

**REGISTERED COMPANY NUMBER: 07712000 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1159655**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021  
FOR  
THE PELICAN CENTRE LTD**

Fairhurst  
Chartered Accountants  
Douglas Bank House  
Wigan Lane  
Wigan  
Lancashire  
WN1 2TB

**THE PELICAN CENTRE LTD**

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for the Year Ended 31 March 2021**

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## **THE PELICAN CENTRE LTD (REGISTERED NUMBER: 07712000)**

### **REPORT OF THE TRUSTEES for the Year Ended 31 March 2021**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of 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) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

To promote for the benefit of the inhabitants of Tyldesley and the surrounding area the provision of facilities for recreation or other leisure time occupation, in particular swimming, for the public at large in the interests of social welfare and with the objective of improving the condition of life of said inhabitants.

##### **Significant activities**

The primary business opportunity in the last few years has been the development of the gym and the intention in the current financial year was to grow the business in that area even further to both strengthen the financial stability of the organisation and to further underpin the provision of recreational activities in the community in accordance with our charitable objectives.

The coronavirus pandemic curtailed activities in 2020/21 with the centre being closed for over half of the year.

##### **Public benefit**

Our main activities and the groups at which they are aimed are described above within Objectives and Activities. All of our charitable activities are focused on furthering our charitable objectives for the public benefit of the local community.

#### **COVID-19**

The COVID-19 pandemic forced the centre to close in March 2020. It re-opened in August 2020 only to close again in November 2020 due to increased national measures to suppress the spread of the virus. The centre re-opened again in April 2021.

The charity has made use of a number of government support schemes during the year, including the Coronavirus Job Retention Scheme and Local Restrictions Support Grants. These schemes have provided vital support during exceptionally difficult trading conditions, enabling the centre to continue to be operational throughout the periods of closure.

#### **FINANCIAL REVIEW**

##### **Reserves policy**

The reserves policy is reviewed annually by the trustees in light of current events. The unrestricted reserves are currently £234,807 and the free reserves (net current unrestricted assets) stand at £83,686.

This is in line with the board's recommendation of holding 3 months running costs of the charity in free reserves, which currently stands at £83,000.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The role, scope and responsibilities of the Trustees are enshrined in law, principally the Charities Act 2011 and the Companies Act 2006, and also the Articles of Association.

##### **Recruitment and appointment of new trustees**

Co-opted Trustees are selected following a search, advertising on the club website and personal recommendation. They meet with at least two existing Trustees, including the Chairman of the charity. It is the intention of the charity to have Trustees who have a strong interest in the sport of swimming, especially to encourage wide community participation for health and leisure purposes, and an appreciation of the governance role. The policy is to have a strong, gender diverse trustee board with a range of experience and skills.

**THE PELICAN CENTRE LTD (REGISTERED NUMBER: 07712000)**

**REPORT OF THE TRUSTEES  
for the Year Ended 31 March 2021**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Risk management**

The trustees actively review the major risks which The Pelican Centre faces on a regular basis. These include health and safety, operational and human risks as well as reputational and financial risks. The trustees believe that the maintenance of general reserves, combined with the regular review of controls over financial systems, will provide sufficient resources in the event of adverse conditions.

The trustees have also examined the other operational and business risks which The Pelican Centre faces and confirm that policies and systems have been established to mitigate most of the significant risks. It is noted that, as a consequence of its status as a company limited by guarantee, the trustees of the company are liable to contribute £1 each should the company be wound up insolvent.

Public Liability Insurance is purchased in respect of certain events where the potential for liability exists.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

07712000 (England and Wales)

**Registered Charity number**

1159655

**Registered office**

Tyldesley Swimming Pool  
Castle Street  
Tyldesley  
Manchester  
M29 8EG

**Trustees**

P A Costello Collecting Officer  
J A Johnson Consultant  
Mrs A Roberts Teacher  
Dr A R T Thompson General Practitioner  
Mrs J D Stafford Director (resigned 18/4/2020)

**Independent Examiner**

Fairhurst  
Chartered Accountants  
Douglas Bank House  
Wigan Lane  
Wigan  
Lancashire  
WN1 2TB

21 December 2021 | 15:53 GMT

Approved by order of the board of trustees on ..... and signed on its behalf by:

DocuSigned by:

*Alan Johnson*

ECDE951EE95B448...

