

THE PELICAN CHILDRENS CENTRE

England & Wales · Charity number 1063651

Details

Other names PELICANS CHILDRENS CENTRE

Status Registered

Legal form Charitable company

Company number [03364114](#)

Registered 1997-07-29

Register [View on the Charity Commission register](#)

Contact

Address The Pelicans Childrens Centre
66 Saltash Road
Keyham
Plymouth
PL2 1QS

Phone 01752551191

Email pelicanchicks@gmail.com

Website www.pelican-childcare.co.uk

Activities

Objects: TO ADVANCE THE EDUCATION OF THE PUBLIC IN ALL MATTERS CONCERNED WITH THE WELFARE AND DEVELOPMENT OF CHILDREN; TO ADVANCE THE EDUCATION OF CHILDREN OF SCHOOL AGE AND UNDER THROUGH THE PROVISION OF SAFE AND STIMULATING PLAY AND RECREATIONAL ACTIVITIES

Activities: Pelican Childrens Centre is situated in one of the most deprived areas of the city. We provide affordable, flexible term time care, Monday-Friday 8-5. We accept Me2 3&4 15 and 30 hour funding. All staff receive training and support with their professional development, along with a strong team ethos. We are registered with ofsted receiving GOOD in both childcare and education.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Disability, Economic/community Development/employment
- **Who:** Children/young People, People With Disabilities, Other Charities Or Voluntary Bodies

Geography

- Plymouth City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-01-31	£208,633	£449,521	-	-
2023-07-31	£172,740	£155,009	-	-
2022-07-31	£144,308	£165,335	-	-
2021-07-31	£152,741	£175,678	-	-
2020-07-31	£189,422	£165,386	-	-

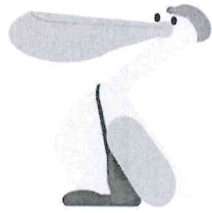
Trustees

Name	Role	Appointed
SANDRA LEE BENWELL	Chair	
Angela Carter		2018-12-15
MR CHARANJEET SINGH		
STACEY ANNE EDWARDS		2023-10-30

THE PELICAN CHILDRENS CENTRE

England & Wales - Charity number 1063651

Accounts



PELICAN
CHILDRENS CENTRE

Report and Accounts

For The Year Ended

31 January 2025

Registered Charity Number
1063651

Registered Company Number
03364114

**The Pelican Children's Centre
Report and accounts
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**The Pelican Children's Centre
Company Information**

Trustees

Mrs S Benwell	Chair
Mr C Singh	Vice Chair
Mrs A Carter	Secretary
Ms S A Edwards	

Secretary

Mrs A Carter

Centre Manager

Ms N Montgomery

Accountants

Mr L Rowsell ATT
Wills Accountants Ltd
Chartered Certified Accountants
2 Endeavour House
Parkway Court
Longbridge Road
Plymouth
PL6 8LR

Bankers

Natwest
14 Old Town Street
Plymouth
PL1 1DG

Registered office

66 Saltash Road
Keyham
Plymouth
PL2 1QS

Company registration number

03364114

Charity number

1063651

The Pelican Children's Centre

The report of the trustees for the year ended 31 January 2025

Introduction

The trustees present their report, including the directors report as required by company law, and financial statement for the year ended 31 January 2025. The trustees, who are also directors of The Pelican Children's Centre for the purpose of company law and who served during the year and up to the date of this report are set out on page 1

The Centre provides Full Day childcare for children aged 2 up to school age, delivering a wide curriculum within the early year's foundation stage in a stimulating learning environment.

Name, registered office and constitution of the charity

The full name of the charity is The Pelican Children's Centre.

The legal registration details are :-

<i>Date of incorporation</i>	01 May 1997
<i>Company Registration Number</i>	03364114
<i>Charity Registration Number</i>	1063651
<i>The Registered Office is</i>	66 Saltash Road Keyham Plymouth PL2 1QS

Structure, Governance and Management

Nature of the Governing Document and constitution of the charity

The charity is a company limited by guarantee (registered number 3364114) and does not have a share capital. It is a registered Charity (registered number 1063651) and in accordance with section 60 of the Companies Act 2006, the word "Limited" is omitted from the name. The company was incorporated on 01 May 1997 and is governed by its Memorandum and Articles of Associations of that date.

Objectives and Activities of the Charity

A summary of the objects of the charity as set out in its governing document.

The objects of the charity are;

- To enhance the development and education of children through play and stimulation this involves the parents/carers and community groups.
- Provide a safe and secure environment where children can flourish in their development.
- To work within a framework, this ensures equal opportunities for all children and their families.
- Delivery of quality care and Early Learning for children. A specially tailored curriculum using The Early years Foundation stage Guidelines, which allows children to learn through play.

Achievements and Performance of the Charity

Summary of main activities of the charity in relation to its objects

The Centre provides Full Day childcare for children aged 2 up to school age, delivering a wide curriculum within the early year's foundation stage in a stimulating learning environment.

However, on the 28th of March 2024 a Special General meeting of the Pelican Children's Centre charity, was called for the purpose of recommending the closure to the members. It was duly convened and held at the Pelican Children's Centre and was attended by all members of the trustees and the Centre Manager.

It is felt by the trustees that the charity was currently not able to carry out its objectives for number of reasons, the main one being that unless Pelican could get a good Ofsted report then they could not take any new children on and therefore cannot advance their education or that of their families.

The Pelican Children's Centre

The report of the trustees for the year ended 31 January 2025

The fee-paying families are minimal in numbers and what the government currently pay for funded child placements do not cover the costs incurred, therefore the charity must rely heavily on its contingency fund to cover the short fall. This fund is rapidly running out and at best it has £10,000 in the pot, which while seems to be a lot in reality is only enough of a buffer to last up to Aug 2024. This forecast does not take into consideration of any building that might be expected given the age of the building and the rising cost of keeping the building up to regulation and standards required for a setting of its nature.

It was agreed by the members present that the charity should close. The trustees were instructed to proceed with closing the charity in an orderly and proper manner.

As deemed by our governing document the Memorandum and Articles of Association, in the event of the winding up or dissolution of the company, after the satisfaction of all its debts and liabilities, the assets remaining shall not be distributed amongst the members of the company but shall be transferred in furtherance of its objectives to some other charitable institution or institutions having similar objectives to the company.

Disposal Plan

The trustees agreed to close the nursery on the 19th of July 2024.

The Trustees will donate, sell, and dispose of any assets held by the company, any funds made will be placed back into the charity funds.

Staff employed by Pelican Children's Centre will be offered redundancy, their contracts will end at the end of August as they are owed the summer holidays off. Redundancy money offered will be at least the minimum required by Law, but the trustees will offer an enhanced payment package upon the staff agreeing to stay on after the closure of the nursery to help clear the property. The total amount offered to staff in redundancy payouts total the sum £150,000. This is made up of both a lump sum and a pension contribution for each member of staff.

The trustees will sell the building and land as owned by the company at a competitive market value and any profits made will be placed back into the charity funds.

Once the building has sold and all the monies owed and redundancies are paid, any funds remaining in the charity will be distributed to other similar charity's as set out above in its Governing document.

Steps Taken

- All redundancy moneys for the staff have been paid as of the 17th of Jan 2025.
- The building has been emptied and all contents have been donated sold or disposed of and any funds received in relation to this have been placed the Charities bank account.
- The building at 66 Saltash road was sold at auction-by-Auction House Southwest on the 3rd of Dec 2024 for a sum of £227,000, all activities related to the sale of the building have been concluded and all monies owed for these activities have been paid.
- Donations were made to 7 local charities in Jun 2025 that align with Pelicans Children's Centres Mission statement. The donations made Totalled a sum of £64,000.

The Pelican Children's Centre

The report of the trustees for the year ended 31 January 2025

Charities chosen to receive a donation

Charity Name	Charity Number	Amount Donated	Notes
Friends and Families	1140826	£10,000	Funds their entire Summer of activities for 2025
Community Regeneration Outreach Project Ltd	1085090	£9,000	Supporting the food bank and the community group the men's shed for the rest of 2025
Devon Air Ambulance	1077998	£7,500	Pays at least one entire rescue operation
Drake Primary Parents, Teachers and Friend Association	1022408	£10,000	Supporting many of the children that have attend the Nursery setting
Plymouth Hospital General Charity and Other Related Charities	1048679	£9,000	Supporting both the Keep Me close and the snowdrop suite community garden
Children's Wishes Plymouth	1207614	£7,500	Will provide Christmas hampers and toys for 75 Families
Mutley Greenbank Trust	1087523	£7,000	Funding for a community art teacher
Plymouth Ladies	1170402	4,000.00	
		£64,000	

Public benefit that is provided by the charity

Pelican Children's Centre seeks to benefit the public through the pursuit of its stated aims which are;

- Where Children Come First
- To enhance the development and education of children through play and stimulation this involves the parents/carers and community groups.
- Provide a safe and secure environment where children can learn social skills.
- To work within a framework, this ensures equal opportunities for all children and their families.
- A specially tailored curriculum using The Early Years Foundation Stage Guidelines, which allows children to learn through play.

The methods adopted for the recruitment and appointment of new trustees

Trustees are appointed in accordance with the Articles of Association, as such, members of the Board of Trustees are appointed by majority vote at an Annual General Meeting.

Trustees are also required to undertake ongoing online training.

The organisational structure of the charity and how decisions are made.

The Board of Trustees administer the charity. The board meets regularly. A Manager is appointed by the trustees to manage the day to day operations of the charity.

There are policies in place to facilitate familiarisation training for new Trustees

The Pelican Children's Centre

The report of the trustees for the year ended 31 January 2025

Risk Management

The trustees have conducted their own review of the major risks to which the charity is exposed to and systems have been established to mitigate those risks. External risks to funding are mitigated by the development of a continued review of funding by the trustees. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and the continued awareness of health and safety issues to ensure a consistent quality of service and delivery for all operational aspects of the charity in a safe environment.

Financial Review

Policies on reserves

The Trustees have established policies whereby the unrestricted funds not committed or invested in tangible fixed assets (the "free reserves") held by the charity are held for certain purposes.

As the charity ceased operations during the year, all designated funds were released and transferred to unrestricted reserves prior to closure, as they were no longer required for their original purposes.

Property and Repairs Fund

The trustees have established a fund to cover the cost of the building and repairs therein needed by the charity to carry out its work, the trustees estimated that £150,000 (2023 :£150,000) is required. The fund currently stands at £0 (2023 : £110,975).

Contingency Fund

The trustees require certain funds held to be able to continue the current activities of the charity in the event of a significant drop in funding. The trustees consider that between 3 and 6 months of the resources expended would have been appropriate. A contingency fund of £85,000 was deemed appropriate. The fund currently stands at £0 (2023 : £51,431).

Redundancy Fund

To provide for the payment of redundancy in the event of our funding ceasing. The trustees consider that a designated fund of £50,000 would have been required. The fund currently stands at £0 (2023 : £48,500).

Restricted Funds

Restricted funds are those received to cover specific expenditure. Both capital and income arising can be expended. The fund currently stands at £0 (2023 : £0).

Transactions and Financial position

The financial statements are set out on pages 11 to 28. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: 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.

Revenue

The charity received a total of £208,556 (2023 : £172,683) in incoming resources and investment income of £77 (2023 : £57).

Surplus for year

The trustees are happy to report a deficit for the year ended 31 January 2025 of £240,888 compared to a surplus of £17,731 for the period ended 31 July 2023. However with the money required to have the new boiler and other essential maintenance the prior year deficit was unavoidable.

The Pelican Children's Centre

The report of the trustees for the year ended 31 January 2025

Trustees' remuneration and expenses

Neither the trustees nor any persons connected with them have received any remuneration, either in the current year or the prior year.

The trustees did not have any expenses reimbursed during the current or prior year

In accordance with Statement of Recommended Practice (SORP) and Financial Reporting Standard (FRS) 102 Section 1a, we hereby disclose the reimbursement provided to one of the trustees for the utilisation of their home office space for charity-related activities.

The reimbursement, amounting to £6 per week, has been approved by the board of trustees and is in line with the fair market value of the services rendered. This reimbursement covers essential tasks such as hosting annual general meetings (AGMs), storing records, and completing administrative duties within the trustee's home office.

The decision to reimburse the trustee for the use of their home office was made after careful consideration of the trustee's contributions to the charity and the necessity of utilising such space for operational efficiency. This arrangement aligns with industry standards and has been documented and disclosed in accordance with SORP and FRS102 1a requirements.

Pelican Children's Centre affirm their commitment to transparency and accountability in financial reporting and assure their stakeholders that all transactions, including trustee reimbursements, are conducted with integrity and adherence to regulatory guidelines.

Plans for Future Periods

The trustees have resolved to close the charity.

The immediate focus will be on:

- Completing the formal closure process, including filing final accounts and reports with the Charity Commission and notifying all relevant stakeholders.
- Ensuring compliance with legal and regulatory requirements during the winding-up process.
- Maintaining transparency throughout the closure to protect the interests of creditors and uphold the

The Pelican Children's Centre

The report of the trustees for the year ended 31 January 2025

charity's obligations.

The trustees anticipate completing these steps as soon as practicable in the new year.

Statement of Directors' and Trustees' Responsibilities

The trustees (who are also directors of The Pelican Children's Centre for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent; and
- state whether applicable UK Accounting Standards have been followed;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 23 December 2025.



Mrs A Carter
Director and Trustee

The Pelican Children's Centre
Independent Examiner's Report to the trustees of the charity

Report of the Independent Examiner to the trustees on the accounts of the Charity for the year ended 31 January 2025

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 January 2025 which are set out on pages 11 to 28.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts 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 your company'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.

Basis for Qualified Report

During my examination, I identified matters which are material and significant departures from proper governance and stewardship:

1. Ex-gratia payments were made without proper authority

The trustees approved £61,067.59 of additional discretionary redundancy/termination payments and £55,000 of additional employer pension contributions. These payments constitute ex-gratia payments under sections 106–106A of the Charities Act 2011 and required prior written approval from the Charity Commission.

Although the trustees sought informal telephone advice, no written authorisation was obtained, and no contemporaneous record of the call exists.

Accordingly, the payments were not made in accordance with charity law, and the accounts reflect a material governance breach.

2. The charity is insolvent and unable to meet outstanding liabilities

At the reporting date, the charity held £181 of unrestricted funds but had accrued liabilities of £30,163.58 relating to PAYE, National Insurance and pension contributions arising from termination payments.

The trustees are unable to settle these liabilities in full, which indicates that the charity is insolvent, and that the going-concern basis is not appropriate.

While Note 7 adequately discloses the position, this represents a material uncertainty that affects the accounts.

3. Incorrect tax treatment of termination payments

Additional redundancy/termination payments were in lieu of services provided and therefore subject to PAYE and National Insurance at the time of payment. These deductions were not operated, resulting in a material underpayment of employment taxes.

Although the estimated liability is disclosed and accrued, the failure to account for tax correctly constitutes non-compliance with relevant legislative requirements.

Qualified conclusion

opinion:

1. accounting records have been kept in accordance with section 386 of the Companies Act 2006;
2. the accounts are in agreement with those records;
3. the accounts comply with the accounting requirements of section 396 of the 2006 Act, except for any requirement to give a true and fair view (which is outside the scope of an independent examination); and
4. the accounts have been prepared in accordance with the methods and principles of the Charities SORP (FRS 102).

However, in my opinion, the matters described in points (1)–(3) require disclosure in this report in order to enable a proper understanding of the accounts to be reached.

Wills Accountants Ltd

Mr L Rowsell ATT
Wills Accountants Ltd
Chartered Certified Accountants
2 Endeavour House
Parkway Court
Longbridge Road
PL6 8LR

The date upon which my opinion is expressed is :-
23 December 2025

The Pelican Children's Centre
Statement of Financial Activities
Including Income and Expenditure Account
for the period from 1 August 2023 to 31 January 2025

	Unrestricted Funds Period Ended 31-Jan 2025 £	Restricted Funds Period Ended 31-Jan 2025 £	Total Funds Period Ended 31-Jan 2025 £	Total Funds Year Ended 31-Jul 2023 £
Incoming resources				
<i>Income and endowments from:</i>				
Donations and legacies	129,171	-	129,171	133,561
Charitable activities	16,403	-	16,403	39,122
Investments	77	-	77	57
Gains on disposals of fixed assets used by Charity	62,982	-	62,982	-
Total income and endowments	208,633	-	208,633	172,740
<i>Expenditure on:</i>				
Raising funds	-	-	-	-
Charitable activities	447,501	-	447,501	153,377
Other	2,020	-	2,020	1,632
Total expenditure	449,521	-	449,521	155,009
Net income / (expenditure)	(240,888)	-	(240,888)	17,731
Transfers between funds	-	-	-	-
Other recognised gains and losses	(240,888)	-	(240,888)	17,731
Gains / (losses) on revaluation of fixed assets	-	-	-	-
Remeasurement gain / (loss) on defined benefit pension	-	-	-	-
Other gains / (losses)	-	-	-	-
Net movement in funds	(240,888)	-	(240,888)	17,731
Reconciliation of funds				
<i>Total funds brought forward</i>	210,906	-	210,906	193,175
Total Funds carried forward	(29,982)	-	(29,982)	210,906

The net

All activities derive from continuing operations

The notes on pages 14 to 23 form an integral part of these accounts.

