

# ANNUAL REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2019

## SHAKA SERVICES

(A COMPANY LIMITED BY GUARANTEE)

COMPANY REGISTRATION No: 04984535

CHARITY REGISTRATION No: 1106339

Castle View Accounting Ltd  
Old Printing House Square  
Unit 16, Tarrant Street  
Arundel  
West Sussex  
BN18 9JF



**SHAKA SERVICES**  
**(A COMPANY LIMITED BY GUARANTEE)**

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**SHAKA SERVICES**  
**(A COMPANY LIMITED BY GUARANTEE)**

**LEGAL AND ADMINISTRATIVE INFORMATION**

<b>CHARITY NUMBER</b>	1106339
<b>COMPANY REGISTRATION NUMBER</b>	04984535
<b>DATE OF INCORPORATION</b>	3rd December 2003
<b>START OF FINANCIAL YEAR</b>	1st April 2018
<b>END OF FINANCIAL YEAR</b>	31st March 2019
<b>DIRECTORS AT 31ST MARCH 2019</b>	T. Benhura A. Musa M. Rogers B. Thivel B. Williams

**GOVERNING DOCUMENT**

Memorandum and Articles of Association Incorporated 3rd December 2003 and as Amended by Special Resolution 14th September 2004 and 5th April 2005.

**OBJECTS**

1. For the benefit of the members of the African, Asian and Caribbean Communities in the UK: **a)** Relief of sickness of these communities who have HIV/AIDS including the provision of emotional and psychological support to members of these communities and others affected by HIV/AIDS connected with these communities. **b)** Protect and preserve public health in particular by the provision of culturally and linguistically appropriate HIV/AIDS and sexual health prevention services. **c)** Relief of need of members of these communities and in particular the provision of welfare rights, immigration, housing and employment advice and assistance and advocacy services to persons who would otherwise be unable to obtain such advice. **2)** To advance the education of the public in all aspects of HIV, AIDS and STI's and their prevention.

<b>REGISTERED ADDRESS</b>	38 Carver Road London SE24 9LT
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<b>BANKERS</b>	HSBC Bank Plc. 141 High Street Beckenham Kent BR3 1BX
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<b>INDEPENDENT EXAMINERS</b>	Castle View Accounting Ltd Old Printing House Square Unit 16, Tarrant Street Arundel West Sussex BN18 9JF
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**SHAKA SERVICES**  
**(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS**  
**FOR THE YEAR ENDED 31ST MARCH 2019**

The Trustees, who are also Directors for the purposes of the Companies Act, have pleasure in submitting their Annual Report together with the audited financial statements for the Charity for the year ended 31 March 2019.

**Status and administration**

Shaka Services was incorporated on 3rd December 2004 as a Charity limited by guarantee and not having a share capital (registered in England & Wales Number 2404043). The governing document is the Memorandum & Articles of Association. Clause 6 of the Memorandum restricts liability of each member, as defined by paragraph 1 of the Articles of Association, to one pound in the event of the Charity being wound up. The Charity cannot pay dividends and must utilise all its funds to further its stated charitable objectives. At 31 March 2007, there were eight members (2006 – 7). The Charity is registered at the Charity Commission (registered charity number 1106339).

**Governance and organisation**

The Charity has its offices in London. A Board of Trustees governs the work of the Charity as the decision-making body of the organisation, according to its Memorandum and Articles of Association. The Trustees meet to consider the current and future actions and decisions of the Charity, as well as making financial and staffing decisions.

Trustees are appointed at the Annual General Meeting of the Charity, or by the existing Trustees to hold office until the Annual General Meeting. At any time, there should not be less than three Trustees.

New Trustees have an induction meeting with the Chair and all Trustees are offered free training sessions and receive documents detailing their roles and responsibilities.

