



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 Funds	Restricted Funds	Total Funds	Last year 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 Funds	Last year 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 Funds	Restricted Funds	Total Funds	Last year 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	2020
	£	£	£	£
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

		Year Ended 31-Jul-20		Year Ended 31-Jul-19	
	Note	£	£	£	£
Intangible assets	8		2,904		2,610
Tangible assets	9		150,011		147,965
Total fixed assets			152,915		150,575
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		87,786		66,038	
Creditors:-					
amounts due within one year	11	(3,464)		(3,432)	
Net current assets			84,322		62,606
Total assets less current liabilities			237,237		213,181
Creditors:-					
amounts due after more than one year			-		-
Provisions for liabilities and charges			-		-
Net assets excluding pension asset / liability			237,237		213,181
Net assets including pension asset / liability			237,237		213,181
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			237,237		212,021
Restricted revenue funds					
Restricted revenue accumulated funds		-		1,160	
Total restricted funds			-		1,160
Total charity funds			237,237		213,181

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
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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	2	2	-	-
			2020	2019
			£	£
These deferrals are included in creditors			-	2

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
	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	Restricted Funds	Total Funds	Prior Period Total Funds
	2020	2020	2020	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	Restricted Funds	Total Funds	Prior Period Total Funds
	2020	2020	2020	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

	-	-	-	19,932
Transfer to/(from) unrestricted to be analysed further	1,160	(1,160)	-	-
Transfer to/(from) restricted to be analysed further	-	-	-	-
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	-	-
Proof - if this line equals zero it will autohide	0	-1,160 -	1,160	0

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 Total	2019 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	1,368
Total resources expended	163,964	1,422	165,386	200,962
Net Incoming Resources by activity	16,940	(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	-		-		-		-	
Total charitable expenditure analysed by activity	163,964		1,422		165,386		200,962	