

CHARITY REGISTRATION NUMBER: 525079

SCARISBRICK VILLAGE HALL

Financial Statements

31 March 2021

SCARISBRICK VILLAGE HALL

Financial Statements

Year ended 31 March 2021

The Trustees confirm that they have prepared the financial statements for the year ended 31 March 2021.

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Independent accountants' report

The Trustees are responsible for preparing the financial statements and the financial statements in accordance with the provisions of the Companies Act 2006 and the Companies (Accounts) Regulations 2008.

The independent accountants have been engaged by the Trustees to audit the financial statements for the year ended 31 March 2021 in accordance with the provisions of the Companies Act 2006 and the Companies (Accounts) Regulations 2008.

In preparing these financial statements, the Trustees have applied the following principles:

- to present a true and fair view of the financial position of the company at the end of the financial year and of its performance for the year;
- to comply with the provisions of the Companies Act 2006 and the Companies (Accounts) Regulations 2008;
- to prepare the financial statements in accordance with the provisions of the Companies Act 2006 and the Companies (Accounts) Regulations 2008;
- to ensure that the financial statements are prepared in accordance with the provisions of the Companies Act 2006 and the Companies (Accounts) Regulations 2008;
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SCARISBRICK VILLAGE HALL

Trustees' Annual Report

Year ended 31 March 2021

The trustees present their report and the financial statements of the charity for the year ended 31 March 2021.

Reference and administrative details

Registered charity name SCARISBRICK VILLAGE HALL

Charity registration number 525079

Principal office

The trustees

Mrs LC Cooke – Chair Person

Mr DG Galbraith – Treasurer

Mr S E P Parry - Secretary

Trustees' responsibilities statement

The trustees 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).

The law applicable to charities in England and Wales 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 charity and of the incoming resources and application of resources, of the charity for that period.

In preparing these financial statements, the trustees are required to:

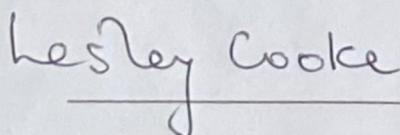
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any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

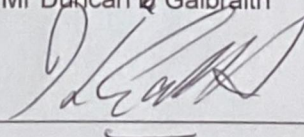
The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' annual report was approved on 12th October 2021 and signed on behalf of the board of trustees by:

Mrs Lesley E Cooke

Mr Duncan D Galbraith





SCARISBRICK VILLAGE HALL

Trustees' Annual Report

Year ended 31 March 2021

Chair Persons Statement

Financial Year 1st April 2020 – 31st March 2021 began with me shutting up the hall due to COVID-19, turning off the heating, emptying the fridge and turning it off etc. I visited weekly to check post and to make sure everything was in order.

We took the opportunity to replace the faulty lighting in the main hall in April and the gas safety inspection and boiler service while the hall was empty. The kitchen windows were replaced and the cisterns in the toilets were replaced. Light switches in the toilets were replaced by motion sensor switches.

Later in the year all the remedial electrical work was completed.

We applied for Grants from WLBC, suspended the Biffa bin collection, had a 3-month payment holiday from our insurers.

Gordon added extra posts to the front drive to prevent cars driving over the paving stones (we did not know at the time how long it would be before we had cars at the village hall again.)

When very limited activity was permitted, I undertook a risk assessment in order to open the hall in a Covid 19 safe manner. As part of the risk assessment, I compiled an A-Z manual for the hall detailing procedures, contact numbers, suppliers etc.

We obviously had very few bookings as most activity was not permitted but we had some junior football training taking place on the field and a donation was made. Southport Swords (junior fencing) were not permitted to use the school premises so used the hall on Friday evenings.

During this time Gordon maintained the grounds in tip top condition and Jacquie cleaned the hall from top to bottom.

This financial year ended with very few bookings as only outdoor activity was permitted. The years booking income was severely reduced and it is hoped that the village hall can attract all the regular users back to the hall in the next financial year.

