

COMPANY REGISTRATION NUMBER: 07952731

CHARITY REGISTRATION NUMBER: 1147140

Yizal Education Limited
Company Limited by Guarantee
Unaudited Financial Statements
31 July 2022

COHEN ARNOLD
Chartered accountants
New Burlington House
1075 Finchley Road
London
NW11 0PU

Yizal Education Limited
Company Limited by Guarantee
Financial Statements
Year ended 31 July 2022

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Yizal Education Limited
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 31 July 2022

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 31 July 2022.

Reference and administrative details

Registered charity name Yizal Education Limited

Charity registration number 1147140

Company registration number 07952731

Principal office and registered office New Burlington House
1075 Finchley Road
London
NW11 0PU

The trustees Mr Joseph Freund
Mr Leon Rabinowitz
Mr Elimelech Simson Weiss
Mr Simon Low
Mr Elieser Low

Independent examiner Moshe Broner-Cohen FCA Cohen Arnold
New Burlington House
1075 Finchley Road
London
NW11 0PU

Yizal Education Limited
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) *(continued)*
Year ended 31 July 2022

Structure, governance and management

Governing document

The Charity is a Company limited by guarantee, its governing documents are its Memorandum and Articles of Association.

Appointment, Training and Recruitment of Trustees

The Articles of Association of the Company requires the Trustees to retire by rotation.

The day to day affairs of the Company are administered by the Trustees, the Chairman of which is Mr Joseph Freund.

New trustees are appointed based on personal competence, specialist skills, availability and knowledge of and contact with institutions professing and teaching the principles of traditional Judaism and the advancement of religion in accordance with the Jewish faith. New trustees are inducted into the workings of the Charity by the existing trustees.

All Trustees give their time voluntarily and no benefits or expenses were paid to them during the year.

Risk Management

The trustees have identified and reviewed the major risks to which the Trust is exposed, in particular those related to the operations and finance of the Trust, and are satisfied that systems are in place to mitigate those risks.

Credit risks

The charity monitors credit risk closely and considers that its current policies of credit risk checks meets its objectives of managing exposure to credit risk.

The charity has no significant concentrations of credit risks. Amounts shown in the balance sheet represent the maximum credit exposure in the event other parties fail to perform their obligations under the financial instruments.

It is recognised that systems can only provide reasonable but not absolute assurance that major risks have been adequately managed.

Yizal Education Limited
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) *(continued)*
Year ended 31 July 2022

Objectives and activities

Charitable objects

The charity was established for the advancement of the orthodox Jewish faith.

Aims, objectives and activities for public benefit

The trustees confirm that they have referred to the guidance contained in the Charity's Commission's general guidance on public benefit when reviewing the charity's aim and objectives and in planning future activities and setting the grant making policy for the year. The charity was established for the advancement of orthodox Jewish faith.

In furtherance of its charitable objects, the charity acquired two properties. These properties are located on the same road as the current property, which is a school which teaches the principles of traditional Judaism. These properties may in long term be used for the school and in short term serve as an investment for the charity. In doing so the charity has complied with its duty to act for the public benefit in accordance with Section 4 of the Charities Act 2006.

There are no employees of the charity.

Achievements and performance

The charity has a functional property which is used as a school to teach the principles of traditional Judaism and to operate for the benefit of children from the local Jewish community. The property is being developed and managed by the trustees, with professional support from other agencies.

The financial results of the Charity's activities for the period to 31 July 2022 are fully reflected in the attached Financial Statements together with the Notes thereon.

Financial review

£nil (2021: £0.951m) donations and legacies were received during the year.

During the year the charity gave a charitable donation of £10,000 to a UK registered charity. The balance of donations received have been retained for future use to enable the charity to fund the charitable objects of this charity. The charity does not undertake in any public fund raising activities.

At the year end, the charity had distributable reserves of £786,925 (2021: £790,793).

Investments powers and policy

Under the Memorandum and Articles of Association, the charity has the power to make any investment which the trustees see fit provided any moneys are not immediately required for use in connection with any of its objects.

Reserves Policy

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level which the trustees think appropriate after considering the future commitments of the charity and the likely administrative costs of the charity for the next year.

Yizal Education Limited
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) *(continued)*
Year ended 31 July 2022

Plans for future periods

The charity plans continuing the activities outlined above in the forthcoming years subject to satisfactory incoming resources.

Fixed Assets

The movements of fixed assets are fully reflected in Note 15 and 16 of the financial statements.

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:

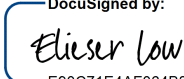
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any 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.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 29 March 2023 and signed on behalf of the board of trustees by:

DocuSigned by:

E90C71E4AF064B3...
Mr Elieser Low
Trustee

Yizal Education Limited
Company Limited by Guarantee
Independent Examiner's Report to the Trustees of Yizal Education Limited
Year ended 31 July 2022

I report to the trustees on my examination of the financial statements of Yizal Education Limited ('the charity') for the year ended 31 July 2022.

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

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).

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.

