

COMPANY REGISTRATION NUMBER: 13351596
CHARITY REGISTRATION NUMBER: 1194376

Special Spirits
Company Limited by Guarantee
Unaudited Financial Statements
30 April 2022

HAFFNER HOFF LTD

Accountants
2nd Floor - Parkgates
Bury New Road
Prestwich
Manchester
M25 0TL

Special Spirits

Company Limited by Guarantee

Financial Statements

Period from 22 April 2021 to 30 April 2022

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Special Spirits

Company Limited by Guarantee

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

Period from 22 April 2021 to 30 April 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 period ended 30 April 2022.

Reference and administrative details

Registered charity name	Special Spirits
Charity registration number	1194376
Company registration number	13351596
Principal office and registered office	2nd Floor Parkgates Bury New Road Prestwich Manchester M25 0TL

The trustees

D Black	(Appointed 3 December 2021)
Z Brodie	
C Einhorn	
R Halpern	
M Z Kaufman	(Appointed 24 June 2022)
J Weinstein	(Appointed 27 June 2022)

Independent examiner	Mr Howard Schwalbe ACA 2nd Floor - Parkgates Bury New Road Prestwich Manchester M25 0TL
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Special Spirits

Company Limited by Guarantee

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

Period from 22 April 2021 to 30 April 2022

Structure, governance and management

Special Spirits is constituted by Memorandum and Articles of Association and is a company limited by guarantee. It was incorporated on 22 April 2021 as a company and the company number is 13351596. It is a registered charity with a charity number being 1194376 and was registered on 07 May 2021.

Recruitment and appointment of new trustees would be in line with the Memorandum and Articles and with the consent of the trustees. The criteria set for the suitable candidate would be someone who is sensitive to the needs and demands of the organisation.

Trustee induction and training

New trustees undergo an orientation day to brief them on their legal obligations under the Charities Act, the committee, decision making processes, the business plan and the recent financial performance of the charity. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Organisational management

The trustees of the charity are legally responsible for the overall management and control of the charity and meet regularly. The day-to-day affairs are managed by the trustees who oversee the governance and management of the charity.

Risk review

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the Trust, and are satisfied that systems are in place to manage our exposure to the major risks.

The major risks are financial and the trustees plan to manage these risks by having appropriate insurances as well as ensuring regular income from grant making authorities as well as donations from the public at large.

Special Spirits

Company Limited by Guarantee

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

Period from 22 April 2021 to 30 April 2022

Objectives and activities

The objects of the charity are: To provide or assist in the provision of facilities and services in accordance with Jewish values, in the interests of social welfare for recreation and education for children and young people with disabilities or disadvantaged social circumstances with the object of improving their conditions of life.

The activities of the charity to achieve these objectives are:-

- providing relief for special needs children from their demanding and tiring therapies.
- Arranging trips and activities for the children on a one-to-one basis as well as an afternoon club for the children to attend on a day-to-day basis.
- Teaching children valuable basic skills that will help them integrate and feel valued and self-motivated and building their confidence.

Public benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit and in particular to its supplementary public benefit guidance on advancing education when reviewing the charity's aims and objectives and in planning future activities and setting grant making policy for the year.

Grant making policy

The charity invites applications for funding through contacting local philanthropists and grant making authorities to contribute towards projects that both the trustees and the benefactors feel are appropriate for the charities objects.

The application of the funds is usually by way of direct activities in line with the objects of the charity.

Strategic report

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

Special Spirits

Company Limited by Guarantee

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

Period from 22 April 2021 to 30 April 2022

Achievements and performance

The charity received £376,694 in donations during the period including a donation of 149,536 of net assets from the unincorporated Special Spirits. The charity also received £284,731 in grants, £53,121 in parental contributions and £174 from the Job Retention Scheme.

The charity paid out £327,390 directly for youth club expenditure, sleepaway camps, trips and support costs.

The trustees consider that the above expenditure is in line with the objects of the charity.

The charity has governance costs that comprise professional fees.

The charity runs an after-school club for 40 children with special needs, from ultra-orthodox Jewish community, in a calm, safe environment. The charity caters for a wide range of severe disabilities. They are mostly autistic, physically impaired or have downs syndrome. These children have no awareness of danger. Their disabilities mean they cannot be left unattended and they require a one-to-one key worker who supports all their needs.

The charity has 80 dedicated volunteers, 35 satisfied children and the after-school club includes a nutritious meal followed by a program - music, baking, art, football, drama and life skills activities.

The Sunday afternoon program includes horse riding, bike riding, rock climbing, trampolining, soft play and multi-sensory. The children and young volunteers gain tremendous social and life skills and gain tremendous confidence and self-esteem. This project builds positive relationships between the children and the volunteers and builds tolerance and understanding for these children - giving them a place in the community. The parents rely on our services and rely on this respite - using the time to give attention to the rest of their families.

The trustees wish to express their appreciation to the various grant making authorities listed in the grant income note to the accounts. The trustees are certain that without their support these youth clubs would simply not have taken place.

There were no charitable grants paid out in the year.