J A Johnson - Trustee

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE PELICAN CENTRE LTD

### Independent examiner's report to the trustees of The Pelican Centre Ltd ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

### Responsibilities and basis of report

As the charity's 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 charity'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.

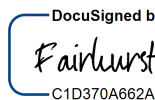
### Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of BA (Hons) FCA which is one of the listed bodies.

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

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.

DocuSigned by:  
  
C1D370A662A842D...

Mrs Jane Dennis  
BA (Hons) FCA  
Fairhurst  
Chartered Accountants  
Douglas Bank House  
Wigan Lane  
Wigan  
Lancashire  
WN1 2TB

Date: 22 December 2021 | 08:47 GMT

## THE PELICAN CENTRE LTD

**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)**  
**for the Year Ended 31 March 2021**

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		237,918	27,518	265,436	11,501
<b>Charitable activities</b>					
Leisure & Recreational activities		86,025	-	86,025	394,441
Other trading activities	3	15,239	-	15,239	19,477
<b>Total</b>		339,182	27,518	366,700	425,419
<b>EXPENDITURE ON</b>					
Raising funds		2,612	-	2,612	4,166
<b>Charitable activities</b>					
Leisure & Recreational activities		328,858	27,518	356,376	419,558
<b>Total</b>		331,470	27,518	358,988	423,724
<b>NET INCOME</b>		7,712	-	7,712	1,695
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		227,095	-	227,095	225,400
<b>TOTAL FUNDS CARRIED FORWARD</b>		234,807	-	234,807	227,095

The notes form part of these financial statements

**THE PELICAN CENTRE LTD (REGISTERED NUMBER: 07712000)****STATEMENT OF FINANCIAL POSITION  
31 March 2021**

	Notes	2021 £	2020 £
<b>FIXED ASSETS</b>			
Tangible assets	7	151,121	164,407
<b>CURRENT ASSETS</b>			
Stocks	8	320	320
Debtors	9	31,338	25,359
Cash at bank and in hand		161,940	64,602
		<u>193,598</u>	<u>90,281</u>
<b>CREDITORS</b>			
Amounts falling due within one year	10	(109,912)	(27,593)
<b>NET CURRENT ASSETS</b>		<u>83,686</u>	<u>62,688</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>234,807</u>	<u>227,095</u>
<b>NET ASSETS</b>		<u>234,807</u>	<u>227,095</u>
<b>FUNDS</b>	13		
Unrestricted funds		<u>234,807</u>	<u>227,095</u>
<b>TOTAL FUNDS</b>		<u>234,807</u>	<u>227,095</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

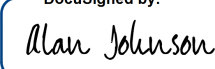
The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 21 December 2021 at 15:53 GMT and were signed on its behalf by:

DocuSigned by:  
  
 ECD6951EE95B448.....  
 J A Johnson - Trustee

The notes form part of these financial statements

## THE PELICAN CENTRE LTD

### NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 31 March 2021

#### 1. STATUTORY INFORMATION

The Pelican Centre is a charitable company, limited by guarantee, registered in England and Wales. The charitable company's registered number and registered office address can be found in the Report of the Trustees.

#### 2. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

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 02) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

There are no material uncertainties regarding the charities ability to continue as a going concern.

The financial statements are presented in Sterling (£).

##### **Income**

All incoming resources are included on the Statement of Financial Activities when the company is entitled to the income and the amount can be quantified with reasonable accuracy.

Income from schools for swimming lessons is recognised at the fair value of the consideration receivable for services provided. Income is recognised according to the period to which it relates. Amounts invoiced in advance of the service being performed are accounted for as deferred income and recognised as income in the appropriate period, once the service has been performed.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Irrecoverable vat**

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

##### **Governance costs**

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- over the remaining term of the lease
Plant and machinery	- 25% on cost
Computer equipment	- 25% on cost

##### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

##### **Taxation**

The charitable company is exempt from taxation on activities relating to its primary trading purpose.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.