DocuSigned by:



5AA920DA47A644B
Moshe Broner-Cohen FCA

Cohen Arnold

Independent Examiner

New Burlington House

1075 Finchley Road

London

NW11 0PU

29/03/2023

Yizal Education Limited
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)
Year ended 31 July 2022

		2022	2021
	Note	Unrestricted funds £	Total funds £
Income and endowments			
Donations and legacies	5	–	951,591
Investment income	6	31,200	31,200
Total income		<u>31,200</u>	<u>982,791</u>
Expenditure			
Expenditure on raising funds:			
Investment management costs	7	8,394	9,628
Expenditure on charitable activities	8,9	13,360	195,840
Total expenditure		<u>21,754</u>	<u>205,468</u>
Net income and net movement in funds		<u>9,446</u>	<u>777,323</u>
Reconciliation of funds			
Total funds brought forward		9,994,187	9,216,864
Total funds carried forward		<u>10,003,633</u>	<u>9,994,187</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.

Yizal Education Limited
Company Limited by Guarantee
Statement of Financial Position
31 July 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	15	6,486,415	6,484,219
Investments	16	2,730,293	2,719,175
		<u>9,216,708</u>	<u>9,203,394</u>
Current assets			
Debtors	17	8,731	10,021
Cash at bank and in hand		782,829	783,772
		<u>791,560</u>	<u>793,793</u>
Creditors: amounts falling due within one year	18	<u>4,635</u>	<u>3,000</u>
Net current assets		<u>786,925</u>	<u>790,793</u>
Total assets less current liabilities		<u>10,003,633</u>	<u>9,994,187</u>
Net assets		<u>10,003,633</u>	<u>9,994,187</u>
Funds of the charity			
Unrestricted funds		<u>10,003,633</u>	<u>9,994,187</u>
Total charity funds	19	<u>10,003,633</u>	<u>9,994,187</u>

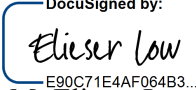
For the year ending 31 July 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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 29 March 2023, and are signed on behalf of the board by:

DocuSigned by:

E90C71E4AF064B3...
Mr Elieser Low
Trustee

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

Yizal Education Limited
Company Limited by Guarantee
Statement of Cash Flows
Year ended 31 July 2022

	2022	2021
	£	£
Cash flows from operating activities		
Net income	9,446	777,323
<i>Adjustments for:</i>		
Dividends, interest and rents from investments	(31,200)	(31,200)
Accrued expenses	1,635	1,320
<i>Changes in:</i>		
Trade and other debtors	1,290	(2,847)
Cash generated from operations	(18,829)	744,596
Net cash (used in)/from operating activities	(18,829)	744,596
Cash flows from investing activities		
Dividends, interest and rents from investments	31,200	31,200
Purchase of tangible assets	(2,196)	–
Purchases of other investments	(11,118)	(900)
Net cash from investing activities	17,886	30,300
Net (decrease)/increase in cash and cash equivalents	(943)	774,896
Cash and cash equivalents at beginning of year	783,772	8,876
Cash and cash equivalents at end of year	782,829	783,772

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

Yizal Education Limited
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 31 July 2022

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is New Burlington House, 1075 Finchley Road, London, NW11 0PU.

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 have also been prepared in accordance with the accounting principles appropriate to a going concern, as the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future by meeting its liabilities as they fall due, based on the net current asset position of the charity and available sources of finance.

The Charity meets the definition of a public benefit entity under FRS 102.

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

Taxation

The charity is not liable to direct taxation (income tax) on its income as it falls within the various exemptions liable to registered charities.

Going concern

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

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102.

Income

All donations are recognised in the Statement of Financial Activities (SOFA) of the Charitable Company when the charity has unconditional entitlement to the resources. Donations represent voluntary amounts received during the year.

All other income is recognised on a receivable basis. This includes income from investments and deposits, rentals from property assets, and grants and donations received by the Charitable Company and Group. Liability Recognition creditors are recognised as soon as there is a present obligation committing the entity to pay out resources, it is probable that a transfer of economic benefits will be required in settlement and the amount can be measured or estimated reliably.

Yizal Education Limited
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 July 2022

3. Accounting policies *(continued)*

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.

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.

Yizal Education Limited
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 July 2022

3. Accounting policies *(continued)*

Resources expended

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

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

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

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.

Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

Yizal Education Limited
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 July 2022

3. Accounting policies *(continued)*

Investment property

Investment property is initially recorded at cost, which includes purchase price and any directly attributable expenditure.

Investment property is revalued to its fair value at each reporting date and any changes in fair value are recognised in profit or loss.

If a reliable measure of fair value is no longer available without undue cost or effort for an item of investment property, it shall be transferred to tangible assets and treated as such until it is expected that fair value will be reliably measurable on an on-going basis.

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.

