S Canham
Dr J Butler
Rev K Bromage (Appointed 10 May 2018)

Company secretary Peter Woad

Auditor Thomas Westcott
Chartered Accountant & 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

Company Limited by Guarantee

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

Year ended 31 March 2019

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. 27 years on, our activities have evolved but our purpose remains the same.

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

"The relief of poverty and sickness and the advancement of education particularly for those who are homeless or otherwise in need, with power to:

- a) Promote health, education, employment and independent living;
- b) Provide support, counselling and advice;
- c) Run social businesses to provide work experience, employment and affordable goods and services;
- d) Promote and support co-operative enterprises;
- e) Develop the capacity and skills of beneficiaries in such a way that they are better able to identify and help meet their needs and to participate more fully in society;
- f) Enter into contracts with public bodies or other parties to provide services which are consistent with those objects;
- g) To encourage those who show an interest to understand and live the Christian Gospel through these activities but without reference to denominational distinctions or peculiarities of Church Government."

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 Drop-in Centre, a 24-hour hostel, the 'Make Amends' restorative justice programme, education and training services, employability programmes including construction industry training schemes, a horticultural project, the Housing First project in Torbay, and two 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

Shekinah Mission (Plymouth) Limited

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

Year ended 31 March 2019

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 Drop-in Centre on a daily or weekly basis. These include local GP's / CPN's and other healthcare professionals.

OBJECTIVES AND ACTIVITIES

Our projects have continued to provide support services to those in need across Plymouth and Torbay during the 2018/19 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 the year we received funding from charitable trusts which provides us valuable flexibility to direct funds to meet our charitable objectives at our sole discretion. It allows us to be even more of an independent charity with a voice to advocate for those we work with. During the 2018/19 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.

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.

Shekinah Mission (Plymouth) Limited

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

Year ended 31 March 2019

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

- A drop-in centre for rough sleepers
- The Re:Solve Training project
- The 'Make Amends' restorative justice programme
- Two charity shops
- The 'Shekinah Grow' project in Paignton
- The 'Leonard Stocks Centre' in Torquay, run in partnership with the Langley House Trust
- The employment programme and 'Re:work Socially Responsible Employment Service', run in partnership with Plymouth City Council, Torbay Council, the Re:Solve Training project, and local employers
- Endeavour House in Torquay, a Community Hub
- Shekinah Trading Limited, a social enterprise
- The Housing First project in Torbay

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 Crisis, On Course South West, Hamoaze House, Langley House Trust, Harbour (drug and alcohol services), PATH (Plymouth Access To Housing), Homemaker Southwest's Debt Advice Workers, 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.

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 £10,524 (2018: surplus of £116,642).

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. However, during 2018/19 no activity took place.

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 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 2019

The principal financial risks and uncertainties identified by the trustees are as follows: 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 subcommittee of the Board.

Factors likely to affect our financial performance or position going forward are: 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 a free reserve target of £400,000 in the medium term, which represents four months' run-rate of current costs. 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 2020

The Trustees have set a financial budget surplus for the charity in 2019/20 of £44,019.

PLANS FOR THE FUTURE

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 2020 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.

The past year has seen a growth in the income we have received from charitable trusts at the same time as we see Local Authority support under more pressure and shrinking. We hope to build on Charitable Trust funding, following the lead of The Leathersellers Company who have made a four year grant to us, Garfield Weston have similarly funded us in a series of generous grants. 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.

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

Shekinah Mission (Plymouth) Limited

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

Year ended 31 March 2019

Shekinah 2020 Strategy

2016 saw the successful launch of a new strategy for the organisation. It sets out how we want to change over the next four years, and its key features are set out below. What it clearly demonstrates is that we need to focus more clearly on those who have the greatest need, and who are willing to work alongside us during their recovery journey. The target is for 1,000 people to have made significant progress by 2020; this is both a lot of people and less than we normally talk about. The fundamental difference is that we focus our efforts from now on. We do not stop seeing the large numbers of people we see each year (about 1,200), we do though not try to be all things to all people. We limit ourselves to what we are best at, and, through partnership working, signposting others to where they can best receive the support they need. This methodology should be a means to us meeting our 1,000 person target, which will be reported on each year for the next three years.

Our Vision

By 2020, Shekinah will have supported at least 1,000 people with multiple and complex needs; we will be recognised for our partnership approach and we will be evidencing that our approach generates sustained saving to the public purse.

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.

Shekinah Mission (Plymouth) Limited

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

Year ended 31 March 2019

Priorities

1. **Context:** We understand the emerging challenges so we can identify opportunities that fit with our 2020 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.