The Pelican Children's Centre
Company Number
Balance Sheet
as at 31 January 2025

03364114

		Period Ended		Year Ended	
		31-Jan		31-Jul	
		2025		2023	
	Note	£	£	£	£
Fixed assets					
Intangible assets	11		-		1,951
Tangible assets	12		-		157,313
Total fixed assets			-		159,264
Current assets					
Stocks & Work in progress			-	1,762	
Debtors	13		-	2,547	
Cash at bank and in hand		128,888		52,948	
Total current assets		<u>128,888</u>		<u>57,257</u>	
Creditors:-					
amounts due within one year	14	(158,870)		(5,615)	
Net current assets			<u>(29,982)</u>		<u>51,642</u>
Total assets less current liabilities			<u>(29,982)</u>		<u>210,906</u>
Net assets excluding pension asset / liability			<u>(29,982)</u>		<u>210,906</u>
Net assets including pension asset / liability			<u>(29,982)</u>		<u>210,906</u>
The funds of the charity :					
Unrestricted income funds					
Unrestricted revenue accumulated funds		(29,982)		-	
Designated revenue funds		-		99,931	
Unrestricted capital funds					
Designated property repair fund		-		110,975	
Total unrestricted funds			<u>(29,982)</u>		<u>210,906</u>
Restricted revenue funds					
Restricted revenue accumulated funds		-		-	
Total restricted funds			<u>-</u>		<u>-</u>
Total charity funds			<u>(29,982)</u>		<u>210,906</u>

The Pelican Children's Centre

Company Number

03364114

Balance Sheet

as at 31 January 2025

Period Ended

Year Ended

The directors are satisfied that for the period ended on 31 January 2025 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on page 8.

The directors acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

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



Mrs A Carter

Director and Trustee

Approved by the board of trustees on 23 December 2025

The notes on pages 14 to 23 form an integral part of these accounts.

The Pelican Children's Centre
Notes to the Accounts
for the period from 1 August 2023 to 31 January 2025

1 Accounting policies

The principle accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

Basis of preparation of the accounts

The Pelican Children's Centre is a private charitable company, limited by guarantee, registered in England and Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: 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) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The charity accounts does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A and is under the turnover threshold of £500,000.

As the trustees resolved to wind up the charity, the financial statements have been prepared on a break-up basis. Under this basis, all assets have been recognised at their recoverable amounts, and all known liabilities, including those arising after the year-end that relate to the period of operations, have been fully accrued. No adjustments have been made for future trading, as the charity has ceased to operate.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Incoming Resources

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example, the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

Where practicable, gifts in kind donated for distribution to the beneficiaries of the charity are included in stock and donations in the financial statements upon receipt. If it is impracticable to assess the fair value at receipt or if the costs to undertake such a valuation outweigh any benefits, then the fair value is recognised as a component of donations when it is distributed and an equivalent amount recognised as charitable expenditure.

The Pelican Children's Centre
Notes to the Accounts
for the period from 1 August 2023 to 31 January 2025

Gifts in kind donated for resale are included at fair value, being the expected proceeds from sale less the expected costs of sale. Where estimating the fair value is practicable upon receipt it is recognised in stock and 'Income from other trading activities'. Upon sale, the value of the stock is charged against 'Income from other trading activities' and the proceeds are recognised as 'Income from other trading activities'. Where it is impracticable to fair value the items due to the volume of low value items they are not recognised in the financial statements until they are sold. This income is recognised within 'Income from other trading activities'.

Fixed asset gifts in kind are recognised when receivable and are included at fair value. They are not deferred over the life of the asset.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

The charity receives government grants in respect of there early year funding. Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Income from investments is included in the year in which it is receivable.

Donations, grants, and legacies are recognised when they are receivable. Proceeds from the disposal of fixed assets are recognised at the point of sale. Any difference between the sale proceeds and the carrying value of the asset is recognised as a gain or loss in the Statement of Financial Activities.

Except as described under the 'Deferred Income' accounting policy all grants, including grants for the purchase of fixed assets , are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

Investment Income

Bank Interest received is included on an actual receipts basis.

Deferred income

In accordance with the Charities SORP, grants that are received in advance and specified by the donor as relating to particular accounting periods, or grants that are subject to conditions that are yet to be met, are deferred on an accruals basis to the period to which they relate. This includes grants where the charity has limited control over the conditions, or where it is uncertain whether the conditions can or will be fulfilled. Such deferred grants are disclosed in the notes to the accounts and are presented as creditors in the balance sheet.

Recognition of liabilities

Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the SORP.

Liabilities are recognised when the charity has a present obligation arising from a past event and it is probable that a transfer of economic benefit will be required to settle the obligation.

Accruals have been recognised for post-year-end payments that relate to the period of operations. This includes staff redundancy payments and an estimate of associated PAYE and National Insurance contributions.

The Pelican Children's Centre
Notes to the Accounts
for the period from 1 August 2023 to 31 January 2025

Resources Expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Termination payments that do not qualify as statutory redundancy are treated as taxable, and any associated PAYE and National Insurance liabilities are accrued when the obligation arises. All expenditure is classified according to the nature of the activity it relates to.

Stocks and work in progress

Stock is valued at the lower of cost and net realisable value. Cost is calculated using the first-in, first-out formula. Provision is made for damaged, obsolete and slow-moving stock where appropriate.

Intangible assets

Intangible assets are stated at cost less amortisation and impairment. Intangible assets are amortised on a straight line basis over their useful lives. The useful lives of intangible assets are as follows:

Website	10%	straight line
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Fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Tangible assets that are donated to other charities or community organisations are recorded at their net book value at the time of donation. Any difference between the net book value and the proceeds from disposal, if applicable, is recognised as a gain or loss in the Statement of Financial Activities.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Land and building	0% - 10%	straight line
Fixtures, fittings & equipment	20%	straight line

Impairment

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

Taxation

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

The Pelican Children's Centre
Notes to the Accounts
for the period from 1 August 2023 to 31 January 2025

Going concern

The charity has ceased operations and will be wound up. Accordingly, these accounts have been prepared on a break-up basis. The going concern basis has not been applied, and the accounts reflect the assets remaining and liabilities accrued at the reporting date.

Funds structure policy

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. It is the policy of the board of trustees to carefully monitor the application of those funds in accordance with the restrictions placed upon them. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2 Winding up or dissolution of the charity

The trustees have resolved to wind up the charity. In accordance with the charity's governing document and the Charities Act 2011, if any assets remain after the satisfaction of all debts and liabilities, these assets, represented by the accumulated fund, will be transferred to one or more charitable organisations with objectives similar to those of the charity.

3 Asset Scrapping

3.1 Tangible Fixed Assets – Fixtures and Fittings

During the period, the charity disposed of various fixed assets used by the nursery.

Most computer and office equipment was scrapped due to age and obsolescence, and therefore realised no proceeds.

Certain toys, resources and equipment in usable condition were sold to other nurseries and childcare providers, generating proceeds of **£1,895**. Remaining usable items were donated to local charities, community groups and educational organisations as part of the wind-down of the charity's operations.

Proceeds from sales were received from the following organisations:

Organisation	Amount (£)
Little Owls Pre-School	100
Cross Path	90
PixieLand Day Nurseries	70
K and S Childcare Limited	20
Keystone Nurseries	940
LT Nursery	90
Torpoint Teddies Day Nursery	330
Smeaton Health Care	200
Closure Sale – Multiple organisations	55
Total proceeds	1,895

The Pelican Children's Centre
Notes to the Accounts
for the period from 1 August 2023 to 31 January 2025

Items donated (not an exhaustive list) were provided to:

Recipient Organisation	Charity Number	Company Number
First Light	1090457	
Margaret McMillan Nursery	1118357	
Young Minds	1016968	
Transforming Futures Multi Academy Trust Limited		10038640

The net book value of fixtures and fittings disposed of during the period was £4,731, resulting in a loss on disposal of £2,836.

3.2 Intangible Fixed Assets – Website

The charity's website, an internally developed intangible asset, was scrapped during the period as it was no longer required following the closure of operations.

Carrying value at the date of disposal: £1,952

Proceeds: £nil

Loss on disposal: £1,952

3.3 Tangible Fixed Assets – Land and Buildings

The nursery property used for charitable activities was sold following the cessation of operations.

Description	Amount (£)
Sale proceeds:	227,000
Auction fees:	(6,648)
Carrying value at date of sale:	<u>(152,582)</u>
Gain on disposal:	<u>67,770</u>

Disposal proceeds were applied in accordance with the charity's governing document to make grants to organisations with similar charitable purposes as part of the planned wind-down.

3.4 Summary of Gains / (Losses) on Disposal

Asset Category	Gain / (Loss) (£)
Fixtures and Fittings	(2,836)
Intangible assets - Website	(1,952)
Land and Building	<u>67,770</u>
Net Gain on Disposal	<u>62,982</u>

4 Donations to Other Charities

Following the cessation of activities and the sale of its main asset, the trustees approved the distribution of the remaining charitable funds to organisations with comparable charitable objectives, as follows:

Recipient Charity	Date Donated	Charity Number	Amount (£)
Friends and Families of Special Children Ltd	30/05/2025	1140826	10,000.00
Community Regeneration Outreach Project Ltd	30/05/2025	1085090	9,000.00
Devon Air Ambulance Trust	30/05/2025	1077998	7,500.00
Drake Primary Parents, Teachers and Friend Association	02/06/2025	1022408	10,000.00
Plymouth Hospital General Charity and Other Related Charities	30/05/2025	1048679	9,000.00
Children's Wishes Plymouth	30/05/2025	1207614	7,500.00
Mutley Greenbank Trust	30/05/2025	1087523	7,000.00
Plymouth Ladies	11/09/2025	1170402	4,000.00
		Total :	64,000.00

The Pelican Children's Centre
Notes to the Accounts
for the period from 1 August 2023 to 31 January 2025

5 Termination Payments and Pension Contributions

During the period, the charity ceased operations and all staff were made redundant. The trustees authorised total termination-related payments of **£150,000**, consisting of:

- **£33,932.41** statutory redundancy payments due under employment legislation;
- **£61,067.59** additional discretionary redundancy/termination payments, paid in lieu of services provided but not in line with previous salary, and made without any contractual or legal obligation;
- **£55,000** additional discretionary employer pension contributions made on behalf of staff, over and above normal pension obligations.

The additional £61,067.59 paid as discretionary redundancy and the £55,000 of additional pension contributions were ex gratia payments under charity law because:

- they were not required by contract, statute, or employment terms;
- they do not further the charity's charitable objects; and
- they represent payments made out of a sense of goodwill rather than legal duty.

These additional payments were made at the trustees' discretion and were agreed at the trustees' meeting held on 2nd May 2024. There was no formal calculation of redundancy rates applied uniformly to all employees. Instead, the payments were determined on a case-by-case basis, with the trustees assessing what they felt was reasonable for each employee.

Under sections 106–106A of the Charities Act 2011, ex gratia payments of this nature require formal written approval from the Charity Commission unless the charity's governing document provides explicit authority. No such authority or written approval exists.

6 PAYE and National Insurance Liability on Additional Termination Payments

All additional redundancy payments made during the period, as described in Note 5, were provided in lieu of services provided. As such, these payments constituted taxable earnings and were therefore subject to PAYE and National Insurance contributions at the time of payment. These statutory deductions were not applied when the payments were made.

As a result, the charity has recognised an estimated liability for the PAYE, National Insurance and related deductions that should have been accounted for at the time of payment.

The estimated liability has been calculated on the basis that:

- Earnings from the charity constituted the employees' only earnings for the tax year, and
- All affected employees are assessed as basic rate taxpayers.

The estimate includes the following amounts:

Liability Component	Amount (£)
PAYE on additional payments	16,151.48
Employer National Insurance contributions	2,619.87
Employee National Insurance contributions	10,511.67
Employee pension contributions due on the payments	880.56
Total estimated liability	30,163.58

The total estimated liability of £30,163.58 has been fully accrued in these final accounts.

The trustees are aware that the outstanding PAYE and National Insurance liability should be reported to HMRC. Due to the charity's insolvency, they will communicate with HMRC regarding the unpaid amounts as part of the wind-up process.

The Pelican Children's Centre
Notes to the Accounts
for the period from 1 August 2023 to 31 January 2025

7 Going Concern and Insolvency Position

The financial statements have not been prepared on a going concern basis as the charity ceased operating during the year and is in the process of being wound up.

Following the finalisation of liabilities arising from additional termination payments (see Note 6), the charity's total outstanding obligations exceed its available unrestricted funds. At the reporting date, unrestricted funds amounted to £181, while estimated outstanding liabilities totalled £30,163, rendering the charity insolvent at the balance sheet date.

The financial statements have therefore been prepared on a break-up basis, under which all assets and liabilities are recognised to the extent that they are expected to be realised or settled as part of the winding-up process.

The trustees recognise that the charity does not have sufficient funds to meet its remaining obligations. They are aware of their legal duties in the event of insolvency and will communicate with the Charity Commission accordingly.

8 Investment Income

	2025	2023
	£	£
Bank deposit interest received	77	57
	<u>77</u>	<u>57</u>

9 Staff costs and employee benefits

The total staff costs and employee benefits were as follows:

	2025	2023
	£	£
Gross Salaries	142,958	127,655
Employer's National Insurance	53,971	3,648
Contractual Pension contributions charitable employees	7,260	2,306
Non Contractual Pension contributions charitable employees	55,881	-
Standard Redundancy charitable employees	33,932	-
Additional Redundancy charitable employees	61,068	-
	<u>355,070</u>	<u>133,609</u>

Average Number of Staff Employed

The average monthly number of employees and full time equivalent (FTE) during the year/period was as follows:

	2025	2023
Nursery	5	7
	<u>5</u>	<u>7</u>

There were no fees or other remuneration paid to the trustees

There were no employees with emoluments in excess of £60,000 per annum

10 Related Party Transactions

There are no related party transactions during the period (2023 - £Nil)

The Pelican Children's Centre
Notes to the Accounts
for the period from 1 August 2023 to 31 January 2025

11 Intangible fixed assets	2025	2023
	£	£
Website		
Cost		
At 1 August 2023	3,272	3,272
Additions	-	-
Disposals	(3,272)	-
At 31 January 2025	-	3,272
Amortisation		
At 1 August 2023	1,321	994
Provided during the period	-	327
On disposals	(1,321)	-
At 31 January 2025	-	1,321
Net book value		
At 31 January 2025	-	1,951
At 31 July 2023	1,951	2,278

12 Tangible functional fixed assets

	Freehold Land and buildings	Plant, Machinery & Vehicles	Total
	£	£	£
Asset cost, valuation or revalued amount			
At 1 August 2023	214,898	72,807	287,705
Additions	-	-	-
Disposals	(214,898)	(72,807)	(287,705)
Surplus on revaluation	-	-	-
At 31 January 2025	-	-	-
Accumulated depreciation and impairment provisions			
At 1 August 2023	62,316	68,076	130,392
Eliminated on disposals	(62,316)	(68,076)	(130,392)
Depreciation on revaluation	-	-	-
Charge for the period	-	-	-
At 31 January 2025	-	-	-
Net book value			
At 31 January 2025	-	-	-
At 31 July 2023	152,582	4,731	157,313

13 Debtors

	2025	2023
	£	£
Trade debtors	-	436
Other Debtors	-	-
Prepaid expenses	-	2,111
Accrued income	-	-
	-	2,547

The Pelican Children's Centre
Notes to the Accounts
for the period from 1 August 2023 to 31 January 2025

14 Creditors: amounts falling due within one year

The following amounts relate to liabilities and accrued expenses that were settled after the year end or remain outstanding at the date of preparing these accounts:

	2025	2023
	£	£
3.1 Accrued Expenses Paid After the Year End		
Accrued expenses		
- Bank charges	18	
- Independent examination fee	2,020	1,632
- Administrative expenses	903	
- Donations to other charities	64,000	
Wages outstanding	4,856	-
PAYE and National Insurance	1,653	1,436
Contractual pension contributions	257	537
Non-contractual pension contributions (discretionary)	55,000	
Other creditors	-	2,010
Total accrued expenses paid post year-end: £128,707		
3.2 Creditors Outstanding at the Date of Preparation		
<i>Creditors Still Outstanding at time of preparation</i>		
PAYE and National Insurance	29,283	
Contractual pension contributions	880	
Total creditors outstanding: £30,163		
	158,870	5,615

15 Analysis of the Net Movement in Funds

	2025	2023
	£	£
Net movement in funds from Statement of Financial Activities	(240,888)	17,731
Net resources applied on functional fixed assets	(94,331)	(1,280)
Net movement in funds available for future activities	(335,219)	16,451

16 Analysis of Funds and the Assets and Liabilities Representing Them

At 31 January 2025	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Intangible assets	-	-	-	-
Tangible Fixed Assets	-	-	-	-
Current Assets	128,888	-	-	128,888
Current Liabilities	(158,870)	-	-	(158,870)
	(29,982)	-	-	(29,982)
At 1 August 2023	£	£	£	£
	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Intangible assets	1,951	-	-	1,951
Tangible Fixed Assets	-	157,313	-	157,313
Current Assets	3,664	53,593	-	57,257
Current Liabilities	(5,615)	-	-	(5,615)
	-	210,906	-	210,906

The Pelican Children's Centre
Notes to the Accounts
for the period from 1 August 2023 to 31 January 2025

	Funds at 2023	Movements in Funds as below	Transfers Between funds	Funds at 2025
	£	£	£	£
Unrestricted free reserves	-	(240,888)	210,906	(29,982)
Property and repair fund	110,975	-	(110,975)	-
Redundancy fund	48,500	-	(48,500)	-
Contingency fund	51,431	-	(51,431)	-
Restricted funds	-	-	-	-
	<u>210,906</u>	<u>(240,888)</u>	<u>-</u>	<u>(29,982)</u>
	Incoming Resources	Outgoing Resources	Gains & Losses	Movement in funds
	£	£	£	£
Unrestricted free reserves	208,633	(449,521)	-	(240,888)
Property and repair fund	-	-	-	-
Redundancy fund	-	-	-	-
	<u>208,633</u>	<u>(449,521)</u>	<u>-</u>	<u>(240,888)</u>

Purpose of funds

The unrestricted revenue reserves represents funds of the charity not designated for a particular purpose.