During the current year COVID-19 restriction have been eased and we are resuming normal activity and bookings, this leads me to believe the Charity has no going concern issues.

I thank everyone for their continued support.

Mrs Lesley E Cooke

SCARISBRICK VILLAGE HALL

Independent Accountants Report to the Members of SCARISBRICK VILLAGE HALL

Year ended 31 March 2021

Opinion

We have reviewed the financial statements of SCARISBRICK VILLAGE HALL (the 'charity') for the year ended 31 March 2021 which comprise the statement of financial activities, statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We are independent of the charity in accordance with the ethical requirements that are relevant to our review of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In reviewing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

SCARISBRICK VILLAGE HALL

Independent Accountants Report to the Members of SCARISBRICK VILLAGE HALL *(continued)*

Year ended 31 March 2021

Other information

The other information comprises the information included in the annual report, other than the financial statements and our report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our review of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the review or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the review, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our review.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

SCARISBRICK VILLAGE HALL

Independent Accountants Report to the Members of SCARISBRICK VILLAGE HALL *(continued)*

Year ended 31 March 2021

Accountants responsibilities for the review of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an accountants report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an review conducted will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

As part of a review, we exercise professional judgment and maintain professional scepticism throughout the review. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform procedures responsive to those risks, and obtain evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the review in order to design procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the reviewed evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our accountants report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the evidence obtained up to the date of our accountants report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

SCARISBRICK VILLAGE HALL

Independent Accountants Report to the Members of SCARISBRICK VILLAGE HALL *(continued)*

Year ended 31 March 2021

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the review and significant findings, including any significant deficiencies in internal control that we identify during our review.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an accountants report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our work, for this report, or for the opinions we have formed.

Michelle Killen
Accountant

Vision Accountancy Services (North West) Limited
154 Station Road
Barton
L397JW

SCARISBRICK VILLAGE HALL

Statement of Financial Activities

Year ended 31 March 2021

		2021		2020
		Unrestricted funds	Total funds	Total funds
	Note	£	£	£
Income and endowments				
Donations and legacies	4	21,602	21,602	11,633
Charitable activities	5	4,739	4,739	15,427
Total income		<u>26,341</u>	<u>26,341</u>	<u>27,060</u>
Expenditure				
Expenditure on charitable activities	6,7	9,952	9,952	26,571
Total expenditure		<u>9,952</u>	<u>9,952</u>	<u>26,571</u>
Net income and net movement in funds		<u>16,389</u>	<u>16,389</u>	<u>489</u>
Reconciliation of funds				
Total funds brought forward		20,883	20,883	20,394
Total funds carried forward		<u>37,272</u>	<u>37,272</u>	<u>20,883</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 10 to 15 form part of these financial statements.

SCARISBRICK VILLAGE HALL

Statement of Financial Position

31 March 2021

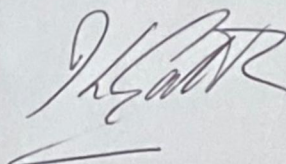
	Note	2021 £	2020 £
Fixed assets			
Tangible fixed assets	10	2,095	—
Current assets			
Debtors	11	256	968
Cash at bank and in hand		36,121	23,602
		<u>36,377</u>	<u>24,570</u>
Creditors: amounts falling due within one year	12	<u>1,200</u>	<u>3,687</u>
Net current assets		<u>35,177</u>	<u>20,883</u>
Total assets less current liabilities		<u>37,272</u>	<u>20,883</u>
Net assets		<u>37,272</u>	<u>20,883</u>
Funds of the charity			
Unrestricted funds		<u>37,272</u>	<u>20,883</u>
Total charity funds	13	<u>37,272</u>	<u>20,883</u>

These financial statements were approved by the board of trustees and authorised for issue on 12th October 2021 and are signed on behalf of the board by:

Mrs Lesley E. Cooke

Mr Duncan Galbraith

Lesley Cooke



The notes on pages 10 to 15 form part of these financial statements.

