



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

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
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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 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 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	8,100	8,100	4,914	4,914
			2022	2021
			£	£
These deferrals are included in creditors			4,914	8,100

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	9	11
	<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	327	299
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>

	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	Restricted Funds	Total Funds	Prior Period Total Funds
	2022	2022	2022	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.