

PENTON COMMUNITY AND SOCIAL CLUB LIMITED

England & Wales · Charity number 1104526

Details

Other names PENTON COMMUNITY & SOCIAL CENTRE

Status Registered

Legal form Charitable company

Company number [05047006](#)

Registered 2004-06-24

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

Contact

Address Penton Community & Social Centre
The Lane
Penton Park
Chertsey
KT16 8QP

Phone 01932566180

Email pentoncsc@gmail.com

Activities

Objects: TO ESTABLISH OR SECURE THE ESTABLISHMENT OF A COMMUNITY CENTRE AND TO MAINTAIN AND MANAGE THE SAME FOR THE OBJECT OF PROMOTING THE BENEFIT OF THE INHABITANTS OF PENTON PARK, LALEHAM REACH AND NORTHERN BURWAY WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE OR POLITICAL OR RELIGIOUS OR OTHER OPINIONS, BY ASSOCIATING TOGETHER THE SAID INHABITANTS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND LEISURE-TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS.

Activities: Operating a community centre for the benefit of the inhabitants of Penton Park, Laleham Reach and Northern Burway, Chertsey, Surrey.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Religious Activities, Amateur Sport, Economic/community Development/employment, Recreation
- **Who:** Elderly/old People, People With Disabilities

Geography

- **Area of benefit:** PENTON PARK, LALEHAM REACH AND NORTHERN BURWAY
- Surrey

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£148,409	£149,848	-	-
2024-03-31	£159,444	£154,126	-	-
2023-03-31	£137,955	£159,889	-	-
2022-03-31	£119,466	£104,698	-	-
2021-03-31	£62,643	£58,005	-	-

Trustees

Name	Role	Appointed
Avril Stocks		2024-07-09
Chris Liddle		2018-08-13
Mary Power		2024-05-21
Roberto Buono		2024-07-09
Sally Anne Hutchinson		2020-07-22
Sylvia Dally		2020-07-22
Yvonne Gary		2024-05-21

PENTON COMMUNITY AND SOCIAL CLUB LIMITED

England & Wales - Charity number 1104526

Accounts

REGISTERED COMPANY NUMBER: 05047006 (England and Wales)
REGISTERED CHARITY NUMBER: 1104526

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2025
for
PENTON COMMUNITY AND SOCIAL CLUB LIMITED

Ark Accountancy Limited
Chartered Certified Accountant
56-58 High Street
Ewell
Epsom
Surrey
KT17 1RW

PENTON COMMUNITY AND SOCIAL CLUB LIMITED

Contents of the Financial Statements
for the Year Ended 31 March 2025

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PENTON COMMUNITY AND SOCIAL CLUB LIMITED

Report of the Trustees for the Year Ended 31 March 2025

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 2025. 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

The company has continued to operate the community centre at Penton Park and its objects continue to be to provide facilities for the social welfare and to improve the life and conditions of the inhabitants of Penton Park.

Significant activities

The trustees are pleased to say that once again the club finished the financial year in a slightly better financial position than at the start. However, the cost of overheads (utilities, rent, rates etc), and stock, staff pay and employers NI insurance have increased considerably. Bar prices were increased by 5% in April, and the cost of attending daytime events was doubled from £1 to £2. Due to the rate of increasing overheads, prices will remain constantly under review during the coming year.

Activities are largely based on social gatherings as a lot of the residents / members rely on these events for company and to help with their mental health. Some of these activities include Film Club, Art Club, Exercise Class, Nitty Natty, Fish & Chip evenings, to name just a few, and we always try to put on something, normally a Tea Party for any nationwide events i.e. VE Day, MacMillan Coffee Morning, and in the past the Kings Coronation and the late Queens Jubilee.

Membership numbers have continued to increase, finishing the year at 265. However, the number of Associate members (non-residents) has also increased, and has been capped at 25% of the total. This has resulted in the rejection of new applications from Associates, who now go on a waiting list.

Members are playing their part, continuing to support the club through bar sales, raffles, coffee mornings, etc. The club depends totally on the support of its members and we are very grateful for their continuing loyalty.

FUTURE PLANS

The directors do not propose any major changes to either the objects or the operation of the company and charity. The external roof facias and guttering need replacing urgently, and the trustees have submitted a grant application to cover the cost.

The directors are always open for more suggestions of events and volunteers to help out, although we do have around 10 regular volunteers who actively help either running events, cleaning or gardening. Recruitment is in abeyance as no staff are required at the current time. Our cellarman has had further cellar training for pipe cleaning and bar staff have ongoing training as and when required. We have several first aid trained staff and members which was through a First Aid Course that we organised in the Community Centre.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05047006 (England and Wales)

Registered Charity number

1104526

Registered office

Penton Park Club
Chertsey
Surrey
KT16 8QP

PENTON COMMUNITY AND SOCIAL CLUB LIMITED

Report of the Trustees
for the Year Ended 31 March 2025

Trustees

Mrs D Clarke Director
Ms S Dally Director
C J Liddle Director
W Ashcroft Director (resigned 9.7.24)
Mrs M L Power Director (appointed 9.7.24)
Mrs S Hutchinson Secretary
Ms A M Stocks Director (appointed 9.7.24)
A Wrake Director (appointed 9.7.24)
R Buono Director (appointed 9.7.24)
Ms E M K Catchpole (appointed 9.7.24) (resigned 30.9.24)
Ms Y Gary Director (appointed 21.5.24)
Ms L Blake Director (resigned 21.5.24)

Company Secretary

Mrs S Hutchinson

Independent Examiner

Mary E Ryan
Ark Accountancy Limited
Chartered Certified Accountant
56-58 High Street
Ewell
Epsom
Surrey
KT17 1RW

Members

Members are those individuals who have paid the annual subscription for the current year. In the event of the charitable company being wound up the liability of the members and those person who had been members up to one year before the winding up is limited to £10.

Approved by order of the board of trustees on 20 May 2025 and signed on its behalf by:

Ms A M Stocks - Trustee

Independent examiner's report to the trustees of PENTON COMMUNITY AND SOCIAL CLUB LIMITED ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

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

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.

Mary E Ryan

Ark Accountancy Limited
Chartered Certified Accountant
56-58 High Street
Ewell
Epsom
Surrey
KT17 1RW

20 May 2025

PENTON COMMUNITY AND SOCIAL CLUB LIMITED

**Statement of Financial Activities
for the Year Ended 31 March 2025**

	Notes	Unrestricted fund £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		5,505	54	5,559	16,631
Charitable activities					
Bar Sales, Community & Social Events		96,760	-	96,760	100,987
Other trading activities	2	47,022	(1,464)	45,558	41,325
Investment income	3	532	-	532	501
Total		<u>149,819</u>	<u>(1,410)</u>	<u>148,409</u>	<u>159,444</u>
EXPENDITURE ON					
Raising funds		43,500	-	43,500	45,518
Charitable activities					
Bar Sales, Community & Social Events		106,218	130	106,348	108,608
Total		<u>149,718</u>	<u>130</u>	<u>149,848</u>	<u>154,126</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	12	101 (1,540)	(1,540) 1,540	(1,439) -	5,318 -
Net movement in funds		<u>(1,439)</u>	<u>-</u>	<u>(1,439)</u>	<u>5,318</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		29,243	-	29,243	23,925
TOTAL FUNDS CARRIED FORWARD		<u><u>27,804</u></u>	<u><u>-</u></u>	<u><u>27,804</u></u>	<u><u>29,243</u></u>

PENTON COMMUNITY AND SOCIAL CLUB LIMITED

Balance Sheet
31 March 2025

	Notes	Unrestricted fund £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
FIXED ASSETS					
Tangible assets	8	7,640	-	7,640	8,609
CURRENT ASSETS					
Stocks	9	3,157	-	3,157	3,615
Debtors	10	-	-	-	3,662
Cash at bank and in hand		24,898	-	24,898	20,622
		<u>28,055</u>	<u>-</u>	<u>28,055</u>	<u>27,899</u>
CREDITORS					
Amounts falling due within one year	11	(7,891)	-	(7,891)	(7,265)
		<u>20,164</u>	<u>-</u>	<u>20,164</u>	<u>20,634</u>
NET CURRENT ASSETS					
		<u>27,804</u>	<u>-</u>	<u>27,804</u>	<u>29,243</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>27,804</u>	<u>-</u>	<u>27,804</u>	<u>29,243</u>
NET ASSETS					
		<u>27,804</u>	<u>-</u>	<u>27,804</u>	<u>29,243</u>
FUNDS					
Unrestricted funds	12			<u>27,804</u>	<u>29,243</u>
TOTAL FUNDS					
				<u>27,804</u>	<u>29,243</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 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 20 May 2025 and were signed on its behalf by:

M A Downes - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

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

Short leasehold	- in accordance with the property
Fixtures and fittings	- 25% on reducing balance

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 charity is exempt from corporation tax on its charitable activities.

