

COMPANY REGISTRATION NUMBER: 13351596
CHARITY REGISTRATION NUMBER: 1194376

Special Spirits
Company Limited by Guarantee
Unaudited Financial Statements
30 April 2023

HAFFNER HOFF LTD

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

Special Spirits

Company Limited by Guarantee

Financial Statements

Year ended 30 April 2023

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Special Spirits

Company Limited by Guarantee

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

Year ended 30 April 2023

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 30 April 2023.

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 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

Special Spirits

Company Limited by Guarantee

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

Year ended 30 April 2023

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)*

Year ended 30 April 2023

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)*

Year ended 30 April 2023

Achievements and performance

The charity received £284,992 in donations during the year

The charity also received £245,476 in grants and £94,565 in parental contributions

The charity paid out £464,363 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.

In the past year, Special Spirits has achieved significant milestones and demonstrated outstanding performance in our commitment to community service and support. We are immensely proud to report the active involvement of 300 dedicated volunteers aged 16 and above, along with 50 compassionate teenagers who have contributed their time and care to our programs. Through these efforts, we have been able to support and positively impact the lives of 60 disabled children, providing not only essential care but also fostering a sense of community and belonging.

Our after-school programs have been a resounding success, offering 720 hours of enriching and enjoyable activities annually for 45 children, totalling an impressive 32,400 hours. Additionally, our weekend programs have provided 200 hours of engaging activities per year for 50 children, amounting to 10,000 hours of quality time and support. During school holiday day camps, held for 15 days each year, we have offered respite and assistance to 45 children, providing 3,375 hours of relief for their families. Moreover, our residential sleep-away camp, spanning 15 days annually, has given 35 children's families a well-deserved 24/7 break.

In the spirit of celebration and joy, we have organized 55 birthday parties each year, creating unforgettable memories for our community. Recognising the importance of family support, we have distributed over 500 family support packages throughout the year, offering practical assistance and encouragement. Reflecting on our achievements in 2023, we are thrilled to highlight the successful launch of a new initiative that has left a lasting impact on our community. Throughout the past year, we have dedicated ourselves to providing thousands of hours of family support for over 55 families, underscoring our commitment to the well-being and resilience of those we serve. This initiative has not only enriched the lives of the families involved but has also become an integral part of our ongoing efforts to make a positive and meaningful difference in the community we proudly serve in 2024.

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 £160,670 of which (£6,641) relates to the unrestricted fund, and £167,312 relates to the restricted fund.

Special Spirits

Company Limited by Guarantee

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

Year ended 30 April 2023

Financial review

The trustees consider that the year was a good one in terms of donations and grants receivable by the charity, as well as being able to increase activity and support to the beneficiaries of the charity.

The trustees also 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 £54,211.

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 assets amounted to £65,838 being solely for the unrestricted funds.

The trustees' annual report and the strategic report were approved on 21 January 2024 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

Year ended 30 April 2023

I report to the trustees on my examination of the financial statements of Special Spirits ('the charity') for the year ended 30 April 2023.

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)*

Year ended 30 April 2023

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

21 Jan 24

Special Spirits

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 30 April 2023

Year to 30 Apr 23					Period from 22 Apr 21 to 30 Apr 22
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	284,992	245,476	530,468	661,425
Other income	6	94,565	—	94,565	53,295
Total income		<u>379,557</u>	<u>245,476</u>	<u>625,033</u>	<u>714,720</u>
Expenditure					
Expenditure on charitable activities	7,8	386,198	78,164	464,363	327,390
Total expenditure		<u>386,198</u>	<u>78,164</u>	<u>464,363</u>	<u>327,390</u>
Net income and net movement in funds		<u>(6,641)</u>	<u>167,312</u>	<u>160,670</u>	<u>387,330</u>
Reconciliation of funds					
Total funds brought forward		<u>387,330</u>	<u>—</u>	<u>387,330</u>	<u>—</u>
Total funds carried forward		<u>380,689</u>	<u>167,312</u>	<u>548,001</u>	<u>387,330</u>

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

The notes on pages 11 to 20 form part of these financial statements.

Special Spirits

Company Limited by Guarantee

Statement of Financial Position

30 April 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	14	504,935	443,192
Current assets			
Cash at bank and in hand		99,782	35,898
Creditors: amounts falling due within one year	15	33,943	58,780
Net current assets		65,839	(22,882)
Total assets less current liabilities		570,774	420,310
Creditors: amounts falling due after more than one year	16	22,773	32,980
Net assets		548,001	387,330
Funds of the charity			
Restricted funds		167,312	—
Unrestricted funds		380,689	387,330
Total charity funds	17	548,001	387,330

For the year ending 30 April 2023 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 21 Jan 24, and are signed on behalf of the board by:

C Einhorn
Trustee

The notes on pages 11 to 20 form part of these financial statements.

Special Spirits

Company Limited by Guarantee

Statement of Cash Flows

Year ended 30 April 2023

	2023 £	2022 £
Cash flows from operating activities		
Net income	160,670	387,330
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	22,000	17,860
Accrued expenses	210	990
<i>Changes in:</i>		
Trade and other creditors	(26,151)	48,833
Cash generated from operations	156,729	455,013
Net cash from operating activities	<u>156,729</u>	<u>455,013</u>
Cash flows from investing activities		
Purchase of tangible assets	(83,743)	(461,052)
Net cash used in investing activities	<u>(83,743)</u>	<u>(461,052)</u>
Cash flows from financing activities		
Proceeds from borrowings	(9,102)	41,937
Net cash (used in)/from financing activities	<u>(9,102)</u>	<u>41,937</u>
Net increase in cash and cash equivalents	63,884	35,898
Cash and cash equivalents at beginning of year	35,898	—
Cash and cash equivalents at end of year	<u>99,782</u>	<u>35,898</u>

The notes on pages 11 to 20 form part of these financial statements.

