



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 is 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		128,888		57,257	
Creditors:-					
amounts due within one year	14	(158,870)		(5,615)	
Net current assets			(29,982)		51,642
Total assets less current liabilities			(29,982)		210,906
Net assets excluding pension asset / liability			(29,982)		210,906
Net assets including pension asset / liability			(29,982)		210,906
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			(29,982)		210,906
Restricted revenue funds					
Restricted revenue accumulated funds		-		-	
Total restricted funds			-		-
Total charity funds			(29,982)		210,906

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:	(152,582)
Gain on disposal:	67,770

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	67,770
Net Gain on Disposal	62,982

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		
<u>Creditors Still Outstanding at time of preparation</u>		
PAYE and National Insurance	29,283	
Contractual pension contributions	880	
Total creditors outstanding: £30,163		
	<hr/> 158,870	<hr/> 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	<hr/> (335,219)	<hr/> 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)
	<hr/> (29,982)	<hr/> -	<hr/> -	<hr/> (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)
	<hr/> -	<hr/> 210,906	<hr/> -	<hr/> 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	Restricted Funds	Total Funds	Prior Period Total Funds
	2025	2025	2025	2023
Note	£	£	£	£
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	Restricted Funds	Total Funds	Prior Period Total Funds
		2025	2025	2025	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	5	55,881	-	55,881	-
Standard Redundancy charitable employees		33,932	-	33,932	-
Additional Redundancy charitable employees	5	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

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Prior Period Total Funds 2023 £
Professional fees in support of charitable activities					
Legal fees		475	-	475	50
		475	-	475	50
Other support costs					
Depreciation of assets used for charitable purposes		-	-	-	1,992
		-	-	-	1,992
Total Support costs		383,501	-	383,501	153,377
Grantmaking to achieve the objects of the charity					
Grants paid including Gift Aid payments					
Grants paid as shown in the detailed schedule	4	64,000	-	64,000	-
Total Expended on Charitable Activities		447,501	-	447,501	153,377
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		2,020	-	2,020	1,632
Total other costs		2,020	-	2,020	1,632
Analysis of transfers between funds					
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
		-	-	-	-



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Parties involved with this document

Document processed	Party + Fingerprint
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Tue, 23rd Dec 2025 10:57:53 GMT	Leigh Rowsell - Signer (b9270e466b8b66b6d4fb40b1b5258682)
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Wed, 24th Dec 2025 9:40:41 GMT	Charanjeet Singh - Copied In (c7692d46c02ebf991c724fd00c48c502)

Audit history log

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