Fund accounting

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

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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

PENTON COMMUNITY AND SOCIAL CLUB LIMITED

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

2. OTHER TRADING ACTIVITIES

	31.3.25	31.3.24
	£	£
Gaming machines, pool	23,760	25,065
Lotteries, raffles	14,454	9,927
Memberships, Golden Ball & other income	7,344	6,333
	<u>45,558</u>	<u>41,325</u>

3. INVESTMENT INCOME

	31.3.25	31.3.24
	£	£
Deposit account interest	<u>532</u>	<u>501</u>

4. NET INCOME/(EXPENDITURE)

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

	31.3.25	31.3.24
	£	£
Depreciation - owned assets	969	1,207
Hire of plant and machinery	11,588	15,377
Other operating leases	2,399	2,156
	<u>14,956</u>	<u>18,740</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

6. STAFF COSTS

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

	31.3.25	31.3.24
Bar staff	8	7
Cleaner	1	1
	<u>9</u>	<u>8</u>

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

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	14,527	2,104	16,631
Charitable activities			
Bar Sales, Community & Social Events	100,987	-	100,987
Other trading activities	41,325	-	41,325
Investment income	501	-	501
Total	157,340	2,104	159,444
EXPENDITURE ON			
Raising funds	45,518	-	45,518
Charitable activities			
Bar Sales, Community & Social Events	107,068	1,540	108,608
Total	152,586	1,540	154,126
NET INCOME			
Transfers between funds	4,754 564	564 (564)	5,318 -
Net movement in funds	5,318	-	5,318
RECONCILIATION OF FUNDS			
Total funds brought forward	23,925	-	23,925
TOTAL FUNDS CARRIED FORWARD	29,243	-	29,243

8. TANGIBLE FIXED ASSETS

	Short leasehold £	Fixtures and fittings £	Totals £
COST			
At 1 April 2024 and 31 March 2025	10,148	9,430	19,578
DEPRECIATION			
At 1 April 2024	4,400	6,569	10,969
Charge for year	254	715	969
At 31 March 2025	4,654	7,284	11,938
NET BOOK VALUE			
At 31 March 2025	5,494	2,146	7,640
At 31 March 2024	5,748	2,861	8,609

PENTON COMMUNITY AND SOCIAL CLUB LIMITED

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

9. STOCKS

	31.3.25	31.3.24
	£	£
Stocks	3,157	3,615
	<u> </u>	<u> </u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Trade debtors	-	3,662
	<u> </u>	<u> </u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Trade creditors	-	(319)
Tax	-	1,262
Social security and other taxes	726	693
VAT	2,859	738
Other creditors	3,206	1,677
Accrued expenses	1,100	3,214
	<u> </u>	<u> </u>
	7,891	7,265
	<u> </u>	<u> </u>

12. MOVEMENT IN FUNDS

	At 1.4.24	Net movement	Transfers between	At
	£	in funds	funds	31.3.25
		£	£	£
Unrestricted funds				
General fund	29,243	101	(1,540)	27,804
Restricted funds				
Bowls Club 'Woody'	-	(76)	76	-
Bingo sundries	-	(1,464)	1,464	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	-	(1,540)	1,540	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	29,243	(1,439)	-	27,804
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	149,819	(149,718)	101
Restricted funds			
Bowls Club 'Woody'	54	(130)	(76)
Bingo sundries	(1,464)	-	(1,464)
	<u> </u>	<u> </u>	<u> </u>
	(1,410)	(130)	(1,540)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	148,409	(149,848)	(1,439)
	<u> </u>	<u> </u>	<u> </u>

PENTON COMMUNITY AND SOCIAL CLUB LIMITED

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	23,925	4,754	564	29,243
Restricted funds				
Bowls Club 'Woody'	-	16	(16)	-
Bingo sundries	-	548	(548)	-
	<u>-</u>	<u>564</u>	<u>(564)</u>	<u>-</u>
TOTAL FUNDS	<u>23,925</u>	<u>5,318</u>	<u>-</u>	<u>29,243</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	157,340	(152,586)	4,754
Restricted funds			
Bowls Club 'Woody'	79	(63)	16
Bingo sundries	2,025	(1,477)	548
	<u>2,104</u>	<u>(1,540)</u>	<u>564</u>
TOTAL FUNDS	<u>159,444</u>	<u>(154,126)</u>	<u>5,318</u>

13. RELATED PARTY DISCLOSURES

The club is established for the use of members and their guests and therefore the majority of the transactions are with related parties

14. GROUP ACCOUNTS

These accounts are the consolidated accounts of the company and its trading subsidiary, Penton Park Trading Ltd

PENTON COMMUNITY AND SOCIAL CLUB LIMITED

Detailed Statement of Financial Activities
for the Year Ended 31 March 2025

	31.3.25	31.3.24
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	5,559	16,631
Other trading activities		
Gaming machines, pool	23,760	25,065
Lotteries, raffles	14,454	9,927
Memberships, Golden Ball & other income	7,344	6,333
	<hr/>	<hr/>
	45,558	41,325
Investment income		
Deposit account interest	532	501
Charitable activities		
Bar Sales	96,760	100,987
	<hr/>	<hr/>
Total incoming resources	148,409	159,444
 EXPENDITURE		
Other trading activities		
Bar Purchases	43,500	45,518
Charitable activities		
Wages	48,033	44,849
Equipment rentals	11,588	15,377
Other operating leases	2,399	2,156
Rates and water	744	685
Insurance	6,510	6,189
Light and heat	6,849	7,332
Telephone	613	556
Postage and stationery	398	566
Sundries	839	4,382
Repairs & refurbishment	7,806	7,323
Entertainments	11,008	9,234
Bank charges & interest	2,177	2,642
Stocktakers fees	783	135
Machine games duty	4,531	4,749
Short leasehold	254	254
Fixtures and fittings	716	954
Grants to institutions	-	175
Grants to individuals	-	50
	<hr/>	<hr/>
	105,248	107,608
 Support costs		
Governance costs		
Accountancy fees	1,100	1,000

This page does not form part of the statutory financial statements

PENTON COMMUNITY AND SOCIAL CLUB LIMITED

Detailed Statement of Financial Activities
for the Year Ended 31 March 2025

	31.3.25	31.3.24
	£	£
Total resources expended	<u>149,848</u>	<u>154,126</u>
Net (expenditure)/income	<u><u>(1,439)</u></u>	<u><u>5,318</u></u>

This page does not form part of the statutory financial statements

PENTON COMMUNITY AND SOCIAL CLUB LIMITED

England & Wales - Charity number 1104526

Accounts

REGISTERED COMPANY NUMBER: 05047006 (England and Wales)
REGISTERED CHARITY NUMBER: 1104526

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2024
for
PENTON COMMUNITY AND SOCIAL CLUB LIMITED

Ark Accountancy Limited
Chartered Certified Accountant
31 Cheam Road
Epsom
Surrey
KT17 1QX

PENTON COMMUNITY AND SOCIAL CLUB LIMITED

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for the Year Ended 31 March 2024

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PENTON COMMUNITY AND SOCIAL CLUB LIMITED

Report of the Trustees for the Year Ended 31 March 2024

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 2024. 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

The company has continued to operate the community centre at Penton Park and its objects continue to be to provide facilities for the social welfare and to improve the life and conditions of the residents of Penton Park.

Significant activities

The trustees are pleased to say that the club finished the financial year in a slightly better financial position than at the start, but toward the second half, expenditure has exceeded income in five of the last 8 months. Main items of expenditure have been the rebuilding of the external fence, tidying up of the external areas, and the purchase of a fourth CCTV camera to cover a previously 'blind' area in the bar. Additionally, the cost of overheads (utilities, rent, rates etc), and stock have increased considerably. We increased bar prices in April, but we may need to review all income sources again if costs continue to rise.

Members are playing their part, continuing to support the club through bar sales, raffles, coffee mornings, etc. The club depends totally on the support of its members and we are grateful for their continuing loyalty.

FUTURE PLANS

The directors do not propose any major changes to either the objects or the operation of the company and charity. The external roof facias and guttering need replacing urgently. The trustees will consider the options for submitting a grant application to cover the cost.

Lease negotiations have been completed, and an extension for a further five years has been verbally agreed.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05047006 (England and Wales)

Registered Charity number

1104526

Registered office

Penton Park Club
Chertsey, Surrey
KT16 8QP

Trustees

Mrs D Clarke, Director
Ms S Dally, Director
M A Downes, Director (resigned 31.5.23)
Mrs P E King, Director (resigned 1.11.23)
C J Liddle, Director
W Ashcroft, Director
Ms A M Stock, Director (resigned 31.12.23)
Ms L Blake, Director

Company Secretary

Mrs S Hutchinson

PENTON COMMUNITY AND SOCIAL CLUB LIMITED

Report of the Trustees
for the Year Ended 31 March 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Mary E Ryan
Ark Accountancy Limited
Chartered Certified Accountant
31 Cheam Road
Epsom
Surrey
KT17 1QX

Members

Members are those individuals who have paid the annual subscription for the current year. In the event of the charitable company being wound up the liability of the members and those person who had been members up to one year before the winding up is limited to £10.

Approved by order of the board of trustees on*21/05/24*..... and signed on its behalf by:

W. Ashcroft
.....
W Ashcroft - Trustee

Independent Examiner's Report to the Trustees of
PENTON COMMUNITY AND SOCIAL CLUB LIMITED

**Independent examiner's report to the trustees of PENTON COMMUNITY AND SOCIAL CLUB LIMITED
(the Company)**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

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

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.