Fundraising costs incurred during the year are as disclosed in the notes to the accounts.

The split between restricted and unrestricted funds is as disclosed on the face of the SOFA.

There was an overall net income and net movement in funds for the year amounting to £387,330 which relates solely to the unrestricted fund.

Special Spirits

Company Limited by Guarantee

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

Period from 22 April 2021 to 30 April 2022

Financial review

The trustees feel the year was a good one in terms of donations and grants receivable by the charity.

The trustees wish to report the following regarding the surplus generated in the year.

Most of the surplus funds generated in the year were used to enhance and modify the freehold property. Additions to freehold property in the year, as disclosed in the notes to the accounts, amounted to £414,014. It should be noted that some of the additions to freehold property were transferred from the previous unincorporated entity.

Reserves policy

The Unrestricted Fund represents the unrestricted funds arising from past operating results.

The Trustees are satisfied that the balance of the Fund is an acceptable level of reserves given the nature of revenue receipts against charitable activity.

The free reserves comprising the net current liabilities amounted to £22,882 all of which are unrestricted. The trustees are unconcerned as included in current liabilities are loans amounting to £43,411 who have indicated they will not call in those loans to the detriment of the cash flow of the charity.

Coronavirus

The going concern of the charity has not been materially affected by the coronavirus.

The trustees' annual report and the strategic report were approved on 11 January 2023 and signed on behalf of the board of trustees by:

C Einhorn
Trustee

Special Spirits

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Special Spirits

Period from 22 April 2021 to 30 April 2022

I report to the trustees on my examination of the financial statements of Special Spirits ('the charity') for the period ended 30 April 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

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 Institute of Chartered Accountants in England and Wales (ICAEW), 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).

Special Spirits

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Special Spirits *(continued)*

Period from 22 April 2021 to 30 April 2022

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.

Mr Howard Schwalbe ACA

Independent Examiner

2nd Floor - Parkgates

Bury New Road

Prestwich

Manchester

M25 0TL

11 Jan 23

Special Spirits

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Period from 22 April 2021 to 30 April 2022

		Period from 22 Apr 21 to 30 Apr 22		
		Unrestricted funds	Restricted funds	Total funds
	Note	£	£	£
Income and endowments				
Donations and legacies	5	387,194	274,231	661,425
Other income	6	53,295	—	53,295
Total income		<u>440,489</u>	<u>274,231</u>	<u>714,720</u>
Expenditure				
Expenditure on charitable activities	7,8	53,159	274,231	327,390
Total expenditure		<u>53,159</u>	<u>274,231</u>	<u>327,390</u>
Net income and net movement in funds		<u>387,330</u>	<u>—</u>	<u>387,330</u>
Reconciliation of funds				
Total funds brought forward		—	—	—
Total funds carried forward		387,330	—	387,330

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

The notes on pages 11 to 18 form part of these financial statements.

Special Spirits

Company Limited by Guarantee

Statement of Financial Position

30 April 2022

	Note	30 Apr 22 £
Fixed assets		
Tangible fixed assets	14	443,192
Current assets		
Cash at bank and in hand		35,898
Creditors: amounts falling due within one year	15	58,780
Net current liabilities		22,882
Total assets less current liabilities		420,310
Creditors: amounts falling due after more than one year	16	32,980
Net assets		387,330
Funds of the charity		
Unrestricted funds		387,330
Total charity funds	17	387,330

For the period ending 30 April 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 period 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 11 Jan 23, and are signed on behalf of the board by:

C Einhorn
Trustee

The notes on pages 11 to 18 form part of these financial statements.

Special Spirits

Company Limited by Guarantee

Statement of Cash Flows

Period from 22 April 2021 to 30 April 2022

	30 Apr 22 £
Cash flows from operating activities	
Net income	387,330
<i>Adjustments for:</i>	
Depreciation of tangible fixed assets	17,860
Accrued expenses	990
<i>Changes in:</i>	
Trade and other creditors	48,833
Cash generated from operations	455,013
Net cash from operating activities	<u>455,013</u>
Cash flows from investing activities	
Purchase of tangible assets	(461,052)
Net cash used in investing activities	<u>(461,052)</u>
Cash flows from financing activities	
Proceeds from borrowings	41,937
Net cash from financing activities	<u>41,937</u>
Net increase in cash and cash equivalents	35,898
Cash and cash equivalents at beginning of period	—
Cash and cash equivalents at end of period	<u>35,898</u>

The notes on pages 11 to 18 form part of these financial statements.

Special Spirits

Company Limited by Guarantee

Notes to the Financial Statements

Period from 22 April 2021 to 30 April 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 2nd Floor Parkgates, Bury New Road, Prestwich, Manchester, M25 0TL.

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 did not require management to make judgements, estimates or assumptions that affect the amounts reported.

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.

Special Spirits

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Period from 22 April 2021 to 30 April 2022

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.

Special Spirits

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Period from 22 April 2021 to 30 April 2022

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:

Freehold property	- 2% straight line
Motor vehicles	- 25% straight line
Equipment	- 15% 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.

