

PENZANCE AND WEST PENWITH OLD PEOPLES WELFARE TRUST

England & Wales · Charity number 263223

Details

Other names PENGARTH, PENGARTH DAY CENTRE

Status Registered

Legal form Trust

Registered 1971-11-22

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

Contact

Address Pengarth
Morrab Gardens
Penzance
TR18 4DA

Phone 01736364307

Email pengarth_day_centre@hotmail.com

Website www.pengarth.co.uk

Activities

Objects: TO PROMOTE WITHIN THE BOROUGH OF PENZANCE AND THE RURAL DISTRICT OF WEST PENWITH THE WELFARE OF THE AGED IN ANY MANNER WHICH NOW IS OR HEREAFTER MAY BE DEEMED BY LAW TO BE CHARITABLE.

Activities: Provision of Day Care facilities and Meals on Wheels for the elderly in Penzance and West Penwith

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Arts/culture/heritage/science, Amateur Sport, Economic/community Development/employment, Recreation
- **Who:** Elderly/old People, People With Disabilities

Geography

- **Area of benefit:** BOROUGH OF PENZANCE AND RURAL DISTRICT OF PENWITH
- Cornwall

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£424,566	£394,737	-	-
2024-03-31	£321,520	£323,706	-	-
2023-03-31	£250,714	£282,027	-	-
2022-03-31	£235,705	£279,027	-	-
2021-03-31	£304,275	£261,007	-	-

Trustees

Name	Role	Appointed
NIGEL CLARK	Chair	
CAROLYN JANE ROWE		
CLIVE HARROLD		2011-12-22
Geoffrey Roberts		2014-01-21
MIKE COTTON		

Linked charities

- BUILDING FUND (263223-1)
- COMMUNITY CENTRE TRUST (263223-2)

PENZANCE AND WEST PENWITH OLD PEOPLES WELFARE TRUST

England & Wales - Charity number 263223

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31st March 2025
for
PENZANCE AND WEST PENWITH OLD PEOPLES
Welfare Trust
Trading as Pengarth Day Centre

West - Chartered Accountants
Suite K, Priest House
1624 High Street
Knowle
Solihull
West Midlands
B93 0JU

PENZANCE AND WEST PENWITH OLD PEOPLES
Welfare Trust
Trading as Pengarth Day Centre

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

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 10
Detailed Statement of Financial Activities	11

PENZANCE AND WEST PENWITH OLD PEOPLES

Welfare Trust

Trading as Pengarth Day Centre

Report of the Trustees

for the Year Ended 31st March 2025

The trustees present their report with the financial statements of the charity for the year ended 31st 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).

Pengarth Day Centre is a charitable trust running a day centre for people in their late fifties onwards, providing somewhere safe and welcoming for people to meet socially, reducing loneliness and isolation, which can lead to illness and depression. The various services provide respite and peace of mind to their carers and to their families, some of whom may be working or living away.

OBJECTIVES AND ACTIVITIES

Objectives and aims

Pengarth provides a fresh hot meal cooked from local ingredients in our own kitchens every day and transport to the day centre is also provided. The centre provides many therapies and activities over 7 days a week and is still involved in supporting people who have been discharged from local hospitals with a package of care.

A substantial proportion of our running costs were covered by contributions from clients but we also appreciate the funding that we have received from a number of grants and donations. In the light of this, we endeavor to keep our prices affordable for everyone. We are looking forward to the next financial year, when we hope to increase attendance again, which will mean less reliance on grant funding. The Trustees are grateful to Penzance Town Council and all grant providers for enabling Pengarth Day Centre to continue to be a valuable resource supporting vulnerable older people, in the Penzance and West Penwith area of Cornwall, throughout the year.

As Trustees we are proud of the efforts of our staff and volunteers who have worked so hard during the past year to ensure that everyone was supported in some way, being offered welfare visits and calls or shopping, prescription deliveries and meals.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

263223

Principal address

Pengarth
Morrab Gardens
Penzance
Cornwall
TR18 4DA

Trustees

N Clark Chair
G Roberts Trustee
C Harrold Trustee
M Cotton
Ms C J Rowe

PENZANCE AND WEST PENWITH OLD PEOPLES

Welfare Trust

Trading as Pengarth Day Centre

Report of the Trustees

for the Year Ended 31st March 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

West - Chartered Accountants
Suite K, Priest House
1624 High Street
Knowle
Solihull
West Midlands
B93 0JU

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

.....
N Clark - Trustee

Independent Examiner's Report to the Trustees of
PENZANCE AND WEST PENWITH OLD PEOPLES
Welfare Trust

Independent examiner's report to the trustees of PENZANCE AND WEST PENWITH OLD PEOPLES Welfare Trust

I report to the charity trustees on my examination of the accounts of PENZANCE AND WEST PENWITH OLD PEOPLES Welfare Trust (the Trust) for the year ended 31st March 2025.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Susan West
The Institute of Chartered Accountants in England and Wales

West - Chartered Accountants
Suite K, Priest House
1624 High Street
Knowle
Solihull
West Midlands
B93 0JU

Date:

PENZANCE AND WEST PENWITH OLD PEOPLES
Welfare Trust
Trading as Pengarth Day Centre

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

	Notes	2025 Unrestricted fund £	2024 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		186,041	76,234
Charitable activities			
Charitable Activities		28,013	43,606
Other trading activities	2	210,512	201,680
Total		424,566	321,520
EXPENDITURE ON			
Raising funds	3	12,066	8,695
Charitable activities			
Charitable Activities		382,671	315,011
Total		394,737	323,706
NET INCOME/(EXPENDITURE)		29,829	(2,186)
RECONCILIATION OF FUNDS			
Total funds brought forward		232,693	234,879
TOTAL FUNDS CARRIED FORWARD		262,522	232,693

The notes form part of these financial statements

PENZANCE AND WEST PENWITH OLD PEOPLES
Welfare Trust
Trading as Pengarth Day Centre

Balance Sheet
31st March 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
FIXED ASSETS			
Tangible assets	6	216,661	188,809
CURRENT ASSETS			
Stocks	7	382	522
Debtors	8	17,185	13,544
Cash at bank		28,294	33,800
		<hr/>	<hr/>
		45,861	47,866
CREDITORS			
Amounts falling due within one year	9	-	(3,982)
		<hr/>	<hr/>
NET CURRENT ASSETS		45,861	43,884
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		262,522	232,693
		<hr/>	<hr/>
NET ASSETS		262,522	232,693
		<hr/>	<hr/>
FUNDS	10		
Unrestricted funds		262,522	232,693
		<hr/>	<hr/>
TOTAL FUNDS		262,522	232,693
		<hr/>	<hr/>

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
N Clark - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities Act 2011. 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.