Special Spirits

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 30 April 2023

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)*

Year ended 30 April 2023

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

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Notes to the Financial Statements *(continued)*

Year ended 30 April 2023

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)*

Year ended 30 April 2023

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 2023 £
Donations			
Donations	274,992	—	274,992
Donations from unincorporated Special Spirits	—	—	—

Special Spirits

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 April 2023

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Grants			
BBC Children In Need	–	10,500	10,500
Sport England	–	–	–
Delamere Forest School	–	20,000	20,000
Postcode Neighbour	–	24,940	24,940
National Lottery Mains Grant	–	90,877	90,877
Salford City Council	–	31,250	31,250
Booth Charities	–	–	–
Access to Growth	–	–	–
Salford CVS	–	–	–
Chronicle Cinderel	–	–	–
Jewish Childs Day	–	45,000	45,000
Aim Habonim	–	–	–
Arnold Clarke	–	2,000	2,000
CST	–	20,909	20,909
The Steinberg Family Charitable Trust	10,000	–	10,000
	<u>284,992</u>	<u>245,476</u>	<u>530,468</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	227,158	–	227,158
Donations from unincorporated Special Spirits	149,536	–	149,536
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>

Special Spirits

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 April 2023

6. Other income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Parental Contributions	94,565	94,565	53,121	53,121
JRS	—	—	174	174
	<u>94,565</u>	<u>94,565</u>	<u>53,295</u>	<u>53,295</u>

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Sleep away camp, after school clubs and trips	374,218	69,471	443,687
Support costs	11,980	8,693	20,676
	<u>386,198</u>	<u>78,164</u>	<u>464,363</u>

	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>

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2023 £	Total fund 2022 £
Sleep away camp, after school clubs and trips	443,687	19,223	462,910	325,198
Governance costs	—	1,453	1,453	2,192
	<u>443,687</u>	<u>20,676</u>	<u>464,363</u>	<u>327,390</u>

9. Analysis of support costs

	Analysis of support costs £	Total 2023 £	Total 2022 £
General office	19,223	19,223	6,040
Governance costs	1,453	1,453	2,192
	<u>20,676</u>	<u>20,676</u>	<u>8,232</u>

Special Spirits

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 April 2023

10. Net income

Net income is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	<u>22,000</u>	<u>17,860</u>

11. Independent examination fees

	Year to 30 Apr 23	Period from 22 Apr 21 to 30 Apr 22
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,200</u>	<u>990</u>

12. Staff costs

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

	Year to 30 Apr 23	Period from 22 Apr 21 to 30 Apr 22
	£	£
Wages and salaries	<u>106,513</u>	<u>78,444</u>

The average head count of employees during the year was 28 (2022: 21). The average number of full-time equivalent employees during the year is analysed as follows:

	2023	2022
	No.	No.
Number of staff - Admin	5	4
Number of staff - Carers & Other	<u>23</u>	<u>17</u>
	<u>28</u>	<u>21</u>

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

13. Trustee remuneration and expenses

Mrs C Einhorn, trustee of Special Spirits, was paid for managing the fundraising of the charity. The amount received in the period amounted to £7,968. 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.

Special Spirits

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 April 2023

14. Tangible fixed assets

	Freehold property £	Motor vehicles £	Equipment £	Total £
Cost				
At 1 May 2022	414,014	11,500	35,538	461,052
Additions	54,211	—	29,532	83,743
At 30 April 2023	<u>468,225</u>	<u>11,500</u>	<u>65,070</u>	<u>544,795</u>
Depreciation				
At 1 May 2022	8,970	3,115	5,775	17,860
Charge for the year	9,365	2,875	9,760	22,000
At 30 April 2023	<u>18,335</u>	<u>5,990</u>	<u>15,535</u>	<u>39,860</u>
Carrying amount				
At 30 April 2023	<u>449,890</u>	<u>5,510</u>	<u>49,535</u>	<u>504,935</u>
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

	2023 £	2022 £
Bank loans and overdrafts	10,062	8,957
Accruals and deferred income	1,200	990
Other creditors	22,681	48,833
	<u>33,943</u>	<u>58,780</u>

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

	2023 £	2022 £
Bank loans and overdrafts	<u>22,773</u>	<u>32,980</u>

17. Analysis of charitable funds

Unrestricted funds

	At 01 May 2022 £	Income £	Expenditure £	At 30 Apr 2023 £
General funds	<u>387,330</u>	<u>379,557</u>	<u>(386,198)</u>	<u>380,689</u>
	At 22 Apr 2021 £	Income £	Expenditure £	At 30 Apr 2022 £
General funds	<u>—</u>	<u>440,489</u>	<u>(53,159)</u>	<u>387,330</u>

Special Spirits

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 April 2023

17. Analysis of charitable funds *(continued)*

Restricted funds

	At 01 May 2022 £	Income £	Expenditure £	At 30 Apr 2023 £
Restricted funds - grants receivable	–	245,476	(78,164)	167,312
	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 £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	337,623	167,312	504,935
Current assets	99,782	–	99,782
Creditors less than 1 year	(33,944)	–	(33,944)
Creditors greater than 1 year	(22,773)	–	(22,773)
Net assets	380,688	167,312	548,000
	Unrestricted Funds £	Restricted 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 1 May 2022 £	Cash flows £	At 30 Apr 2023 £
Cash at bank and in hand	35,898	63,884	99,782
Debt due within one year	(8,957)	(1,105)	(10,062)
Debt due after one year	(32,980)	10,207	(22,773)
	(6,039)	72,986	66,947

Special Spirits

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 April 2023

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.