The property repair fund has been designated by the trustees to cover the anticipated costs of the replacement and upkeep of the building.

The redundancy fund is to provide for the payment of redundancy in the event of our funding ceasing.

The contingency fund has been designated by the trustees as a fund set aside to cover running costs for a period should there be a significant drop in funding.

Restricted funds are grants received from donors including capital grants, that are for a particular restricted purpose.

17 Share Capital

The charity is incorporated under the Companies Acts and is limited by guarantee, each member having undertaken to contribute such amounts not exceeding one pound as may be required in the event of the company being wound up whilst they are still a member or within one year thereafter.

There are 5 members of the company (2023 - 5 members).

The Pelican Children's Centre

**Appendices to the Statement of Financial Activities
for the period from 1 August 2023 to 31 January 2025**

- 1. Analysis of Total Incoming & Outgoing Resources by Activity**
- 2. Analysis of charitable expenditure by activity**

The Pelican Children's Centre

Appendix 1

Analysis of Total Incoming & Outgoing Resources by Activity for the period from 1 August 2023 to 31 January 2025

	Nursery	Overheads	2025 Total	2023 Total
	£	£	£	£
Income and endowments from:				
Donations and legacies	129,171	-	129,171	133,561
Charitable activities	16,403	-	16,403	39,122
Other trading activities	-	-	-	-
Investment Income	77	-	77	57
Gains on disposals of fixed assets used by Charity	62,982	-	62,982	-
Total Income	208,633	-	208,633	172,740
Expenditure on:				
Raising funds	-	-	-	-
Charitable activities	447,501	-	447,501	153,377
Other	-	2,020	2,020	1,632
Other resources expended	-	-	-	-
Total resources expended	447,501	2,020	449,521	155,009
Net Incoming Resources by activity	(238,868)	(2,020)	(240,888)	17,731

Appendix 2

Analysis of charitable expenditure by activity for the period from 1 August 2023 to 31 January 2025

	Nursery	Overheads	2025 Total	2023 Total
	£	£	£	£
Nature of charitable expenditure				
Activities undertaken directly	447,501	2,020	449,521	155,009
Support costs of charitable activities	-	-	-	-
Total charitable expenditure analysed by activity	447,501	2,020	449,521	155,009

The Pelican Children's Centre
Schedule to the Statement of Financial Activities
for the period from 1 August 2023 to 31 January 2025

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Prior Period Total Funds 2023 £
Incoming Resources				
Income from Donations and Legacies				
Non government and non public bodies				
Incoming resources of a revenue nature - grants, donations and legacies				
Plymouth City Council Grant	-	-	-	-
Early years Grant Funding	129,171	-	129,171	133,061
Keynham Community Sparks	-	-	-	500
Total Grants,Legacies & Donations Received	129,171	-	129,171	133,561
Investment Income				
Bank deposit interest received	77	-	77	57
Total Investment Income	77	-	77	57
Incoming resources from charitable activities				
Centre fees	16,403	-	16,403	38,964
Other charitable activities - fundraising activities	-	-	-	158
Total Incoming resources from charitable activities	16,403	-	16,403	39,122
Other Incoming Resources				
Gains on disposals of fixed assets used by Charity	3 62,982	-	62,982	-
	62,982	-	62,982	-
Total Incoming Resources	208,633	-	208,633	172,740

The Pelican Children's Centre
Schedule to the Statement of Financial Activities
for the period from 1 August 2023 to 31 January 2025

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Prior Period Total Funds 2023 £
Note				
Charitable expenditure				
<i>Support costs of charitable activities</i>				
<i>Direct support costs</i>				
Gross wages and salaries - charitable activities	142,958	-	142,958	127,655
Employers' NI - Charitable activities	53,971	-	53,971	3,648
Contractual Pension contributions charitable employees	7,260	-	7,260	2,306
Non Contractual Pension contributions charitable employees	55,881	-	55,881	-
Standard Redundancy charitable employees	33,932	-	33,932	-
Additional Redundancy charitable employees	61,068	-	61,068	-
	355,070	-	355,070	133,609
<i>Management and administration costs in support of charitable activities</i>				
<i>Indirect employee costs</i>				
Volunteer expenses	-	-	-	140
Training and welfare	-	-	-	60
Motor expenses	256	-	256	450
Staff Entertainment & Subsistence	1,224	-	1,224	272
Uniforms	459	-	459	-
	1,939	-	1,939	922
<i>Premises Costs</i>				
Ground Rent	50	-	50	150
Rates, water and service charges	2,840	-	2,840	2,209
Insurance	3,760	-	3,760	2,017
Light and heat	2,577	-	2,577	2,076
Cleaning	2,422	-	2,422	2,392
Premises repairs and renewals	7,987	-	7,987	3,537
Nursery Centre consumables	4,016	-	4,016	2,037
	23,652	-	23,652	14,418
<i>General administrative expenses:</i>				
Telephone and fax	777	-	777	727
Postage	-	-	-	-
Stationery and printing	345	-	345	265
Subscriptions	962	-	962	654
Computer costs	77	-	77	323
Advertising	-	-	-	315
Bank charges	204	-	204	102
	2,365	-	2,365	2,386

The Pelican Children's Centre
Schedule to the Statement of Financial Activities
for the period from 1 August 2023 to 31 January 2025

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Prior Period Total Funds 2023 £
<i>Professional fees in support of charitable activities</i>				
Legal fees	475	-	475	50
	<u>475</u>	<u>-</u>	<u>475</u>	<u>50</u>
<i>Other support costs</i>				
Depreciation of assets used for charitable purposes	-	-	-	1,992
	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,992</u>
Total Support costs	<u>383,501</u>	<u>-</u>	<u>383,501</u>	<u>153,377</u>
<i>Grantmaking to achieve the objects of the charity</i>				
<i>Grants paid including Gift Aid payments</i>				
Grants paid as shown in the detailed schedule	4 64,000	-	64,000	-
	<u>64,000</u>	<u>-</u>	<u>64,000</u>	<u>-</u>
Total Expended on Charitable Activities	<u>447,501</u>	<u>-</u>	<u>447,501</u>	<u>153,377</u>
<i>Governance costs that are not direct management functions inherent in generating funds, service delivery and programme or project work</i>				
<i>Specific other costs</i>				
Independent Examiner's Fees	2,020	-	2,020	1,632
Total other costs	<u>2,020</u>	<u>-</u>	<u>2,020</u>	<u>1,632</u>
<i>Analysis of transfers between funds</i>				
Transfer to/(from) unrestricted to be analysed further	210,906	-	210,906	(17,731)
Transfer to/(from) restricted to be analysed further	-	-	-	-
Transfer to/(from) des property repair fund to be analysed further	(110,975)	-	(110,975)	-
Transfer to/(from) designated fund to be analysed further	(99,931)	-	(99,931)	17,731
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>



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Parties involved with this document

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Wed, 24th Dec 2025 9:40:40 GMT	Stacey Edwards - Copied In (5fd01f3346b6f9b21e40746fe21dd36f)
Wed, 24th Dec 2025 9:40:41 GMT	Charanjeet Singh - Copied In (c7692d46c02ebf991c724fd00c48c502)

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Wed, 24th Dec 2025 9:40:41 GMT	Sent the envelope to Stacey Edwards for signing (82.18.16.56)
Wed, 24th Dec 2025 9:40:41 GMT	Sent the envelope to Charanjeet Singh for signing (82.18.16.56)
Wed, 24th Dec 2025 9:40:41 GMT	This envelope has been signed by all parties (82.18.16.56)
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THE PELICAN CHILDRENS CENTRE

England & Wales - Charity number 1063651

Accounts



PELICAN
CHILDRENS CENTRE

Report and Accounts

For The Year Ended

31 July 2023

Registered Charity Number
1063651

Registered Company Number
03364114

**The Pelican Children's Centre
Report and accounts
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The Pelican Children's Centre Company Information

Trustees

Mrs S Benwell	Chair
Mr C Singh	Vice Chair
Mr A Williams	(Resigned 2 November 2023)
Mrs A Carter	Secretary
Ms S A Edwards	(Appointed 30 October 2023)

Secretary

Mrs A Carter

Centre Manager

Ms N Montgomery

Accountants

Mr L Rowsell ATT
Wills Accountants Ltd
Chartered Certified Accountants
2 Endeavour House
Parkway Court
Longbridge Road
Plymouth
PL6 8LR

Bankers

Barclays Bank Plc
50 Cornwall Street
Plymouth
PL1 1LU

Registered office

66 Saltash Road
Keyham
Plymouth
PL2 1QS

Company registration number

03364114

Charity number

1063651

The Pelican Children's Centre

The report of the trustees for the year ended 31 July 2023

Introduction

The trustees present their report, including the directors report as required by company law, and financial statement for the year ended 31 July 2023. The trustees, who are also directors of The Pelican Children's Centre for the purpose of company law and who served during the year and up to the date of this report are set out on page 1

The Centre provides Full Day childcare for children aged 2 up to school age, delivering a wide curriculum within the early year's foundation stage in a stimulating learning environment.

Name, registered office and constitution of the charity

The full name of the charity is The Pelican Children's Centre.

The legal registration details are :-

<i>Date of incorporation</i>	01 May 1997
<i>Company Registration Number</i>	03364114
<i>Charity Registration Number</i>	1063651
<i>The Registered Office is</i>	66 Saltash Road Keyham Plymouth

Objectives and Activities of the Charity

A summary of the objects of the charity as set out in its governing document.

The objects of the charity are;

- To enhance the development and education of children through play and stimulation this involves the parents/carers and community groups.
- Provide a safe and secure environment where children can flourish in their development.
- To work within a framework, this ensures equal opportunities for all children and their families.
- Delivery of quality care and Early Learning for children. A specially tailored curriculum using The Early years Foundation stage Guidelines, which allows children to learn through play.

Summary of main activities of the charity in relation to its objects

The charity provides full day childcare for children aged 2 up to school age. The charity delivers a wide curriculum within the Early Years Foundation Stage, in a stimulating learning environment.

The Pelican Children's Centre

The report of the trustees for the year ended 31 July 2023

Public benefit that is provided by the charity

Pelican Children's Centre seeks to benefit the public through the pursuit of its stated aims which are;

- Where Children Come First
- To enhance the development and education of children through play and stimulation this involves the parents/carers and community groups.
- Provide a safe and secure environment where children can learn social skills.
- To work within a framework, this ensures equal opportunities for all children and their families.
- A specially tailored curriculum using The Early Years Foundation Stage Guidelines, which allows children to learn through play.

Community Groups

We see Pelican as part of the wider community and work with community groups whenever possible, also encouraging parents to be actively involved in our centre and their children's development.

Plymouth City Council Early Years

We work closely with Plymouth City Council Early Years' service and other children's centres to ensure all needs of a child and their family are met. The centre is committed to safeguarding and promoting the welfare of our children. Our child protection officer works closely with social workers and other professional bodies to ensure all needs are met.

Special Education Needs and Disability Policy

We have an effective special needs and disability (SEND) policy which we ensure is cascaded to all staff members. We work to ensure our children's individual needs are met by capturing the voice of our children and putting the child and their family at the centre of our aims.

With the support of our SENCO care plans, individual educational care plans if referrals are required, they are developed and implemented with the parent's permission. We follow a clear pathway (as outlined in our SEND policy) to identify and support all our children with SEND. Early identification and making effective provisions ensure the children's long-term outcomes improve.

We continue to have numerous children on waiting lists and involved in the Child Development Centre regarding autism, Social Emotional and mental health, and Global Development Delay.

We also have children with speech and language issues of which results in numerous referrals.

Children needing 1:1 continues to increase, with differing needs, including support with their social and emotional development.

This is a continual stretch on staffing with minimal funding. However we are fully committed to giving our full home from home care feel nursery.

The Pelican Children's Centre

The report of the trustees for the year ended 31 July 2023

Early Years Foundation

The Centre assists the development of children during their formative years and follows the early years foundation stage curriculum, which is delivered by our management and early years educators. They ensure the planning of play is specially tailored to meet the needs of every child, depending on their age and development, they follow the guidelines set out by the statutory guidance. To do this they support the staff by working with good practices so others can follow their example, they use peer on peer observation and video sessions to feedback to staff on their performance. Observations and summative reports are done by early years educators and this data is then analysed to form a cohort of progress. This process identifies areas of progress and need, which in turn supports the layout of activities provided.

The centre is open 38 weeks of the year. 8am to 5pm Monday to Friday. We work as flexibly as possible to cater for each family's needs.

Achievements and Performance of the Charity

Summary of the main achievements of the charity during the year

One of our achievements of the year is a turn around on the income against the outgoings. Continuing expectations and demands on delivering childcare put increasing pressure to remain financially viable. However even after a disappointing Ofsted outcome, we are still continuing and making adjustments to remain positive and open for the parents and carers of our community.

The Centre building is an old end terrace property of which continually needs some TLC, of which we try to prioritise as and when necessary. This summer it will be attention to damp issues on a few walls, along with a repair to the outside soft ground covering. We have 2 trees in our outside play area, unfortunately one will have to be cut down as it has come to the end of its time and is no longer safe.

We continue to use Facebook and now Instagram to show our activities and share relevant information.

Our website continues to be updated with our changes. We will no longer have the registration form available online, we now prefer parent/carers to fill all information out with us at the centre. This will only be done after they have visited us, this ensures better understanding of the child and parental needs along with our terms and conditions.

Strengths

Our core strengths are our team, starting with our Board of Trustees, and then our Senior Management and finally our team of staff, all of which work closely together to deliver a professional standard of childcare to every child in our care.

- We are committed to our staff, encouraging development and professional progression.
- We embrace change and are adaptable to situations.
- We continue to have a 5-star food rating.
- We hold the positive about disabled two tick symbol.

The Pelican Children's Centre

The report of the trustees for the year ended 31 July 2023

Funding

Each year we do our own fund-raising events such as the Christmas fayre and Easter raffle.

The Centre

We are registered with Ofsted and Plymouth City Councils Early Years service. The provider agreement with Plymouth City Council Early Years services enables us to receive funding for eligible 2 year olds and the 3&4 year old funding. It also gives us support and some training. We also have our own in house training of which helps with our commitment to maintaining high standards and support of staff with their professional development.

Staff are level 3 qualified, with opportunities to enhance their skills in all areas.

Structure, Governance and Management

Nature of the Governing Document and constitution of the charity

The charity is a company limited by guarantee (registered number 3364114) and does not have a share capital. It is a registered Charity (registered number 1063651) and in accordance with section 60 of the Companies Act 2006, the word "Limited" is omitted from the name. The company was incorporated on 01 May 1997 and is governed by its Memorandum and Articles of Associations of that date.

The methods adopted for the recruitment and appointment of new trustees

Trustees are appointed in accordance with the Articles of Association, as such, members of the Board of Trustees are appointed by majority vote at an Annual General Meeting. Trustees are also required to undertake ongoing online training.

The organisational structure of the charity and how decisions are made.

The Board of Trustees administer the charity. The board meets regularly. A Manager is appointed by the trustees to manage the day to day operations of the charity. There are policies in place to facilitate familiarisation training for new Trustees

Risk Management

The trustees have conducted their own review of the major risks to which the charity is exposed to and systems have been established to mitigate those risks. External risks to funding are mitigated by the development of a continued review of funding by the trustees. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and the continued awareness of health and safety issues to ensure a consistent quality of service and delivery for all operational aspects of the charity in a safe environment.

The Pelican Children's Centre

The report of the trustees for the year ended 31 July 2023

Financial Review

Policies on reserves

The Trustees have established policies whereby the unrestricted funds not committed or invested in tangible fixed assets (the "free reserves") held by the charity are held for certain purposes.

Property and Repairs Fund

The trustees have established a fund to cover the cost of the building and repairs therein needed by the charity to carry out its work, the trustees estimate that £150,000 (2022 :£150,000) is required. The fund currently stands at £110,975 (2022 : £110,975).

Contingency Fund

The trustees require certain funds held to be able to continue the current activities of the charity in the event of a significant drop in funding. The trustees consider that between 3 and 6 months of the resources expended would be appropriate. A contingency fund of £85,000 is deemed appropriate. The fund currently stands at £51,431 (2022 : £33,700).

Redundancy Fund

To provide for the payment of redundancy in the event of our funding ceasing. The trustees consider that a designated fund of £50,000 would be required. The fund currently stands at £48,500 (2022 : £48,500).