Since the Charity is a company and limited by guarantee, Board members are also Trustees and are registered as such, in accordance with the Companies Act 1985. Board members can claim for reasonable expenses incurred when undertaking the Charity's business, but they receive no remuneration or any other financial benefit. All members of the Board have confirmed that whilst involved with the Charity, in this capacity, they do not have and will not have any financial interest in it.

**Management Committee**

The members of the management team perform the role of Trustees, under the law and does the Charities Act define Trustees as. The members of the management committee, all of whom held office throughout the year, except where indicated, were as follows:

Tarcisious Benhura  
Adenike Musa  
Mohamed Rogers  
Bernard Thivel  
Basil Williams

**Charitable objectives**

The objectives of the Charity are:-

1. For the benefit of members of the African, Asian and Caribbean communities in the UK:
  - a) Relief of sickness of these communities who have HIV/AIDS including the provision of emotional and psychological support to members of these communities and others affected by HIV/AIDS connected with these communities.
  - b) Protect and preserve public health in particular by the provision of culturally and linguistically appropriate HIV/AIDS and Sexual Health prevention services.
  - c) Relief of need of members of these communities in particular by the provision of welfare rights, immigration, housing and employment advice and assistance and advocacy services to persons who would otherwise be unable to obtain such advice.
2. To advance the education of the public in all aspects of HIV/AIDS and STI's and their prevention.

**SHAKA SERVICES**  
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**REPORT OF THE DIRECTORS (Continued)**  
**FOR THE YEAR ENDED 31ST MARCH 2019**

**Achievements and Performance**

**Activities**

Shaka Services is a specialist sexual health organisation, based in South London. It provides advocacy and support to members of the African, African Caribbean and Asian communities living with or affected by HIV/AIDS.

Shaka Services aims to promote better sexual awareness through training, education and advice to all sections of the Black community.

Shaka provides support on:-

Housing, immigration, community care, welfare rights and domiciliary care.

The health promotion team aims to foster a culture of positive sexual health attitudes and practices. Shaka works to ensure that individuals have access to the information they need without stigma, fear or embarrassment so that they can make informed decisions to help prevent the transmission of HIV/AIDS and other Sexual Transmitted Infections.

**Mission**

To challenge discrimination, prejudices and stigma facing black, minority, ethnic and refugee communities living with or affected by HIV/AIDS.

**Work and initiatives**

We would like to thank all our staff, volunteers, youth group, sessional workers, trustees, funders and our community members, for the support and dedication that they have continually shown in support of Shaka Services' aims and objectives.

Our thirteen year four and Shaka Services has had a challenging year as the funding constraint has forced the organisation to readjust its priority in providing ongoing support and creating further successes for the groups and communities it serves.

We have provided the following over the course of last year: Immigration Advice 76 Referral 13, Immigration Casework 56, Welfare Benefits Advice/Referral 17, Welfare Benefits Casework 9, Housing Advice/Referral 11, Housing Casework 6, Community Care 7, Family casework General advice and information 25, Immigration Tribunal Representation 19, including Pro Bona work for destitute families.

The mission of SHAKA SERVICES is to educate and inform the targeted African Communities of the health provisions available so that they can make informed choice. This aims to improve the sexual health of African community by raising awareness of alternative ways of thinking, accepting changes and challenging old patterns of culture and beliefs.

**Plans for future/The Vision**

In 2018 and now looking into 2019, Shaka recognises that it has valuable assets in its expertise and understanding of its community-base, which can be used in a number of ways to generate funding, particularly if realistic opportunities do not exist via conventional routes such as competing for funding through the charities tendering processes.

Therefore, Shaka has chosen to look at key areas where it can offer its expertise and charge a competitive rate for this.

The areas that Shaka has concentrated on are:

Immigration

Training

Cultural Training

**SHAKA SERVICES**  
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**REPORT OF THE DIRECTORS (Continued)**  
**FOR THE YEAR ENDED 31ST MARCH 2019**

**Immigration**

Shaka has seen that this is a growing area and the communities that it serves require support in handling/dealing with the UK immigration process.

