

**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

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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 £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		4,778	73	4,851	3,490
<b>Charitable activities</b>					
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>
<b>Total</b>		<u>137,053</u>	<u>902</u>	<u>137,955</u>	<u>119,466</u>
<b>EXPENDITURE ON</b>					
Raising funds		43,492	-	43,492	31,309
<b>Charitable activities</b>					
Bar Sales, Community & Social Events		<u>114,706</u>	<u>1,691</u>	<u>116,397</u>	<u>73,389</u>
<b>Total</b>		<u>158,198</u>	<u>1,691</u>	<u>159,889</u>	<u>104,698</u>
<b>NET INCOME/(EXPENDITURE)</b>					
Transfers between funds	11	(21,145) <u>(131)</u>	(789) <u>131</u>	(21,934) <u>-</u>	14,768 <u>-</u>
<b>Net movement in funds</b>		(21,276)	(658)	(21,934)	14,768
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		45,201	658	45,859	31,091
<b>TOTAL FUNDS CARRIED FORWARD</b>		<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 £
<b>FIXED ASSETS</b>					
Tangible assets	8	9,816	-	9,816	6,279
<b>CURRENT ASSETS</b>					
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
<b>CREDITORS</b>					
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>
<b>NET CURRENT ASSETS</b>					
		<u>14,109</u>	<u>-</u>	<u>14,109</u>	<u>39,580</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>23,925</u>	<u>-</u>	<u>23,925</u>	<u>45,859</u>
<b>NET ASSETS</b>					
		<u>23,925</u>	<u>-</u>	<u>23,925</u>	<u>45,859</u>
<b>FUNDS</b>					
	11			23,925	45,201
Unrestricted funds				23,925	45,201
Restricted funds				-	658
<b>TOTAL FUNDS</b>					
				<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

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

8. TANGIBLE FIXED ASSETS

	Short leasehold £	Fixtures and fittings £	Totals £
<b>COST</b>			
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>
<b>DEPRECIATION</b>			
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>
<b>NET BOOK VALUE</b>			
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
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	45,201	(21,145)	(131)	23,925
<b>Restricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<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
	£	£	£
<b>Unrestricted funds</b>			
General fund	137,053	(158,198)	(21,145)
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<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><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 £
<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><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 £
<b>Unrestricted funds</b>				
General fund	26,738	(2,682)	(131)	23,925
<b>Restricted funds</b>				
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	<u>54</u>	<u>(98)</u>	<u>44</u>	<u>-</u>
	<u>4,353</u>	<u>(4,484)</u>	<u>131</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	255,263	(257,945)	(2,682)
<b>Restricted funds</b>			
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	<u>187</u>	<u>(285)</u>	<u>(98)</u>
	<u>2,158</u>	<u>(6,642)</u>	<u>(4,484)</u>
<b>TOTAL FUNDS</b>	<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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	4,851	3,490
<b>Other trading activities</b>		
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
<b>Investment income</b>		
Deposit account interest	312	116
<b>Charitable activities</b>		
Bar Sales	93,468	63,790
Grants	<u>-</u>	<u>24,218</u>
	<u>93,468</u>	<u>88,008</u>
<b>Total incoming resources</b>	137,955	119,466
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Bar Purchases	43,492	31,309
<b>Charitable activities</b>		
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 £
<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>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