4. Limited by guarantee

The Charity is a Company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £10.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Donations				
Donations	—	—	951,591	951,591

6. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Income from investment properties	31,200	31,200	31,200	31,200

Yizal Education Limited
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 July 2022

7. Investment management costs

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Portfolio management	1,912	1,912	1,747	1,747
Property repairs and maintenance charges	2,079	2,079	1,725	1,725
Light and heat	138	138	268	268
Insurance	4,265	4,265	5,888	5,888
	<u>8,394</u>	<u>8,394</u>	<u>9,628</u>	<u>9,628</u>

8. Expenditure on charitable activities by fund type

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Grants to Institutions	10,000	10,000	192,000	192,000
Support costs	3,360	3,360	3,840	3,840
	<u>13,360</u>	<u>13,360</u>	<u>195,840</u>	<u>195,840</u>

9. Expenditure on charitable activities by activity type

	Grant funding of activities	Support costs	Total funds 2022	Total fund 2021
	£	£	£	£
Grants to Institutions	<u>10,000</u>	<u>3,360</u>	<u>13,360</u>	<u>195,840</u>

10. Analysis of support costs

	Analysis of support cost- Accountancy fees	Total 2022	Total 2021
	£	£	£
Finance costs	<u>3,360</u>	<u>3,360</u>	<u>3,840</u>

11. Analysis of grants

All grants were paid to institutions and went towards one of the following purposes; the relief of poverty, advancement of Jewish religion and advancement of Jewish religious education.

Included in grants paid are the following:

Yizal Education Limited
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 July 2022

11. Analysis of grants *(continued)*

	2022	2021
	£	£
Grants to institutions		
Kollel & Co Ltd	–	125,000
Support the Charity Worker	–	10,000
Wlodowa Charity & Rehabilitation Trust	–	50,000
Zoreya Tzedokos Ltd	–	7,000
Revach Vehazola Trust	10,000	–
	<u>10,000</u>	<u>192,000</u>
Total grants	<u>10,000</u>	<u>192,000</u>

All grants were paid to institutions.

12. Independent examination fees

	2022	2021
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	<u>3,360</u>	<u>3,000</u>

13. Staff costs

The average head count of employees during the year was Nil (2021: Nil).

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

14. Trustee remuneration and expenses

The charity has no staff other than its 5 trustees all of whom give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2021: £nil).

The charity did not meet any expenses (2021: £nil) incurred by the trustees for services provided to the charity.

Yizal Education Limited
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 July 2022

15. Tangible fixed assets

	Land and buildings £
Cost	
At 1 August 2021	6,484,219
Additions	<u>2,196</u>
At 31 July 2022	<u>6,486,415</u>
Depreciation	
At 1 August 2021 and 31 July 2022	<u>—</u>
Carrying amount	
At 31 July 2022	<u>6,486,415</u>
At 31 July 2021	<u>6,484,219</u>

Tangible fixed assets are initially recorded at cost. This is related to the charity's properties which are intended for functional use. These are stated at cost and are treated as such until it ceases to be used for functional purposes.

The main site is used for educational purposes.

16. Investments

	Investment properties £
Cost or valuation	
At 1 August 2021	2,719,175
Additions	<u>11,118</u>
At 31 July 2022	<u>2,730,293</u>
Impairment	
At 1 August 2021 and 31 July 2022	
Carrying amount	
At 31 July 2022	<u>2,730,293</u>
At 31 July 2021	<u>2,719,175</u>

All investments shown above are held at valuation.

Investment properties

The property has been revalued by the trustees. There has been no change in the value.

Yizal Education Limited
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 July 2022

17. Debtors

	2022	2021
	£	£
Trade debtors	7,427	7,584
Prepayments and accrued income	1,304	2,437
	<u>8,731</u>	<u>10,021</u>

18. Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals and deferred income	4,635	3,000
	<u>4,635</u>	<u>3,000</u>

19. Analysis of charitable funds**Unrestricted funds**

	At 1 August 2021	Income	Expenditure	At 31 July 2022
	£	£	£	£
General funds	9,994,187	31,200	(21,754)	10,003,633
	<u>9,994,187</u>	<u>31,200</u>	<u>(21,754)</u>	<u>10,003,633</u>

	At 1 August 2020	Income	Expenditure	At 31 July 2021
	£	£	£	£
General funds	9,216,864	982,791	(205,468)	9,994,187
	<u>9,216,864</u>	<u>982,791</u>	<u>(205,468)</u>	<u>9,994,187</u>

20. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2022 £
Tangible fixed assets	9,216,708	9,216,708
Current assets	791,560	791,560
Creditors less than 1 year	(4,635)	(4,635)
Net assets	<u>10,003,633</u>	<u>10,003,633</u>
	Unrestricted Funds £	Total Funds 2021 £
Tangible fixed assets	9,203,394	9,203,394
Current assets	793,793	793,793
Creditors less than 1 year	(3,000)	(3,000)
Net assets	<u>9,994,187</u>	<u>9,994,187</u>

Yizal Education Limited
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 July 2022

21. Analysis of changes in net debt

	At 1 Aug 2021	Cash flows	At 31 Jul 2022
	£	£	£
Cash at bank and in hand	<u>783,772</u>	<u>(943)</u>	<u>782,829</u>