Shaka Services is already charging a fee for immigration. Further on the line, our objective is to be part of the community Legal Services and try to secure contracts with Legal Services Commission on Welfare Right, Housing and Immigration. This will diversify and provide alternative source of unrestricted funds to cover core costs and develop other services to the BMER communities that are not attracting interest from funders. Currently, the Home Office will charge for processing immigration paper and £900 for the same process if required on a rush basis. Shaka offers an immigration service at a competitive fee to assist clients through this process, including representation to the Immigration and Asylum Tribunal.

**Training**

Shaka provides bespoke training in a number of key areas:

Cultural Training – this service has been invaluable to professional working with ethnic minority groups whose customs and understandings they are unfamiliar with. Shaka expertise has been focussed on providing the vital link between assisting professionals working with candidates/clients from ethnic minorities to live and work in Western/European culture.

Competency Training – again Shaka has recognised that it is intrinsically placed to prove Western/European professionals working with ethnic minority client/candidates the skills sensitivities and background information the require to deal more responsively and responsibly with candidates from ethnic minority backgrounds.

Sexual Health Training – this work is fundamental to Shaka's work and the charity has successfully been able to provide valuable and timely information regarding sexual health generally and on HIV/Aids. Shaka again is able to explain and instruct both Western professional and candidates/clients from ethnic minorities what options are available to them (in terms of support etc) on a personal basis and also what is available to them within the wider society and state services.

Shaka Services has been able to spearhead a number of successes in 2008 whilst at the same time facing a number of harsh realities in terms of what the current trends in funding allocations seem to demonstrate.

This charity has observed that smaller charities dealing with and tackling the specific issues affecting those with HIV/Aids amongst the ethnic minorities (either directly or indirectly), are also having to tackle the current pattern which continues to favour larger, more established charities. These larger organisations are consistently being awarded funding allocations to tackle HIV/Aids within ethnic minority communities, when they do not have the expertise, skills or in-depth knowledge to tackle the very specific issues affecting these groups.

It is time the funders recognise the chronic 'knowledge gap' that has been emerging, for a number of years now, as a result of this funding trend. Funders can easily remedy this situation by awarding a fair and appropriate proportion of the funding available, to smaller charities, enabling them to do the work they can do. This means that these organisations can use their skills, expertise and experience. Overseeing bodies like the Charities Commission could enhance much needed charity work in this area by encouraging larger organisation to work more collaboratively with smaller charities that are better financed and definitely have in-depth experience and expertise on issues of HIV/Aids in ethnic minority communities.

The organisation currently employs 4 members of staff, 5 Shaka Services' youth and 10 volunteers. The ranges of services that the organisation currently delivers are as follows: -  
Generalist Advice and Casework on Housing, Welfare, Specialist Advice and representation on Community Care, Specialist Advice and representation on Human Right and immigration Issues.

**SHAKA SERVICES**  
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**REPORT OF THE DIRECTORS (Continued)**  
**FOR THE YEAR ENDED 31ST MARCH 2019**

**Financial review**

The Board of Trustees agreed that its policy on reserves should be based on the need to retain the ability to meet its legal commitment to all staff of the organisation, along with additional funding to meet its outstanding liabilities. On this basis, with the current monthly running cost of the Charity being £7,500 per month, our target in terms of unrestricted reserves should be £22,500. Present reserves are to be targeted towards meeting this policy on managing our reserves.

The Charity has been in existence for 14 years and is still establishing itself with funders in the sector. The deficit on unrestricted reserves reflects the set up costs of the Charity and considerable expenditure on refurbishing its premises to make them more accessible to clients. The Trustees anticipate that the deficit will be reserved within two years.

**Investment policy**

The charity's investments power are governed by the Memorandum of Association which permits the investment of monies not immediately required for its purposes in investments, securities or property as may be thought fit.

The board of Trustees policy on investment was agreed as being one whereby a range of investment methods will be pursued in order to safeguard the short and longer term financial viability of the charity. This approach will include current investment on the money market and a diversification of our earned income initiative to include an expansion of our training and conference activities along with other initiatives in keeping with the Charity's aims and objectives.