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 Memorandum and Articles of Association, which were last amended on 1 December 2005.

The Company is limited by guarantee and has no share capital. At 31 March 2019, there were 17 members of the Company (2018: 17). 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

Company Limited by Guarantee

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

Year ended 31 March 2019

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 eight. 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; the previously-stated longer-term goal remains - to provide more formalised induction and training packs, thereby making the recruitment and induction of any subsequent trustees more convenient and more reliable.

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. 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.

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.

Shekinah Mission (Plymouth) Limited

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

Year ended 31 March 2019

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.

In preparing this report, the Trustees have taken advantage of the small companies' exemptions provided by section 415A of the Companies Act 2006.

The trustees' annual report and the strategic report were approved on 29/7/19 and signed on behalf of the board of trustees by:

Mr R Morgan
Trustee

A handwritten signature in black ink, appearing to be 'R Morgan', with a long horizontal stroke extending to the left.

Shekinah Mission (Plymouth) Limited

Company Limited by Guarantee

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

Year ended 31 March 2019

Opinion

We have audited the financial statements of Shekinah Mission (Plymouth) Ltd (the 'charity') and its subsidiary (the 'group') for the year ended 31 March 2019 which comprise the consolidated and parent charity statements of financial activities (including income and expenditure account), statements of financial position 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 2019 and of their 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

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 2019

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 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 2019

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'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.

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 group's or the parent charity's 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 group's or the charity'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 group or charity to cease to continue as a going concern.

Shekinah Mission (Plymouth) Limited

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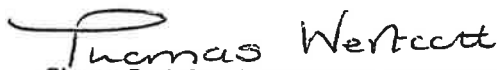
Independent Auditor's Report to the Members of Shekinah Mission (Plymouth) Limited *(continued)*

Year ended 31 March 2019

- 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.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group to express an opinion on the group financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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.

This report is made solely to the company'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 company'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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.


Shona Godefroy (Senior Statutory Auditor)

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

9 August 2019

Shekinah Mission (Plymouth) Limited

Company Limited by Guarantee

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

Year ended 31 March 2019

		Unrestricted funds £	2019 Restricted funds £	Total funds £	2018 Total funds £
	Note				
Income and endowments					
Donations and legacies	5	226,848	38,483	265,331	277,342
Charitable activities	6	167,860	961,200	1,129,060	1,035,516
Other trading activities	7	57,186	—	57,186	48,056
Investment income	8	519	—	519	87
Total income		<u>452,413</u>	<u>999,683</u>	<u>1,452,096</u>	<u>1,361,001</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	9	65,313	—	65,313	73,581
Expenditure on charitable activities	11,12	367,699	1,029,229	1,396,928	1,169,582
Operating costs of Shekinah Trading		379	—	379	1,196
Total expenditure		<u>433,391</u>	<u>1,029,229</u>	<u>1,462,620</u>	<u>1,244,359</u>
Net (expenditure)/income and net movement in funds		<u>19,022</u>	<u>(29,546)</u>	<u>(10,524)</u>	<u>116,642</u>
Reconciliation of funds					
Total funds brought forward		363,014	723,800	1,086,814	970,172
Total funds carried forward		<u>382,036</u>	<u>694,254</u>	<u>1,076,290</u>	<u>1,086,814</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 11 to 21 form part of these financial statements.

Shekinah Mission (Plymouth) Limited

Company Limited by Guarantee

Statement of Financial Position

31 March 2019

	Note	2019 £	2018 £
Fixed assets			
Tangible fixed assets	17	793,776	823,249
Investments	19	2	2
Current assets			
Debtors	18	100,639	159,511
Cash at bank and in hand		293,014	290,958
		<u>393,653</u>	<u>450,469</u>
Creditors: amounts falling due within one year	20	118,030	194,174
Net current assets		<u>275,623</u>	<u>256,295</u>
Total assets less current liabilities		<u>1,069,401</u>	<u>1,079,546</u>
Net assets		<u>1,069,401</u>	<u>1,079,546</u>
Funds of the charity			
Restricted funds		677,632	723,800
Unrestricted funds		391,769	355,746
Total charity funds	23	<u>1,069,401</u>	<u>1,079,546</u>

These financial statements were approved by the board of trustees and authorised for issue on 29/7/19, and are signed on behalf of the board by:

Mr R Morgan
Trustee



The notes on pages 11 to 21 form part of these financial statements.