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 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.

PENZANCE AND WEST PENWITH OLD PEOPLES
Welfare Trust
Trading as Pengarth Day Centre

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

2. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Refreshments	81,013	103,192
Day Care	129,499	98,488
	<u>210,512</u>	<u>201,680</u>

3. RAISING FUNDS

Investment management costs

	2025	2024
	£	£
Property repairs	4,429	2,226
Maintenance charges	7,637	6,469
	<u>12,066</u>	<u>8,695</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	76,234
Charitable activities	
Charitable Activities	43,606
Other trading activities	<u>201,680</u>
Total	<u>321,520</u>
EXPENDITURE ON	
Raising funds	8,695
Charitable activities	
Charitable Activities	<u>315,011</u>
Total	<u>323,706</u>
NET INCOME/ (EXPENDITURE)	(2,186)
RECONCILIATION OF FUNDS	
Total funds brought forward	234,879

PENZANCE AND WEST PENWITH OLD PEOPLES
Welfare Trust
Trading as Pengarth Day Centre

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued				Unrestricted fund £
TOTAL FUNDS CARRIED FORWARD				<u>232,693</u>
6. TANGIBLE FIXED ASSETS	Freehold property £	Plant and machinery £	Motor vehicles £	Totals £
COST				
At 1st April 2024	336,286	10,209	7,986	354,481
Additions	-	-	39,000	39,000
	<u>336,286</u>	<u>10,209</u>	<u>46,986</u>	<u>393,481</u>
At 31st March 2025	336,286	10,209	46,986	393,481
DEPRECIATION				
At 1st April 2024	153,865	10,209	1,598	165,672
Charge for year	5,650	-	5,498	11,148
	<u>159,515</u>	<u>10,209</u>	<u>7,096</u>	<u>176,820</u>
At 31st March 2025	159,515	10,209	7,096	176,820
NET BOOK VALUE				
At 31st March 2025	<u>176,771</u>	<u>-</u>	<u>39,890</u>	<u>216,661</u>
At 31st March 2024	<u>182,421</u>	<u>-</u>	<u>6,388</u>	<u>188,809</u>
7. STOCKS			2025 £	2024 £
Stocks			<u>382</u>	<u>522</u>
8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			2025 £	2024 £
Trade debtors			13,012	13,544
Prepayments and accrued income			<u>4,173</u>	<u>-</u>
			<u>17,185</u>	<u>13,544</u>

PENZANCE AND WEST PENWITH OLD PEOPLES
Welfare Trust
Trading as Pengarth Day Centre

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

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	-	3,982
	<u> </u>	<u> </u>

10. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
Unrestricted funds			
General fund	232,693	29,829	262,522
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	232,693	29,829	262,522
	<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	424,566	(394,737)	29,829
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	424,566	(394,737)	29,829
	<u> </u>	<u> </u>	<u> </u>

Comparatives for movement in funds

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General fund	234,879	(2,186)	232,693
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	234,879	(2,186)	232,693
	<u> </u>	<u> </u>	<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	321,520	(323,706)	(2,186)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	321,520	(323,706)	(2,186)
	<u> </u>	<u> </u>	<u> </u>

PENZANCE AND WEST PENWITH OLD PEOPLES
Welfare Trust
Trading as Pengarth Day Centre

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

10. MOVEMENT IN FUNDS - continued

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

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	234,879	27,643	262,522
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>234,879</u>	<u>27,643</u>	<u>262,522</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	746,086	(718,443)	27,643
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>746,086</u>	<u>(718,443)</u>	<u>27,643</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2025.

PENZANCE AND WEST PENWITH OLD PEOPLES
Welfare Trust
Trading as Pengarth Day Centre

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

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donated services and facilities	186,041	76,234
Other trading activities		
Refreshments	81,013	103,192
Day Care	129,499	98,488
	<u>210,512</u>	<u>201,680</u>
Charitable activities		
Charitable activities	28,013	43,606
	<u>28,013</u>	<u>43,606</u>
Total incoming resources	424,566	321,520
EXPENDITURE		
Investment management costs		
Property repairs	4,429	2,226
Maintenance charges	7,637	6,469
	<u>12,066</u>	<u>8,695</u>
Charitable activities		
Wages	246,693	185,309
Rates and water	2,842	2,693
Insurance	7,616	6,227
Light and heat	14,597	13,982
Telephone	1,327	1,774
Postage and stationery	2,531	1,856
Sundries	9,282	10,238
Catering	57,010	50,370
Cleaning	4,549	4,720
MOW	80	770
Vehicles	13,015	20,834
Equipment	6,172	3,828
Entertainment	3,665	1,986
Training	1,307	412
Depreciation of tangible fixed assets	11,148	9,289
	<u>381,834</u>	<u>314,288</u>
Support costs		
Finance		
Bank charges	837	723
	<u>837</u>	<u>723</u>
Total resources expended	394,737	323,706
	<u>394,737</u>	<u>323,706</u>
Net income/(expenditure)	29,829	(2,186)
	<u>29,829</u>	<u>(2,186)</u>

This page does not form part of the statutory financial statements

PENZANCE AND WEST PENWITH OLD PEOPLES WELFARE TRUST

England & Wales - Charity number 263223

Accounts

REGISTERED CHARITY NUMBER: 263223

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31st March 2024
for
PENZANCE AND WEST PENWITH OLD PEOPLES WELFARE TRUST

West - Chartered Accountants
Suite K, Priest House
1624 High Street
Knowle
Solihull
West Midlands
B93 0JU

PENZANCE AND WEST PENWITH OLD PEOPLES WELFARE TRUST

Contents of the Financial Statements
for the Year Ended 31st March 2024

	Page
Report of the Trustees	1 t 2 o
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 t 10 o
Detailed Statement of Financial Activities	11

PENZANCE AND WEST PENWITH OLD PEOPLES WELFARE TRUST
Report of the Trustees
for the Year Ended 31st March 2024

The trustees present their report with the financial statements of the charity for the year ended 31st 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).