Mary E Ryan

Ark Accountancy Limited
Chartered Certified Accountant
31 Cheam Road
Epsom
Surrey
KT17 1QX

Date:

PENTON COMMUNITY AND SOCIAL CLUB LIMITED

Statement of Financial Activities
for the Year Ended 31 March 2024

	Notes	Unrestricted fund £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		14,527	2,104	16,631	4,851
Charitable activities					
Bar Sales, Community & Social Events		100,987	-	100,987	93,468
Other trading activities	2	41,325	-	41,325	39,324
Investment income	3	<u>501</u>	<u>-</u>	<u>501</u>	<u>312</u>
Total		<u>157,340</u>	<u>2,104</u>	<u>159,444</u>	<u>137,955</u>
EXPENDITURE ON					
Raising funds		45,518	-	45,518	43,492
Charitable activities					
Bar Sales, Community & Social Events		<u>107,068</u>	<u>1,540</u>	<u>108,608</u>	<u>116,397</u>
Total		<u>152,586</u>	<u>1,540</u>	<u>154,126</u>	<u>159,889</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	12	4,754 <u>564</u>	564 <u>(564)</u>	5,318 <u>-</u>	(21,934) <u>-</u>
Net movement in funds		5,318	-	5,318	(21,934)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>23,925</u>	<u>-</u>	<u>23,925</u>	<u>45,859</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>29,243</u></u>	<u><u>-</u></u>	<u><u>29,243</u></u>	<u><u>23,925</u></u>

The notes form part of these financial statements

PENTON COMMUNITY AND SOCIAL CLUB LIMITED

Balance Sheet
31 March 2024

	Notes	Unrestricted fund £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
FIXED ASSETS					
Tangible assets	8	8,609	-	8,609	9,816
CURRENT ASSETS					
Stocks	9	3,615	-	3,615	2,121
Debtors	10	3,662	-	3,662	-
Cash at bank and in hand		<u>20,622</u>	<u>-</u>	<u>20,622</u>	<u>17,500</u>
		27,899	-	27,899	19,621
CREDITORS					
Amounts falling due within one year	11	(7,265)	-	(7,265)	(5,512)
		<u>20,634</u>	<u>-</u>	<u>20,634</u>	<u>14,109</u>
NET CURRENT ASSETS					
		29,243	-	29,243	23,925
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>29,243</u>	<u>-</u>	<u>29,243</u>	<u>23,925</u>
NET ASSETS					
		<u>29,243</u>	<u>-</u>	<u>29,243</u>	<u>23,925</u>
FUNDS	12				
Unrestricted funds				<u>29,243</u>	<u>23,925</u>
TOTAL FUNDS				<u>29,243</u>	<u>23,925</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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.

PENTON COMMUNITY AND SOCIAL CLUB LIMITED

Balance Sheet - continued

31 March 2024

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 on21/05/24..... and were signed on its behalf by:


.....
W Ashcroft - Trustee

Notes to the Financial Statements
for the Year Ended 31 March 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

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

Short leasehold	- in accordance with the property
Fixtures and fittings	- 25% on reducing balance

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 charity is exempt from corporation tax on its charitable activities.

Fund accounting

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

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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

PENTON COMMUNITY AND SOCIAL CLUB LIMITED

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

2. OTHER TRADING ACTIVITIES

	31.3.24	31.3.23
	£	£
Gaming machines, pool	25,065	16,494
Lotteries, raffles	9,927	12,299
Memberships, Golden Ball & other income	<u>6,333</u>	<u>10,531</u>
	<u>41,325</u>	<u>39,324</u>

3. INVESTMENT INCOME

	31.3.24	31.3.23
	£	£
Deposit account interest	<u>501</u>	<u>312</u>

4. NET INCOME/(EXPENDITURE)

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

	31.3.24	31.3.23
	£	£
Depreciation - owned assets	1,207	1,526
Hire of plant and machinery	15,377	9,010
Other operating leases	<u>2,156</u>	<u>1,975</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

6. STAFF COSTS

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

	31.3.24	31.3.23
Bar staff	7	7
Cleaner	<u>1</u>	<u>1</u>
	<u>8</u>	<u>8</u>

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

PENTON COMMUNITY AND SOCIAL CLUB LIMITED

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	4,778	73	4,851
Charitable activities			
Bar Sales, Community & Social Events	93,468	-	93,468
Other trading activities	38,495	829	39,324
Investment income	<u>312</u>	<u>-</u>	<u>312</u>
Total	<u>137,053</u>	<u>902</u>	<u>137,955</u>
EXPENDITURE ON			
Raising funds	43,492	-	43,492
Charitable activities			
Bar Sales, Community & Social Events	<u>114,706</u>	<u>1,691</u>	<u>116,397</u>
Total	<u>158,198</u>	<u>1,691</u>	<u>159,889</u>
NET INCOME/(EXPENDITURE)	(21,145)	(789)	(21,934)
Transfers between funds	<u>(131)</u>	<u>131</u>	<u>-</u>
Net movement in funds	(21,276)	(658)	(21,934)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>45,201</u>	<u>658</u>	<u>45,859</u>
TOTAL FUNDS CARRIED FORWARD	<u>23,925</u>	<u>-</u>	<u>23,925</u>

8. TANGIBLE FIXED ASSETS

	Short leasehold £	Fixtures and fittings £	Totals £
COST			
At 1 April 2023 and 31 March 2024	<u>10,148</u>	<u>9,430</u>	<u>19,578</u>
DEPRECIATION			
At 1 April 2023	4,146	5,616	9,762
Charge for year	<u>254</u>	<u>953</u>	<u>1,207</u>
At 31 March 2024	<u>4,400</u>	<u>6,569</u>	<u>10,969</u>
NET BOOK VALUE			
At 31 March 2024	<u>5,748</u>	<u>2,861</u>	<u>8,609</u>
At 31 March 2023	<u>6,002</u>	<u>3,814</u>	<u>9,816</u>

PENTON COMMUNITY AND SOCIAL CLUB LIMITED

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

9. STOCKS

	31.3.24	31.3.23
	£	£
Stocks	<u>3,615</u>	<u>2,121</u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Trade debtors	<u>3,662</u>	<u>-</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Trade creditors	(319)	(96)
Tax	1,262	956
Social security and other taxes	693	1,692
VAT	738	1,148
Other creditors	1,677	812
Accrued expenses	<u>3,214</u>	<u>1,000</u>
	<u>7,265</u>	<u>5,512</u>

12. MOVEMENT IN FUNDS

	At 1.4.23	Net movement in funds	Transfers between funds	At 31.3.24
	£	£	£	£
Unrestricted funds				
General fund	23,925	4,754	564	29,243
Restricted funds				
Bowls Club 'Woody'	-	16	(16)	-
Bingo sundries	<u>-</u>	<u>548</u>	<u>(548)</u>	<u>-</u>
	<u>-</u>	<u>564</u>	<u>(564)</u>	<u>-</u>
TOTAL FUNDS	<u>23,925</u>	<u>5,318</u>	<u>-</u>	<u>29,243</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	157,340	(152,586)	4,754
Restricted funds			
Bowls Club 'Woody'	79	(63)	16
Bingo sundries	<u>2,025</u>	<u>(1,477)</u>	<u>548</u>
	<u>2,104</u>	<u>(1,540)</u>	<u>564</u>
TOTAL FUNDS	<u>159,444</u>	<u>(154,126)</u>	<u>5,318</u>

PENTON COMMUNITY AND SOCIAL CLUB LIMITED

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	45,201	(21,145)	(131)	23,925
Restricted funds				
Bowls Club 'Woody'	7	(25)	18	-
Seniors Xmas party	507	(576)	69	-
Toilet refurbishment	48	(48)	-	-
Bingo sundries	<u>96</u>	<u>(140)</u>	<u>44</u>	<u>-</u>
	<u>658</u>	<u>(789)</u>	<u>131</u>	<u>-</u>
TOTAL FUNDS	<u>45,859</u>	<u>(21,934)</u>	<u>-</u>	<u>23,925</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	137,053	(158,198)	(21,145)
Restricted funds			
Bowls Club 'Woody'	73	(98)	(25)
Seniors Xmas party	724	(1,300)	(576)
Toilet refurbishment	-	(48)	(48)
Bingo sundries	<u>105</u>	<u>(245)</u>	<u>(140)</u>
	<u>902</u>	<u>(1,691)</u>	<u>(789)</u>
TOTAL FUNDS	<u>137,955</u>	<u>(159,889)</u>	<u>(21,934)</u>

13. RELATED PARTY DISCLOSURES

The club is established for the use of members and their guests and therefore the majority of the transactions are with related parties

PENTON COMMUNITY AND SOCIAL CLUB LIMITED

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

14. GROUP ACCOUNTS

These accounts are the consolidated accounts of the company and its trading subsidiary, Penton Park Trading Ltd

PENTON COMMUNITY AND SOCIAL CLUB LIMITED

Detailed Statement of Financial Activities
for the Year Ended 31 March 2024

	31.3.24 £	31.3.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	16,631	4,851
Other trading activities		
Gaming machines, pool	25,065	16,494
Lotteries, raffles	9,927	12,299
Memberships, Golden Ball & other income	<u>6,333</u>	<u>10,531</u>
	41,325	39,324
Investment income		
Deposit account interest	501	312
Charitable activities		
Bar Sales	<u>100,987</u>	<u>93,468</u>
Total incoming resources	159,444	137,955
EXPENDITURE		
Other trading activities		
Bar Purchases	45,518	43,492
Charitable activities		
Wages	44,849	44,472
Equipment rentals	15,377	9,010
Other operating leases	2,156	1,975
Rates and water	685	797
Insurance	6,189	5,746
Light and heat	7,332	6,000
Telephone	556	555
Postage and stationery	566	1,093
Sundries	4,382	4,355
Repairs & refurbishment	7,323	22,526
Entertainments	9,234	9,674
Bank charges & interest	2,642	2,644
Stocktakers fees	135	465
Machine games duty	4,749	3,902
Sub-contractors	-	157
Short leasehold	254	254
Fixtures and fittings	954	1,272
Grants to institutions	175	500
Grants to individuals	<u>50</u>	<u>-</u>
	107,608	115,397
Support costs		