**Statement of review risk**

The Board of Trustees meets on internal procedures and mechanisms in order to minimise any risk to the charity and carries out periodical reviews. This is carried out via a detailed analysis of our financial control and procedures. External risks to which the charity is exposed include loss of direct funding from our core funders and traditional supporters.

**Volunteers**

Shaka Services uses volunteers to assist the staff in their roles. The programme offers the volunteers comprehensive training and work experience in order that they can perform their roles to the highest standard. This enhances their prospects when seeking similar work on completion of their placement.

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**REPORT OF THE DIRECTORS (Continued)**  
**FOR THE YEAR ENDED 31ST MARCH 2019**

**Statement of Directors' Responsibilities:**

The Charities Act and the Companies Act require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- a) select suitable accounting policies and then apply them consistently;
- b) make judgements and estimates that are reasonable and prudent;
- c) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- d) state whether applicable accounting standards and statements of recommended practice have been followed subject to any material departures disclosed and explained in the financial statements.

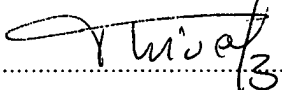
The Directors are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. 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 Directors are also responsible for the contents of the Directors' report, and the responsibility of the independent examiner in relation to the Directors' report is limited to examining the report and ensuring that on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

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

I approve the attached statement of financial activities and balance sheet for the year ended 31st March 2019 and confirm that I have made available all information necessary for its preparation.

Approved by the Directors on the ..... 11 November 2020 .....

Signed on their behalf by Director .....  .....

Printed Name: BERNARD THIVEL



**SHAKA SERVICES**  
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**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST MARCH 2019**

(Incorporating Income and Expenditure Account)

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2018/19 £	TOTAL 2017/18 £
<b>INCOMING RESOURCES</b>					
<b>Incoming Resources from Generated Funds</b>					
Donations, Grants & Legacies	3a	7,429	22,000	29,429	27,203
Investment Income	3b	-	-	-	-
Activities for Generating Funds	3c	28,195	-	28,195	60,261
<b>TOTAL INCOMING RESOURCES</b>		<b>35,624</b>	<b>22,000</b>	<b>57,624</b>	<b>87,464</b>
<b>RESOURCES EXPENDED</b>					
<b>Cost of Generating Funds</b>					
Charitable Activities	4a	22,040	29,231	51,271	71,923
Governance Costs	4b	2,296	4,800	7,096	5,426
<b>TOTAL RESOURCES EXPENDED</b>		<b>24,336</b>	<b>34,031</b>	<b>58,367</b>	<b>77,349</b>
<b>NET INCOMING/ (OUTGOING) RESOURCES</b>		<b>11,288</b>	<b>(12,031)</b>	<b>(743)</b>	<b>10,115</b>
Balance Brought Forward		367	12,031	12,398	2,283
Historic Debtors Adjustment	12	(41,000)	-	(41,000)	-
Historic Liability Adjustment	13	10,916	-	10,916	-
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>(18,429)</b>	<b>-</b>	<b>(18,429)</b>	<b>12,398</b>

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 11 to 16 form part of these financial statements.

