

**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

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for the Year Ended 31 March 2022

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## 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 £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		3,419	71	3,490	10,897
<b>Charitable activities</b>					
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>
<b>Total</b>		118,210	1,256	119,466	62,643
 <b>EXPENDITURE ON</b>					
Raising funds		31,309	-	31,309	8,996
<b>Charitable activities</b>					
Bar Sales, Community & Social Events		68,438	4,951	73,389	59,005
<b>Total</b>		<u>99,747</u>	<u>4,951</u>	<u>104,698</u>	<u>68,001</u>
<b>NET INCOME/(EXPENDITURE)</b>		18,463	(3,695)	14,768	(5,358)
 <b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		26,738	4,353	31,091	36,449
<b>TOTAL FUNDS CARRIED FORWARD</b>		<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 £
<b>FIXED ASSETS</b>					
Tangible assets	8	6,279	-	6,279	6,540
<b>CURRENT ASSETS</b>					
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
<b>CREDITORS</b>					
Amounts falling due within one year	11	<u>(5,061)</u>	-	<u>(5,061)</u>	<u>(1,365)</u>
<b>NET CURRENT ASSETS</b>		<u>38,922</u>	<u>658</u>	<u>39,580</u>	<u>24,551</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>45,201</u>	<u>658</u>	<u>45,859</u>	<u>31,091</u>
<b>NET ASSETS</b>		<u>45,201</u>	<u>658</u>	<u>45,859</u>	<u>31,091</u>
<b>FUNDS</b>	12				
Unrestricted funds				45,201	26,738
Restricted funds				<u>658</u>	<u>4,353</u>
<b>TOTAL FUNDS</b>				<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 £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	657	10,240	10,897
<b>Charitable activities</b>			
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>
<b>Total</b>	52,211	10,432	62,643
<b>EXPENDITURE ON</b>			
Raising funds	8,996	-	8,996
<b>Charitable activities</b>			
Bar Sales, Community & Social Events	42,340	16,665	59,005
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Total</b>	51,336	16,665	68,001
	<u>          </u>	<u>          </u>	<u>          </u>
<b>NET INCOME/(EXPENDITURE)</b>	875	(6,233)	(5,358)
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	25,863	10,586	36,449
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>26,738</u>	<u>4,353</u>	<u>31,091</u>

**8. TANGIBLE FIXED ASSETS**

	Short leasehold £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1 April 2021 and 31 March 2022	<u>10,148</u>	<u>4,367</u>	<u>14,515</u>
<b>DEPRECIATION</b>			
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>
<b>NET BOOK VALUE</b>			
At 31 March 2022	<u>6,256</u>	<u>23</u>	<u>6,279</u>
At 31 March 2021	<u>6,509</u>	<u>31</u>	<u>6,540</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>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
	£	£	£
<b>Unrestricted funds</b>			
General fund	26,738	18,463	45,201
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	118,210	(99,747)	18,463
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	25,863	875	26,738
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	52,211	(51,336)	875
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	25,863	19,338	45,201
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	170,421	(151,083)	19,338
<b>Restricted funds</b>			
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	<u>107</u>	<u>(79)</u>	<u>28</u>
	<u>11,688</u>	<u>(21,616)</u>	<u>(9,928)</u>
<b>TOTAL FUNDS</b>	<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
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	3,490	10,897
<b>Other trading activities</b>		
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
<b>Investment income</b>		
Deposit account interest	116	131
<b>Charitable activities</b>		
Bar Sales	63,790	13,710
Grants	<u>24,218</u>	<u>32,836</u>
	<u>88,008</u>	<u>46,546</u>
<b>Total incoming resources</b>	119,466	62,643
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Bar Purchases	31,309	8,996
<b>Charitable activities</b>		
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 £
<b>Support costs</b>		
<b>Management</b>		
Advertising	287	-
<b>Governance costs</b>		
Accountancy fees	<u>1,000</u>	<u>1,000</u>
Total resources expended	<u>104,698</u>	<u>68,001</u>
<b>Net income/(expenditure)</b>	<u><u>14,768</u></u>	<u><u>(5,358)</u></u>

This page does not form part of the statutory financial statements