**THE PELICAN CENTRE LTD**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 March 2021**

**2. ACCOUNTING POLICIES - continued**

**Fund accounting**

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Contributions payable to employees personal pension schemes are charged to the Statement of Financial Activities in the period to which they relate.

**3. OTHER TRADING ACTIVITIES**

	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
Vending machine income	-	-	-	543
Resale of goods	2,110	-	2,110	8,396
Private hire	13,129	-	13,129	10,538
	<u>15,239</u>	<u>-</u>	<u>15,239</u>	<u>19,477</u>

**4. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	2021 £	2020 £
Depreciation - owned assets	<u>13,961</u>	<u>17,882</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**6. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	2021	2020
Manager	1	1
Support staff (FTE)	7	8
	<u>8</u>	<u>9</u>

No employees received emoluments in excess of £60,000.

## THE PELICAN CENTRE LTD

NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 March 2021

## 7. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Computer equipment £	Totals £
<b>COST</b>				
At 1 April 2020	173,780	54,733	5,278	233,791
Additions	-	-	675	675
At 31 March 2021	173,780	54,733	5,953	234,466
<b>DEPRECIATION</b>				
At 1 April 2020	19,325	45,774	4,285	69,384
Charge for year	8,971	4,285	705	13,961
At 31 March 2021	28,296	50,059	4,990	83,345
<b>NET BOOK VALUE</b>				
At 31 March 2021	145,484	4,674	963	151,121
At 31 March 2020	154,455	8,959	993	164,407

## 8. STOCKS

	2021 £	2020 £
Stocks	320	320

## 9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade debtors	2,371	14,919
Other debtors	701	1,361
Prepayments and accrued income	28,266	9,079
	31,338	25,359

## 10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Bank loans and overdrafts (see note 11)	50,000	-
Trade creditors	18,522	10,159
Social security and other taxes	3,816	2,882
Other creditors	29,890	8,988
Accrued expenses	7,684	5,564
	109,912	27,593

**THE PELICAN CENTRE LTD**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 March 2021**

**11. LOANS**

An analysis of the maturity of loans is given below:

	2021 £	2020 £
Amounts falling due within one year on demand:		
Bank loans	50,000	-

**12. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
Fixed assets	151,121	-	151,121	164,407
Current assets	176,116	17,482	193,598	90,281
Current liabilities	(92,430)	(17,482)	(109,912)	(27,593)
	<u>234,807</u>	<u>-</u>	<u>234,807</u>	<u>227,095</u>

**13. MOVEMENT IN FUNDS**

	At 1/4/20 £	Net movement in funds £	At 31/3/21 £
<b>Unrestricted funds</b>			
General fund	227,095	7,712	234,807
<b>TOTAL FUNDS</b>	<u>227,095</u>	<u>7,712</u>	<u>234,807</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	339,182	(331,470)	7,712
<b>Restricted funds</b>			
Power to Change fund	27,518	(27,518)	-
<b>TOTAL FUNDS</b>	<u>366,700</u>	<u>(358,988)</u>	<u>7,712</u>

**THE PELICAN CENTRE LTD**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 March 2021**

**13. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1/4/19 £	Net movement in funds £	Transfers between funds £	At 31/3/20 £
<b>Unrestricted funds</b>				
General fund	165,802	1,695	59,598	227,095
<b>Restricted funds</b>				
Refurbishment fund	59,598	-	(59,598)	-
<b>TOTAL FUNDS</b>	<u>225,400</u>	<u>1,695</u>	<u>-</u>	<u>227,095</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	425,419	(423,724)	1,695
<b>TOTAL FUNDS</b>	<u>425,419</u>	<u>(423,724)</u>	<u>1,695</u>

**14. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2021.

**15. CONTROL**

The company is under the control of the trustees.