

Manchester Jewish School for Special Education
Company Limited by Guarantee
Unaudited Financial Statements
29 December 2021

H J PINCZEWSKI & CO
Chartered Certified Accountants
Rico House
George Street
Unit 6 Lower Ground Floor
Prestwich
Manchester
M25 9WS

Manchester Jewish School for Special Education

Company Limited by Guarantee

Financial Statements

Year ended 29 December 2021

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Manchester Jewish School for Special Education

Company Limited by Guarantee

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

Year ended 29 December 2021

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 29 December 2021.

Reference and administrative details

Registered charity name Manchester Jewish School for Special Education

Charity registration number 1140756

Company registration number 07438278

Principal office and registered office 158 Cromwell Road
Salford
M6 6DE

The trustees

G Glickman
H Davies

Independent examiner Hyman J. Pinczewski FCCA

Structure, governance and management

The company was incorporated on 12th November 2010. Manchester Jewish School for Special Education is a charitable company registered with the charity commission under registration number 1140756.

The charitable trust is constituted as a company limited by guarantee and is therefore governed by a Memorandum and Articles of Association.

Objectives and activities

The objects of the charity are to promote:

- a) education for Jewish children with special needs
- b) the relief of poverty by the provision of such education at no or reduced costs to Jewish children in need

The Trustees are aided in the day to day running of the trust's activities by a committee of volunteers.

The committee's responsibilities are divided between the actual provision of activities and fund raising.

Manchester Jewish School for Special Education

Company Limited by Guarantee

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

Year ended 29 December 2021

Strategic report

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

Achievements and performance

T'mimei Lev was established in Mar '97 as a charitable trust. The trust was incorporated on 14th November 2003 as T'mimei Lev. On 1st January 2012 the Manchester Jewish School for Special Education took over the activities of T'mimei Lev. Manchester Jewish School for Special Education will continue to provide for those children who because of their special educational needs are unable to attend mainstream Jewish schools.

We are now providing a day school, integrated nursery, Sunday cheder, and out of school activities for more than 60 neshomos in a warm, secure Jewish environment.

We work closely with local health and education authorities and have the support of Rabbonim and lay leaders alike.

Each child has their own individual development plan devised by our professional and dedicated teachers and therapists. The quality of programmes and individual care for each child has been praised in glowing OFSTED reports following visits by government inspectors to both school and nursery.

The success and growth is due in no small part to our dedicated teachers and staff, the backbone of our organisation. May Hashem bless them and repay the enormous debt of gratitude for what they have given to our special children.

Financial review

The charity reports a deficit of £75,637 for the year.

The trustees are of the opinion that the balance on the reserves are sufficient to meet any future commitments under the terms of funding.

It is the policy of the charity to maintain unrestricted funds at a level which covers current commitments under the terms of their funding.

Manchester Jewish School for Special Education

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

Year ended 29 December 2021

Financial review *(continued)*

Most of our students with additional needs have some level of funding, however, the funding does not cover our overall costs and we do not refuse students because of an inability to pay.

Year on year, we have funded the deficit with fundraising activities such as an annual dinner, raffle and appeals.

Over the last 18 - 24 months we have fallen behind with our funding

- 1) Due to the Covid-19 pandemic, our fundraising coordinator was isolating and we were unable to put on our annual dinner, arrange parlour events or have face to face meetings.
- 2) We took in a number of students who were literally on the streets as no other school would take them or provide for their needs. While we saw much success with these students, most of whom will be integrated into mainstream schools for next year, however we were unable to obtain any source of funding for them.

We are currently working to reverse the deficit through

- 1) Developing fundraising strategies using electronic communication, mailshots and social media
- 2) Obtaining funding for children that come to us without an Education and Healthcare Plan (EHP) and have someone employed full time working on this.
- 3) By reducing costs where possible

The trustees' annual report and the strategic report were approved on 27 October 2022 and signed on behalf of the board of trustees by:

G Glickman
Trustee

Manchester Jewish School for Special Education

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Manchester Jewish School for Special Education

Year ended 29 December 2021

I report to the trustees on my examination of the financial statements of Manchester Jewish School for Special Education ('the charity') for the year ended 29 December 2021.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

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

Manchester Jewish School for Special Education

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Independent Examiner's Report to the Trustees of Manchester Jewish School for Special Education *(continued)*