**SHAKA SERVICES**  
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**BALANCE SHEET**  
**AS AT 31ST MARCH 2019**

	Note	Unrestricted Funds £	Restricted Funds £	Total 31-Mar-19 £	Total 31-Mar-18 £
<b>Fixed Assets</b>					
Tangible Assets	2	1,018	-	1,018	1,357
<b>Current Assets</b>					
Debtors & Prepayments	7	-	-	-	41,000
Cash at Bank and in Hand	6	620	-	620	2,661
<b>Total Current Assets</b>		<b>620</b>	<b>-</b>	<b>620</b>	<b>43,661</b>
<b>Creditors: amounts falling due within one year</b>	8	20,067	-	20,067	32,620
<b>NET CURRENT ASSETS</b>		<b>(19,447)</b>	<b>-</b>	<b>(19,447)</b>	<b>11,041</b>
<b>Creditors: amounts falling due in more than one year</b>	9	-	-	-	-
<b>TOTAL ASSETS less current liabilities</b>		<b>(18,429)</b>	<b>-</b>	<b>(18,429)</b>	<b>12,398</b>
<b>NET ASSETS</b>		<b>(18,429)</b>	<b>-</b>	<b>(18,429)</b>	<b>12,398</b>
<b>Funds of the Charity</b>					
General Funds		(18,429)	-	(18,429)	367
Restricted Funds	5	-	-	-	12,031
<b>Total Funds</b>		<b>(18,429)</b>	<b>-</b>	<b>(18,429)</b>	<b>12,398</b>

**Directors' Responsibilities:**

The Directors are satisfied that for the year ended on 31st March 2019 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no member or members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on page 17.

The Directors acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

The Directors acknowledge their responsibility for ensuring that the company keeps proper accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and if its profit and loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

Approved by the Directors on the 11 November 2020

Signed on their behalf by Director 

Printed Name: BERNARD THIVEL

**SHAKA SERVICES**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2019**

**1. ACCOUNTING POLICIES**

**Basis of Preparation & Assessment of Going Concern**

**Basis of Preparation**

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1st January 2015) - (Charities SORP - FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

**Assessment of Going Concern**

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

**Incoming Resources**

**Recognition of Incoming Resources**

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the Directors are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

**Incoming Resources with Related Expenditure**

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

**Grants and Donations**

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

**Tax Reclaims on Donations and Gifts**

Incoming resources from tax reclaims are included in the SOFA in the same financial period as the gift to which they relate.

**Contractual Income and Performance Related Grants**

This is only included in the SOFA once the related goods or services has been delivered.

**Gifts in Kind**

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

**Donated Services and Facilities**

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

**Volunteer Help**

The value of any voluntary help received is not included in the accounts but is described in the Directors' annual report.

**Investment Income**

This is included in the accounts when receivable.

**Investment Gains and Losses**

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

**SHAKA SERVICES**  
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**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31ST MARCH 2019**

**1. ACCOUNTING POLICIES (Continued)**

**Expenditure and Liabilities**

**Liability Recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

**Governance Costs**

Include costs of the preparation and examination of statutory accounts, the costs of the Directors' meetings and cost of any legal advice to Directors on governance or constitutional matters.

**Changes in Accounting Policies and Previous Accounts**

There has been no change to the accounting policies (variation rules and methods of accounting) since last year, and no changes to the previous accounts.

**Grants Payable without Performance Conditions**

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Legal Status of the Charity**

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

**Fixed Assets**

These are capitalised if they can be used for more than one year, and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

**Investments**

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at Directors' best estimate of market value.

**Depreciation Expense**

Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied per annum are as follows:

Equipment Cost	25% - Reducing Balance Basis
Fixtures and Fittings	25% - Reducing Balance Basis

**2. TANGIBLE FIXED ASSETS**

		Land & Buildings £	Plant & Machinery £	Total 2018/19 £
Cost	01-Apr-18	55,596	29,114	84,710
Additions		-	-	-
Cost at	31-Mar-19	55,596	29,114	84,710
Depreciation	01-Apr-18	55,596	27,757	83,353
Charge		-	339	339
Depreciation at	31-Mar-19	55,596	28,096	83,692
Net Book Value	31-Mar-19	-	1,018	1,018
Net Book Value	31-Mar-18	-	1,357	1,357

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st March 2019 : None  
31st March 2018 : None

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**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31ST MARCH 2019**