Restricted Funds

Restricted funds are those received to cover specific expenditure. Both capital and income arising can be expended. The fund currently stands at £0 (2022 : £0).

Transactions and Financial position

The financial statements are set out on pages 10 to 24. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: 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.

Revenue

The charity received a total of £172,683 (2022 : £144,807) in incoming resources and investment income of £57 (2022 : £1).

Surplus for year

The trustees are happy to report a surplus for the year ended 31 July 2023 of £17,731 compared to a deficit of £21,125 for the period ended 31 July 2022. However with the money required to have the new boiler and other essential maintenance the prior year deficit was unavoidable.

The Pelican Children's Centre

The report of the trustees for the year ended 31 July 2023

The Impact on Going Concern

Despite the aftermath of pandemic we are delighted with our ability to continue very much within the terms of our objectives. Especially with the emerging impacts, of high inflation, the energy crisis and the weak economy, the charity is facing continuing financial pressures. The Trustees review the budget on a each term due to the large variations that can be caused by small movements in the children attending. Trustees have reviewed the operating budgets for the next twelve months and do not foresee any going concern implications.

Plans for Future Periods

Our Priorities for 2023 going into 2024;

- With the upcoming changes to the Government funding for children of working families, we are looking and planning forward as much as we are able to, to accommodate this. We hope this is a positive step forward for childcare
- We continue to support staff in their personal development, running as a small team.
- To continue to maintain the building, possibly needing to look for funding should a major problem present itself.
- To continue to be viable as an employer and offer outstanding service.
- To continue with the website modernisation.
- To continue to be sustainable.
- Possibly once the financial situation of the charity improves opening the nursery for a regular mother and little one's session for use by the wider community. Thus, promoting the centres services for new families in the area.
- To continue to enhance free flow and time in the garden for the children.
- To enhance and replace the soft play area equipment. This room is vital for children's development (SEN) also when the weather is too bad to go outside.

The Pelican Children's Centre

The report of the trustees for the year ended 31 July 2023

Statement of Directors' and Trustees' Responsibilities

The trustees (who are also directors of The Pelican Children's Centre for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent; and
- 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 operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 28 March 2024.

Mrs A Carter
Director and Trustee

**The Pelican Children's Centre
Independent Examiner's Report to the trustees of the charity**

Report of the Independent Examiner to the trustees on the accounts of the Charity for the year ended 31 July 2023

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 July 2023 which are set out on pages 10 to 24.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts 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 your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Mr L Rowsell ATT
Wills Accountants Ltd
Chartered Certified Accountants
2 Endeavour House
Parkway Court
Longbridge Road
PL6 8LR

The date upon which my opinion is expressed is :-
28 March 2024

**The Pelican Children's Centre
Statement of Financial Activities
Including Income and Expenditure Account
for the year ended 31 July 2023**

	Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
Incoming resources				
<i>Income and endowments from:</i>				
Donations and grants	133,561	-	133,561	125,227
Investments	57	-	57	1
<i>Incoming resources from charitable activities</i>	39,122	-	39,122	19,580
Total income and endowments	172,740	-	172,740	144,808
<i>Expenditure on:</i>				
Charitable activities	153,377	-	153,377	164,397
Other	1,632	-	1,632	1,536
Total expenditure	155,009	-	155,009	165,933
Net income / (expenditure)	17,731	-	17,731	(21,125)
Transfers between funds	-	-	-	-
Other recognised gains and losses	17,731	-	17,731	(21,125)
Other recognised gains and losses				
Net movement in funds	17,731	-	17,731	(21,125)
Reconciliation of funds				
<i>Total funds brought forward</i>	193,175	-	193,175	214,300
Total Funds carried forward	210,906	-	210,906	193,175

The net movement in funds referred to above is the net incoming resources as defined in the SORP and is reconciled to the total funds as shown in the Balance Sheet on page 12 as required by the SORP.

All activities derive from continuing operations

The notes on pages 14 to 20 form an integral part of these accounts.

**The Pelican Children's Centre
Statement of Financial Activities
Including Income and Expenditure Account
for the year ended 31 July 2023
Movements in revenue and capital funds
for the year ended 31 July 2023**

Revenue accumulated funds	Designated Funds	Unrestricted Funds	Restricted Funds	Total Funds	Last year Total Funds
	2023	2023	2023	2023	2022
	£	£	£	£	£
Accumulated funds brought forward	82,200	-	-	82,200	103,325
Recognised gains and losses before transfers	-	17,731	-	17,731	(21,125)
	82,200	17,731	-	99,931	82,200
Transfers to/(from) designated funds	17,731	(17,731)	-	-	-
Closing revenue accumulated funds	99,931	-	-	99,931	82,200

Property repair fund	Designated Funds	Restricted Funds	Total Funds	Last year Total Funds
	2023	2023	2023	2022
	£	£	£	£
At 1 August	110,975	-	110,975	110,975
Transfer (to)/from designated revenue funds	-	-	-	-
Transfer (to)/from revenue accumulated funds	-	-	-	-
At 31 July	110,975	-	110,975	110,975

The purpose of the transfers between Revenue Reserves, Designated Funds and Fixed Asset Funds is described in the notes to the accounts.

Summary of funds	Designated Funds	Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
	£	£	£	£	£
	2023	2023	2023	2023	2022
	£	£	£	£	£
Revenue accumulated funds	-	-	-	-	-
Revenue designated funds	99,931	-	-	99,931	82,200
Property repair fund	110,975	-	-	110,975	110,975
Total funds	210,906	-	-	210,906	193,175

The notes on pages 14 to 20 form an integral part of these accounts.

The Pelican Children's Centre
Company Number
Balance Sheet
as at 31 July 2023

03364114

		2023		2022	
	Note	£	£	£	£
Fixed assets					
Intangible assets	9		1,951		2,278
Tangible assets	10		157,313		157,698
Total fixed assets			<u>159,264</u>		<u>159,976</u>
Current assets					
Stocks & Work in progress		1,762		1,762	
Debtors	11	2,547		1,971	
Cash at bank and in hand		52,948		37,379	
Total current assets		<u>57,257</u>		<u>41,112</u>	
Creditors:-					
amounts due within one year	12	(5,615)		(7,913)	
Net current assets			<u>51,642</u>		<u>33,199</u>
Total assets less current liabilities			<u>210,906</u>		<u>193,175</u>
Net assets excluding pension asset / liability			<u>210,906</u>		<u>193,175</u>
Net assets including pension asset / liability			<u>210,906</u>		<u>193,175</u>
The funds of the charity :					
Unrestricted income funds					
Unrestricted revenue accumulated funds		-		-	
Designated revenue funds		99,931		82,200	
Unrestricted capital funds					
Designated property repair fund		110,975		110,975	
Total unrestricted funds			<u>210,906</u>		<u>193,175</u>
Restricted revenue funds					
Restricted revenue accumulated funds		-		-	
Total restricted funds			<u>-</u>		<u>-</u>
Total charity funds			<u>210,906</u>		<u>193,175</u>

The Pelican Children's Centre

Company Number

03364114

Balance Sheet

as at 31 July 2023

The directors are satisfied that for the year ended on 31 July 2023 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on page 8.

The directors acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

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

Mrs A Carter

Director and Trustee

Approved by the board of trustees on 28 March 2024

The notes on pages 14 to 20 form an integral part of these accounts.

**The Pelican Children's Centre
Notes to the Accounts
for the year ended 31 July 2023**

1 Accounting policies

The principle accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

Basis of preparation of the accounts

The Pelican Children's Centre is a private charitable company, limited by guarantee, registered in England and Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: 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) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The charity accounts does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A and is under the turnover threshold of £500,000.

The financial statements are prepared on a going concern basis under the historical cost convention,

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Incoming Resources

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example, the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

Where practicable, gifts in kind donated for distribution to the beneficiaries of the charity are included in stock and donations in the financial statements upon receipt. If it is impracticable to assess the fair value at receipt or if the costs to undertake such a valuation outweigh any benefits, then the fair value is recognised as a component of donations when it is distributed and an equivalent amount recognised as charitable expenditure.

Gifts in kind donated for resale are included at fair value, being the expected proceeds from sale less the expected costs of sale. Where estimating the fair value is practicable upon receipt it is recognised in stock and 'Income from other trading activities'. Upon sale, the value of the stock is charged against 'Income from other trading activities' and the proceeds are recognised as 'Income from other trading activities'. Where it is impracticable to fair value the items due to the volume of low value items they are not recognised in the financial statements until they are sold. This income is recognised within 'Income from other trading activities'.

Fixed asset gifts in kind are recognised when receivable and are included at fair value. They are not deferred over the life of the asset.

**The Pelican Children's Centre
Notes to the Accounts
for the year ended 31 July 2023**

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

The charity receives government grants in respect of there early year funding. Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Income from investments is included in the year in which it is receivable.

Except as described under the 'Deferred Income' accounting policy all grants, including grants for the purchase of fixed assets , are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

Investment Income

Bank Interest received is included on an actual receipts basis.

Deferred income

In accordance with the SORP grants received in advance and specified by the donor as relating to specific accounting periods or alternatively which are subject to conditions which are still to be met, and which are outside the control of the charity or where it is uncertain whether the conditions can or will be met, are deferred on an accruals basis to the period to which they relate. Such deferrals are shown in the notes to the accounts and the sums involved are shown as creditors in the accounts.

Recognition of liabilities

Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the SORP.

Resources Expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Stocks and work in progress

Stock is valued at the lower of cost and net realisable value. Cost is calculated using the first-in, first-out formula. Provision is made for damaged, obsolete and slow-moving stock where appropriate.

Intangible assets

Intangible assets are stated at cost less amortisation and impairment. Intangible assets are amortised on a straight line basis over their useful lives. The useful lives of intangible assets are as follows:

Website	10%	straight line
---------	-----	---------------

**The Pelican Children's Centre
Notes to the Accounts
for the year ended 31 July 2023**

Fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Land and building	0% - 10%	straight line
Fixtures, fittings & equipment	20%	straight line

Impairment

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

Taxation

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Funds structure policy

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. It is the policy of the board of trustees to carefully monitor the application of those funds in accordance with the restrictions placed upon them. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

**The Pelican Children's Centre
Notes to the Accounts
for the year ended 31 July 2023**

3 Deficit for the financial year	2023	2022
	£	£
This is stated after crediting :-		
Revenue Turnover from ordinary activities	172,683	144,807
and after charging:-		
Depreciation of owned fixed assets	1,992	1,642
Rentals under operating leases	150	-
Pension costs	2,306	2,165
Independent Examiner's Fees	1,632	1,536

4 Investment Income	2023	2022
	£	£
Bank deposit interest received	57	1

5 Deferred Incoming Resources & Reserves - Designated funds

	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
Fees paid in advance	4,914	4,914	-	-
Total	<u>4,914</u>	<u>4,914</u>	<u>-</u>	<u>-</u>
			2023	2022
			£	£
These deferrals are included in creditors			<u>-</u>	<u>4,914</u>

The deferrals included in creditors relate to those grants and donations specified by the donors as relating to specific periods and represent those parts of the grants or donations which relate to periods subsequent to the accounting year end and are treated as grants in advance, or alternatively where there are conditions which must be fulfilled prior to entitlement or use of the grant or donation by the charity.

6 Staff Costs and Emoluments	2023	2022
	£	£
Gross Salaries	127,655	136,383
Employer's National Insurance	3,648	4,244
Pension Contributions to defined contribution schemes	2,306	2,165
	<u>133,609</u>	<u>142,792</u>

Average Number of Staff Employed	2023	2022
Nursery	<u>7</u>	<u>9</u>
	<u>7</u>	<u>9</u>

There were no fees or other remuneration paid to the trustees
There were no employees with emoluments in excess of £60,000 per annum

**The Pelican Children's Centre
Notes to the Accounts
for the year ended 31 July 2023**

7 Trustees' remuneration and expenses

Neither the trustees nor any persons connected with them have received any remuneration, either in the current year or the prior year.

The trustees did not have any expenses reimbursed during the current or prior year

In accordance with Statement of Recommended Practice (SORP) and Financial Reporting Standard (FRS) 102 Section 1a, we hereby disclose the reimbursement provided to one of the trustees for the utilisation of their home office space for charity-related activities.

The reimbursement, amounting to £6 per week, has been approved by the board of trustees and is in line with the fair market value of the services rendered. This reimbursement covers essential tasks such as hosting annual general meetings (AGMs), storing records, and completing administrative duties within the trustee's home office.

The decision to reimburse the trustee for the use of their home office was made after careful consideration of the trustee's contributions to the charity and the necessity of utilising such space for operational efficiency. This arrangement aligns with industry standards and has been documented and disclosed in accordance with SORP and FRS102 1a requirements.

Pelican Children's Centre affirm their commitment to transparency and accountability in financial reporting and assure their stakeholders that all transactions, including trustee reimbursements, are conducted with integrity and adherence to regulatory guidelines.

8 Related Party Transactions

There are no related party transactions during the period (2022 - £Nil)

9 Intangible fixed assets

	2023	2022
	£	£
Website		
Cost		
At 1 August 2022	3,272	3,272
At 31 July 2023	<u>3,272</u>	<u>3,272</u>
Amortisation		
At 1 August 2022	994	667
Provided during the year	327	327
At 31 July 2023	<u>1,321</u>	<u>994</u>
Net book value		
At 31 July 2023	<u>1,951</u>	<u>2,278</u>
At 31 July 2022	<u>2,278</u>	<u>2,605</u>

**The Pelican Children's Centre
Notes to the Accounts
for the year ended 31 July 2023**

10 Tangible functional fixed assets

	Freehold Land and buildings £	Plant, Machinery & Vehicles £	Total £
Asset cost, valuation or revalued amount			
At 1 August 2022	214,898	71,527	286,425
Additions	-	1,280	1,280
At 31 July 2023	<u>214,898</u>	<u>72,807</u>	<u>287,705</u>
Accumulated depreciation and impairment provisions			
At 1 August 2022	62,316	66,411	128,727
Charge for the year	-	1,665	1,665
At 31 July 2023	<u>62,316</u>	<u>68,076</u>	<u>130,392</u>
Net book value			
At 31 July 2023	<u>152,582</u>	<u>4,731</u>	<u>157,313</u>
At 31 July 2022	<u>152,582</u>	<u>5,116</u>	<u>157,698</u>

Freehold property is accounted for in accordance with the Financial Reporting Standard 102 section 1A. No depreciation is provided in respect of such properties. Although the Companies Act 2006 would normally require the systematic annual depreciation of fixed assets, it is believed that this policy of not providing depreciation is necessary in order for the accounts to give a true and fair view, since the current value of investment properties, and changes in that current value, are of prime importance rather than a calculation of systematic annual depreciation. Depreciation is only one of the many factors reflected in the annual valuation, and the amount, which might otherwise have been shown, cannot be separately identified or quantified.

11 Debtors

	2023 £	2022 £
Trade debtors	436	-
Prepaid expenses	2,111	1,971
	<u>2,547</u>	<u>1,971</u>

12 Creditors: amounts falling due within one year

	2023 £	2022 £
Accrued expenses	1,632	1,536
PAYE and NI	1,436	1,073
Unpaid Pension Contributions	537	390
Other Creditors	2,010	-
Deferred income and grants in advance (see note 5)	-	4,914
	<u>5,615</u>	<u>7,913</u>

13 Analysis of the Net Movement in Funds

	2023 £	2022 £
Net movement in funds from Statement of Financial Activities	17,731	(21,125)
Net resources applied on functional fixed assets	(1,280)	(8,926)
Net movement in funds available for future activities	<u>16,451</u>	<u>(30,051)</u>

The Pelican Children's Centre
Notes to the Accounts
for the year ended 31 July 2023

14 Particulars of Individual Funds and analysis of assets and liabilities representing funds

At 31 July 2023	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Intangible Assets	1,951	-	-	1,951
Tangible Fixed Assets	-	157,313	-	157,313
Current Assets	3,664	53,593	-	57,257
Current Liabilities	(5,615)	-	-	(5,615)
	<u>-</u>	<u>210,906</u>	<u>-</u>	<u>210,906</u>
At 1 August 2022	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Intangible Assets	2,278	-	-	2,278
Tangible Fixed Assets	5,635	152,063	-	157,698
Current Assets	-	41,112	-	41,112
Current Liabilities	(7,913)	-	-	(7,913)
	<u>-</u>	<u>193,175</u>	<u>-</u>	<u>193,175</u>
	Funds at 2022	Movements in Funds as below	Transfers Between funds	Funds at 2023
	£	£	£	£
Unrestricted free reserves	-	17,731	(17,731)	-
Property and repair fund	110,975	-	-	110,975
Redundancy fund	48,500	-	-	48,500
Contingency fund	33,700	-	17,731	51,431
Restricted funds	-	-	-	-
	<u>193,175</u>	<u>17,731</u>	<u>-</u>	<u>210,906</u>
	Incoming Resources	Outgoing Resources	Gains & Losses	Movement in funds
	£	£	£	£
Unrestricted free reserves	172,740	(155,009)	-	17,731
Property and repair fund	-	-	-	-
Redundancy fund	-	-	-	-
Contingency fund	-	-	-	-
Restricted funds	-	-	-	-
	<u>172,740</u>	<u>(155,009)</u>	<u>-</u>	<u>17,731</u>

Purpose of funds

The unrestricted revenue reserves represents funds of the charity not designated for a particular purpose.