Pengarth Day Centre is a charitable trust running a day centre for people in their late fifties onwards, providing somewhere safe and welcoming for people to meet socially, reducing loneliness and isolation, which can lead to illness and depression. The various services provide respite and peace of mind to their carers and to their families, some of whom may be working or living away.

OBJECTIVES AND ACTIVITIES

Objectives and aims

Pengarth provides a fresh hot meal cooked from local ingredients in our own kitchens every day and transport to the day centre is also provided. The centre provides many therapies and activities over 7 days a week and is still involved in supporting people who have been discharged from local hospitals with a package of care.

A substantial proportion of our running costs were covered by contributions from clients but we also appreciate the funding that we have received from a number of grants and donations. In the light of this, we endeavor to keep our prices affordable for everyone. We are looking forward to the next financial year, when we hope to increase attendance again, which will mean less reliance on grant funding. The Trustees are grateful to Penzance Town Council and all grant providers for enabling Pengarth Day Centre to continue to be a valuable resource supporting vulnerable older people, in the Penzance and West Penwith area of Cornwall, throughout the year. As Trustees we are proud of the efforts of our staff and volunteers who have worked so hard during the past year to ensure that everyone was supported in some way, being offered welfare visits and calls or shopping, prescription deliveries and meals.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

263223

Principal address

Pengarth
Morrab Gardens
Penzance
Cornwall
TR18 4DA

Trustees


N Clark Chair
G Roberts Trustee
C Harrold Trustee
M Cotton
Ms C J Rowe

PENZANCE AND WEST PENWITH OLD PEOPLES WELFARE TRUST
Report of the Trustees
for the Year Ended 31st March 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner
West - Chartered Accountants
Suite K, Priest House
1624 High Street
Knowle
Solihull
West Midlands
B93 0JU

Approved ^{13th} by FEBRUARY order of the board of trustees on
.....2025..... and signed on its behalf by:


.....
N Clark - Trustee

**Independent Examiner's Report to the Trustees of
PENZANCE AND WEST PENWITH OLD PEOPLES WELFARE TRUST**

Independent examiner's report to the trustees of PENZANCE AND WEST PENWITH OLD PEOPLES WELFARE TRUST

I report to the charity trustees on my examination of the accounts of **PENZANCE AND WEST PENWITH OLD PEOPLES WELFARE TRUST** (the Trust) for the year ended 31st March 2024.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5) (b) of the Act.

Independent examiner's statement - matters of concern identified

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination.

Whilst satisfied with the Profit & Loss Account for the current year, there are some concerns over the accuracy of the Balance Sheet brought forward.

It has not been possible to confirm that the opening balances are correct. This appears to be due to simple mathematical errors creating differences within the Balance Sheet.

I confirm that no other matters have come to my attention that give me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Susan West
The Institute of Chartered Accountants in England and Wales

West - Chartered Accountants
Suite K, Priest House
1624 High Street
Knowle
Sclihull
West Midlands
B93 0JU

Date: 14th February 2025:.....

PENZANCE AND WEST PENWITH OLD PEOPLES WELFARE TRUST
Statement of Financial Activities
for the Year Ended 31st March 2024

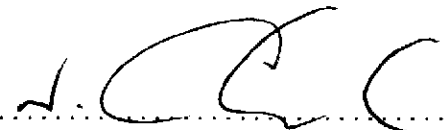
		2024 Unrestricted fund £	2023 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		76,234	80,000
Charitable activities			
Charitable Activities		43,606	28,482
Other trading activities	2	<u>201,680</u>	<u>142,233</u>
Total		<u>321,520</u>	<u>250,715</u>
EXPENDITURE ON			
Raising funds	3	8,695	10,101
Charitable activities			
Charitable Activities		<u>315,011</u>	<u>271,927</u>
Total		<u>323,706</u>	<u>282,028</u>
NET INCOME/ (EXPENDITURE)		(2,186)	(31,313)
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>234,879</u>	<u>266,192</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>232,693</u></u>	<u><u>234,879</u></u>

The notes form part of these financial statements

PENZANCE AND WEST PENWITH OLD PEOPLES WELFARE TRUST
Balance Sheet
31st March 2024

	Notes	2024 Unrestricted fund £	2023 Total funds £
FIXED ASSETS			
Tangible assets	6	188,809	191,724
CURRENT ASSETS			
Stocks	7	522	443
Debtors	8	13,544	19,955
Cash at bank		<u>33,800</u>	<u>25,965</u>
		47,866	46,363
CREDITORS			
Amounts falling due within one year	9	(3,982)	(3,208)
NET CURRENT ASSETS		<u>43,884</u>	<u>43,155</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>232,693</u>	<u>234,879</u>
NET ASSETS		<u>232,693</u>	<u>234,879</u>
FUNDS			
Unrestricted funds	10	<u>232,693</u>	<u>234,879</u>
TOTAL FUNDS		<u>232,693</u>	<u>234,879</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 13th FEBRUARY 2025 and were signed on its behalf by:



 N Clark - Trustee

PENZANCE AND WEST PENWITH OLD PEOPLES WELFARE TRUST
Notes to the Financial Statements
for the Year Ended 31st March 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities Act 2011. 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.

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 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.