This page does not form part of the statutory financial statements

PENTON COMMUNITY AND SOCIAL CLUB LIMITED

Detailed Statement of Financial Activities
for the Year Ended 31 March 2024

	31.3.24	31.3.23
	£	£
Support costs		
Governance costs		
Accountancy fees	<u>1,000</u>	<u>1,000</u>
Total resources expended	<u>154,126</u>	<u>159,889</u>
Net income/(expenditure)	<u>5,318</u>	<u>(21,934)</u>

PENTON COMMUNITY AND SOCIAL CLUB LIMITED

England & Wales - Charity number 1104526

Accounts

REGISTERED COMPANY NUMBER: 05047006 (England and Wales)
REGISTERED CHARITY NUMBER: 1104526

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2023
for
PENTON COMMUNITY AND SOCIAL CLUB LIMITED

PENTON COMMUNITY AND SOCIAL CLUB LIMITED

Contents of the Financial Statements
for the Year Ended 31 March 2023

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PENTON COMMUNITY AND SOCIAL CLUB LIMITED

Report of the Trustees for the Year Ended 31 March 2023

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 2023. 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

The company has continued to operate the community centre at Penton Park and its objects continue to be to provide facilities for the social welfare and to improve the life and conditions of the residents of Penton Park and the surrounding area.

Significant activities

Following the excellent position of our financial assets at the end of last year, the directors/trustees have invested in a number of improvements and repairs to the club. These include: New furniture; CCTV cameras; electricity service and improvements; re-upholstering of the bar benches; new bar equipment; front hedge removal and replacement fence; and hall re-decoration. Not only has this resulted in a better and safer environment for our members, but has also set us up for a favourable response from our landlord on the future of the club's lease renewal.

In fact, the Berkeley Parks Estates Manager has carried out his assessment of the building and checked that all our certificates and paperwork were up to date. He was very impressed and stated he had never seen such a lovely club that was so well managed, and he couldn't find any problems at all and will report this back to Head Office, and we should hopefully hear from them in due course with a new draft lease.

We are confident of a positive outcome from BerkeleyParks, and hope they will remove the existing clause of a new building having to be purchased.

As always, again this year Members have played their part, continuing to support the club through bar sales, raffles, income from coffee mornings and other activities, etc.

Membership

Once again, we saw an increase in membership to 251 this year. Whilst we are pleased that more people are joining us, it's important to stress that the club is fully owned and financed by its members, and we would emphasise the importance of ensuring that guests are correctly signed in and pay the guest fee of just £1 at every visit. However, as per our rules, any guest signing in more than 3 times in the year must then become a full member. It's important and fair to everyone that this rule is strictly adhered to.

FUTURE PLANS

The Directors/Trustees do not propose any further major changes to either the objects or the operation of the company and charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05047006 (England and Wales)

Registered Charity number

1104526

Registered office

Penton Park Club

Chertsey

Surrey

KT16 8QP

Trustees

Mrs D Clarke Director

Ms S Dally Director

M A Downes Director

Mrs P E King Director

C J Liddle Director

W Ashcroft (appointed 24.5.22)

Mrs M L Power (appointed 24.5.22) (resigned 21.1.23)

Ms A M Stocks Director

A Wrake Director (resigned 1.11.22)

Ms L Bird (appointed 24.5.22)

Ms D Cox (appointed 24.5.22) (resigned 1.11.22)

Company Secretary

Mrs S Hutchinson

Independent Examiner

Mary E Ryan

Ark Accountancy

Chartered Certified Accountant

31 Cheam Road

Epsom


Surrey

KT17 1QX

Members

Members are those individuals who have paid the annual subscription for the current year. In the event of the charitable company being wound up the liability of the members and those person who had been members up to one year before the winding up is limited to £10.

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


.....
W Ashcroft - Trustee

Independent Examiner's Report to the Trustees of
PENTON COMMUNITY AND SOCIAL CLUB LIMITED

Independent examiner's report to the trustees of PENTON COMMUNITY AND SOCIAL CLUB LIMITED ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

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

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.

Mary E Ryan

Ark Accountancy
Chartered Certified Accountant
31 Cheam Road
Epsom
Surrey
KT17 1QX

Date:

PENTON COMMUNITY AND SOCIAL CLUB LIMITED

Statement of Financial Activities
for the Year Ended 31 March 2023

	Notes	Unrestricted fund £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		4,778	73	4,851	3,490
Charitable activities					
Bar Sales, Community & Social Events		93,468	-	93,468	88,008
Other trading activities	2	38,495	829	39,324	27,852
Investment income	3	<u>312</u>	<u>-</u>	<u>312</u>	<u>116</u>
Total		<u>137,053</u>	<u>902</u>	<u>137,955</u>	<u>119,466</u>
EXPENDITURE ON					
Raising funds		43,492	-	43,492	31,309
Charitable activities					
Bar Sales, Community & Social Events		<u>114,706</u>	<u>1,691</u>	<u>116,397</u>	<u>73,389</u>
Total		<u>158,198</u>	<u>1,691</u>	<u>159,889</u>	<u>104,698</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	11	(21,145) <u>(131)</u>	(789) <u>131</u>	(21,934) <u>-</u>	14,768 <u>-</u>
Net movement in funds		(21,276)	(658)	(21,934)	14,768
RECONCILIATION OF FUNDS					
Total funds brought forward		45,201	658	45,859	31,091
TOTAL FUNDS CARRIED FORWARD		<u>23,925</u>	<u>-</u>	<u>23,925</u>	<u>45,859</u>

The notes form part of these financial statements

PENTON COMMUNITY AND SOCIAL CLUB LIMITED

Balance Sheet
31 March 2023

	Notes	Unrestricted fund £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
FIXED ASSETS					
Tangible assets	8	9,816	-	9,816	6,279
CURRENT ASSETS					
Stocks	9	2,121	-	2,121	2,356
Cash at bank and in hand		<u>17,500</u>	<u>-</u>	<u>17,500</u>	<u>42,285</u>
		19,621	-	19,621	44,641
CREDITORS					
Amounts falling due within one year	10	(5,512)	-	(5,512)	(5,061)
		<u>14,109</u>	<u>-</u>	<u>14,109</u>	<u>39,580</u>
NET CURRENT ASSETS					
		<u>14,109</u>	<u>-</u>	<u>14,109</u>	<u>39,580</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		23,925	-	23,925	45,859
		<u>23,925</u>	<u>-</u>	<u>23,925</u>	<u>45,859</u>
NET ASSETS					
		<u>23,925</u>	<u>-</u>	<u>23,925</u>	<u>45,859</u>
FUNDS	11				
Unrestricted funds				23,925	45,201
Restricted funds				<u>-</u>	<u>658</u>
TOTAL FUNDS				<u>23,925</u>	<u>45,859</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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
and were signed on its behalf by:


.....
W Ashcroft- Trustee

Notes to the Financial Statements
for the Year Ended 31 March 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

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

Short leasehold	-	in accordance with the property
Fixtures and fittings	-	25% on reducing balance

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 charity is exempt from corporation tax on its charitable activities.

Fund accounting

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

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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

PENTON COMMUNITY AND SOCIAL CLUB LIMITED

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

2. OTHER TRADING ACTIVITIES

	31.3.23	31.3.22
	£	£
Gaming machines, pool	16,494	9,317
Lotteries, raffles	12,299	8,806
Memberships, Golden Ball & other income	<u>10,531</u>	<u>9,729</u>
	<u>39,324</u>	<u>27,852</u>

3. INVESTMENT INCOME

	31.3.23	31.3.22
	£	£
Deposit account interest	<u>312</u>	<u>116</u>

4. NET INCOME/(EXPENDITURE)

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

	31.3.23	31.3.22
	£	£
Depreciation - owned assets	1,526	261
Hire of plant and machinery	9,010	7,183
Other operating leases	<u>1,975</u>	<u>1,767</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

	31.3.23	31.3.22
	£	£
Trustees' salaries	<u>-</u>	<u>815</u>

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

6. STAFF COSTS

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

	31.3.23	31.3.22
Bar staff	7	6
Cleaner	<u>1</u>	<u>1</u>
	<u>8</u>	<u>7</u>

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

PENTON COMMUNITY AND SOCIAL CLUB LIMITED

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	3,419	71	3,490
Charitable activities			
Bar Sales, Community & Social Events	88,008	-	88,008
Other trading activities	26,667	1,185	27,852
Investment income	<u>116</u>	<u>-</u>	<u>116</u>
Total	<u>118,210</u>	<u>1,256</u>	<u>119,466</u>
EXPENDITURE ON			
Raising funds	31,309	-	31,309
Charitable activities			
Bar Sales, Community & Social Events	<u>68,438</u>	<u>4,951</u>	<u>73,389</u>
Total	<u>99,747</u>	<u>4,951</u>	<u>104,698</u>
NET INCOME/(EXPENDITURE)	18,463	(3,695)	14,768
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>26,738</u>	<u>4,353</u>	<u>31,091</u>
TOTAL FUNDS CARRIED FORWARD	<u>45,201</u>	<u>658</u>	<u>45,859</u>