The property repair fund has been designated by the trustees to cover the anticipated costs of the replacement and upkeep of the building.

The redundancy fund is to provide for the payment of redundancy in the event of our funding ceasing.

The contingency fund has been designated by the trustees as a fund set aside to cover running costs for a period should there be a significant drop in funding.

Restricted funds are grants received from donors including capital grants, that are for a particular restricted purpose.

**The Pelican Children's Centre
Notes to the Accounts
for the year ended 31 July 2023**

15 Share Capital

The charity is incorporated under the Companies Acts and is limited by guarantee, each member having undertaken to contribute such amounts not exceeding one pound as may be required in the event of the company being wound up whilst they are still a member or within one year thereafter

There are 5 members of the company (2022 - 5 members).

The Pelican Children's Centre

Appendix 1

Analysis of Total Incoming & Outgoing Resources by Activity for the year ended 31 July 2023

	Nursery	Overheads	2023 Total	2022 Total
	£	£	£	£
Income and endowments from:				
Donations and legacies	133,561	-	133,561	125,227
Other trading activities	-	-	-	-
Investment Income	57	-	57	1
Charitable activities	39,122	-	39,122	19,580
Other income	-	-	-	-
Total Income	172,740	-	172,740	144,808
Expenditure on:				
Charitable activities	153,377	-	153,377	164,397
Other	-	1,632	1,632	1,536
Total resources expended	153,377	1,632	155,009	165,933
Net Incoming Resources by activity	19,363	(1,632)	17,731	(21,125)

Appendix 2

Analysis of charitable expenditure by activity for the year ended 31 July 2023

	Nursery	Overheads	2023 Total	2022 Total
	£	£	£	£
Nature of charitable expenditure				
Activities undertaken directly	153,377	1,632	155,009	165,933
Support costs of charitable activities	-	-	-	-
Total charitable expenditure analysed by activity	153,377	1,632	155,009	165,933

The Pelican Children's Centre
Schedule to the Statement of Financial Activities
for the year ended 31 July 2023

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Prior Period Total Funds 2022 £
Incoming Resources				
Income from Donations and Legacies				
Non government and non public bodies				
Incoming resources of a revenue nature - grants, donations and legacies				
Plymouth City Council Grant	3,262	-	3,262	-
Early years Grant Funding	130,299	-	130,299	124,727
Keynham Community Sparks	-	-	-	500
Total Grants,Legacies & Donations Received	133,561	-	133,561	125,227
Investment Income				
Bank deposit interest received	57	-	57	1
Total Investment Income	57	-	57	1
Incoming resources from charitable activities				
Primary purpose trading	38,964	-	38,964	19,390
Other charitable activities - fundraising activities	158	-	158	190
Total Incoming resources from charitable activities	39,122	-	39,122	19,580
Total Incoming Resources	172,740	-	172,740	144,808

The Pelican Children's Centre
Schedule to the Statement of Financial Activities
for the year ended 31 July 2023

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Prior Period Total Funds 2022 £
Charitable expenditure				
<i>Support costs of charitable activities</i>				
<i>Direct support costs</i>				
Gross wages and salaries - charitable activities	127,655	-	127,655	136,383
Employers' NI - Charitable activities	3,648	-	3,648	4,244
Pension contributions charitable employees	2,306	-	2,306	2,165
Volunteers' Costs	140	-	140	27
Resource Costs	2,037	-	2,037	3,840
	135,786	-	135,786	146,659
<i>Management and administration costs in support of charitable activities</i>				
<i>Indirect employee costs</i>				
Training and welfare	60	-	60	50
Motor expenses	450	-	450	-
Entertaining	272	-	272	40
Uniforms	-	-	-	319
	782	-	782	409
<i>Premises Costs</i>				
Rent payable	150	-	150	-
Rates, water and service charges	2,209	-	2,209	1,993
Insurance	2,017	-	2,017	1,823
Light and heat	2,076	-	2,076	2,963
Cleaning	2,392	-	2,392	3,062
Premises repairs and renewals	3,537	-	3,537	3,343
	12,381	-	12,381	13,184
<i>General administrative expenses:</i>				
Telephone and fax	727	-	727	593
Stationery and printing	265	-	265	604
Subscriptions	654	-	654	384
Computer costs	323	-	323	746
Advertising and PR	315	-	315	-
Bank charges	102	-	102	99
	2,386	-	2,386	2,426

The Pelican Children's Centre
Schedule to the Statement of Financial Activities
for the year ended 31 July 2023

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Prior Period Total Funds 2022 £
<i>Professional fees in support of charitable activities</i>				
Legal fees	50	-	50	77
	50	-	50	77
<i>Other support costs</i>				
Depreciation of assets used for charitable purposes	1,992	-	1,992	1,642
	1,992	-	1,992	1,642
Total Support costs	153,377	-	153,377	164,397
Costs reallocated from charity support costs	-	-	-	-
Total Expended on Charitable Activities	153,377	-	153,377	164,397

Governance costs that are not direct management functions inherent in generating funds, service delivery and programme or project work

Specific other costs

Independent Examiner's Fees	1,632	-	1,632	1,536
Total other costs	1,632	-	1,632	1,536

Analysis of transfers between funds

Transfer to/(from) unrestricted to be analysed further	(17,731)	-	(17,731)	21,027
Transfer to/(from) restricted to be analysed further	-	-	-	98
Transfer to/(from) designated fund to be analysed further	17,731	-	17,731	(21,125)

The following appendices are attached to detail the activity analysis required by the 2005 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, revised June 2008.

THE PELICAN CHILDRENS CENTRE

England & Wales - Charity number 1063651

Accounts



PELICAN
CHILDRENS CENTRE

Report and Accounts

For The Year Ended

31 July 2022

Registered Charity Number
1063651

Registered Company Number
03364114

**The Pelican Children's Centre
Report and accounts
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**The Pelican Children's Centre
Company Information**

Trustees

Mrs S Benwell	Chair
Mr A Williams	Treasurer
Mr C Singh	Vice Chair
Mrs A Carter	Secretary

Secretary

Mrs A Carter

Centre Manager

Ms N Montgomery

Accountants

Mr L Rowsell ATT
Wills Accountants Ltd
Chartered Certified Accountants
2 Endeavour House
Parkway Court
Longbridge Road
Plymouth
PL6 8LR

Bankers

Barclays Bank Plc
50 Cornwall Street
Plymouth
PL1 1LU

Registered office

66 Saltash Road
Keyham
Plymouth
PL2 1QS

Company registration number

03364114

Charity number

1063651

The Pelican Children's Centre

The report of the trustees for the year ended 31 July 2022

Introduction

The trustees present their report, including the directors report as required by company law, and financial statement for the year ended 31 July 2022. The trustees, who are also directors of The Pelican Children's Centre for the purpose of company law and who served during the year and up to the date of this report are set out on page 1

The Centre provides Full Day childcare for children aged 2 up to school age, delivering a wide curriculum within the early year's foundation stage in a stimulating learning environment.

Name, registered office and constitution of the charity

The full name of the charity is The Pelican Children's Centre.

The legal registration details are :-

<i>Date of incorporation</i>	01 May 1997
<i>Company Registration Number</i>	03364114
<i>Charity Registration Number</i>	1063651
<i>The Registered Office is</i>	66 Saltash Road Keyham Plymouth

Objectives and Activities of the Charity

A summary of the objects of the charity as set out in its governing document.

The objects of the charity are;

- To enhance the development and education of children through play and stimulation this involves the parents/carers and community groups.
- Provide a safe and secure environment where children can flourish in their development.
- To work within a framework, this ensures equal opportunities for all children and their families.
- Delivery of quality care and Early Learning for children. A specially tailored curriculum using The Early years Foundation stage Guidelines, which allows children to learn through play.

Summary of main activities of the charity in relation to its objects

The charity provides full day childcare for children aged 2 up to school age. The charity delivers a wide curriculum within the Early Years Foundation Stage, in a stimulating learning environment.

The Pelican Children's Centre

The report of the trustees for the year ended 31 July 2022

Public benefit that is provided by the charity

Pelican Children's Centre seeks to benefit the public through the pursuit of its stated aims which are;

- Where Children Come First
- To enhance the development and education of children through play and stimulation this involves the parents/carers and community groups.
- Provide a safe and secure environment where children can learn social skills.
- To work within a framework, this ensures equal opportunities for all children and their families.
- A specially tailored curriculum using The Early Years Foundation Stage Guidelines, which allows children to learn through play.

Community Groups

We see Pelican as part of the wider community and we regularly work with community groups. When Covid restrictions permit, We also provide play sessions for the children's extended families, allowing them to take part in their child's learning this allows them to gain knowledge and understanding of what we do and why, and how we can work together in partnership in the development of their child.

Plymouth City Council Early Years

We work closely with Plymouth City Council Early Years' service and other children's centres to ensure all needs of a child and their family are met. The centre is committed to safeguarding and promoting the welfare of our children. Our child protection officer works closely with social workers and other professional bodies to ensure all needs are met.

Special Education Needs and Disability Policy

We have an effective special needs and disability (SEND) policy which we ensure is cascaded to all staff members. We work to ensure our children's individual needs are met by capturing the voice of our children and putting the child and their family at the centre of our aims.

With the support of our SENCO care plans, individual educational care plans if referrals are required, they are developed and implemented with the parent's permission. We follow a clear pathway (as outlined in our SEND policy) to identify and support all our children with SEND. Early identification and making effective provisions ensure the children's long-term outcomes improve.

We currently have numerous children on the waiting list and involved in the Child Development Centre regarding Autism, Social Emotional and mental health, and Global Development Delay.

We have also have some children with speech and language issues resulting in numerous referrals being accepted.

We have had an increase of children requiring 1:1 support and this is forecast to increase due to the current pandemic and the need to support children with their social and emotional development.

The Pelican Children's Centre

The report of the trustees for the year ended 31 July 2022

Early Years Foundation

The Centre assists the development of children during their formative years and follows the early years foundation stage curriculum, which is delivered by our management and early years educators. They ensure the planning of play is specially tailored to meet the needs of every child, depending on their age and development, they follow the guidelines set out by the statutory guidance. To do this they support the staff by working with good practices so others can follow their example, they use peer on peer observation and video sessions to feedback to staff on their performance. Observations and summative reports are done by early years educators and this data is then analysed to form a cohort of progress. This process identifies areas of progress and need, which in turn supports the layout of activities provided.

The centre is open 38 weeks of the year. 8am to 5pm Monday to Friday. We work as flexibly as possible to cater for each family's needs.

Achievements and Performance of the Charity

Summary of the main achievements of the charity during the year

The main achievement for the year was to make appropriate decisions moving forward with the current climate in which we are in.

With the continuing demands of expectation on childcare and the necessity to remain financially viable.

Further condensing of staff was made throughout the year, of which now puts us on a better path to keeping our costs down.

We were very fortunate to be awarded £500 from Keyham Community Sparks grant. This was used to purchase soft play equipment, which is perfect for our indoor rainy days play, also a perfect SEN play experience.

The children love the addition of the tyre swing outside, of which was done by one of our dedicated volunteers.

We did have to have a new boiler and renewal of one of our toileting areas.

With the extreme weather heatwave we did purchase a portable air conditioning unit, this helped children and staff feel comfortable in the heat (along with lots of outdoor water play in the shade).

We continue to look at areas to keep our costs down while continuing to enhance the running of the centre and varied activities for the children to enjoy. Many of our activities can be seen on our Facebook page.

The centres website continues to be beneficial to allow parents to book viewings online and allow new families to complete the registration pack online. The transition to paperless has been going well and now all paperwork is completed online reducing the amount of time staff spend on paperwork.

The Pelican Children's Centre

The report of the trustees for the year ended 31 July 2022

Strengths

Our core strengths are our team, starting with our Board of Trustees, and then our Senior Management and finally our team of staff, all of which work closely together to deliver a professional standard of childcare to every child in our care.

- We are committed to our staff, encouraging development and professional progression.
- We embrace change and are adaptable to situations.
- We continue to have a 5-star food rating.
- We hold the positive about disabled two tick symbol.

Funding

Each year we do our own fund-raising events such as the Christmas fayre and Easter raffle.

The Centre

We are registered with Ofsted and Plymouth City Councils Early Years' service. The provider agreement with Plymouth City Council Early Years services enables us to receive funding for children aged 2,3 and 4 years. It also offers courses and training for our staff to attend, which helps our commitment to maintaining high standards and support of their professional development.

Staff are level 3 qualified and we have student placements gaining experience with us to help complete their level 3 qualification..

Structure, Governance and Management

Nature of the Governing Document and constitution of the charity

The charity is a company limited by guarantee (registered number 3364114) and does not have a share capital. It is a registered Charity (registered number 1063651) and in accordance with section 60 of the Companies Act 2006, the word "Limited" is omitted from the name. The company was incorporated on 01 May 1997 and is governed by its Memorandum and Articles of Associations of that date.

The methods adopted for the recruitment and appointment of new trustees

Trustees are appointed in accordance with the Articles of Association, as such, members of the Board of Trustees are appointed by majority vote at an Annual General Meeting. Trustees are also required to undertake ongoing online training.

The organisational structure of the charity and how decisions are made.

The Board of Trustees administer the charity. The board meets regularly. A Manager is appointed by the trustees to manage the day to day operations of the charity.

There are policies in place to facilitate familiarisation training for new Trustees

Risk Management

The trustees have conducted their own review of the major risks to which the charity is exposed to and systems have been established to mitigate those risks. External risks to funding are mitigated by the development of a continued review of funding by the trustees. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and the continued awareness of health and safety issues to ensure a consistent quality of service and delivery for all operational aspects of the charity in a safe environment.

The Pelican Children's Centre

The report of the trustees for the year ended 31 July 2022

Financial Review

Policies on reserves

The Trustees have established policies whereby the unrestricted funds not committed or invested in tangible fixed assets (the "free reserves") held by the charity are held for certain purposes.

Property and Repairs Fund

The trustees have established a fund to cover the cost of the building and repairs therein needed by the charity to carry out its work, the trustees estimate that £150,000 (2021 :£150,000) is required. The fund currently stands at £110,975 (2021 : £110,975).

Contingency Fund

The trustees require certain funds held to be able to continue the current activities of the charity in the event of a significant drop in funding. The trustees consider that between 3 and 6 months of the resources expended would be appropriate. A contingency fund of £85,000 is deemed appropriate. The fund currently stands at £33,700 (2021 : £54,825).

Redundancy Fund

To provide for the payment of redundancy in the event of our funding ceasing. The trustees consider that a designated fund of £50,000 would be required. The fund currently stands at £48,500 (2021 : £48,500).

Restricted Funds

Restricted funds are those received to cover specific expenditure. Both capital and income arising can be expended. The fund currently stands at £0 (2021 : £0).

Transactions and Financial position

The financial statements are set out on pages 10 to 24. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: 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 published on 16 July 2014.

Revenue

The charity received a total of £144,807 (2021 : £152,737) in incoming resources and investment income of £1 (2021 : £4).

Deficit for year

The trustees are disappointed to report a deficit for the year ended 31 July 2022 of £21,125 compared to a deficit of £22,937 for the period ended 31 July 2021. However with the money required to have the new boiler and other essential maintenance it was unavoidable. Other measures that have now been put in place will take the centre forward.

The Impact on Going Concern

Despite the pandemic we are delighted with our ability to continue very much within the terms of our objectives. Especially with the emerging impacts, of high inflation, the energy crisis and the weak economy, the charity is facing continuing financial pressures. The Trustees review the budget on a each term due to the large variations that can be caused by small movements in the children attending. Trustees have reviewed the operating budgets for the next twelve months and do not foresee any going concern implications.

The Pelican Children's Centre

The report of the trustees for the year ended 31 July 2022

Plans for Future Periods

Our Priorities for 2022 going into 2023;

- Measures in place to achieve a break even, with the expectation of achieving a small surplus in subsequent years.
- To continue to be sustainable.
- To continue to support staff in their personal development.
- Possibly once the financial situation of the charity improves opening the nursery for a regular mother and little one's session for use by the wider community. Thus, promoting the centres services for new families in the area.
- To continue to refresh all indoor areas when time allows.
- To continue to be viable as an employer and offer outstanding service.
- To maintain a small team running as a whole centre.

The Pelican Children's Centre

The report of the trustees for the year ended 31 July 2022

Statement of Directors' and Trustees' Responsibilities

The trustees (who are also directors of The Pelican Children's Centre for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent; and
- 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 disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

Method of preparation of accounts

These accounts have been prepared in accordance with the provisions applicable to companies subject to FRS 102.

This report was approved by the board of trustees on 7 March 2023.