SCARISBRICK VILLAGE HALL

Statement of Cash Flows

Year ended 31 March 2021

	2021 £	2020 £
Cash flows from operating activities		
Net income	16,389	489
<i>Adjustments for:</i>		
Accrued (income)/expenses	(2,487)	3,687
<i>Changes in:</i>		
Trade and other debtors	712	(968)
Cash generated from operations	<u>14,614</u>	<u>3,208</u>
Net cash from operating activities	<u>14,614</u>	<u>3,208</u>
Cash flows from investing activities		
Purchase of tangible assets	(2,095)	—
Net cash used in investing activities	<u>(2,095)</u>	<u>—</u>
Net increase in cash and cash equivalents	12,519	3,208
Cash and cash equivalents at beginning of year	<u>23,602</u>	<u>—</u>
Cash and cash equivalents at end of year	<u>36,121</u>	<u>3,208</u>

The notes on pages 10 to 15 form part of these financial statements.

SCARISBRICK VILLAGE HALL

Notes to the Financial Statements

Year ended 31 March 2021

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Smithy Lane, L408HH.

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 Charities Act 2011.

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.

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.

SCARISBRICK VILLAGE HALL

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

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

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

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

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

SCARISBRICK VILLAGE HALL

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

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.

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.

SCARISBRICK VILLAGE HALL

Notes to the Financial Statements (continued)

Year ended 31 March 2021

3. Accounting policies (continued)

Financial instruments (continued)

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. Donations and legacies

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Donations				
Donations type 1	264	264	2,306	2,306
Grants				
Grants receivable type 1	21,338	21,338	9,327	9,327
	<u>21,602</u>	<u>21,602</u>	<u>11,633</u>	<u>11,633</u>

5. Charitable activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Sale of goods/services as part of direct charitable activities	4,739	4,739	15,427	15,427

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Support costs	9,952	9,952	26,571	26,571

7. Expenditure on charitable activities by activity type

	Support costs £	Total funds 2021 £	Total fund 2020 £
Governance costs	9,952	9,952	26,571

SCARISBRICK VILLAGE HALL

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

8. Staff costs

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

2021	2020
£	£

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

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

9. Trustee remuneration and expenses

No Remuneration has been paid to any of the Trustees.

10. Tangible fixed assets

	Plant and machinery £
Cost	
At 1 April 2020	—
Additions	2,095
At 31 March 2021	2,095
Depreciation	
At 1 April 2020 and 31 March 2021	—
Carrying amount	
At 31 March 2021	2,095
At 31 March 2020	—

11. Debtors

	2021 £	2020 £
Other debtors	256	968

The debtors above include the following amounts falling due after more than one year:

	2021 £	2020 £
Other debtors	256	968

12. Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	1,200	3,687

SCARISBRICK VILLAGE HALL

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

13. Analysis of charitable funds

Unrestricted funds

	At 1 April 2020 £	Income £	Expenditure £	At 31 March 20 21 £
General funds	489	26,341	(9,952)	16,878
Unrestricted funds	<u>20,394</u>	<u>—</u>	<u>—</u>	<u>20,394</u>
	<u>20,883</u>	<u>26,341</u>	<u>(9,952)</u>	<u>37,272</u>

	At 1 April 2019 £	Income £	Expenditure £	At 31 March 20 20 £
General funds	—	27,060	(26,571)	489
Unrestricted funds	<u>20,394</u>	<u>—</u>	<u>—</u>	<u>20,394</u>
	<u>20,394</u>	<u>27,060</u>	<u>(26,571)</u>	<u>20,883</u>

14. Analysis of changes in net debt

	At 1 Apr 2020 £	Cash flows £	At 31 Mar 2021 £
Cash at bank and in hand	<u>23,602</u>	<u>12,519</u>	<u>36,121</u>