PENZANCE AND WEST PENWITH OLD PEOPLES WELFARE TRUST
Notes to the Financial Statements - continued
for the Year Ended 31st March 2024

2. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Refreshments	103,192	73,315
Day Care	<u>98,488</u>	<u>68,918</u>
	<u>201,680</u>	<u>142,233</u>

3. RAISING FUNDS

Investment management costs

	2024	2023
	£	£
Property repairs	2,226	7,205
Maintenance charges	<u>6,469</u>	<u>2,896</u>
	8,695	10,101

4. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	80,000
Charitable activities	
Charitable Activities	28,482
Other trading activities	<u>142,233</u>
Total	<u>250,715</u>
EXPENDITURE ON	
Raising funds	10,101
Charitable activities	
Charitable Activities	<u>271,927</u>
Total	<u>282,028</u>
NET INCOME/(EXPENDITURE)	(31,313)
RECONCILIATION OF FUNDS	
Total funds brought forward	266,192
TOTAL FUNDS CARRIED FORWARD	<u>234,879</u>

PENZANCE AND WEST PENWITH OLD PEOPLES WELFARE TRUST
Notes to the Financial Statements - continued
for the Year Ended 31st March 2024

6. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Motor vehicles £	Totals £
COST				
At 1st April 2023	336,286	10,209	8,060	354,555
Additions	-	-	7,986	7,986
Disposals	-	-	(8,060)	(8,060)
	<u>336,286</u>	<u>10,209</u>	<u>7,986</u>	<u>354,481</u>
At 31st March 2024	<u>336,286</u>	<u>10,209</u>	<u>7,986</u>	<u>354,481</u>
DEPRECIATION				
At 1st April 2023	148,215	8,168	6,448	162,831
Charge for year	5,650	2,041	1,598	9,289
Eliminated on disposal	-	-	(6,448)	(6,448)
	<u>153,865</u>	<u>10,209</u>	<u>1,598</u>	<u>165,672</u>
At 31st March 2024	<u>153,865</u>	<u>10,209</u>	<u>1,598</u>	<u>165,672</u>
NET BOOK VALUE				
At 31st March 2024	<u>182,421</u>	<u>-</u>	<u>6,388</u>	<u>188,809</u>
At 31st March 2023	<u>188,071</u>	<u>2,041</u>	<u>1,612</u>	<u>191,724</u>

7. STOCKS

	2024 £	2023 £
Stocks	<u>522</u>	<u>443</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	<u>13,544</u>	<u>19,955</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade creditors	<u>3,982</u>	<u>3,208</u>

10. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	234,879	(2,186)	232,693
	<u>234,879</u>	<u>(2,186)</u>	<u>232,693</u>
TOTAL FUNDS	<u>234,879</u>	<u>(2,186)</u>	<u>232,693</u>

PENZANCE AND WEST PENWITH OLD PEOPLES WELFARE TRUST
Notes to the Financial Statements - continued
for the Year Ended 31st March 2024

10. 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	321,520	(323,706)	(2,186)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>321,520</u>	<u>(323,706)</u>	<u>(2,186)</u>

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	266,192	(31,313)	234,879
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>266,192</u>	<u>(31,313)</u>	<u>234,879</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	250,715	(282,028)	(31,313)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>250,715</u>	<u>(282,028)</u>	<u>(31,313)</u>

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

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	266,192	(33,499)	232,693
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>266,192</u>	<u>(33,499)</u>	<u>232,693</u>

PENZANCE AND WEST PENWITH OLD PEOPLES WELFARE TRUST
Notes to the Financial Statements - continued
for the Year Ended 31st March 2024

10. 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	572,235	(605,734)	(33,499)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>572,235</u>	<u>(605,734)</u>	<u>(33,499)</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2024.

PENZANCE AND WEST PENWITH OLD PEOPLES WELFARE TRUST
Detailed Statement of Financial Activities
for the Year Ended 31st March 2024

	2024	2023
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donated services and facilities	76,234	80,000
Other trading activities		
Refreshments	103,192	73,315
Day Care	<u>98,488</u>	<u>68,918</u>
	201,680	142,233
Charitable activities		
Charitable activities	<u>43,606</u>	<u>28,482</u>
Total incoming resources	321,520	250,715
EXPENDITURE		
Investment management costs		
Property repairs	2,226	7,205
Maintenance charges	<u>6,469</u>	<u>2,896</u>
	8,695	10,101
Charitable activities		
Wages	185,309	168,071
Rates and water	2,693	1,641
Insurance	6,227	5,420
Light and heat	13,982	17,285
Telephone	1,774	1,681
Postage and stationery	1,856	953
Sundries	10,238	7,737
Catering	50,370	37,191
Cleaning	4,720	5,993
MCW	770	425
Vehicles	20,834	9,971
Equipment	3,828	3,955
Entertainment	1,986	1,611
Training	412	34
Depreciation of tangible fixed assets	<u>9,289</u>	<u>9,304</u>
	314,288	271,272
Support costs		
Finance		
Bank charges	<u>723</u>	<u>655</u>
Total resources expended	<u>323,706</u>	<u>282,028</u>
Net expenditure	<u>(2,186)</u>	<u>(31,313)</u>

This page does not form part of the statutory financial statements

PENZANCE AND WEST PENWITH OLD PEOPLES WELFARE TRUST

England & Wales - Charity number 263223

Accounts

Pengarth Day Centre

Morrab Gardens, Penzance. TR18 4DA

Registered Charity No. 263223



Tel: 01736 364307

Email: pengarth_day_centre@hotmail.com

Pengarth Day Centre is a charitable trust running a day centre for people in their late fifties onwards, providing somewhere safe and welcoming for people to meet socially, reducing loneliness and isolation, which can lead to illness and depression. The various services provide respite and peace of mind to their carers and to their families, some of whom may be working or living away.

With the full impact of the Covid-19 pandemic now lessened, Pengarth has been able to provide a warm safe environment, underpinned by professional care for all people in their late fifties onwards. We have continued to see an increase in the number of older people who have been isolated due to the pandemic, with a nervousness about reconnecting with their friends and society at large. This has a significant impact on their physical and mental wellbeing and we have sought to adapt our support over this time to help people with these issues.