Mrs S Benwell
Director and Trustee

**The Pelican Children's Centre
Independent Examiner's Report to the trustees of the charity**

Report of the Independent Examiner to the trustees on the accounts of the Charity for the year ended 31 July 2022

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 July 2022 which are set out on pages 10 to 24.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts 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 your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

WILLS ACCOUNTANTS

Mr L Rowsell ATT
Wills Accountants Ltd
Chartered Certified Accountants
2 Endeavour House
Parkway Court
Longbridge Road
PL6 8LR

The date upon which my opinion is expressed is :-
7 March 2023

**The Pelican Children's Centre
Statement of Financial Activities
Including Income and Expenditure Account
for the year ended 31 July 2022**

	Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
	2022	2022	2022	2021
	£	£	£	£
Incoming resources				
<i>Income and endowments from:</i>				
Donations and grants	124,727	500	125,227	136,156
Investments	1	-	1	4
<i>Incoming resources from charitable activities</i>	19,580	-	19,580	10,281
<i>Other Incoming Resources</i>	-	-	-	6,300
Total income and endowments	144,308	500	144,808	152,741
<i>Expenditure on:</i>				
Charitable activities	163,799	598	164,397	174,166
Other	1,536	-	1,536	1,512
Total expenditure	165,335	598	165,933	175,678
Net income / (expenditure)	(21,027)	(98)	(21,125)	(22,937)
Transfers between funds	(98)	98	-	-
Net outgoing resources before Other recognised gains and losses	(21,125)	-	(21,125)	(22,937)
Other recognised gains and losses				
Net movement in funds	(21,125)	-	(21,125)	(22,937)
Reconciliation of funds				
<i>Total funds brought forward</i>	214,300	-	214,300	237,237
Total Funds carried forward	193,175	-	193,175	214,300

The net movement in funds referred to above is the net incoming resources as defined in the SORP and is reconciled to the total funds as shown in the Balance Sheet on page 12 as required by the SORP.

All activities derive from continuing operations

The notes on pages 14 to 20 form an integral part of these accounts.

**The Pelican Children's Centre
Statement of Financial Activities
Including Income and Expenditure Account
for the year ended 31 July 2022
Statement of Total Recognised Gains and Losses
for the year ended 31 July 2022**

**Movements in revenue and capital funds
for the year ended 31 July 2022**

Revenue accumulated funds	Designated Funds	Unrestricted Funds	Restricted Funds	Total Funds	Last year Total Funds
	2022	2022	2022	2022	2021
	£	£	£	£	£
Accumulated funds brought forward	103,325	-	-	-	106,450
Recognised gains and losses before transfers	-	(21,027)	(98)	(21,125)	(22,937)
	103,325	(21,027)	(98)	(21,125)	83,513
Transfers to/(from) restricted funds		(98)	98	-	-
Transfers to/(from) designated funds	(21,125)	21,125	-	-	-
Transfers to/(from) designated fixed asset funds	-	-	-	-	19,812
Closing revenue accumulated funds	82,200	-	-	(21,125)	103,325

Property repair fund	Designated Funds	Restricted Funds	Total Funds	Last year Total Funds
	2022	2022	2022	2021
	£	£	£	£
At 1 August	110,975	-	110,975	130,787
Transfer (to)/from revenue accumulated funds	-	-	-	(19,812)
At 31 July	110,975	-	110,975	110,975

The purpose of the transfers between Revenue Reserves, Designated Funds and Fixed Asset Funds is described in the notes to the accounts.

Summary of funds	Designated Funds	Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
	£	£	£	£	£
	2022	2022	2022	2022	2021
	£	£	£	£	£
Revenue accumulated funds	-	-	-	-	-
Revenue designated funds	82,200	-	-	82,200	103,325
Property repair fund	110,975	-	-	110,975	110,975
Total funds	193,175	-	-	193,175	214,300

The notes on pages 14 to 20 form an integral part of these accounts.

The Pelican Children's Centre
Company Number
Balance Sheet
as at 31 July 2022

03364114

		2022		2021	
	Note	£	£	£	£
Fixed assets					
Intangible assets	9		2,278		2,605
Tangible assets	10		157,698		150,087
Total fixed assets			<u>159,976</u>		<u>152,692</u>
Current assets					
Stocks & Work in progress		1,762		1,808	
Debtors	11	1,971		1,798	
Cash at bank and in hand		<u>37,379</u>		<u>69,143</u>	
Total current assets		<u>41,112</u>		<u>72,749</u>	
Creditors:-					
amounts due within one year	12	(7,913)		(11,141)	
Net current assets			<u>33,199</u>		<u>61,608</u>
Total assets less current liabilities			<u>193,175</u>		<u>214,300</u>
Net assets excluding pension asset / liability			<u>193,175</u>		<u>214,300</u>
Net assets including pension asset / liability			<u>193,175</u>		<u>214,300</u>
The funds of the charity :					
Unrestricted income funds					
Designated revenue funds		82,200		103,325	
Unrestricted capital funds					
Designated property repair fund		<u>110,975</u>		<u>110,975</u>	
Total unrestricted funds			193,175		214,300
Restricted revenue funds					
Total restricted funds			-		-
Total charity funds			<u>193,175</u>		<u>214,300</u>

The Pelican Children's Centre

Company Number

03364114

Balance Sheet

as at 31 July 2022

The directors are satisfied that for the year ended on 31 July 2022 the charitable company was entitled to exemption from the requirement to obtain an 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 accounts for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.



Mrs S Benwell

Director and Trustee

Approved by the board of trustees on 7 March 2023

The notes on pages 14 to 20 form an integral part of these accounts.

**The Pelican Children's Centre
Notes to the Accounts
for the year ended 31 July 2022**

1 Accounting policies

The principle accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

Basis of preparation of the accounts

The Pelican Children's Centre is a private charitable company, limited by guarantee, registered in England. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: 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) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The charity accounts does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A and is under the turnover threshold of £500,000.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Incoming Resources

Incoming resources are accounted for on a receivable basis.

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

Income from investments is included in the year in which it is receivable.

Except as described under the 'Deferred Income' accounting policy all grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

Investment Income

Bank Interest received is included on an actual receipts basis.

**The Pelican Children's Centre
Notes to the Accounts
for the year ended 31 July 2022**

Deferred income

In accordance with the SORP grants received in advance and specified by the donor as relating to specific accounting periods or alternatively which are subject to conditions which are still to be met, and which are outside the control of the charity or where it is uncertain whether the conditions can or will be met, are deferred on an accruals basis to the period to which they relate. Such deferrals are shown in the notes to the accounts and the sums involved are shown as creditors in the accounts.

Recognition of liabilities

Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the SORP.

Resources Expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Stocks and work in progress

Stock is valued at the lower of cost and net realisable value.

Intangible assets

Intangible assets are stated at cost less amortisation and impairment. Intangible assets are amortised on a straight line basis over their useful lives. The useful lives of intangible assets are as follows:

Website	10%	straight line
---------	-----	---------------

Fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less the residual value of each asset over its expected useful life, as follows:

Land and building	0% - 10%	straight line
Fixtures, fittings & equipment	20%	straight line

Taxation

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

The Pelican Children's Centre
Notes to the Accounts
for the year ended 31 July 2022

Funds structure policy

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment.

Restricted funds have been provided to the charity for particular purposes, and it is the policy of the board of trustees to carefully the monitor the application of those funds in accordance with the restrictions placed upon them.

2 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

3 Deficit for the financial year	2022	2021
	£	£
This is stated after crediting :-		
Revenue Turnover from ordinary activities	144,807	152,737
and after charging:-		
Depreciation of owned fixed assets	1,642	1,460
Rentals under operating leases	-	50
Pension costs	2,165	2,105
Independent Examiner's Fees	1,536	1,512
4 Investment Income	2022	2021
	£	£
Bank deposit interest received	1	4

5 Deferred Incoming Resources & Reserves - Designated funds

	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
Fees paid in advance	8,100	8,100	4,914	4,914
Total	<u>8,100</u>	<u>8,100</u>	<u>4,914</u>	<u>4,914</u>
			2022	2021
			£	£
These deferrals are included in creditors			<u>4,914</u>	<u>8,100</u>

The deferrals included in creditors relate to those grants and donations specified by the donors as relating to specific periods and represent those parts of the grants or donations which relate to periods subsequent to the accounting year end and are treated as grants in advance, or alternatively where there are conditions which must be fulfilled prior to entitlement or use of the grant or donation by the charity.

**The Pelican Children's Centre
Notes to the Accounts
for the year ended 31 July 2022**

6 Staff Costs and Emoluments	2022	2021
	£	£
Gross Salaries	136,383	132,881
Employer's National Insurance	4,244	3,670
Pension Contributions to defined contribution schemes	2,165	2,105
	<u>142,792</u>	<u>138,656</u>

Average Number of Staff Employed	2022	2021
Nursery	<u>9</u>	<u>11</u>
	<u>9</u>	<u>11</u>

There were no fees or other remuneration paid to the trustees
There were no employees with emoluments in excess of £60,000 per annum

7 Trustees' remuneration and expenses

Neither the trustees nor any persons connected with them have received any remuneration, either in the current year or the prior year.

The trustees did not have any expenses reimbursed during the current or prior year

8 Related Party Transactions

There are no related party transactions during the period (2021 - £Nil)

9 Intangible fixed assets	2022	2021
	£	£
Website		
Cost		
At 1 August 2021	<u>3,272</u>	<u>3,272</u>
At 31 July 2022	<u>3,272</u>	<u>3,272</u>
Amortisation		
At 1 August 2021	667	368
Provided during the year	<u>327</u>	<u>299</u>
At 31 July 2022	<u>994</u>	<u>667</u>
Net book value		
At 31 July 2022	<u>2,278</u>	<u>2,605</u>
At 31 July 2021	<u>2,605</u>	<u>2,904</u>

**The Pelican Children's Centre
Notes to the Accounts
for the year ended 31 July 2022**

10 Tangible functional fixed assets

	Freehold Land and buildings £	Plant, Machinery & Vehicles £	Total £
Asset cost, valuation or revalued amount			
At 1 August 2021	208,786	68,713	277,499
Additions	6,112	2,814	8,926
At 31 July 2022	<u>214,898</u>	<u>71,527</u>	<u>286,425</u>
Accumulated depreciation and impairment provisions			
At 1 August 2021	62,316	65,096	127,412
Charge for the year	-	1,315	1,315
At 31 July 2022	<u>62,316</u>	<u>66,411</u>	<u>128,727</u>
Net book value			
At 31 July 2022	<u>152,582</u>	<u>5,116</u>	<u>157,698</u>
At 31 July 2021	<u>146,470</u>	<u>3,617</u>	<u>150,087</u>

Freehold property is accounted for in accordance with the Financial Reporting Standard 102 section 1A. No depreciation is provided in respect of such properties. Although the Companies Act 2006 would normally require the systematic annual depreciation of fixed assets, it is believed that this policy of not providing depreciation is necessary in order for the accounts to give a true and fair view, since the current value of investment properties, and changes in that current value, are of prime importance rather than a calculation of systematic annual depreciation. Depreciation is only one of the many factors reflected in the annual valuation, and the amount, which might otherwise have been shown, cannot be separately identified or quantified.

11 Debtors	2022	2021
	£	£
Trade debtors	-	61
Prepaid expenses	1,971	1,737
	<u>1,971</u>	<u>1,798</u>

12 Creditors: amounts falling due within one year	2022	2021
	£	£
Accrued expenses	1,536	1,464
PAYE and NI	1,073	1,149
Unpaid Pension Contributions	390	428
Deferred income and grants in advance (see note 5)	4,914	8,100
	<u>7,913</u>	<u>11,141</u>

13 Analysis of the Net Movement in Funds	2022	2021
	£	£
Net movement in funds from Statement of Financial Activities	(21,125)	(29,237)
Net resources applied on functional fixed assets	(8,926)	(1,237)
Gains on disposal of inalienable assets	-	6,300
Net movement in funds available for future activities	<u>(30,051)</u>	<u>(24,174)</u>

**The Pelican Children's Centre
Notes to the Accounts
for the year ended 31 July 2022**

14 Particulars of Individual Funds and analysis of assets and liabilities representing funds

At 31 July 2022	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Intangible Assets	2,278	-	-	2,278
Tangible Fixed Assets	5,635	152,063	-	157,698
Current Assets	-	41,112	-	41,112
Current Liabilities	(7,913)	-	-	(7,913)
	<u>-</u>	<u>193,175</u>	<u>-</u>	<u>193,175</u>
At 1 August 2021	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Intangible Assets	2,605	-	-	2,605
Tangible Fixed Assets	-	150,087	-	150,087
Current Assets	8,536	64,213	-	72,749
Current Liabilities	(11,141)	-	-	(11,141)
	<u>-</u>	<u>214,300</u>	<u>-</u>	<u>214,300</u>
	Funds at 2021	Movements in Funds as below	Transfers Between funds	Funds at 2022
	£	£	£	£
Unrestricted free reserves	-	(21,027)	21,027	-
Property and repair fund	110,975	-	-	110,975
Redundancy fund	48,500	-	-	48,500
Contingency fund	54,825	-	(21,125)	33,700
Keyham Community Sparks	-	(98)	98	-
	<u>214,300</u>	<u>(21,125)</u>	<u>-</u>	<u>193,175</u>
	Incoming Resources	Outgoing Resources	Gains & Losses	Movement in funds
	£	£	£	£
Unrestricted free reserves	144,308	(165,335)	-	(21,027)
Keyham Community Sparks Grant	500	(598)	-	(98)
	<u>144,808</u>	<u>(165,933)</u>	<u>-</u>	<u>(21,125)</u>

Purpose of funds

The free reserves represents funds of the charity not designated for a particular purpose.

The Property repair fund has been designated by the trustees to cover the anticipated costs of the replacement and upkeep of the building.

The redundancy fund is to provide for the payment of redundancy in the event of our funding ceasing.

The contingency fund has been designated by the trustees as a fund set aside to cover running costs for a period should there be a significant drop in funding.

Restricted funds are grants received from donors including capital grants, that are for a particular restricted purpose.

**The Pelican Children's Centre
Notes to the Accounts
for the year ended 31 July 2022**

15 Share Capital

The charity is incorporated under the Companies Acts and is limited by guarantee, each member having undertaken to contribute such amounts not exceeding one pound as may be required in the event of the company being wound up whilst they are still a member or within one year thereafter

There are 5 members of the company (2021 - 5 members).

The Pelican Children's Centre

Appendix 1

Analysis of Total Incoming & Outgoing Resources by Activity
for the year ended 31 July 2022

	Nursery	Overheads	2022 Total	2021 Total
	£	£	£	£
Income and endowments from:				
Donations and legacies	125,227	-	125,227	136,156
Other trading activities	-	-	-	-
Investment Income	1	-	1	4
Charitable activities	19,580	-	19,580	10,281
Other income	-	-	-	6,300
Total Income	144,808	-	144,808	152,741
Expenditure on:				
Charitable activities	164,397	-	164,397	174,166
Other	-	1,536	1,536	1,512
Total resources expended	164,397	1,536	165,933	175,678
Net Incoming Resources by activity	(19,589)	(1,536)	(21,125)	(22,937)

Appendix 2

Analysis of charitable expenditure by activity
for the year ended 31 July 2022

	Nursery	Overheads	2022 Total	2021 Total
	£	£	£	£
Nature of charitable expenditure				
Activities undertaken directly	164,397	1,536	165,933	175,678
Support costs of charitable activities	-	-	-	-
Total charitable expenditure analysed by activity	164,397	1,536	165,933	175,678

**The Pelican Children's Centre
Schedule to the Statement of Financial Activities
for the year ended 31 July 2022**

	Unrestricted Funds	Restricted Funds	Total Funds	Prior Period Total Funds
	2022	2022	2022	2021
	£	£	£	£
Incoming Resources				
Income from Donations and Legacies				
Non government and non public bodies				
Incoming resources of a revenue nature - grants, donations and legacies				
Plymouth City Council Grant	-	-	-	5,734
Early years Grant Funding	124,682	-	124,682	130,337
Small Grants	45	-	45	85
Keynham Community Sparks	-	500	500	-
Total Voluntary Income	124,727	500	125,227	136,156
Investment Income				
Bank deposit interest received	1	-	1	4
Total Investment Income	1	-	1	4
Incoming resources from charitable activities				
Primary purpose trading	19,390	-	19,390	10,055
Other charitable activities - fundraising activities	190	-	190	226
Total Incoming resources from charitable activities	19,580	-	19,580	10,281
Other Incoming Resources				
Coronavirus Support Grants from PCC	-	-	-	6,300
	-	-	-	6,300
Total Incoming Resources	144,308	500	144,808	152,741

**The Pelican Children's Centre
Schedule to the Statement of Financial Activities
for the year ended 31 July 2022**

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Prior Period Total Funds 2021 £
Charitable expenditure				
<i>Support costs of charitable activities</i>				
<i>Direct support costs</i>				
Gross wages and salaries - charitable activities	136,383	-	136,383	132,881
Employers' NI - Charitable activities	4,244	-	4,244	3,670
Pension contributions charitable employees	2,165	-	2,165	2,105
Volunteers' Costs	27	-	27	-
Resource Costs	3,242	598	3,840	3,230
	146,061	598	146,659	141,886
<i>Management and administration costs in support of charitable activities</i>				
<i>Indirect employee costs</i>				
Training and welfare	50	-	50	560
Entertaining	40	-	40	39
Uniforms	319	-	319	83
	409	-	409	682
<i>Premises Costs</i>				
Rent payable	-	-	-	50
Rates, water and service charges	1,993	-	1,993	426
Insurance	1,823	-	1,823	1,622
Light and heat	2,963	-	2,963	2,273
Cleaning	3,062	-	3,062	3,116
Premises repairs and renewals	3,343	-	3,343	19,812
	13,184	-	13,184	27,299
<i>General administrative expenses:</i>				
Telephone and fax	593	-	593	582
Stationery and printing	604	-	604	532
Subscriptions	384	-	384	465
Computer costs	746	-	746	654
Bank charges	99	-	99	593
	2,426	-	2,426	2,826

The Pelican Children's Centre
Schedule to the Statement of Financial Activities
for the year ended 31 July 2022

	Unrestricted Funds	Restricted Funds	Total Funds	Prior Period Total Funds
	2022	2022	2022	2021
	£	£	£	£
Professional fees in support of charitable activities				
Legal fees	77	-	77	13
	77	-	77	13
Other support costs				
Depreciation of assets used for charitable purposes	1,642	-	1,642	1,460
	1,642	-	1,642	1,460
Total Expended on Charitable Activities	163,799	598	164,397	174,166
Governance costs that are not direct management functions inherent in generating funds, service delivery and programme or project work				
Specific other costs				
Independent Examiner's Fees	1,536	-	1,536	1,512
Total other costs	1,536	-	1,536	1,512
Analysis of transfers between funds				
Transfer to/(from) unrestricted to be analysed further	21,027	-	21,027	22,937
Transfer to/(from) restricted to be analysed further	-	98	98	-
Transfer to/(from) des fix ass to be analysed further	-	-	-	(19,812)
Transfer to/(from) designated fund to be analysed further	(21,125)	-	(21,125)	(3,125)
	(98)	98	-	-

The following appendices are attached to detail the activity analysis required by the 2005 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, revised June 2008.