8. TANGIBLE FIXED ASSETS

	Short leasehold £	Fixtures and fittings £	Totals £
COST			
At 1 April 2022	10,148	4,367	14,515
Additions	<u>-</u>	<u>5,063</u>	<u>5,063</u>
At 31 March 2023	<u>10,148</u>	<u>9,430</u>	<u>19,578</u>
DEPRECIATION			
At 1 April 2022	3,892	4,344	8,236
Charge for year	<u>254</u>	<u>1,272</u>	<u>1,526</u>
At 31 March 2023	<u>4,146</u>	<u>5,616</u>	<u>9,762</u>
NET BOOK VALUE			
At 31 March 2023	<u>6,002</u>	<u>3,814</u>	<u>9,816</u>
At 31 March 2022	<u>6,256</u>	<u>23</u>	<u>6,279</u>

PENTON COMMUNITY AND SOCIAL CLUB LIMITED

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

9. STOCKS

	31.3.23	31.3.22
	£	£
Stocks	<u>2,121</u>	<u>2,356</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Trade creditors	(96)	(96)
Tax	956	869
Social security and other taxes	1,692	1,105
VAT	1,148	1,699
Other creditors	812	484
Accrued expenses	<u>1,000</u>	<u>1,000</u>
	<u>5,512</u>	<u>5,061</u>

11. MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	Transfers between funds	At 31.3.23
	£	£	£	£
Unrestricted funds				
General fund	45,201	(21,145)	(131)	23,925
Restricted funds				
Bowls Club 'Woody'	7	(25)	18	-
Seniors Xmas party	507	(576)	69	-
Toilet refurbishment	48	(48)	-	-
Bingo sundries	<u>96</u>	<u>(140)</u>	<u>44</u>	<u>-</u>
	<u>658</u>	<u>(789)</u>	<u>131</u>	<u>-</u>
TOTAL FUNDS	<u>45,859</u>	<u>(21,934)</u>	<u>-</u>	<u>23,925</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	137,053	(158,198)	(21,145)
Restricted funds			
Bowls Club 'Woody'	73	(98)	(25)
Seniors Xmas party	724	(1,300)	(576)
Toilet refurbishment	-	(48)	(48)
Bingo sundries	<u>105</u>	<u>(245)</u>	<u>(140)</u>
	<u>902</u>	<u>(1,691)</u>	<u>(789)</u>
TOTAL FUNDS	<u>137,955</u>	<u>(159,889)</u>	<u>(21,934)</u>

PENTON COMMUNITY AND SOCIAL CLUB LIMITED

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	26,738	18,463	45,201
Restricted funds			
Bowls Club 'Woody'	46	(39)	7
Seniors Xmas party	420	87	507
Toilet refurbishment	48	-	48
Community Fund - Boules - hedge removal	3,785	(3,785)	-
Bingo sundries	<u>54</u>	<u>42</u>	<u>96</u>
	<u>4,353</u>	<u>(3,695)</u>	<u>658</u>
TOTAL FUNDS	<u><u>31,091</u></u>	<u><u>14,768</u></u>	<u><u>45,859</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	118,210	(99,747)	18,463
Restricted funds			
Bowls Club 'Woody'	71	(110)	(39)
Seniors Xmas party	1,103	(1,016)	87
Community Fund - Boules - hedge removal	-	(3,785)	(3,785)
Bingo sundries	<u>82</u>	<u>(40)</u>	<u>42</u>
	<u>1,256</u>	<u>(4,951)</u>	<u>(3,695)</u>
TOTAL FUNDS	<u><u>119,466</u></u>	<u><u>(104,698)</u></u>	<u><u>14,768</u></u>

PENTON COMMUNITY AND SOCIAL CLUB LIMITED

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	26,738	(2,682)	(131)	23,925
Restricted funds				
Bowls Club 'Woody'	46	(64)	18	-
Seniors Xmas party	420	(489)	69	-
Toilet refurbishment	48	(48)	-	-
Community Fund - Boules - hedge removal	3,785	(3,785)	-	-
Bingo sundries	54	(98)	44	-
	<u>4,353</u>	<u>(4,484)</u>	<u>131</u>	<u>-</u>
TOTAL FUNDS	<u>31,091</u>	<u>(7,166)</u>	<u>-</u>	<u>23,925</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	255,263	(257,945)	(2,682)
Restricted funds			
Bowls Club 'Woody'	144	(208)	(64)
Seniors Xmas party	1,827	(2,316)	(489)
Toilet refurbishment	-	(48)	(48)
Community Fund - Boules - hedge removal	-	(3,785)	(3,785)
Bingo sundries	187	(285)	(98)
	<u>2,158</u>	<u>(6,642)</u>	<u>(4,484)</u>
TOTAL FUNDS	<u>257,421</u>	<u>(264,587)</u>	<u>(7,166)</u>

12. RELATED PARTY DISCLOSURES

The club is established for the use of members and their guests and therefore the majority of the transactions are with related parties

PENTON COMMUNITY AND SOCIAL CLUB LIMITED

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

13. GROUP ACCOUNTS

These accounts are the consolidated accounts of the company and its trading subsidiary, Penton Park Trading Ltd

PENTON COMMUNITY AND SOCIAL CLUB LIMITED

Detailed Statement of Financial Activities
for the Year Ended 31 March 2023

	31.3.23 £	31.3.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	4,851	3,490
Other trading activities		
Gaming machines, pool	16,494	9,317
Lotteries, raffles	12,299	8,806
Memberships, Golden Ball & other income	<u>10,531</u>	<u>9,729</u>
	39,324	27,852
Investment income		
Deposit account interest	312	116
Charitable activities		
Bar Sales	93,468	63,790
Grants	<u>-</u>	<u>24,218</u>
	<u>93,468</u>	<u>88,008</u>
Total incoming resources	137,955	119,466
EXPENDITURE		
Other trading activities		
Bar Purchases	43,492	31,309
Charitable activities		
Trustees' salaries	-	815
Wages	44,472	30,273
Equipment rentals	9,010	7,183
Other operating leases	1,975	1,767
Rates and water	797	85
Insurance	5,746	5,251
Light and heat	6,000	2,417
Telephone	555	498
Postage and stationery	1,093	-
Sundries	4,355	3,371
Repairs & refurbishment	22,526	8,875
Entertainments	9,674	5,496
Bank charges & interest	2,644	1,471
Stocktakers fees	465	857
Machine games duty	3,902	1,842
Sub-contractors	157	1,640
Short leasehold	254	253
Fixtures and fittings	1,272	8
Grants to institutions	<u>500</u>	<u>-</u>
	115,397	72,102

This page does not form part of the statutory financial statements

PENTON COMMUNITY AND SOCIAL CLUB LIMITED

Detailed Statement of Financial Activities
for the Year Ended 31 March 2023

	31.3.23 £	31.3.22 £
Support costs		
Management		
Advertising	-	287
Governance costs		
Accountancy fees	<u>1,000</u>	<u>1,000</u>
Total resources expended	<u>159,889</u>	<u>104,698</u>
Net (expenditure)/income	<u>(21,934)</u>	<u>14,768</u>

This page does not form part of the statutory financial statements

PENTON COMMUNITY AND SOCIAL CLUB LIMITED

England & Wales - Charity number 1104526

Accounts

REGISTERED COMPANY NUMBER: 05047006 (England and Wales)
REGISTERED CHARITY NUMBER: 1104526

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2022
for
PENTON COMMUNITY AND SOCIAL CLUB LIMITED

Ark Accountancy
Chartered Certified Accountant
31 Cheam Road
Epsom
Surrey
KT17 1QX

PENTON COMMUNITY AND SOCIAL CLUB LIMITED

Contents of the Financial Statements
for the Year Ended 31 March 2022

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Statement of Financial Activities	4
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Notes to the Financial Statements	7 to 13
Detailed Statement of Financial Activities	14 to 15

PENTON COMMUNITY AND SOCIAL CENTRE LIMITED

Report of the Trustees for the Year Ended 31 March 2022

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 2022. 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

The company has continued to operate the community centre at Penton Park and its objects continue to be to provide facilities for the social welfare and to improve the life and conditions of the residents of Penton Park and the surrounding area.

Significant activities

After the lifting of all COVID restrictions, the Club re-opened on 19 July 2021. Due to government Small Business Grants paid during COVID restrictions, savings on VAT and utilities, and careful management of resources during closure, the trustees are pleased to say that the club finished the financial year in a better financial position than at the start, returning to pre-COVID levels.

Members have also played their part, continuing to support the club through bar sales, raffles etc income from coffee mornings and other activities, etc.

Following the suspension of membership subscriptions in 2021 due to our closure, we are pleased to say that membership renewals and new applications in 2022 now totalled 242.

FUTURE PLANS

The trustees do not propose any major changes to either the objects or the operation of the company and charity.