Pengarth provides a fresh hot meal cooked from local ingredients in our own kitchens every day and transport to the day centre is also provided. The centre provides many therapies and activities over 7 days a week and is still involved in supporting people who have been discharged from local hospitals with a package of care.

A substantial proportion of our running costs were covered by contributions from clients but we also appreciate the funding that we have received from a number of grants and donations. In the light of this, we endeavor to keep our prices affordable for everyone. We are looking forward to the next financial year, when we hope to increase attendance again, which will mean less reliance on grant funding. The Trustees are grateful to Penzance Town Council and all grant providers for enabling Pengarth Day Centre to continue to be a valuable resource supporting vulnerable older people, in the Penzance and West Penwith area of Cornwall, throughout the year.

As Trustees we are proud of the efforts of our staff and volunteers who have worked so hard during the past year to ensure that everyone was supported in some way, being offered welfare visits and calls or shopping, prescription deliveries and meals.

Nigel Clark
Chair of Trustees

Administered by Penzance and West Penwith Old People's Welfare Trust

Supported by

The Henry Smith Charity, Penzance Town Council, Parish Councils within West Penwith, St Just Town Council,
The Clare Milne Trust

Financial Statements
Pengarth Day Centre
2022-23

Statement of Financial Activities (SOFA)

	Note	Unrestricted Fund	Restricted Fund	Total Fund	Prior Year
		£	£	£	£
Income					
Refreshments	4	73,315	0	73,315	67,765
Day Care		68,918	0	68,918	73,986
TOTAL		142,233	0	142,233	141,751
Grants/ donations	5	80,000	0	80,000	64,520
Investment Income	6	0	0	0	0
Charity Activities		28,482	0	28,482	12,029
hmrc		0	0	0	9,971
Other income					7,433
TOTAL		108,482	0	108,482	93,953
TOTAL INCOME		250,714	0	250,714	235,704
Resource Expenditure					
Charity Activities	7	282,027	0	282,027	279,027
Governance	8	0	0	0	0
TOTAL		282,027	0	282,027	279,027
Movement on Fund		-31,313	0	-31,313	-43,323

Pengarth Day Centre
2022-23
Balance sheet (Statement of Financial Position)
31 March 2023

	Note	£	2022/23	2021/22
		£	£	£
Fixed Assets				
Tangibles	1	191,724		201,028
other		0		0
Total		191,724	191,724	201,028
Current Assets				
Inventory		443		753
Prepaid expenses		0		0
Trade Receivables	2	19,955		18,073
Cash at Bank		25,965		9,746
Total		46,364	46,364	28,572
Total Assets			238,088	229,600
Current Liabilities				
Trade Payables	2	3,208		2,875
Deferred income		0		0
Total		3,208	3,208	2,875
Represented By			234,879	223,725
	3		234,879	223,725

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

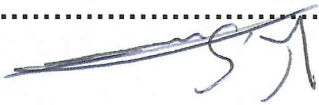
1. which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: KRISTIN CAROL SIMMONS
Relevant professional qualification or body: ACCA 1299292

Signature: 

Date: 23/11/24

PENZANCE AND WEST PENWITH OLD PEOPLES WELFARE TRUST

England & Wales - Charity number 263223

Accounts

Pengarth Day Centre

Morrab Gardens, Penzance. TR18 4DA

Registered Charity No. 263223



Tel: 01736 364307

Email: pengarth_day_centre@hotmail.com

Pengarth Day Centre is a charitable trust running a day centre for people in their late fifties onwards, providing somewhere safe and welcoming for people to meet socially, reducing loneliness and isolation, which can lead to illness and depression. The various services provide respite and peace of mind to their carers and to their families, some of whom may be working or living away.

While still feeling the impact of the Covid-19 pandemic, Pengarth has been able to provide a warm safe environment, underpinned by professional care for all people in their late fifties onwards. We have seen an increase in the number of older people who have been isolated over the past two years due to the pandemic. This has had a significant impact on their physical and mental wellbeing and we have sought to adapt our support over this time to help people with these issues.

Pengarth provides a fresh hot meal cooked from local ingredients in our own kitchens every day and transport to the day centre is also provided. The centre provides many therapies and activities over 7 days a week and is still involved in supporting people who have been discharged from local hospitals with a package of care.

A substantial proportion of our running costs were covered by contributions from clients but, by keeping our charges affordable, we also relied on funding from a number of grants and donations. We are still seeing the financial effect of the pandemic with Pengarth only having around a 50% attendance most days. Looking forward to the next financial year, we hope to increase attendance which will mean less reliance on grant funding. The Trustees are grateful to Penzance Town Council and all grant providers for enabling Pengarth Day Centre to continue to be a valuable resource supporting vulnerable older people, in the Penzance and West Penwith area of Cornwall, throughout the year.

As Trustees we are proud of the efforts of our staff who have worked so hard during the past year to ensure that everyone was supported in some way, being offered welfare visits and calls or shopping, prescription deliveries and meals.

Nigel Clark
Chair of Trustees

Administered by Penzance and West Penwith Old People's Welfare Trust

Supported by

The Henry Smith Charity, Penzance Town Council, Parish Councils within West Penwith, St Just Town Council,
The Clare Milne Trust

Financial Statements
Pengarth Day Centre
2021-22

Statement of Financial Activities (SOFA)

	Note	Unrestricted	Restricted	Total	Prior
		Fund	Fund	Fund	Year
Income		£	£	£	£
Refreshments	4	67,765	0	67,765	81,310
Day Care		73,986	0	73,986	64,063
TOTAL		141,751	0	141,751	145,373
Grants/ donations	5	64,520	0	64,520	107,110
Investment Income	6	0	0	0	5
Other Income		7,433		7,433	0
Charity Activities		12,029	0	12,029	30,375
hmrc		9,971		9,971	
TOTAL		93,954	0	93,954	139,368
TOTAL INCOME		235,705	0	235,705	284,741
Resource Expenditure					
Charity Activities	7	279,027	0	279,027	261,007
Governance	8	0	0	0	0
TOTAL		279,027	0	279,027	261,007
Movement on Fund		-43,322	0	-43,322	23,734