THE PELICAN CHILDRENS CENTRE

England & Wales - Charity number 1063651

Accounts



Report and Accounts

For The Year Ended

31 July 2020

Registered Charity Number
1063651

Registered Company Number
03364114

**The Pelican Children's Centre
Report and accounts
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The Pelican Children's Centre Company Information

Trustees

Mrs S Benwell	Chair
Mr A Williams	Treasurer
Mr C Singh	
Mrs A Carter	Secretary
Ms M Skilton	Resigned 15 December 2020
Ms N Montgomery	Resigned 9 December 2019
Ms J Booth	Resigned 25 November 2019

Secretary

Mrs A Carter

Centre Manager

Ms N Montgomery

Accountants

Mr P W Soutter FCCA, ATT
Wills Accountants Ltd
Chartered Certified Accountants
2 Endeavour House
Parkway Court
Longbridge Road
Plymouth
PL6 8LR

Bankers

Barclays Bank Plc
50 Cornwall Street
Plymouth
PL1 1LU

Registered office

66 Saltash Road
Keyham
Plymouth
PL2 1QS

Company registration number

03364114

Charity number

1063651



The Pelican Children's Centre

The report of the trustees for the year ended 31 July 2020

Introduction

The trustees present their report and financial statement for the year ended 31 July 2020. The trustees, who are also directors of The Pelican Children's Centre for the purpose of company law and who served during the year and up to the date of this report are set out on page 1

The Centre provides Full Day childcare for children aged 2 up to school age, delivering a wide curriculum within the early year's foundation stage in a stimulating learning environment.

Name, registered office and constitution of the charity

The full name of the charity is The Pelican Children's Centre.

The legal registration details are :-

<i>Date of incorporation</i>	01 May 1997
<i>Company Registration Number</i>	03364114
<i>The Registered Office is</i>	66 Saltash Road Keyham Plymouth
<i>Charity Registration Number</i>	1063651

Objectives and Activities of the Charity

A summary of the objects of the charity as set out in its governing document.

The objects of the charity are;

- To enhance the development and education of children through play and stimulation this involves the parents/carers and community groups.
- Provide a safe and secure environment where children can flourish in their development.
- To work within a framework, this ensures equal opportunities for all children and their families.
- Delivery of quality care and Early Learning for children. A specially tailored curriculum using The Early years Foundation stage Guidelines, which allows children to learn through play.

Summary of main activities of the charity in relation to its objects

The charity provides full day childcare for children aged 2 up to school leaving age. The charity delivers a wide curriculum within the Early Years Foundation Stage, in a stimulating learning environment.

Public benefit that is provided by the charity

Pelican Children's Centre seeks to benefit the public through the pursuit of its stated aims which are;

- Where Children Come First
- To enhance the development and education of children through play and stimulation this involves the parents/carers and community groups.
- Provide a safe and secure environment where children can learn social skills.

The Pelican Children's Centre

The report of the trustees for the year ended 31 July 2020

- To work within a framework, this ensures equal opportunities for all children and their families.
- A specially tailored curriculum using The Early Years Foundation Stage Guidelines, which allows children to learn through play.

Community Groups

We see Pelican as part of the wider community and we regularly work with community groups. When Covid restrictions permit, We also provide play sessions for the children's extended families, allowing them to take part in their child's learning this allows them to gain knowledge and understanding of what we do and why, and how we can work together in partnership in the development of their child.

Plymouth City Council Early Years

We work closely with Plymouth City Council Early Years' service and other children's centres to ensure all needs of a child and their family are met. The centre is committed to safeguarding and promoting the welfare of our children. Our child protection officer works closely with social workers and other professional bodies to ensure all needs are met.

Special Education Needs and Disability Policy

We have an effective special needs and disability (SEND) policy which we ensure is cascaded to all staff members. We work to ensure our children's individual needs are met by capturing the voice of our children and putting the child and their family at the centre of our aims.

With the support of our SENCO care plans, individual educational care plans if referrals are required, they are developed and implemented with the parent's permission. We follow a clear pathway (as outlined in our SEND policy) to identify and support all our children with SEND. Early identification and making effective provisions ensure the children's long-term outcomes improve.

We currently have numerous children on the waiting list and involved in the Child Development Centre regarding Autism, Social Emotional and mental health, and Global Development Delay.

We have also have some children with speech and language issues resulting in numerous referrals being accepted.

Early Years Foundation

The Centre assists the development of children during their formative years and follows the early years foundation stage curriculum, which is delivered by our management and early years educators. They ensure the planning of play is specially tailored to meet the needs of every child, depending on their age and development, they follow the guidelines set out by the statutory guidance. To do this they support the staff by working with good practices so others can follow their example, they use peer on peer observation and video sessions to feedback to staff on their performance. Observations and summative reports are done by early years educators and this data is then analysed to form a cohort of progress. This process identifies areas of progress and need, which in turn supports the layout of activities provided.

The Pelican Children's Centre

The report of the trustees for the year ended 31 July 2020

The centre is open 38 weeks of the year. 8am to 5pm Monday to Friday. We work as flexibly as possible to cater for each family's needs.

Achievements and Performance of the Charity

Summary of the main achievements of the charity during the year

The main achievement for the year was to continue improving the blend of departments enabling us to keep a smaller team.

When the first Covid 19 lockdown happened, we made the decision to temporarily close as we only had a small number of working parents, of which they decided to keep their children at home. The senior management team worked from home, maintaining contact with other professionals and families of children under child protection and additional needs. We re-opened the centre in June/July 2020 during the second lockdown for certain days for those children and critical working parents.

The centres website had a major overhaul and has been modernised to allow parents to book viewings online and allow new families to complete the registration pack online. The transition to paperless has been going well and now all paperwork is completed online reducing the All policies documents were updated.

The centre also acquired a new pet gecko that the children interact with and enjoy learning about.

We also had our fire alarm system updated.

Strengths

Our core strengths are our team, starting with our Board of Trustees, and then our Senior Management and finally our team of staff, all of which work closely together to deliver a professional standard of childcare to every child in our care.

- We are committed to our staff, encouraging development and professional progression.
- We embrace change and are adaptable to situations.
- We continue to have a 5-star food rating.
- We hold the positive about disabled two tick symbol.

The Pelican Children's Centre

The report of the trustees for the year ended 31 July 2020

Funding

Each year we do our own fund-raising events such as the Christmas fayre and Easter raffle.

The Centre

We are registered with Ofsted and Plymouth City Councils Early Years' service. The provider agreement with Plymouth City Council Early Years services enables us to receive funding for children aged 2,3 and 4 years. It also offers courses and training for our staff to attend, which helps our commitment to maintaining high standards and support of their professional development.

Most of our staff have a level 3 qualification. We also have staff with a level 4 and a level 6 qualification.

We welcome assessors from training boards and support placements from colleges.

Structure, Governance and Management

Nature of the Governing Document and constitution of the charity

The charity is a company limited by guarantee (registered number 3364114) and does not have a share capital. It is a registered Charity (registered number 1063651) and in accordance with section 60 of the Companies Act 2006, the word "Limited" is omitted from the name. The company was incorporated on 01 May 1997 and is governed by its Memorandum and Articles of Associations of that date.

The methods adopted for the recruitment and appointment of new trustees

Trustees are appointed in accordance with the Articles of Association, as such, members of the Board of Trustees are appointed by majority vote at an Annual General Meeting.

The organisational structure of the charity and how decisions are made.

The Board of Trustees administer the charity. The board meet regularly. A Manager is appointed by the trustees to manage the day to day operations of the charity.

Risk Management

The trustees have conducted their own review of the major risks to which the charity is exposed to and systems have been established to mitigate those risks. External risks to funding are mitigated by the development of a continued review of funding by the trustees. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and the continued awareness of health and safety issues to ensure a consistent quality of service and delivery for all operational aspects of the charity in a safe environment.

The Pelican Children's Centre

The report of the trustees for the year ended 31 July 2020

Financial Review

Policies on reserves

The Trustees have established policies whereby the unrestricted funds not committed or invested in tangible fixed assets (the "free reserves") held by the charity are held for certain purposes.

Property and Repairs Fund

The trustees have established a fund of £150,000 (2019: £150,000) is required to cover the cost of the building and repairs therein due needed by the charity to carry out its work. The fund currently stands at £130,787 (2019: £129,753).

Contingency Fund

The trustees require certain funds held to be able to continue the current activities of the charity in the event of a significant drop in funding. The trustees consider that between 3 and 6 months of the resources expended would be appropriate. A contingency fund of £85,000 is deemed appropriate. The fund currently stands at £57,950 (2019: £33,768).

Redundancy Fund

To provide for the payment of redundancy in the event of our funding ceasing. The trustees consider that a designated fund of £50,000 would be required. The fund currently stands at £48,500 (2019: £48,500).

Restricted Funds

Restricted funds are those received to cover specific expenditure. Both capital and income arising can be expended. The fund currently stands at £0.00 (2019: £1,160).

Transactions and Financial position

The financial statements are set out on pages 10 to 24. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: 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 published on 16 July 2014.

Revenue

The charity received a total of £189,021 (2019: £180,431) in incoming resources and investment income of £421 (2019: £473).

Surplus for year

The trustees are pleased to report a surplus for the year ended 31 July 2020 of £24,056 compared to a deficit of £20,058 for the period ended 31 July 2019.

The Impact of Coronavirus on Going Concern

Despite the pandemic we are delighted with our ability to continue very much within the terms of our objectives. The Trustees have reviewed the cash flow forecasts and operating budgets for the next twelve months and do not foresee any going concern implications.

The Pelican Children's Centre

The report of the trustees for the year ended 31 July 2020

Plans for Future Periods

Our Priorities for 2020 going into 2021;

- Measures are in place to achieve a break even for 2021, with the expectation of achieving a small surplus in subsequent years.
- To continue with the website modernisation.
- To continue to be sustainable.
- To continue to support staff in their personal development.
- To continue to enhance free flow and time in the garden for the children.
- To enhance the soft play area possibly opening it for a regular mother and little ones session for use by the wider community. Thus, promoting the centres services for new families in the area.
- Maintenance work to be carried out to improve on the security of the premise.
 - Update building maintenance good practices.
- To continue to be viable as an employer and offer outstanding service.
 - To maintain a small team running as a whole centre.
- Have the inner crumbling walls repaired and the building refreshed throughout.
 - The outdoor pram store to be removed and an outdoor cloakroom space be installed to help reduce the traffic within the building, keeping the centre more Covid protected.
 - The Sustain the charity through the whole Covid 19 Pandemic.
 - Ensuring staff and the families that use the centre are properly protected against Covid 19 whilst using our premises.

The members of the Board of Trustees of the Charity during the year ended 31st July 2019 were :-

Mrs S Benwell	Chair
Mr A Williams	Treasurer
Mr C Singh	
Mrs A Carter	
Ms M Skilton	resigned 15 Dec 2020

All the directors of the company are also trustees of the charity, and their responsibilities include all the responsibilities of directors under the Companies Acts and of trustees under the Charities Acts.

Independent Examiner

Mr P W Soutter FCCA, ATT
Wills Accountants Ltd
Chartered Certified Accountants
2 Endeavour House
Parkway Court
Longbridge Road
Plymouth
PL6 8LR

The Pelican Children's Centre

The report of the trustees for the year ended 31 July 2020

Statement of Directors' and Trustees' Responsibilities

The trustees (who are also directors of The Pelican Children's Centre for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 Charities SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent; and
- 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 disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Method of preparation of accounts

These accounts have been prepared in accordance with the provisions applicable to companies subject to FRS 102.

This report was approved by the board of trustees on 26 April 2021.



Mrs S Benwell
Director and Trustee

**The Pelican Children's Centre
Independent Examiner's Report to the trustees of the charity**

**Report of the Independent Examiner to the trustees
on the accounts of the Charity for the period ended**

31 July 2020

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 July 2020 which are set out on pages 10 to 24.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts 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 your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

The Examiner's relevant professional qualification or body is:

Chartered Certified Accountants

Mr P W Soutter FCCA, ATT 
Wills Accountants Ltd
Chartered Certified Accountants
2 Endeavour House
Parkway Court
Longbridge Road
PL6 8LR

The date upon which my opinion is expressed is :-
26 April 2021

**The Pelican Children's Centre
Statement of Financial Activities
for the year ended 31 July 2020**

	Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
	2020 £	2020 £	2020 £	2019 £
Incoming resources				
<i>Income and endowments from:</i>				
Donations and grants	167,006	-	167,006	163,703
Charitable activities	22,015	-	22,015	16,728
Investments	421	-	421	473
Total income and endowments	189,442	-	189,442	180,904
<i>Expenditure on:</i>				
Charitable activities	163,964	-	163,964	199,594
Other	1,422	-	1,422	1,368
Total expenditure	165,386	-	165,386	200,962
Net income / (expenditure)	24,056	-	24,056	(20,058)
Transfers between funds	1,160	(1,160)	-	-
Net incoming resources/(net outgoing resources) before Other recognised gains and losses	25,216	(1,160)	24,056	(20,058)
Other recognised gains and losses				
Net movement in funds	25,216	(1,160)	24,056	(20,058)
Reconciliation of funds				
<i>Total funds brought forward</i>	<i>212,021</i>	<i>1,160</i>	<i>213,181</i>	<i>233,239</i>
Total Funds carried forward	237,237	-	237,237	213,181

The net movement in funds referred to above is the net incoming resources as defined in the SORP and is reconciled to the total funds as shown in the Balance Sheet on page 14 as required by the SORP.

All activities derive from continuing operations

The notes on pages 16 to 24 form an integral part of these accounts.

**The Pelican Children's Centre
Statement of Financial Activities
for the year ended 31 July 2020**

**Income and Expenditure Account as required by the Companies Act
for the year ended 31 July 2020**

	2020 £	2019 £
Turnover	189,021	180,431
Direct costs of turnover	163,964	199,594
Gross surplus/(deficit)	<u>25,057</u>	<u>(19,163)</u>
Other Costs	1,422	1,368
Operating surplus/(deficit)	<u>23,635</u>	<u>(20,531)</u>
Interest receivable	421	473
Surplus/(deficit) on ordinary activities before tax	<u>24,056</u>	<u>(20,058)</u>
Surplus/(deficit) for the financial year	<u>24,056</u>	<u>(20,058)</u>
Gift Aid Payments	-	-
Retained surplus/(deficit) for the financial year	<u>24,056</u>	<u>(20,058)</u>

All activities derive from continuing operations

The notes on pages 16 to 24 form an integral part of these accounts.

**The Pelican Children's Centre
Statement of Financial Activities
for the year ended 31 July 2020**

**Statement of Total Recognised Gains and Losses
for the year ended 31 July 2020**

	2020	2019
Excess of Expenditure over income before realisation of assets	24,056	(20,058)
Loss per Profit and Loss account	24,056	(20,058)
Net Movement in funds before taxation	24,056	(20,058)

**Movements in revenue and capital funds
for the year ended 31 July 2020**

Revenue accumulated funds	Unrestricted	Restricted	Total	Last year
	Funds	Funds	Funds	Total Funds
	2020	2020	2020	2019
	£	£	£	£
Accumulated funds brought forward	126	1,160	1,286	1,286
Recognised gains and losses before transfers	24,056	-	24,056	(20,058)
	24,182	1,160	25,342	(18,772)
Transfers between restricted and unrestricted funds	-	-	-	-
Transfers (to)/from designated funds	(25,342)	-	(25,342)	19,932
Transfers (to)/from revaluation reserve	-	-	-	-
Transfers (to)/from designated fixed asset funds	1,160	(1,160)	-	-
Closing revenue accumulated funds	-	-	-	1,160

Designated revenue funds	Total	Last year
	Funds	Total Funds
	2020	2019
	£	£
At 1 August	82,268	102,200
Transfer (to)/from designated funds	24,182	(19,932)
At 31 July	106,450	82,268

The purposes for which the designated funds have been established are described in the notes to the accounts.