The lease extension expires in April 2023 so negotiations for renewal will be taking place between the Trustees and Berkeleyparks, starting in June 2022.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05047006 (England and Wales)

Registered Charity number

1104526

Registered office

Penton Park Community & Social Centre
Chertsey, Surrey, KT16 8QP

Trustees

Mrs D Clarke Director (appointed 2.3.22)

Ms S Dally Director

M A Downes Director

Mrs P E King Director

C J Liddle Director

W Ashcroft Director (resigned 31.12.21)

Ms A M Stocks Director (appointed 31.8.21)

A Wrake Director (appointed 31.8.21)

Company Secretary

Mrs S Hutchinson

PENTON COMMUNITY AND SOCIAL CLUB LIMITED

Report of the Trustees
for the Year Ended 31 March 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Mary E Ryan
FCCA
Ark Accountancy
Chartered Certified Accountant
31 Cheam Road
Epsom
Surrey
KT17 1QX

Members

Members are those individuals who have paid the annual subscription for the current year. In the event of the charitable company being wound up the liability of the members and those person who had been members up to one year before the winding up is limited to £10.

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

.....
M A Downes - Trustee

Independent examiner's report to the trustees of PENTON COMMUNITY AND SOCIAL CLUB LIMITED ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

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

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.

Mary E Ryan
FCCA
Ark Accountancy
Chartered Certified Accountant
31 Cheam Road
Epsom
Surrey
KT17 1QX

Date:

PENTON COMMUNITY AND SOCIAL CLUB LIMITED

Statement of Financial Activities
for the Year Ended 31 March 2022

	Notes	Unrestricted fund £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		3,419	71	3,490	10,897
Charitable activities					
Bar Sales, Community & Social Events		88,008	-	88,008	46,546
Other trading activities	2	26,667	1,185	27,852	5,069
Investment income	3	<u>116</u>	<u>-</u>	<u>116</u>	<u>131</u>
Total		118,210	1,256	119,466	62,643
EXPENDITURE ON					
Raising funds		31,309	-	31,309	8,996
Charitable activities					
Bar Sales, Community & Social Events		68,438	4,951	73,389	59,005
Total		<u>99,747</u>	<u>4,951</u>	<u>104,698</u>	<u>68,001</u>
NET INCOME/(EXPENDITURE)		18,463	(3,695)	14,768	(5,358)
RECONCILIATION OF FUNDS					
Total funds brought forward		26,738	4,353	31,091	36,449
TOTAL FUNDS CARRIED FORWARD		<u><u>45,201</u></u>	<u><u>658</u></u>	<u><u>45,859</u></u>	<u><u>31,091</u></u>

The notes form part of these financial statements

PENTON COMMUNITY AND SOCIAL CLUB LIMITED

Balance Sheet
31 March 2022

	Notes	Unrestricted fund £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
FIXED ASSETS					
Tangible assets	8	6,279	-	6,279	6,540
CURRENT ASSETS					
Stocks	9	2,356	-	2,356	2,876
Debtors	10	-	-	-	394
Cash at bank and in hand		<u>41,627</u>	<u>658</u>	<u>42,285</u>	<u>22,646</u>
		43,983	658	44,641	25,916
CREDITORS					
Amounts falling due within one year	11	<u>(5,061)</u>	-	<u>(5,061)</u>	<u>(1,365)</u>
NET CURRENT ASSETS		<u>38,922</u>	<u>658</u>	<u>39,580</u>	<u>24,551</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>45,201</u>	<u>658</u>	<u>45,859</u>	<u>31,091</u>
NET ASSETS		<u>45,201</u>	<u>658</u>	<u>45,859</u>	<u>31,091</u>
FUNDS	12				
Unrestricted funds				45,201	26,738
Restricted funds				<u>658</u>	<u>4,353</u>
TOTAL FUNDS				<u>45,859</u>	<u>31,091</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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.

PENTON COMMUNITY AND SOCIAL CLUB LIMITED

Balance Sheet - continued

31 March 2022

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 and were signed on its behalf by:

.....
M A Downes - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

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.

Tangible fixed assets

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

Short leasehold	- in accordance with the property
Fixtures and fittings	- 25% on reducing balance

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 charity is exempt from corporation tax on its charitable activities.

Fund accounting

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

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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

PENTON COMMUNITY AND SOCIAL CLUB LIMITED

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

2. OTHER TRADING ACTIVITIES

	31.3.22	31.3.21
	£	£
Gaming machines, pool	9,317	2,824
Lotteries, raffles	8,806	1,735
Memberships, Golden Ball & other income	<u>9,729</u>	<u>510</u>
	<u>27,852</u>	<u>5,069</u>

3. INVESTMENT INCOME

	31.3.22	31.3.21
	£	£
Deposit account interest	<u>116</u>	<u>131</u>

4. NET INCOME/(EXPENDITURE)

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

	31.3.22	31.3.21
	£	£
Depreciation - owned assets	261	278
Hire of plant and machinery	7,183	4,553
Other operating leases	<u>1,767</u>	<u>1,873</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

	31.3.22	31.3.21
	£	£
Trustees' wages	<u>815</u>	<u>-</u>

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

6. STAFF COSTS

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

	31.3.22	31.3.21
Bar staff	6	5
Cleaner	<u>1</u>	<u>1</u>
	<u>7</u>	<u>6</u>

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

PENTON COMMUNITY AND SOCIAL CLUB LIMITED

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	657	10,240	10,897
Charitable activities			
Bar Sales, Community & Social Events	46,546	-	46,546
Other trading activities	4,877	192	5,069
Investment income	<u>131</u>	<u>-</u>	<u>131</u>
Total	52,211	10,432	62,643
EXPENDITURE ON			
Raising funds	8,996	-	8,996
Charitable activities			
Bar Sales, Community & Social Events	42,340	16,665	59,005
Total	<u>51,336</u>	<u>16,665</u>	<u>68,001</u>
NET INCOME/(EXPENDITURE)	875	(6,233)	(5,358)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>25,863</u>	<u>10,586</u>	<u>36,449</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>26,738</u></u>	<u><u>4,353</u></u>	<u><u>31,091</u></u>

8. TANGIBLE FIXED ASSETS

	Short leasehold £	Fixtures and fittings £	Totals £
COST			
At 1 April 2021 and 31 March 2022	<u>10,148</u>	<u>4,367</u>	<u>14,515</u>
DEPRECIATION			
At 1 April 2021	3,639	4,336	7,975
Charge for year	<u>253</u>	<u>8</u>	<u>261</u>
At 31 March 2022	<u>3,892</u>	<u>4,344</u>	<u>8,236</u>
NET BOOK VALUE			
At 31 March 2022	<u><u>6,256</u></u>	<u><u>23</u></u>	<u><u>6,279</u></u>
At 31 March 2021	<u><u>6,509</u></u>	<u><u>31</u></u>	<u><u>6,540</u></u>

PENTON COMMUNITY AND SOCIAL CLUB LIMITED

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

9. STOCKS

	31.3.22	31.3.21
	£	£
Stocks	<u>2,356</u>	<u>2,876</u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Trade debtors	-	52
VAT	<u>-</u>	<u>342</u>
	<u>-</u>	<u>394</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Trade creditors	(96)	289
Tax	869	-
Social security and other taxes	1,105	66
VAT	1,699	-
Other creditors	484	10
Accrued expenses	<u>1,000</u>	<u>1,000</u>
	<u>5,061</u>	<u>1,365</u>

12. MOVEMENT IN FUNDS

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
Unrestricted funds			
General fund	26,738	18,463	45,201
Restricted funds			
Bowls Club 'Woody'	46	(39)	7
Seniors Xmas party	420	87	507
Toilet refurbishment	48	-	48
Community Fund - Boules - hedge removal	3,785	(3,785)	-
Bingo sundries	<u>54</u>	<u>42</u>	<u>96</u>
	<u>4,353</u>	<u>(3,695)</u>	<u>658</u>
TOTAL FUNDS	<u>31,091</u>	<u>14,768</u>	<u>45,859</u>

PENTON COMMUNITY AND SOCIAL CLUB LIMITED

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

12. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	118,210	(99,747)	18,463
Restricted funds			
Bowls Club 'Woody'	71	(110)	(39)
Seniors Xmas party	1,103	(1,016)	87
Community Fund - Boules - hedge removal	-	(3,785)	(3,785)
Bingo sundries	<u>82</u>	<u>(40)</u>	<u>42</u>
	<u>1,256</u>	<u>(4,951)</u>	<u>(3,695)</u>
TOTAL FUNDS	<u>119,466</u>	<u>(104,698)</u>	<u>14,768</u>

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	25,863	875	26,738
Restricted funds			
Xmas Savings Club	5,330	(5,330)	-
Bowls Club 'Woody'	46	-	46
Seniors Xmas party	309	111	420
Toilet refurbishment	1,048	(1,000)	48
Community Fund - Boules - hedge removal	3,785	-	3,785
Bingo sundries	<u>68</u>	<u>(14)</u>	<u>54</u>
	<u>10,586</u>	<u>(6,233)</u>	<u>4,353</u>
TOTAL FUNDS	<u>36,449</u>	<u>(5,358)</u>	<u>31,091</u>