Pengarth Day Centre
2021-22
Balance sheet (Statement of Financial Position)
31 March 2022

	Note	£	2021/22	2020/21
		£	£	£
Fixed Assets				
Tangibles	1	201,028		210,332
other		0		0
Total			201,028	210,332
Current Assets				
Inventory		753		753
Prepaid expenses		0		0
Trade Receivables	2	18,073		621
Cash at Bank		9,746		55,088
Total			28,572	56,462
Total Assets			229,600	266,794
Current Liabilities				
Trade Payables	2	2,875		621
Deferred income		0		0
Total			2,875	621
			223,725	266,173
Represented By				
	3		223,692	266,173

Income & Expenditure account			
Pengarth 2021/22year			
	INCOME		
	Unrestricted	Restricted	
Grant	64,520		
Refreshmts	18,761		
Take-away	49,005		
Day Care	51,169		
CP-NHS	830		
Private	21,987		
hmrc	9,971		
Raffles	0		
Interest	0		
Baths	0		
Hair-	0		
Chiropody	0		
Donations	0		
MOW	0		
Transport	11,795		
insurance income	7,433		
Misc Income	234		
room hire	0		
	TOTAL INCOME	235,705	0
		general	restricted
EXP			
Catering	36,482		
inventory	-753		
Cleaning	3,694		
Heating &	9,838		
Insurance	4,738		
MOW	0		
DayCare	0		
Vehicles	11,101		
Minibus	0		
Taxi	0		
Water	1,570		
Renewals			
Equipment	2,260		
Repairs	16,474		
M'tenance	5,389		
Phones	1,867		
Entertainment	821		
TAP	0		
mileage	149		
cleaning			
Stationery	798		
Salaries	171,259		
Bank	638		
Misc.	2,788		
Governance			
Training	609		
Depr	9,304		
GRANT SPEND			
	TOTAL EXPENDITURE	279,027	0
Surplus / (deficit)			
		-43,322	0

Pengarth Day Centre
2021/22 Notes to Financial Statements
Balance Sheet notes Notes

Note 3	
Maintenance Fund	
2020-21	2021/22
	£
0 Surplus (Deficiency) for the year	-43,322
0 Prior year adjustment (error)	23,735
0 Balance of Funds at 1st April	0
2,300 Transfer from other funds	2,322
2300	-17265
Building Fund	
2020-21	2021/22
£	£
24,458 Balance of Funds at 1st April	24,458
0 Donation to / from Building Fund	0
24,458	24,458
Direct Grant Funding	
2020-21	2021/22
£	£
218,821 Direct Grant Funding	216,499
-2,322 Transfer to Maintenance Fund	0
216,499	216,499
Restricted Fund	
2020-21	2021/22
£	£
21,497 Balance of funds at 1st April	-
-9,828 Movement in the year	-
11,669	-
254,926	223,692

Pengarth Day Centre
2021/22 Notes to Financial Statements
Balance Sheet notes Notes

Pengarth Day Care Centre				
NOTE1	Depreciation of Assets 2021/21			
	BUILDING	Bath	VEHICLE	
Gross cost b/fwd	336,286	10,209	8,060	354,555
Acquisitions in Year	0	0	0	0
Total Cost c/fwd	336,286	10,209	8,060	354,555
Gross Depreciation	136,915	2,042	1,612	140,569
Depreciation in Year	5,650	2,042	1,612	9,304
Total Depreciation	142,565	4,084	3,224	149,873
NET VALUE	193,721	6,125	4,836	204,682
NB Kitchen Equipment and Furniture & Fittings had previously been depreciated on an historic schedule.				
This has been corrected in 2020/21 to reflect the realistic status of these assets ie no residual value				

Note 2
Receivables & Payables
 Receivables are organisations/clients who owe us money at the year end
 Payables are organisations that are owed money at the year end

Pengarth Day Centre
2021/22 Notes to Financial Statements
Statement of Financial Activity Notes (SOFA)

Note 4

Refreshments sales

This figures relates mainly to sale of refreshments. meals prepared within the centre detailed as follows:

	£	prior year £
Centre meals	18,761	7,629
Meals on Wheels	49,005	73,681
Delivery Income		25,388
	67,765	106,698

Note 5

Grants

This figure relates to the following grants

	£	prior year £
Cornwall Council	0	0
Penzance Town Council	15000	15,000
Penzance Town Council		1,000
Claire Milne		12,193
St Just Town Council		1,000
C C Chest		500
Yorshire Building		5,000
Royal London		1,450
CCF	20000	4,000
Penzance&ISO Fund	5000	
	35000	40,143

Note 6

Investment Income

Relates to short term investment income from both the general & capital Reserve bank accounts the income for 2021/22 was £0 (prior year £5)

Note 7

Charity Activities

The figure relates to the costs of achieving the charity objective, and includes the sum of £9304 for depreciation (prior year £20690)

Note 8

Governance

This relates to activites that ensure good governance of the charity including, inspections & preparation of statutory returns.