Year ended 29 December 2021

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

Hyman J. Pinczewski FCCA
Independent Examiner

Rico House
George Street
Unit 6 Lower Ground Floor
Prestwich
Manchester M25 9WS

Manchester Jewish School for Special Education

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 29 December 2021

		2021		2020
		Unrestricted	Total funds	Total funds
	Note	funds		
		£	£	£
Income and endowments				
Donations and legacies	5	833,202	833,202	852,721
Charitable activities	6	126,012	126,012	112,484
Investment income	7	1	1	41
Total income		<u>959,215</u>	<u>959,215</u>	<u>965,246</u>
Expenditure				
Expenditure on raising funds:				
Costs of raising donations and legacies	8	26,313	26,313	14,333
Expenditure on charitable activities	9,10	1,008,539	1,008,539	971,162
Total expenditure		<u>1,034,852</u>	<u>1,034,852</u>	<u>985,495</u>
Net expenditure and net movement in funds		<u>(75,637)</u>	<u>(75,637)</u>	<u>(20,249)</u>
Reconciliation of funds				
Total funds brought forward		86,377	86,377	106,626
Total funds carried forward		<u>10,740</u>	<u>10,740</u>	<u>86,377</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 9 to 17 form part of these financial statements.

Manchester Jewish School for Special Education

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Statement of Financial Position

29 December 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible fixed assets	15	30,988	24,260
Current assets			
Debtors	16	145,042	20,561
Cash at bank and in hand		13,588	141,686
		<u>158,630</u>	<u>162,247</u>
Creditors: amounts falling due within one year	17	178,878	100,130
Net current liabilities		<u>(20,248)</u>	<u>62,117</u>
Total assets less current liabilities		<u>10,740</u>	<u>86,377</u>
Net assets		<u>10,740</u>	<u>86,377</u>
Funds of the charity			
Unrestricted funds		10,740	86,377
Total charity funds	20	<u>10,740</u>	<u>86,377</u>

For the year ending 29 December 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 27 October 2022, and are signed on behalf of the board by:

G Glickman
Trustee

The notes on pages 9 to 17 form part of these financial statements.

Manchester Jewish School for Special Education

Company Limited by Guarantee

Statement of Cash Flows

Year ended 29 December 2021

	2021 £	2020 £
Cash flows from operating activities		
Net expenditure	(75,637)	(20,249)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	6,213	4,660
Government grant income	(33,709)	(111,535)
Other interest receivable and similar income	(1)	(41)
Accrued (income)/expenses	(12,750)	6,195
<i>Changes in:</i>		
Trade and other debtors	(124,481)	20,814
Trade and other creditors	91,498	68,004
Cash generated from operations	(148,867)	(32,152)
Interest received	1	41
Net cash used in operating activities	<u>(148,866)</u>	<u>(32,111)</u>
Cash flows from investing activities		
Purchase of tangible assets	(12,941)	–
Net cash used in investing activities	<u>(12,941)</u>	<u>–</u>
Cash flows from financing activities		
Government grant income	33,709	111,535
Net cash from financing activities	<u>33,709</u>	<u>111,535</u>
Net (decrease)/increase in cash and cash equivalents	(128,098)	79,424
Cash and cash equivalents at beginning of year	141,686	62,262
Cash and cash equivalents at end of year	<u>13,588</u>	<u>141,686</u>

The notes on pages 9 to 17 form part of these financial statements.

Manchester Jewish School for Special Education

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 29 December 2021

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 158 Cromwell Road, Salford, M6 6DE.

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 and investment properties measured at fair value through income or expenditure.

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

Going concern

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

Judgements and key sources of estimation uncertainty

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

Fund accounting

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

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

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

Manchester Jewish School for Special Education

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Notes to the Financial Statements *(continued)*

Year ended 29 December 2021

3. Accounting policies *(continued)*

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.

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.

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.

Manchester Jewish School for Special Education

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 29 December 2021

3. Accounting policies *(continued)*

Tangible assets *(continued)*

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:

Equipment - 20% straight line

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.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Manchester Jewish School for Special Education

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 29 December 2021

3. Accounting policies *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the charity 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.

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.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

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.

Manchester Jewish School for Special Education

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 29 December 2021

3. Accounting policies *(continued)*

Defined contribution plans *(continued)*

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

4. Limited by guarantee

The company is limited by guarantee and has no share capital. The members guarantee amount is up to £10 per member.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Donations				
Donations	216,690	216,690	29,677	29,677
Grants				
Local authority grant	582,803	582,803	711,509	711,509
JRS income	33,709	33,709	111,535	111,535
	<u>833,202</u>	<u>833,202</u>	<u>852,721</u>	<u>852,721</u>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Fees income	<u>126,012</u>	<u>126,012</u>	<u>112,484</u>	<u>112,484</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Bank interest receivable	<u>1</u>	<u>1</u>	<u>41</u>	<u>41</u>

8. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Costs of raising donations and legacies - Donations	<u>26,313</u>	<u>26,313</u>	<u>14,333</u>	<u>14,333</u>

Manchester Jewish School for Special Education

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Notes to the Financial Statements *(continued)*

Year ended 29 December 2021

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Direct charitable expenditure	962,357	962,357	929,412	929,412
Support costs	46,182	46,182	41,750	41,750
	<u>1,008,539</u>	<u>1,008,539</u>	<u>971,162</u>	<u>971,162</u>

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2021 £	Total fund 2020 £
Direct charitable expenditure	962,357	46,182	1,008,539	969,962
Governance costs	—	—	—	1,200
	<u>962,357</u>	<u>46,182</u>	<u>1,008,539</u>	<u>971,162</u>

11. Analysis of support costs

	Analysis of support costs £	Total 2021 £	Total 2020 £
Staff costs	16,000	16,000	16,000
Premises	12,290	12,290	9,910
Communications and IT	4,364	4,364	6,406
General office	12,328	12,328	8,234
Governance costs	1,200	1,200	1,200
	<u>46,182</u>	<u>46,182</u>	<u>41,750</u>

12. Net expenditure

Net expenditure is stated after charging/(crediting):

	2021 £	2020 £
Depreciation of tangible fixed assets	<u>6,213</u>	<u>4,660</u>

Manchester Jewish School for Special Education

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 29 December 2021

13. Staff costs

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

	2021 £	2020 £
Wages and salaries	721,686	753,337
Employer contributions to pension plans	24,356	18,731
	<u>746,042</u>	<u>772,068</u>

The average head count of employees during the year was 63 (2020: 61).

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

14. Trustee remuneration and expenses

No remuneration, directly or indirectly out of the funds of the charity, was paid or payable, during the period, to any trustee or to any persons known to be connected with any of them other than as stated below.

Mrs H Glickman wife of one of the directors of the company is employed and paid by the company. Her employment terms are on a commercial arms length basis.

15. Tangible fixed assets

	Fixtures and fittings £	Equipment £	Total £
Cost			
At 30 December 2020	–	31,070	31,070
Additions	6,500	6,441	12,941
At 29 December 2021	<u>6,500</u>	<u>37,511</u>	<u>44,011</u>
Depreciation			
At 30 December 2020	–	6,810	6,810
Charge for the year	–	6,213	6,213
At 29 December 2021	<u>–</u>	<u>13,023</u>	<u>13,023</u>
Carrying amount			
At 29 December 2021	<u>6,500</u>	<u>24,488</u>	<u>30,988</u>
At 29 December 2020	<u>–</u>	<u>24,260</u>	<u>24,260</u>

16. Debtors

	2021 £	2020 £
Other debtors	<u>145,042</u>	<u>20,561</u>

Manchester Jewish School for Special Education

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Notes to the Financial Statements *(continued)*

Year ended 29 December 2021

17. Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals and deferred income	957	13,707
Social security and other taxes	176,173	83,423
Other creditors	1,748	3,000
	<u>178,878</u>	<u>100,130</u>

18. 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 £24,356 (2020: £18,731).

19. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2021	2020
	£	£
Recognised in income from donations and legacies:		
Government grants income	<u>33,709</u>	<u>111,535</u>

20. Analysis of charitable funds

Unrestricted funds

	At 30 Dec 2020	Income	Expenditure	At 29 Dec 2021
	£	£	£	£
General funds	<u>86,377</u>	<u>959,215</u>	<u>(1,034,852)</u>	<u>10,740</u>

	At 30 Dec 2019	Income	Expenditure	At 29 Dec 2020
	£	£	£	£
General funds	<u>106,626</u>	<u>965,246</u>	<u>(985,495)</u>	<u>86,377</u>

Manchester Jewish School for Special Education

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 29 December 2021

21. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2021 £
Tangible fixed assets	30,988	30,988
Current assets	158,630	158,630
Creditors less than 1 year	(178,878)	(178,878)
Net assets	<u>10,740</u>	<u>10,740</u>

	Unrestricted Funds £	Total Funds 2020 £
Tangible fixed assets	24,260	24,260
Current assets	162,247	162,247
Creditors less than 1 year	(100,130)	(100,130)
Net assets	<u>86,377</u>	<u>86,377</u>

22. Analysis of changes in net debt

	At 30 Dec 2020 £	Cash flows £	At 29 Dec 2021 £
Cash at bank and in hand	<u>141,686</u>	<u>(128,098)</u>	<u>13,588</u>