**3. INCOMING RESOURCES**

	Unrestricted Funds £	Restricted Funds £	TOTAL 2018/19 £	TOTAL 2017/18 £
<b>a) Donations, Grants &amp; Legacies</b>				
Gifts & Donations	7,429	-	7,429	5,203
Grants Received	-	22,000	22,000	22,000
	<b>7,429</b>	<b>22,000</b>	<b>29,429</b>	<b>27,203</b>
<b>b) Investment Income</b>				
Interest	-	-	-	-
	-	-	-	-
<b>c) Activities for Generating Funds</b>				
Fees Received	28,195	-	28,195	60,261
	<b>28,195</b>	<b>-</b>	<b>28,195</b>	<b>60,261</b>

**4. RESOURCES EXPENDED**

	Unrestricted Funds £	Restricted Funds £	TOTAL 2018/19 £	TOTAL 2017/18 £
<b>a) Charitable Activities</b>				
Bank Charges	100	-	100	1,191
Depreciation Expense	339	-	339	452
Home Office Costs	-	21,231	21,231	27,935
License & Subscriptions	1,290	-	1,290	1,590
Office Costs	280	-	280	3,287
Rent & Rates	11,500	-	11,500	11,500
Staff Costs	2,832	8,000	10,832	12,870
Sundry Expenses	1,144	-	1,144	2,600
Telephone Costs	1,881	-	1,881	3,318
Travel & Subsistence	-	-	-	476
Utility Costs	2,674	-	2,674	6,704
	<b>22,040</b>	<b>29,231</b>	<b>51,271</b>	<b>71,923</b>
<b>b) Governance Costs</b>				
Insurance Costs	1,521	-	1,521	1,015
Independent Examiners Fee	775	-	775	1,000
Legal & Professional Fees	-	4,800	4,800	3,411
	<b>2,296</b>	<b>4,800</b>	<b>7,096</b>	<b>5,426</b>

**SHAKA SERVICES**  
(A COMPANY LIMITED BY GUARANTEE)

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31ST MARCH 2019**

**5. RESTRICTED FUNDS**

	Balance 01-Apr-18 £	Income £	Expenditure £	Transfers £	Balance 31-Mar-19 £
TFL Central Fund	12,031	22,000	34,031	-	-
	<b>12,031</b>	<b>22,000</b>	<b>34,031</b>	<b>-</b>	<b>-</b>

	Balance 01-Apr-17 £	Income £	Expenditure £	Transfers £	Balance 31-Mar-18 £
TFL Central Fund	1,031	22,000	11,000	-	12,031
	<b>1,031</b>	<b>22,000</b>	<b>11,000</b>	<b>-</b>	<b>12,031</b>

Restricted funds are wholly represented by the charity's cash reserves and are to be expended as specified above.

**6. CASH AT BANK AND IN HAND**

	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-19 £	Total 31-Mar-18 £
Cash at Bank and in Hand	620	-	620	2,661
	<b>620</b>	<b>-</b>	<b>620</b>	<b>2,661</b>

**7. DEBTORS AND PREPAYMENTS**

	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-19 £	Total 31-Mar-18 £
Sundry Debtors	-	-	-	41,000
	<b>-</b>	<b>-</b>	<b>-</b>	<b>41,000</b>

**8. CREDITORS AND ACCRUALS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-19 £	Total 31-Mar-18 £
Independent Examiners Fees	775	-	775	1,000
Sundry Creditors	19,292	-	19,292	31,620
	<b>20,067</b>	<b>-</b>	<b>20,067</b>	<b>32,620</b>

**9. CREDITORS AND ACCRUALS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR**

The Charity held no long term liabilities during this or the previous financial year.

**SHAKA SERVICES**  
(A COMPANY LIMITED BY GUARANTEE)

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31ST MARCH 2019**

**10. RECONCILIATION OF MOVEMENT ON CAPITAL AND RESERVES**

The Company is Limited by Guarantee (04984535) and is a Charity registered with the Charity Commission (1106339) and does not have a Share capital and has no income subject to Corporation Tax.