Pengarth Day centre		
INCOME		
	Unrestricted	Restricted
	£	£
Grant	64,520	0
Refreshmts	18,761	
Take-away	49,005	
Day Care	51,169	
CP-NHS	830	
Private	21,987	
HMRC	9,971	
Raffles	0	
Interest	0	
Baths	0	
Hair-	0	
Chiropody	0	
Donations	0	
MOW	0	
Transport	11,795	
Insurance income	7,433	7,433
Misc Income	234	0
Room hire	0.00	
	Total Income	243,138
Expenditure		
	Unrestricted	Restricted
	£	£
Catering	36,482	0
inventory	-753	0
Cleaning	3,694	0
Heating &	9,838	0
Insurance	4,738	0
MOW	0	0
DayCare	0	0
Vehicles	11,101	0
Minibus	0	0
Taxi	0	0
Water	1,570	0
Renewals	0	0
Equipment	2,260	0
Repairs	16,474	0
M'tenance	5,389	0
Phones	1,867	0
Entertainment	821	0
TAP	0	0
mileage	149	0
cleaning	0	0
Stationery	798	0
Salaries	171,259	0
Bank	638	0
Misc.	2,788	0
Governance		0
Training	609	0
Grant Spend		
Depr	9,304	0
	Total Expenditure	279,027



**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED
31 MARCH 2022**

**Alverton Accountants
Chartered Certified Accountants
Office Suite 5
Camelot Court
Alverton Street
Penzance
Cornwall
TR18 2QN**

**Tel: (01736) 360664
Email: kristin@alvertonaccountants.co.uk**

Independent Examiner's Report to the Trustees of Pengarth Day Centre.

I report on the accounts of the Trust for the year ended 31 March 2022, which is set out in Appendix A.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act
- to follow the procedures laid down in the general Directions given by the commission under section 145(5)(b) of the 2011 Act
- to state whether particular matters have come to my attention

Basis of Independent Examiner's Report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:


1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name:
Relevant professional qualification or body:

KRISTIN CAROL SIMMONS
ACCA 1299292

Signature: 

Date: 31/10/22

PENZANCE AND WEST PENWITH OLD PEOPLES WELFARE TRUST

England & Wales - Charity number 263223

Accounts

Pengarth Day Centre

Morrab Gardens, Penzance. TR18 4DA

Registered Charity No. 263223



Tel: 01736 364307

Email: pengarth_day_centre@hotmail.com

Pengarth Day Centre is a charitable trust running a day centre for people in their late fifties onwards, providing somewhere safe and welcoming for people to meet socially, reducing loneliness and isolation which can lead to illness and depression. The various services provide respite and peace of mind to their carers and to their families, some of whom may be working or living away.

Despite the impact of the Covid-19 pandemic Pengarth has continued to provide a warm safe environment underpinned by professional care for all people in their late fifties onwards. To do this, the centre adapted all aspects of its operation to be fully compliant with the Government guidelines, while at the same time seeking to ensure that the most vulnerable have continued to be supported. Freshly cooked hot meal is prepared and cooked from local ingredients in our own kitchens every day and transport to the day centre is provided. Our Meals on wheels service has thrived during this time as people have been advised to stay at home, especially before vaccinations became fully available. The centre provides all of these services for 7 days a week and this has afforded the centre with the opportunity to become involved in supporting people who have been discharged from local hospitals with a package of care that has included the centre.

A substantial proportion of our running costs were covered by contributions from clients but, by keeping our charges affordable, we also relied on funding from a number of grants and donations. The Trustees are grateful to Penzance Town Council and all grant providers for enabling Pengarth Day Centre to continue to be a valuable resource supporting vulnerable older people in the Penzance and West Penwith area of Cornwall through the year.

At the end of the year we were still being affected by the global Covid pandemic and our hope is that in 2022 our support of older people will continue as the ongoing impact of winter pressures, budget cutbacks and an ever aging population will offer many opportunities to be at the centre of the community's response.

As Trustees we are proud of the efforts of all of our staff who have worked so hard during the past year to ensure that everyone was supported in some way, being offered welfare visits and calls, shopping, prescription deliveries and meals.

Nigel Clark
Chair of Trustees

Administered by Penzance and West Penwith Old People's Welfare Trust

Supported by

The Henry Smith Charity, Penzance Town Council, Parish Councils within West Penwith, St Just Town Council,
The Clare Milne Trust

Financial Statements
Pengarth Day Centre
2020-21

Statement of Financial Activities (SOFA)

	Note	Unrestricted	Restricted	Total	Prior
		Fund	Fund	Fund	Year
Income		£	£	£	£
Refreshments	4	81,310	0	81,310	64,524
Day Care		64,063	0	64,063	113,815
TOTAL		145,374	0	145,374	178,339
Grants/ donations	5	107,110	0	107,110	40,143
Investment Income	6	5	0	5	5
Charity Activities		32,253	0	32,253	30,375
hmc		19,533			
TOTAL		158,901	0	139,368	70,523
TOTAL INCOME		304,275	0	284,742	248,862
Resource Expenditure					
Charity Activities	7	261,007	0	261,007	251,202
Governance	8	0	0	0	0
TOTAL		261,007	0	261,007	251,202
Movement on Fund		43,268	0	23,735	-2,340

Pengarth Day Centre
2020-21
Balance sheet (Statement of Financial Position)
31 March 2021

	Note	£	2020/21	2019/20
		£	£	£
Fixed Assets				
Tangibles	1	210,332		224,897
other		0		0
Total			210,332	224,897
Current Assets				
Inventory		753		853
Prepaid expenses		0		0
Trade Receivables	2	621		17,131
Cash at Bank		55,088		23,938
Total			56,462	41,922
Total Assets			266,794	266,819
Current Liabilities				
Trade Payables	2	621		4,206
Deferred income		0		0
Total			621	4,206
			266,173	262,613
Represented By				
	3		266,173	262,613

Pengarth Day Centre
2020/201 Notes to Financial Statements
Balance Sheet notes Notes

Note 3	
Maintenance Fund	
2019/20	2020/21
	£
-2,340 Surplus (Deficiency) for the year	0
0 Balance of Funds at 1st April	0
2,340 Transfer from other funds	2,322
-----	-----
0	2322
-----	-----
Building Fund	
2019/20	2020/21
	£
24,458 Balance of Funds at 1st April	24,458
0 Donation to / from Building Fund	0
-----	-----
24,458	24,458
-----	-----
Direct Grant Funding	
2019/20	2020/21
	£
221,161 Direct Grant Funding	218,821
-2,340 Transfer to Maintenance Fund	-2,322
-----	-----
218,821	216,499
-----	-----
Restricted Fund	
2019/20	2020/21
	£
21,497 Balance of funds at 1st April	21497
0 Movement in year	-9828
-----	-----
21,497	4964
-----	-----
264,776	248,243