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.

Special Spirits

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Period from 22 April 2021 to 30 April 2022

3. Accounting policies *(continued)*

Financial instruments *(continued)*

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.

4. Limited by guarantee

Special Spirits is a registered charity and a company limited by guarantee and does not have a share capital. In the event of the charity being wound up, members are required to contribute an amount not exceeding £10.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	227,158	—	227,158
Donations from unincorporated Special Spirits	149,536	—	149,536

Special Spirits

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Period from 22 April 2021 to 30 April 2022

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Grants			
BBC Children In Need	–	35,333	35,333
Sport England	–	45,000	45,000
Delamere Forest School	–	26,666	26,666
Postcode Neighbour	–	19,690	19,690
National Lottery Mains Grant	–	67,527	67,527
Salford City Council	–	22,500	22,500
Booth Charities	–	16,080	16,080
Access to Growth	–	10,000	10,000
Salford CVS	–	16,300	16,300
Chronicle Cinderel	–	6,300	6,300
Jewish Childs Day	–	5,000	5,000
Aim Habonim	500	–	500
Arnold Clarke	–	1,000	1,000
CST	–	2,835	2,835
The Steinberg Family Charitable Trust	10,000	–	10,000
	<u>387,194</u>	<u>274,231</u>	<u>661,425</u>

6. Other income

	Unrestricted Funds £	Total Funds 2022 £
Parental Contributions	53,121	53,121
JRS	174	174
	<u>53,295</u>	<u>53,295</u>

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Sleep away camp, after school clubs and trips	47,762	271,396	319,158
Support costs	5,397	2,835	8,232
	<u>53,159</u>	<u>274,231</u>	<u>327,390</u>

Special Spirits

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Period from 22 April 2021 to 30 April 2022

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2022 £
Sleep away camp, after school clubs and trips	319,158	6,040	325,198
Governance costs	—	2,192	2,192
	<u>319,158</u>	<u>8,232</u>	<u>327,390</u>

9. Analysis of support costs

	Analysis of support costs £	Total 2022 £
General office	6,040	6,040
Governance costs	2,192	2,192
	<u>8,232</u>	<u>8,232</u>

10. Net income

Net income is stated after charging/(crediting):

	30 Apr 22
	£
Depreciation of tangible fixed assets	<u>17,860</u>

11. Independent examination fees

	Period from 22 Apr 21 to 30 Apr 22
	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>990</u>

12. Staff costs

The average head count of employees during the period was 21. The average number of full-time equivalent employees during the period is analysed as follows:

	30 Apr 22
	No.
Number of staff - Admin	4
Number of staff - Carers & Other	<u>17</u>
	<u>21</u>

Special Spirits

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Period from 22 April 2021 to 30 April 2022

12. Staff costs *(continued)*

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

13. Trustee remuneration and expenses

Mrs C Einhorn, trustee of Special Spirits, was paid for obtaining grants for the charity. The amount received in the period amounted to £8,072. She was not paid for her role as a trustee. She is the only trustee to receive any remuneration and this was agreed by the other trustees as acceptable.

14. Tangible fixed assets

	Freehold property £	Motor vehicles £	Equipment £	Total £
Cost				
At 22 April 2021	—	—	—	—
Additions	414,014	11,500	35,538	461,052
At 30 April 2022	<u>414,014</u>	<u>11,500</u>	<u>35,538</u>	<u>461,052</u>
Depreciation				
At 22 April 2021	—	—	—	—
Charge for the period	8,970	3,115	5,775	17,860
At 30 April 2022	<u>8,970</u>	<u>3,115</u>	<u>5,775</u>	<u>17,860</u>
Carrying amount				
At 30 April 2022	<u>405,044</u>	<u>8,385</u>	<u>29,763</u>	<u>443,192</u>

15. Creditors: amounts falling due within one year

	30 Apr 22
	£
Bank loans and overdrafts	8,957
Accruals and deferred income	990
Other creditors	48,833
	<u>58,780</u>

16. Creditors: amounts falling due after more than one year

	30 Apr 22
	£
Bank loans and overdrafts	<u>32,980</u>

Special Spirits

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Period from 22 April 2021 to 30 April 2022

17. Analysis of charitable funds

Unrestricted funds

	At 22 Apr 2021 £	Income £	Expenditure £	At 30 Apr 2022 £
General funds	–	440,489	(53,159)	387,330

Restricted funds

	At 22 Apr 2021 £	Income £	Expenditure £	At 30 Apr 2022 £
Restricted Funds - Grants Receivable	–	274,231	(274,231)	–

18. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2022 £
Tangible fixed assets	443,192	443,192
Current assets	35,898	35,898
Creditors less than 1 year	(58,780)	(58,780)
Creditors greater than 1 year	(32,980)	(32,980)
Net assets	387,330	387,330

19. Analysis of changes in net debt

	At 22 Apr 2021 £	Cash flows £	At 30 Apr 2022 £
Cash at bank and in hand	–	35,898	35,898

20. Taxation

Special Spirits is a registered charity and therefore is not liable to income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.