Property repair fund	Designated	Restricted	Total	Last year
	Funds	Funds	Funds	Total Funds
	2020	2020	2020	2019
	£	£	£	£
At 1 August	129,627	1,160	130,787	129,753
Transfer (to)/from revenue accumulated funds	1,160	(1,160)	-	-
At 31 July	130,787	-	130,787	129,753

**The Pelican Children's Centre
Statement of Financial Activities
for the year ended 31 July 2020**

The purpose of the transfers between Revenue Reserves, Designated Funds and Fixed Asset Funds is described in the notes to the accounts.

Summary of funds	£	£	£	£
	Designated Funds	Unrestricted Funds	Restricted Funds	Total Funds
	2020	2020	2020	2019
	£	£	£	£
Revenue accumulated funds	-	-	-	1,160
Revenue designated funds	106,450	-	-	82,268
Property repair fund	130,787	-	-	129,753
Total funds	237,237	-	-	213,181

The notes on pages 16 to 24 form an integral part of these accounts.



The Pelican Children's Centre
Company Number
Balance Sheet
as at 31 July 2020

03364114

	Note	Year Ended 31-Jul-20		Year Ended 31-Jul-19	
		£	£	£	£
Intangible assets	8		2,904		2,610
Tangible assets	9		150,011		147,965
Total fixed assets			<u>152,915</u>		<u>150,575</u>
Current assets					
Stocks & Work in progress		1,934		2,065	
Debtors	10	1,647		1,594	
Cash at bank and in hand		84,205		62,379	
Total current assets		<u>87,786</u>		<u>66,038</u>	
Creditors:-					
amounts due within one year	11	(3,464)		(3,432)	
Net current assets			<u>84,322</u>		<u>62,606</u>
Total assets less current liabilities			<u>237,237</u>		<u>213,181</u>
Creditors:-					
amounts due after more than one year			-		-
Provisions for liabilities and charges			-		-
Net assets excluding pension asset / liability			<u>237,237</u>		<u>213,181</u>
Net assets including pension asset / liability			<u>237,237</u>		<u>213,181</u>
The funds of the charity :					
Unrestricted income funds					
Unrestricted revenue accumulated funds		-		-	
Designated revenue funds		106,450		82,268	
Unrestricted capital funds					
Designated property repair fund		130,787		129,753	
Total unrestricted funds			<u>237,237</u>		<u>212,021</u>
Restricted revenue funds					
Restricted revenue accumulated funds		-		1,160	
Total restricted funds					<u>1,160</u>
Total charity funds			<u>237,237</u>		<u>213,181</u>

The Pelican Children's Centre

Company Number

03364114

Balance Sheet

as at 31 July 2020

The directors are satisfied that for the year ended on 31 July 2019 the charitable company was entitled to exemption from the requirement to obtain an 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 accounts for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.



Mrs S Benwell

Director and Trustee

Approved by the board of trustees on 26 April 2021

The notes on pages 16 to 24 form an integral part of these accounts.

**The Pelican Children's Centre
Notes to the Accounts
for the year ended 31 July 2020**

1 Accounting policies

The principle accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

Basis of preparation of the accounts

The Pelican Children's Centre is a Charitable Company registered in England. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 3 of these financial statements.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: 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) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice. The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Incoming Resources

Incoming resources are accounted for on a receivable basis.

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

Income from investments is included in the year in which it is receivable.

Except as described under the 'Deferred Income' accounting policy all grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

**The Pelican Children's Centre
Notes to the Accounts
for the year ended 31 July 2020**

Investment Income

Bank Interest received is included on an actual receipts basis.

Deferred income

In accordance with the SORP grants received in advance and specified by the donor as relating to specific accounting periods or alternatively which are subject to conditions which are still to be met, and which are outside the control of the charity or where it is uncertain whether the conditions can or will be met, are deferred on an accruals basis to the period to which they relate. Such deferrals are shown in the notes to the accounts and the sums involved are shown as creditors in the accounts.

Recognition of liabilities

Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the SORP.

Resources Expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Stocks and work in progress

Stock is valued at the lower of cost and net realisable value.

Intangible assets

Intangible assets are amortised on a straight line basis over their useful lives. The useful lives of intangible assets are as follows:

Website	10%	straight line
---------	-----	---------------

Fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less the residual value of each asset over its expected useful life, as follows:

Land and building	0% - 10%	straight line
Fixtures, fittings & equipment	20%	straight line

Taxation

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

**The Pelican Children's Centre
Notes to the Accounts
for the year ended 31 July 2020**

Funds structure policy

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment.

Restricted funds have been provided to the charity for particular purposes, and it is the policy of the board of trustees to carefully monitor the application of those funds in accordance with the restrictions placed upon them.

2 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

3 Surplus/(deficit) for the financial year	2020	2019
	£	£
This is stated after crediting :-		
Revenue Turnover from ordinary activities	189,021	180,431
and after charging:-		
Depreciation of owned fixed assets	971	3,036
Pension costs	2,131	1,733
Independent Examiner's Fees	1,422	1,368
4 Investment Income	2020	2019
	£	£
Bank deposit interest received	421	473

5 Deferred Incoming Resources & Reserves - Designated funds

	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
Fees paid in advance	2	2	-	-
Total	<u>2</u>	<u>2</u>	<u>-</u>	<u>-</u>
			2020	2019
			£	£
These deferrals are included in creditors			<u>-</u>	<u>2</u>

The deferrals included in creditors relate to those grants and donations specified by the donors as relating to specific periods and represent those parts of the grants or donations which relate to periods subsequent to the accounting year end and are treated as grants in advance, or alternatively where there are conditions which must be fulfilled prior to entitlement or use of the grant or donation by the charity.



**The Pelican Children's Centre
Notes to the Accounts
for the year ended 31 July 2020**

6 Staff Costs and Emoluments	2020	2019
	£	£
Gross Salaries	135,702	168,410
Employer's National Insurance	4,454	6,756
Pension Contributions	2,131	1,733
	<u>142,287</u>	<u>176,899</u>

Numbers of full time employees or full time equivalents	2020	2019
	11	13

7 Trustees' remuneration

Neither the trustees nor any persons connected with them have received any remuneration, either in the current year or the prior year.

8 Intangible fixed assets	2020	2019
	£	£
Website		
Cost		
At 1 August 2019	2,679	-
Additions	593	2,679
Disposals	-	-
At 31 July 2020	<u>3,272</u>	<u>2,679</u>
Amortisation		
At 1 August 2019	69	-
Provided during the year	299	(69)
On disposals	-	-
At 31 July 2020	<u>368</u>	<u>(69)</u>
Net book value		
At 31 July 2020	<u>2,904</u>	<u>2,610</u>
At 31 July 2019	<u>2,610</u>	<u>-</u>

**The Pelican Children's Centre
Notes to the Accounts
for the year ended 31 July 2020**

9 Tangible functional fixed assets

	Freehold Land and buildings £	Leasehold Land and Buildings £	Plant, Machinery & Vehicles £	Total £
Asset cost, valuation or revalued amount				
At 1 August 2019	208,786	-	64,758	273,544
Additions	-	-	2,718	2,718
Disposals	-	-	-	-
Surplus on revaluation	-	-	-	-
At 31 July 2020	<u>208,786</u>	<u>-</u>	<u>67,476</u>	<u>276,262</u>
Accumulated depreciation and impairment provisions				
At 1 August 2019	62,316	-	63,263	125,579
Eliminated on disposals	-	-	-	-
Depreciation on revaluation	-	-	-	-
Charge for the year	-	-	672	672
At 31 July 2020	<u>62,316</u>	<u>-</u>	<u>63,935</u>	<u>126,251</u>
Net book value				
At 31 July 2020	<u>146,470</u>	<u>-</u>	<u>3,541</u>	<u>150,011</u>
At 31 July 2019	<u>146,470</u>	<u>-</u>	<u>1,495</u>	<u>147,965</u>

Freehold property is accounted for in accordance with the Financial Reporting Standard 102 section 1A. No depreciation is provided in respect of such properties. Although the Companies Act 2006 would normally require the systematic annual depreciation of fixed assets, it is believed that this policy of not providing depreciation is necessary in order for the accounts to give a true and fair view, since the current value of investment properties, and changes in that current value, are of prime importance rather than a calculation of systematic annual depreciation. Depreciation is only one of the many factors reflected in the annual valuation, and the amount, which might otherwise have been shown, cannot be separately identified or quantified.

**The Pelican Children's Centre
Notes to the Accounts
for the year ended 31 July 2020**

10 Debtors	2020	2019
	£	£
Trade debtors	120	189
Prepaid expenses	1,527	1,405
	<u>1,647</u>	<u>1,594</u>
11 Creditors: amounts falling due within one year	2020	2019
	£	£
Accrued expenses	1,621	1,983
PAYE and NI	1,357	1,104
Unpaid Pension Contributions	486	343
Deferred income and grants in advance (see note 5)	-	2
	<u>3,464</u>	<u>3,432</u>

The Pelican Children's Centre
Notes to the Accounts
for the year ended 31 July 2020

12 Particulars of Individual Funds and analysis of assets and liabilities representing funds

At 31 July 2020	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Intangible Assets	2,904	-	-	2,904
Tangible Fixed Assets	-	150,011	-	150,011
Current Assets	560	86,066	1,160	87,786
Current Liabilities	(3,464)	-	-	(3,464)
	<u>-</u>	<u>236,077</u>	<u>-</u>	<u>237,237</u>
At 1 August 2019	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Intangible Assets	2,610	-	-	2,610
Tangible Fixed Assets	-	147,965	-	147,965
Current Assets	822	64,056	1,160	66,038
Current Liabilities	(3,432)	-	-	(3,432)
	<u>-</u>	<u>212,021</u>	<u>1,160</u>	<u>213,181</u>
	Funds at 2019	Movements in Funds as below	Transfers Between funds	Funds at 2020
	£	£	£	£
Unrestricted free reserves	-	24,056	(24,182)	(126)
Property and repair fund	129,753	-	-	129,753
Redundancy fund	48,500	-	-	48,500
Contingency fund	33,768	-	24,182	57,950
Restricted funds	1,160	-	-	1,160
	<u>213,181</u>	<u>24,056</u>	<u>-</u>	<u>237,237</u>
	Incoming Resources	Outgoing Resources	Gains & Losses	Movement in funds
	£	£	£	£
Unrestricted free reserves	189,442	(165,386)	-	24,056
	<u>189,442</u>	<u>(165,386)</u>	<u>-</u>	<u>24,056</u>

**The Pelican Children's Centre
Notes to the Accounts
for the year ended 31 July 2020**

Purpose of funds

The free reserves represents funds of the charity not designated for a particular purpose.

The Property repair fund has been designated by the trustees to cover the anticipated costs of the replacement and upkeep of the building.

The redundancy fund is to provide for the payment of redundancy in the event of our funding ceasing. The trustees consider that a designated fund of £60,000 would be required.

The contingency fund has been designated by the trustees as a fund set aside to cover running costs for a period should there be a significant drop in funding.

Restricted funds are grants received from donors including capital grants, that are for a particular restricted purpose.

13 Share Capital

The charity is incorporated under the Companies Acts and is limited by guarantee, each member having undertaken to contribute such amounts not exceeding one pound as may be required in the event of the company being wound up whilst he or she is still a member or within one year thereafter

There are 5 members of the company (2019 - 5 members).

**The Pelican Children's Centre
Schedule to the Statement of Financial Activities
for the year ended 31 July 2020**

	Unrestricted Funds	Restricted Funds	Total Funds	Prior Period Total Funds
	2020	2020	2020	2019
	£	£	£	£
Incoming Resources				
Income from Donations and Legacies				
Non government and non public bodies				
Incoming resources of a revenue nature - grants, donations and legacies				
Plymouth City Council Grant	7,863	-	7,863	4,961
Early years Grant Funding	159,083	-	159,083	158,263
Wolseley Trust	-	-	-	300
Small Grants	60	-	60	179
Total	167,006	-	167,006	163,703
Total Grants, Legacies & Donations Received	167,006	-	167,006	163,703
Total Voluntary Income	167,006	-	167,006	163,703
Activities for generating funds				
Fundraising activities	275	-	275	570
Centre fees	21,740	-	21,740	16,158
Other Income	-	-	-	-
Total of activities for generating funds	22,015	-	22,015	16,728
Investment Income				
Bank deposit interest received	421	-	421	473
Total Investment Income	421	-	421	473
Total Incoming Resources	189,442	-	189,442	180,904
Charitable expenditure				
Support costs of charitable activities				
Direct support costs				
Gross wages and salaries - charitable activities	135,702	-	135,702	168,410
Employers' NI - Charitable activities	4,454	-	4,454	6,756
Pension contributions charitable employees	2,131	-	2,131	1,733
Volunteers' Costs	2	-	2	147
Resource Costs	3,908	-	3,908	3,505
Total	146,197	-	146,197	180,551



**The Pelican Children's Centre
Schedule to the Statement of Financial Activities
for the year ended 31 July 2020**

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Prior Period Total Funds 2019 £
Management and administration costs in support of charitable activities				
<i>Indirect employee costs</i>				
Training and welfare	738	-	738	529
Entertaining	760	-	760	461
Uniforms	601	-	601	280
	2,099	-	2,099	1,270
<i>Premises Costs</i>				
Rent payable	50	-	50	-
Rates, water and service charges	1,598	-	1,598	3,044
Insurance	1,526	-	1,526	1,324
Light and heat	2,029	-	2,029	2,243
Cleaning	2,780	-	2,780	2,835
Premises repairs and renewals	3,488	-	3,488	1,629
	11,471	-	11,471	11,075
<i>General administrative expenses:</i>				
Telephone and fax	1,224	-	1,224	1,132
Stationery and printing	903	-	903	1,152
Subscriptions	877	-	877	957
Computer costs	48	-	48	195
(Profit)/Loss on disposal of assets	-	-	-	(50)
Bank charges	62	-	62	95
Sundry expenses	-	-	-	117
	3,114	-	3,114	3,598
<i>Professional fees in support of charitable activities</i>				
Legal fees	112	-	112	64
	112	-	112	64
<i>Other support costs</i>				
Depreciation of assets used for charitable purposes	971	-	971	3,036
	971	-	971	3,036
Total Support costs	163,964	-	163,964	199,594
Costs reallocated from charity support costs	-	-	-	-
Total Expended on Charitable Activities	163,964	-	163,964	199,594

**The Pelican Children's Centre
Schedule to the Statement of Financial Activities
for the year ended 31 July 2020**

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Prior Period Total Funds 2019 £
Specific other costs				
Independent Examiner's Fees	1,422	-	1,422	1,368
Total other costs	1,422	-	1,422	1,368

Analysis of transfers between funds

The following seven lines are picked up automatically from the TB. They may however require more detailed analysis, and this schedule may be used. Ensure the proof line is zero

Transfer to/(from) unrestricted to be analysed further	-	-	-	19,932
Transfer to/(from) restricted to be analysed further	1,160	(1,160)	-	-
Transfer to/(from) unr reval reserve to be analysed further	-	-	-	-
Transfer to/(from) res reval reserve to be analysed further	-	-	-	-
Transfer to/(from) des fix ass to be analysed further	-	-	-	-
Transfer to/(from) res fix ass to be analysed further	-	-	-	-
Transfer to/(from) designated fund to be analysed further	-	-	-	-
Transfer to/(from) designated fund to be analysed further	-	-	-	(19,932)
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	1,160	- 1,160	-	-
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**Appendices to the Statement of Financial Activities
for the year ended 31 July 2020**

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The appendices should be completed, the cross casts checked and they should be printed out in landscape format by setting the 'Page Setup' property on the Excel 'file' menu to 'Landscape'

The following page can be used as a contents page



**The Pelican Children's Centre
Schedule to the Statement of Financial Activities
for the year ended 31 July 2020**

Unrestricted Funds	Restricted Funds	Total Funds	Prior Period Total Funds
2020	2020	2020	2019
£	£	£	£

The following appendices are attached to detail the activity analysis required by the 2005 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, revised June 2008.

- 1. Analysis of Total Incoming & Outgoing Resources by Activity**
- 2. Analysis of charitable expenditure by activity**

The Pelican Children's Centre

Appendix 1

Analysis of Total Incoming & Outgoing Resources by Activity for the year ended 31 July 2020

	Nursery		Overheads		2020		2019	
	£	£	£	£	Total	Total	Total	Total
<i>Income and endowments from:</i>								
Donations and legacies	163,703	-	-	167,006	163,703			
Other trading activities	16,728	-	-	22,015	16,728			
Investment Income	473	-	-	421	473			
Charitable activities	-	-	-	-	-			
Other income	-	-	-	-	-			
Total Income	180,904	-	-	189,442	180,904			
<i>Expenditure on:</i>								
Charitable activities	163,964	-	-	163,964	199,594			
Other	-	1,422	1,422	1,422	1,368			
Total resources expended	163,964	1,422	1,422	165,386	200,962			
Net Incoming Resources by activity	16,940	(1,422)	(1,422)	24,056	(20,058)			

The Pelican Children's Centre

Appendix 2

Analysis of charitable expenditure by activity for the year ended 31 July 2020

Nature of charitable expenditure	Nursery		Overheads		2020		2019	
	£	163,964	£	1,422	£	165,386	£	200,962
Activities undertaken directly	-	-	-	-	-	-	-	-
Support costs of charitable activities	163,964	163,964	1,422	1,422	165,386	165,386	200,962	200,962
Total charitable expenditure analysed by activity								