Shekinah Mission (Plymouth) Limited
Company Limited by Guarantee
Consolidated Statement of Financial Position
31 March 2019

	Note	2019 £	2018 £
Fixed assets			
Tangible fixed assets	17	793,776	823,249
Current assets			
Debtors	18	100,639	159,511
Cash at bank and in hand		293,056	292,206
		<u>393,695</u>	<u>451,717</u>
Creditors: amounts falling due within one year	20	<u>111,181</u>	<u>188,152</u>
Net current assets		<u>282,514</u>	<u>263,565</u>
Total assets less current liabilities		<u>1,076,290</u>	<u>1,086,814</u>
Net assets		<u>1,076,290</u>	<u>1,086,814</u>
Funds of the charity			
Restricted funds		677,632	723,800
Unrestricted funds		<u>398,658</u>	<u>363,014</u>
Total charity funds	25	<u>1,076,290</u>	<u>1,086,814</u>

These financial statements were approved by the board of trustees and authorised for issue on 29/7/19, and are signed on behalf of the board by:

Mr R Morgan
Trustee



The notes on pages 11 to 21 form part of these financial statements.

Shekinah Mission (Plymouth) Limited

Company Limited by Guarantee

Consolidated Statement of Cash Flows

Year ended 31 March 2019

	2019 £	2018 £
Cash flows from operating activities		
Net (expenditure)/income	(10,524)	116,642
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	35,127	33,994
<i>Changes in:</i>		
Trade and other debtors	58,872	30,156
Trade and other creditors	(77,148)	98,924
Cash generated from operations	6,327	279,716
Cash flows from investing activities		
Purchase of tangible assets	(5,654)	(16,441)
Net cash used in investing activities	(5,654)	(16,441)
Cash flows from financing activities		
Proceeds from loans from group undertakings	177	217
Net cash from financing activities	177	217
Net increase in cash and cash equivalents	850	263,492
Cash and cash equivalents at beginning of year	292,206	28,714
Cash and cash equivalents at end of year	293,056	292,206

The notes on pages 11 to 21 form part of these financial statements.

Shekinah Mission (Plymouth) Limited

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2019

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

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 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 year to ensure that this is in line with the underlying grant terms and conditions including any performance criteria.

Shekinah Mission (Plymouth) Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

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. The charity currently holds designated funds of £25,000 earmarked for.....

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 2019

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	- 10-20% 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 2019

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.

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

Gifts in kind

Gifts in kind refer to donations of goods made by the public. These goods are included at their value in use and when distributed the expenditure value is matched to the income value.

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 2019, there were 17 members of the Company (2018: 17). 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.

Shekinah Mission (Plymouth) Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Donations	222,848	38,483	261,331
Legacies	4,000	—	4,000
	<u>226,848</u>	<u>38,483</u>	<u>265,331</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
Donations	225,242	10,112	235,354
Legacies	41,988	—	41,988
	<u>267,230</u>	<u>10,112</u>	<u>277,342</u>

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Drop in centre	—	64,491	64,491
Leonard stocks centre	—	370,752	370,752
Training & employability	—	193,382	193,382
Shekinah grow	30,762	—	30,762
Endeavour house	—	94,941	94,941
Make amends	—	237,634	237,634
Other activities	88,331	—	88,331
Grants	48,767	—	48,767
	<u>167,860</u>	<u>961,200</u>	<u>1,129,060</u>

Shekinah Mission (Plymouth) Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

6. Charitable activities *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
Drop in centre	—	29,606	29,606
Leonard stocks centre	27,749	319,179	346,928
Training & employability	17,543	172,123	189,666
Shekinah grow	52,349	—	52,349
Endeavour house	9,910	149,731	159,641
Make amends	—	120,343	120,343
Other activities	78,663	6,000	84,663
Grants	52,320	—	52,320
	<u>238,534</u>	<u>796,982</u>	<u>1,035,516</u>

7. Other trading activities

	Unrestricted Funds £	Total Funds 2019 £	Unrestricted Funds £	Total Funds 2018 £
Shop income	<u>57,186</u>	<u>57,186</u>	<u>48,056</u>	<u>48,056</u>

8. Investment income

	Unrestricted Funds £	Total Funds 2019 £	Unrestricted Funds £	Total Funds 2018 £
Bank interest receivable	<u>519</u>	<u>519</u>	<u>87</u>	<u>87</u>

9. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2019 £	Unrestricted Funds £	Total Funds 2018 £
Advertising & PR	21,112	21,112	13,936	13,936
Trading subsidiary	—	—	1,196	1,196
Charity shops	<u>44,201</u>	<u>44,201</u>	<u>58,449</u>	<u>58,449</u>
	<u>65,313</u>	<u>65,313</u>	<u>73,581</u>	<u>73,581</u>