PENTON COMMUNITY AND SOCIAL CLUB LIMITED

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

12. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	52,211	(51,336)	875
Restricted funds			
Xmas Savings Club	10,215	(15,545)	(5,330)
Seniors Xmas party	192	(81)	111
Toilet refurbishment	-	(1,000)	(1,000)
Bingo sundries	<u>25</u>	<u>(39)</u>	<u>(14)</u>
	<u>10,432</u>	<u>(16,665)</u>	<u>(6,233)</u>
TOTAL FUNDS	<u>62,643</u>	<u>(68,001)</u>	<u>(5,358)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	25,863	19,338	45,201
Restricted funds			
Xmas Savings Club	5,330	(5,330)	-
Bowls Club 'Woody'	46	(39)	7
Seniors Xmas party	309	198	507
Toilet refurbishment	1,048	(1,000)	48
Community Fund - Boules - hedge removal	3,785	(3,785)	-
Bingo sundries	<u>68</u>	<u>28</u>	<u>96</u>
	<u>10,586</u>	<u>(9,928)</u>	<u>658</u>
TOTAL FUNDS	<u>36,449</u>	<u>9,410</u>	<u>45,859</u>

PENTON COMMUNITY AND SOCIAL CLUB LIMITED

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	170,421	(151,083)	19,338
Restricted funds			
Xmas Savings Club	10,215	(15,545)	(5,330)
Bowls Club 'Woody'	71	(110)	(39)
Seniors Xmas party	1,295	(1,097)	198
Toilet refurbishment	-	(1,000)	(1,000)
Community Fund - Boules - hedge removal	-	(3,785)	(3,785)
Bingo sundries	107	(79)	28
	<u>11,688</u>	<u>(21,616)</u>	<u>(9,928)</u>
TOTAL FUNDS	<u>182,109</u>	<u>(172,699)</u>	<u>9,410</u>

13. RELATED PARTY DISCLOSURES

The club is established for the use of members and their guests and therefore the majority of the transactions are with related parties

14. GROUP ACCOUNTS

These accounts are the consolidated accounts of the company and its trading subsidiary, Penton Park Trading Ltd

PENTON COMMUNITY AND SOCIAL CLUB LIMITED

Detailed Statement of Financial Activities
for the Year Ended 31 March 2022

	31.3.22	31.3.21
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	3,490	10,897
Other trading activities		
Gaming machines, pool	9,317	2,824
Lotteries, raffles	8,806	1,735
Memberships, Golden Ball & other income	<u>9,729</u>	<u>510</u>
	27,852	5,069
Investment income		
Deposit account interest	116	131
Charitable activities		
Bar Sales	63,790	13,710
Grants	<u>24,218</u>	<u>32,836</u>
	<u>88,008</u>	<u>46,546</u>
Total incoming resources	119,466	62,643
EXPENDITURE		
Other trading activities		
Bar Purchases	31,309	8,996
Charitable activities		
Trustees' wages	815	-
Wages	30,273	18,463
Equipment rentals	7,183	4,553
Other operating leases	1,767	1,873
Rates and water	85	336
Insurance	5,251	5,323
Light and heat	2,417	2,317
Telephone	498	402
Postage and stationery	-	338
Sundries	3,371	(278)
Repairs & refurbishment	8,875	4,780
Entertainments	5,496	116
Bank charges & interest	1,471	826
Stocktakers fees	857	710
Machine games duty	1,842	1,348
Xmas savings club costs	-	15,545
Gratuities & staff travel	-	258
Sub-contractors	1,640	816
Short leasehold	253	254
Fixtures and fittings	<u>8</u>	<u>25</u>
	72,102	58,005

This page does not form part of the statutory financial statements

PENTON COMMUNITY AND SOCIAL CLUB LIMITED

Detailed Statement of Financial Activities
for the Year Ended 31 March 2022

	31.3.22 £	31.3.21 £
Support costs		
Management		
Advertising	287	-
Governance costs		
Accountancy fees	<u>1,000</u>	<u>1,000</u>
Total resources expended	<u>104,698</u>	<u>68,001</u>
Net income/(expenditure)	<u>14,768</u>	<u>(5,358)</u>

This page does not form part of the statutory financial statements

PENTON COMMUNITY AND SOCIAL CLUB LIMITED

England & Wales - Charity number 1104526

Accounts

REGISTERED COMPANY NUMBER: 05047006 (England and Wales)
REGISTERED CHARITY NUMBER: 1104526

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2021
for
PENTON COMMUNITY AND SOCIAL CLUB LIMITED

Ark Accountancy
Chartered Certified Accountant
31 Cheam Road
Epsom
Surrey
KT17 1QX

PENTON COMMUNITY AND SOCIAL CLUB LIMITED

Contents of the Financial Statements
for the Year Ended 31 March 2021

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Detailed Statement of Financial Activities	14 to 15

PENTON COMMUNITY AND SOCIAL CLUB LIMITED

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

The company has continued to operate the community centre at Penton Park and its objects continue to be to provide facilities for the social welfare and to improve the life and conditions of the inhabitants of Penton Park.

Significant activities

This has been a difficult year for the club, which, due to COVID-19 restrictions, has only been open for less than 4 months (between 15 July and 5 November). During these opening times we had to follow COVID restrictions, which resulted in closing at 10pm, and completely for some Tuesdays, Thursdays and Saturdays. Large functions were prohibited so as a consequence the club ran at a loss during this period.

We also made the decision to suspend membership fees whilst closed, resulting in a loss of funds of over £2000.

On the positive side, Government small business grants (COVID) and Furlough payments, as well as reductions in fuel costs, allowed the club to break even during the closed period.

Following the financial losses described above, the Directors took the difficult decision not to re-open whilst COVID restrictions were in place, and to wait until restrictions are lifted completely.

FUTURE PLANS

The directors do not propose any major changes to either the objects or the operation of the company and charity.

The lease extension expires in April 2023 and it is a condition of its renewal that a completely new clubhouse is built by that time.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05047006 (England and Wales)

Registered Charity number

1104526

Registered office

Penton Park Club

Chertsey

Surrey

KT16 8QP

PENTON COMMUNITY AND SOCIAL CLUB LIMITED

Report of the Trustees
for the Year Ended 31 March 2021

Trustees

Ms S Dally Director
M A Downes Director
Mrs P E King Director
C J Liddle Director
W Ashcroft Director
Mrs A J Sturton Director (resigned 22.7.20)
J Baldwin Retired (resigned 27.7.20)
Mrs M L Power (resigned 27.7.20)
Mrs S Hutchinson (resigned 22.7.20)

Company Secretary

Mrs S Hutchinson


Independent Examiner

Mary E Ryan
FCCA
Ark Accountancy
Chartered Certified Accountant
31 Cheam Road
Epsom
Surrey
KT17 1QX

Members

Members are those individuals who have paid the annual subscription for the current year. In the event of the charitable company being wound up the liability of the members and those person who had been members up to one year before the winding up is limited to £10.

Approved by order of the board of trustees on31/8/2021..... and signed on its behalf by:


.....M A Downes
M A Downes - Trustee

Independent examiner's report to the trustees of PENTON COMMUNITY AND SOCIAL CLUB LIMITED ('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

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.

Mary E Ryan
FCCA
Ark Accountancy
Chartered Certified Accountant
31 Cheam Road
Epsom
Surrey
KT17 1QX

Date:

PENTON COMMUNITY AND SOCIAL CLUB LIMITED

Statement of Financial Activities
for the Year Ended 31 March 2021

	Notes	Unrestricted fund £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		657	10,240	10,897	4,685
Charitable activities					
Bar Sales, Community & Social Events		46,546	-	46,546	100,430
Other trading activities	2	4,877	192	5,069	36,875
Investment income	3	131	-	131	218
Total		<u>52,211</u>	<u>10,432</u>	<u>62,643</u>	<u>142,208</u>
EXPENDITURE ON					
Raising funds		8,996	-	8,996	52,108
Charitable activities					
Bar Sales, Community & Social Events		42,340	16,665	59,005	89,684
Total		<u>51,336</u>	<u>16,665</u>	<u>68,001</u>	<u>141,792</u>
NET INCOME/(EXPENDITURE)		<u>875</u>	<u>(6,233)</u>	<u>(5,358)</u>	<u>416</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>25,863</u>	<u>10,586</u>	<u>36,449</u>	<u>36,033</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>26,738</u></u>	<u><u>4,353</u></u>	<u><u>31,091</u></u>	<u><u>36,449</u></u>

The notes form part of these financial statements

PENTON COMMUNITY AND SOCIAL CLUB LIMITED

Balance Sheet
31 March 2021

	Notes	Unrestricted fund £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
FIXED ASSETS					
Tangible assets	8	6,540	-	6,540	6,818
CURRENT ASSETS					
Stocks	9	2,876	-	2,876	3,583
Debtors	10	394	-	394	-
Cash at bank and in hand		18,293	4,353	22,646	29,314
		<u>21,563</u>	<u>4,353</u>	<u>25,916</u>	<u>32,897</u>
CREDITORS					
Amounts falling due within one year	11	(1,365)	-	(1,365)	(3,266)
		<u>20,198</u>	<u>4,353</u>	<u>24,551</u>	<u>29,631</u>
NET CURRENT ASSETS					
		<u>26,738</u>	<u>4,353</u>	<u>31,091</u>	<u>36,449</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>26,738</u>	<u>4,353</u>	<u>31,091</u>	<u>36,449</u>
NET ASSETS					
		<u>26,738</u>	<u>4,353</u>	<u>31,091</u>	<u>36,449</u>
FUNDS					
	12				
Unrestricted funds				26,738	25,863
Restricted funds				4,353	10,586
				<u>31,091</u>	<u>36,449</u>
TOTAL FUNDS					
				<u>31,091</u>	<u>36,449</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

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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.