Pengarth Day Centre
2020/201 Notes to Financial Statements
Balance Sheet notes Notes

Pengarth Day Care Centre						
NOTE1	Depreciation of Assets 2020/21					
	BUILDING	KITCHEN EQUIPMENT	FURNITURE FITTING	Bath	VEHICLE	
Gross cost b/fwd	336,286	84,983	66,031	10,209	8,060	505,569
Acquisitions in Year	0	0	0	0	0	0
Total Cost c/fwd	336,286	84,983	66,031	10,209	8,060	505,569
Gross Depreciation	131,265	81,536	58,092	2,042	1,612	274,547
Depreciation in Year	5,650	3,447	7,939	2,042	1,612	20,690
Total Depreciation	136,915	84,983	66,031	4,084	3,224	295,237
NET VALUE	199,371	0	0	6,125	4,836	210,332
NB Kitchen Equipment and Furniture & Fittings had previously been depreciated on an historic schedule. This has been corrected in 2020/21 to reflect the realistic status of these assets ie no residual value						

Note 2
Receivables & Payables
 Receivables are organisations/clients who owe us money at the year end
 Payables are organisations that are owed money at the year end

Pengarth Day Centre
2020/201Notes to Financial Statements
Statement of Financial Activity Notes (SOFA)

Note 4

Refreshments sales

This figures relates mainly to sale of refreshments. meals prepared within the centre detailed as follows:

	£	prior year £
Centre meals	7,629	39,763
Meals on Wheels	73,681	32,216
Delivery Income	25,388	3,582
	106,698	75,561

Note 5

Grants

This figure relates to the following grants

	£	prior year £
Cornwall Council	0	0
Penzance Town Council	15000	15,000
Penzance Town Council	1000	0
Claire Milne	12193	0
St Just Town Council	1000	0
C C Chest	500	
Yorshire Building	5000	0
Royal London	1450	0
CCF	4000	
Co-op Community Fund		9,205
Penzance&ISO Fund		3,000
	40143	27,205

Deferred Income from 2018/19

Investment Income

Relates to short term investment income from both the general & capital Reserve bank accounts the income for 2020/21 was £0 (prior year £0)

Note 7

Charity Activities

The figure relates to the costs of achieving the charity objective, and includes the sum of £20690 for depreciation (prior year £11003)

Note 8

Governance

This relates to activites that ensure good governance of the charity including, inspections & preparation of statutory returns.

Pengarth Day centre			
INCOME			
	Unrestricted	Restricted	
	£	£	
Grant	107,110	0	
Refreshmts	7,629		
Take-away	73,681		
Day Care	56,439		
CP-NHS	400		
Private	7,225		
HMRC	19,533		
Raffles	0		
Interest	5		
Baths	0		
Hair-	0		
Chiropody	0		
Donations	25,388		
MOW	160		
Transport	4,735		
Misc.	0		
Misc Income	1,971	0	
Room hire	0.00		
	Total Income		304,275
Expenditure			
	Unrestricted	Restricted	
	£	£	
Catering	32,586	0	
inventory	-853	0	
Cleaning	3,455	0	
Heating &	7,007	0	
Insurance	3,173	0	
MOW	186	0	
DayCare	0	0	
Vehicles	11,665	0	
Minibus	0	0	
Taxi	0	0	
Water	2,071	0	
Renewals	0	0	
Equipment	8,324	0	
Repairs	10,503	0	
M'tenance	3,002	0	
Phones	1,882	0	
Entertainment	210	0	
TAP	0	0	
mileage	0	0	
cleaning	0	0	
Stationery	981	0	
Salaries	149,356	0	
Bank	678	0	
Misc.	5,104	0	
Governance		0	
Training	985	0	
Grant Spend			
Depr	20,690	0	
	Total Expenditure		261,007

Income & Expenditure account			
Pengarth 2020/21year			
	INCOME		
	Unrestricted	Restricted	
Grant	107,110		
Refreshmts	7,629		
Take-away	73,681		
Day Care	56,439		
CP-NHS	400		
Private	7,225		
hmrc	19,533		
Raffles	0		
Interest	5		
Baths	0		
Hair-	0		
Chiropody	0		
Donations	25,388		
MOW	160		
Transport	4,735		
Misc.			
Misc Income	1,971		
room hire	0		
	TOTAL INCOME	304,275	0
		general	restricted
EXP			
Catering	32,586		
inventory	-853		
Cleaning	3,455		
Heating &	7,007		
insurance	3,173		
MOW	186		
DayCare	0		
Vehicles	11,665		
Minibus	0		
Taxi	0		
Water	2,071		
Renewals			
Equipment	8,324		
Repairs	10,503		
M'tenance	3,002		
Phones	1,882		
Entertainment	210		
TAP	0		
mileage	0		
cleaning	0		
Stationery	981		
Salaries	149,356		
Bank	678		
Misc.	5,104		
Governance			
Training	985		
Depr	20,690		
GRANT SPEND	0		
	TOTAL EXPENDITURE	261,007	0
	Surplus / (deficit)	43,268	0

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED
31 MARCH 2021**

**Alverton Accountants
Chartered Certified Accountants
Office Suite 5
Camelot Court
Alverton Street
Penzance
Cornwall
TR18 2QN**

**Tel: (01736) 360664
Email: kristin@alvertonaccountants.co.uk**

PENGARTH DAY CENTRE

Independent Examiner's Report to the Trustees of Pengarth Day Centre.

I report on the accounts of the Trust for the year ended 31 March 2021, which is set out in Appendix A.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act
- to follow the procedures laid down in the general Directions given by the commission under section 145(5)(b) of the 2011 Act
- to state whether particular matters have come to my attention

Basis of Independent Examiner's Report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.


Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave not been met or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name:
Relevant professional qualification or body:

KRISTIN CAROL SIMMONS
ACCA 1299292

Signature: 

Date: 22/11/21.