Shekinah Mission (Plymouth) Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

10. Charity shop expenditure

	Unrestricted Funds	Total Funds 2019	Unrestricted Funds	Total Funds 2018
	£	£	£	£
Bags, hangers, labels, branding	121	121	5	5
Wages	29,110	29,110	24,267	24,267
Rent	10,133	10,133	10,078	10,078
Property rates & council tax	1,985	1,985	1,461	1,461
Travel & subsistence	27	27	46	46
Electricity	680	680	789	789
Printing, postage & stationery	141	141	29	29
Subscriptions	386	386	371	371
Telephone	534	534	621	621
Insurance	-	-	347	347
Repairs & renewals	524	524	508	508
Cleaning & refuse disposal	410	410	270	270
Sundry expenses	10	10	64	64
Irrecoverable VAT	-	-	1,925	1,925
Client training	140	140	-	-
Other	-	-	17,668	17,668
	<u>44,201</u>	<u>44,201</u>	<u>58,449</u>	<u>58,449</u>

11. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total Funds 2019
	£	£	£
Charitable activities	73,636	1,029,002	1,102,638
Support costs	261,445	24,488	285,933
Governance costs	8,357	-	8,357
	<u>343,438</u>	<u>1,053,490</u>	<u>1,396,928</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2018
	£	£	£
Charitable activities	-	963,612	963,612
Support costs	21,868	135,354	157,222
Governance costs	48,748	-	48,748
	<u>70,616</u>	<u>1,098,966</u>	<u>1,169,582</u>

12. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2019	Total fund 2018
	£	£	£	£
Charitable activities	1,102,638	285,933	1,388,571	1,132,717
Governance costs	-	8,357	8,357	49,207
	<u>1,102,638</u>	<u>294,290</u>	<u>1,396,928</u>	<u>1,181,924</u>

Shekinah Mission (Plymouth) Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

13. Analysis of support costs

	Analysis of support costs £	Total 2019 £	Total 2018 £
Staff costs	182,606	182,606	138,612
Premises	708	708	660
Equipment hire and rental	5,464	5,464	-
General office	96	96	2,167
Light & heat	1,046	1,046	979
Repairs & maintenance	4,006	4,006	3,607
Insurance	10,083	10,083	2,120
Motor & travel costs	9,409	9,409	5,672
Legal and professional costs	31,052	31,052	957
Telephone	3,225	3,225	3,144
Depreciation	35,127	35,127	6,182
Staff welfare	1,390	1,390	5,214
Print, post & stationery	1,156	1,156	1,872
Sundries	-	-	7
Subscriptions	565	565	554
Non-recoverable VAT	-	-	2,004
	<u>285,933</u>	<u>285,933</u>	<u>173,751</u>

14. Net (expenditure)/income

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

	2019 £	2018 £
Depreciation of tangible fixed assets	<u>35,127</u>	<u>33,994</u>

15. Staff costs

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

	2019 £	2018 £
Wages and salaries	1,012,728	828,961
Social security costs	69,373	59,471
Employer contributions to pension plans	12,382	5,541
	<u>1,094,483</u>	<u>893,973</u>

The average head count of employees during the year was 67 (2018: 56). The average number of full-time equivalent employees during the year is analysed as follows:

	2019 No.	2018 No.
Management and administration of charity	6	6
Charitable activities	<u>61</u>	<u>50</u>
	<u>67</u>	<u>56</u>

No employee received employee benefits of more than £60,000 during the year (2018: Nil).

Shekinah Mission (Plymouth) Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

16. Trustee remuneration and expenses

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

17. Tangible fixed assets

Group

	Freehold property £	Short leasehold property £	Plant and machinery £	Motor vehicles £	Total £
Cost					
At 1 April 2018	968,807	7,486	91,350	6,803	1,074,446
Additions	—	—	5,654	—	5,654
At 31 March 2019	968,807	7,486	97,004	6,803	1,080,100
Depreciation					
At 1 April 2018	203,335	2,902	43,621	1,339	251,197
Charge for the year	19,379	2,495	11,725	1,528	35,127
At 31 March 2019	222,714	5,397	55,346	2,867	286,324
Carrying amount					
At 31 March 2019	746,093	2,089	41,658	3,936	793,776
At 31 March 2018	765,472	4,584	47,729	5,464	823,249

