

Pengarth Day Centre

Morrab Gardens, Penzance. TR18 4DA

Registered Charity No. 263223



Tel: 01736 364307

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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
Acquisitions in Year	0	0	0
Total Cost c/fwd	336,286	10,209	8,060
Gross Depreciation	136,915	2,042	1,612
Depreciation in Year	5,650	2,042	1,612
Total Depreciation	142,565	4,084	3,224
NET VALUE	193,721	6,125	4,836
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**

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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 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: 31/10/22