	Note	TOTAL 2018/19 £	TOTAL 2017/18 £
Profit / Deficit for the financial year		(743)	10,115
Other Recognised Gains		-	-
		<u>(743)</u>	<u>10,115</u>
Balance Brought Forward		12,398	2,283
Historic Debtors Adjustment	12	(41,000)	-
Historic Liability Adjustment	13	10,916	-
Closing Funds at 31st March 2019		<u>(18,429)</u>	<u>12,398</u>

**11. STAFF COSTS AND NUMBERS**

	TOTAL 2018/19 £	TOTAL 2017/18 £
Gross Wages, Salaries & Fees	10,832	12,870
Employer's National Insurance Costs	-	-
Pension Contributions	-	-
	<u>10,832</u>	<u>12,870</u>

Employees who were engaged in each of the following activities:

	TOTAL 2018/19	TOTAL 2017/18
Charitable Activities	3	3

The Charity employees members of staff on a Self-Employed basis and is not liable for Income Tax and National Insurance payments and no members of staff received emoluments of over £60,000. (2017/18:None)

**SHAKA SERVICES**  
**(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31ST MARCH 2019**

**12. REVIEW OF HISTORIC DEBTORS**

During the financial year the Directors of Shaka Services have reviewed the historic amounts owed to the Charity have have agreed that the amounts are now unrecoverable and have agreed to write off debtor amounts of £41,000. The accounts have been adjusted to reflect a true and fair value of the Charity's financial position as at the 31st March 2019.

**13. REVIEW OF HISTORIC LIABILITIES**

During the financial year the Directors of Shaka Services have reviewed the historic liabilities have have agreed that the amounts are now unrecoverable and have agreed to write off liability amounts of £10,916. The accounts have been adjusted to reflect a true and fair value of the Charity's financial position as at the 31st March 2019.

**14. DIRECTORS AND OTHER RELATED PARTIES**

No payments were made to Directors or any persons connected with them during this financial period. No material transaction took place between the organisation and a Director or any person connected with them.

**15. RISK ASSESSMENT**

The Directors actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Directors have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

**16. RESERVES POLICY**

The Directors have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The Directors aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The directors will endeavour not to set aside funds unnecessarily.

**17. PUBLIC BENEFIT**

The Charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

**18. INDEPENDENT EXAMINER'S NOTE**

The Directors of Shaka Services have been advised of their need to tighten their financial controls and procedures. These accounts have been prepared from the records and information supplied and reconciled to the bank statements. As part of payments are made using cheques, it is difficult to be sure of the accuracy of nature of the payments shown. It has been necessary to assume that invoices were settled. The charity has been advised for the need to tighten up its financial controls and to review their financial procedures. The Charity is working along side Castle View Accounting Ltd in review of the financial systems and procedures in store to improve the accuracy of the financial information provided.



## INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/ members of Shaka Services on the accounts for the year ended 31st March 2019 set out on pages 9 to 16.

### Respective responsibilities of trustees and examiner

The Charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements. The trustees are satisfied that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the governing document or constitution of the Charity for the conducting of an audit. As a consequence, the trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit, and is eligible for independent examination, it is my responsibility to:-

- a) examine the accounts under section 145 of the Act;
- b) to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Act; and;
- c) to state whether particular matters have come to my attention.

### Basis of independent examiner's statement

I conducted my examination in accordance with the General Directions given by the Charity Commissioners for England & Wales in relation to the conducting of an independent examination, referred to above. An independent examination includes a review of the accounting records kept by the Charity and of the accounting systems employed by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of the Charities legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtain written assurances from the trustees of all material matters.

### Independent examiner's statement

In the course of my examination, attention should be drawn to note 18 of the accounts:

1. which gives me reasonable cause to believe that in, any material respect, the trustees requirements:
  - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of recommended Practice: Accounting and Reporting by Charities.

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mr W.M Hall LLB  
Castle View Accounting Ltd  
Old Printing House Square  
Unit 16, Tarrant Street  
Arundel  
West Sussex  
BN18 9JF



Date: 19th November 2020