Charity

	Freehold property £	Short leasehold property £	Plant and machinery £	Motor vehicles £	Total £
Cost					
At 1 April 2018	968,807	7,486	91,350	6,803	1,074,446
Additions	—	—	5,654	—	5,654
At 31 March 2019	968,807	7,486	97,004	6,803	1,080,100
Depreciation					
At 1 April 2018	203,335	2,902	43,621	1,339	251,197
Charge for the year	19,379	2,495	11,725	1,528	35,127
At 31 March 2019	222,714	5,397	55,346	2,867	286,324
Carrying amount					
At 31 March 2019	746,093	2,089	41,658	3,936	793,776
At 31 March 2018	765,472	4,584	47,729	5,464	823,249

Shekinah Mission (Plymouth) Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

18. Debtors

	Group		Charity	
	2019	2018	2019	2018
			£	£
Trade debtors	51,692	68,003	51,692	68,003
Prepayments and accrued income	38,325	28,341	38,325	28,341
Other debtors	10,622	63,167	10,622	63,167
	<u>100,639</u>	<u>159,511</u>	<u>100,639</u>	<u>159,511</u>

19. Investments

	2019	2018
	£	£
Investments in group undertakings	<u>2</u>	<u>2</u>

20. Creditors: amounts falling due within one year

	Group		Charity	
	2019	2018	2019	2018
	£	£	£	£
Trade creditors	26,840	16,917	26,840	16,911
Amounts owed to group undertakings	-	-	7,405	7,228
Accruals and deferred income	33,692	120,064	33,136	118,864
Social security and other taxes	22,942	43,244	22,942	43,244
Other creditors	27,707	7,927	27,707	7,927
	<u>111,181</u>	<u>188,152</u>	<u>118,030</u>	<u>194,174</u>

21. Deferred income

	2019	2018
	£	£
At 1 April 2018	82,719	39,751
Amount released to income	(534,897)	(473,648)
Amount deferred in year	474,788	516,616
At 31 March 2019	<u>22,610</u>	<u>82,719</u>

22. 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 £12,382 (2018: £5,541).

Shekinah Mission (Plymouth) Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

23. Analysis of charitable funds - Charity

Unrestricted funds

	At 1 April 2018	Income	Expenditure	Transfers	At 31 March 2019
	£	£	£	£	£
General funds	355,746	446,113	(402,451)	(7,639)	391,769

Restricted funds

	At 1 April 2018	Income	Expenditure	Transfers	At 31 March 2019
	£	£	£	£	£
Restricted Fund	723,800	999,683	(1,053,490)	7,639	677,632

24. Analysis of net assets between funds - Charity

	Unrestricted Funds	Restricted Funds	Total Funds 2019	Total Funds 2018
	£	£	£	£
Tangible fixed assets	119,144	674,632	793,776	823,249
Current assets	376,198	17,457	393,655	451,717
Creditors less than 1 year	(103,573)	(14,457)	(118,030)	(188,152)
Net assets	391,769	677,632	1,069,401	1,086,814

25. Funds movement note - Group

Unrestricted funds

	At 1 April 2018	Income	Expenditure	Transfers	At 31 March 2019
	£	£	£	£	£
Unrestricted	355,746	452,413	(408,751)	(7,639)	391,769
Trading capital fund	7,268	-	(379)	-	6,889
	363,014	452,413	(409,130)	(7,639)	398,658

Restricted funds

	At 1 April 2018	Income	Expenditure	Transfers	At 31 March 2019
	£	£	£	£	£
Capital items	699,118	-	(24,486)	-	674,632
Other restricted funds	24,682	999,683	(1,029,004)	7,639	3,000
	723,800	999,683	(1,053,490)	7,639	677,632

Shekinah Mission (Plymouth) Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

26. Financial instruments

The carrying amount for each category of financial instrument is as follows:

	2019 £	2018 £
Financial assets that are debt instruments measured at amortised cost		
Financial assets that are debt instruments measured at amortised cost	84,554	140,302
Financial liabilities measured at amortised cost		
Financial liabilities measured at amortised cost	90,530	129,567

27. Operating lease commitments

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

	2019 £	2018 £
Not later than 1 year	5,901	32,192
Later than 1 year and not later than 5 years	50,394	50,132
Later than 5 years	21,000	-
	77,295	82,324

28. Related parties

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

At the year end the charity owed the subsidiary company £7,405 (2018: £7,228). This amount is repayable on demand and no interest is charged on the outstanding balance.

During the year the charity made purchases from On Course South West CIC Ltd for £235 (2018: £853), a company which Mr J Hamblin (key management personnel of Shekinah Mission (Plymouth) Limited) is on the board. At the end of the year Shekinah Mission (Plymouth) Ltd were owed £0 (2018: £100) from On Course South West CIC.

During the year £23,924 was donated to the charity by its trustees and senior management team.