PENTON COMMUNITY AND SOCIAL CLUB LIMITED

Balance Sheet - continued

31 March 2021

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 on31/3/2021..... and were signed on its behalf by:

 M A Downes

.....
M A Downes - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

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.

Tangible fixed assets

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

Short leasehold	- in accordance with the property
Fixtures and fittings	- 25% on reducing balance

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 charity is exempt from corporation tax on its charitable activities.

Fund accounting

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

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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

PENTON COMMUNITY AND SOCIAL CLUB LIMITED

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

2. OTHER TRADING ACTIVITIES

	31.3.21	31.3.20
	£	£
Gaming machines, pool	2,824	21,442
Lotteries, raffles	1,735	8,740
Memberships, Golden Ball & other income	510	6,693
	<u>5,069</u>	<u>36,875</u>

3. INVESTMENT INCOME

	31.3.21	31.3.20
	£	£
Deposit account interest	<u>131</u>	<u>218</u>

4. NET INCOME/(EXPENDITURE)

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

	31.3.21	31.3.20
	£	£
Depreciation - owned assets	278	273
Hire of plant and machinery	4,553	12,924
Other operating leases	<u>1,873</u>	<u>1,760</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:

	31.3.21	31.3.20
Bar staff	5	5
Cleaner	<u>1</u>	<u>1</u>
	<u>6</u>	<u>6</u>

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

PENTON COMMUNITY AND SOCIAL CLUB LIMITED

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	4,354	331	4,685
Charitable activities			
Bar Sales, Community & Social Events	96,645	3,785	100,430
Other trading activities	35,782	1,093	36,875
Investment income	218	-	218
Total	136,999	5,209	142,208
EXPENDITURE ON			
Raising funds	52,108	-	52,108
Charitable activities			
Bar Sales, Community & Social Events	88,448	1,236	89,684
Total	140,556	1,236	141,792
NET INCOME/(EXPENDITURE)	(3,557)	3,973	416
RECONCILIATION OF FUNDS			
Total funds brought forward	29,420	6,613	36,033
TOTAL FUNDS CARRIED FORWARD	25,863	10,586	36,449

8. TANGIBLE FIXED ASSETS

	Short leasehold £	Fixtures and fittings £	Totals £
COST			
At 1 April 2020 and 31 March 2021	10,148	4,367	14,515
DEPRECIATION			
At 1 April 2020	3,386	4,311	7,697
Charge for year	253	25	278
At 31 March 2021	3,639	4,336	7,975
NET BOOK VALUE			
At 31 March 2021	6,509	31	6,540
At 31 March 2020	6,762	56	6,818

PENTON COMMUNITY AND SOCIAL CLUB LIMITED

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

9. STOCKS

	31.3.21	31.3.20
	£	£
Stocks	<u>2,876</u>	<u>3,583</u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Trade debtors	52	-
VAT	342	-
	<u>394</u>	<u>-</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Trade creditors	289	-
Tax	-	755
Social security and other taxes	66	(29)
VAT	-	1,404
Other creditors	10	136
Accrued expenses	1,000	1,000
	<u>1,365</u>	<u>3,266</u>

12. MOVEMENT IN FUNDS

	At 1.4.20	Net movement in funds	At 31.3.21
	£	£	£
Unrestricted funds			
General fund	25,863	875	26,738
Restricted funds			
Xmas Savings Club	5,330	(5,330)	-
Bowls Club 'Woody'	46	-	46
Seniors Xmas party	309	111	420
Toilet refurbishment	1,048	(1,000)	48
Community Fund - Boules - hedge removal	3,785	-	3,785
Bingo sundries	68	(14)	54
	<u>10,586</u>	<u>(6,233)</u>	<u>4,353</u>
TOTAL FUNDS	<u>36,449</u>	<u>(5,358)</u>	<u>31,091</u>

PENTON COMMUNITY AND SOCIAL CLUB LIMITED

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

12. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	52,211	(51,336)	875
Restricted funds			
Xmas Savings Club	10,215	(15,545)	(5,330)
Seniors Xmas party	192	(81)	111
Toilet refurbishment	-	(1,000)	(1,000)
Bingo sundries	25	(39)	(14)
	<u>10,432</u>	<u>(16,665)</u>	<u>(6,233)</u>
TOTAL FUNDS	<u><u>62,643</u></u>	<u><u>(68,001)</u></u>	<u><u>(5,358)</u></u>

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	29,420	(3,557)	25,863
Restricted funds			
Xmas Savings Club	4,925	405	5,330
Bowls Club 'Woody'	47	(1)	46
Golden Ball prize money	236	(236)	-
Seniors Xmas party	252	57	309
Sunday raffle	105	(105)	-
Toilet refurbishment	1,048	-	1,048
Community Fund - Boules - hedge removal	-	3,785	3,785
Bingo sundries	-	68	68
	<u>6,613</u>	<u>3,973</u>	<u>10,586</u>
TOTAL FUNDS	<u><u>36,033</u></u>	<u><u>416</u></u>	<u><u>36,449</u></u>

PENTON COMMUNITY AND SOCIAL CLUB LIMITED

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

12. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	136,999	(140,556)	(3,557)
Restricted funds			
Xmas Savings Club	405	-	405
Bowls Club 'Woody'	94	(95)	(1)
Golden Ball prize money	(236)	-	(236)
Seniors Xmas party	1,093	(1,036)	57
Sunday raffle	-	(105)	(105)
Community Fund - Boules - hedge removal	3,785	-	3,785
Bingo sundries	68	-	68
	<u>5,209</u>	<u>(1,236)</u>	<u>3,973</u>
TOTAL FUNDS	<u>142,208</u>	<u>(141,792)</u>	<u>416</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	29,420	(2,682)	26,738
Restricted funds			
Xmas Savings Club	4,925	(4,925)	-
Bowls Club 'Woody'	47	(1)	46
Golden Ball prize money	236	(236)	-
Seniors Xmas party	252	168	420
Sunday raffle	105	(105)	-
Toilet refurbishment	1,048	(1,000)	48
Community Fund - Boules - hedge removal	-	3,785	3,785
Bingo sundries	-	54	54
	<u>6,613</u>	<u>(2,260)</u>	<u>4,353</u>
TOTAL FUNDS	<u>36,033</u>	<u>(4,942)</u>	<u>31,091</u>

PENTON COMMUNITY AND SOCIAL CLUB LIMITED

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	189,210	(191,892)	(2,682)
Restricted funds			
Xmas Savings Club	10,620	(15,545)	(4,925)
Bowls Club 'Woody'	94	(95)	(1)
Golden Ball prize money	(236)	-	(236)
Seniors Xmas party	1,285	(1,117)	168
Sunday raffle	-	(105)	(105)
Toilet refurbishment	-	(1,000)	(1,000)
Community Fund - Boules - hedge removal	3,785	-	3,785
Bingo sundries	93	(39)	54
	<u>15,641</u>	<u>(17,901)</u>	<u>(2,260)</u>
TOTAL FUNDS	<u>204,851</u>	<u>(209,793)</u>	<u>(4,942)</u>

13. RELATED PARTY DISCLOSURES

The club is established for the use of members and their guests and therefore the majority of the transactions are with related parties

14. GROUP ACCOUNTS

These accounts are the consolidated accounts of the company and its trading subsidiary, Penton Park Trading Ltd

PENTON COMMUNITY AND SOCIAL CLUB LIMITED

Detailed Statement of Financial Activities
for the Year Ended 31 March 2021

	31.3.21	31.3.20
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	10,897	4,685
Other trading activities		
Gaming machines, pool	2,824	21,442
Lotteries, raffles	1,735	8,740
Memberships, Golden Ball & other income	510	6,693
	<hr/>	<hr/>
	5,069	36,875
Investment income		
Deposit account interest	131	218
Charitable activities		
Bar Sales	13,710	96,645
Grants	32,836	3,785
	<hr/>	<hr/>
	46,546	100,430
	<hr/>	<hr/>
Total incoming resources	62,643	142,208
 EXPENDITURE		
Other trading activities		
Bar Purchases	8,996	52,108
Charitable activities		
Wages	18,463	39,475
Equipment rentals	4,553	12,924
Other operating leases	1,873	1,760
Rates and water	336	290
Insurance	5,323	4,866
Light and heat	2,317	4,467
Telephone	402	430
Postage and stationery	338	838
Sundries	(278)	1,884
Repairs & refurbishment	4,780	7,179
Entertainments	116	8,260
Bank charges & interest	826	1,299
Stocktakers fees	710	725
Machine games duty	1,348	4,014
Xmas savings club costs	15,545	-
Gratuities & staff travel	258	-
Sub-contractors	816	-
Short leasehold	254	254
Fixtures and fittings	25	19
	<hr/>	<hr/>
	58,005	88,684

This page does not form part of the statutory financial statements

PENTON COMMUNITY AND SOCIAL CLUB LIMITED

Detailed Statement of Financial Activities
for the Year Ended 31 March 2021

	31.3.21	31.3.20
	£	£
Support costs		
Governance costs		
Accountancy fees	1,000	1,000
Total resources expended	<u>68,001</u>	<u>141,792</u>
Net (expenditure)/income	<u><u>(5,358)</u></u>	<u><u>416</u></u>