

# PELLS POOL COMMUNITY ASSOCIATION

England & Wales · Charity number 1086741

## Details

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Other names	PPCA
Status	Registered
Legal form	Charitable company
Company number	<a href="#">04192222</a>
Registered	2001-05-23
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	Pells Pool Brook Street Lewes East Sussex BN7 2BA
Phone	01273 472334
Email	<a href="mailto:pellspool@pellspool.org.uk">pellspool@pellspool.org.uk</a>
Website	<a href="http://www.pellspool.org.uk">www.pellspool.org.uk</a>

## Activities

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**Objects:** TO PROVIDE OR ASSIST IN THE PROVISION OF A SWIMMING POOL FOR THE INHABITANTS OF THE DISTRICT OF LEWES FOR RECREATIONAL AND OTHER LEISURE TIME OCCUPATION IN THE INTERESTS OF THEIR SOCIAL WELFARE WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE..

**Activities:** PPCA manages the Pells open-air swimming pool in Lewes on behalf of the community; the oldest, public, open-air, freshwater swimming pool in continuous use in the UK . Built in 1860, the pool opens from late April to late November and measures 25 x 50 yards. It is much appreciated and well supported by the community. The charity raises funds to renovate and improve pool equipment and facilities.

## Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space
- **What:** Amateur Sport, Environment/conservation/heritage, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

- **Area of benefit:** LEWES
- East Sussex

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£290,131	£269,565	-	-
2023-12-31	£301,487	£252,536	-	-
2022-12-31	£231,870	£209,984	-	-
2021-12-31	£220,927	£179,765	-	-
2020-12-31	£156,618	£125,894	-	-

## Trustees

Name	Role	Appointed
Ronald Dam	Chair	2022-05-23
Craig Noel		2023-06-19
Dawn Howard		2025-05-19
Gillian Hamer		2024-05-18
Holly Aquilina		2022-05-23
Maximillian Charles Soudain		2022-05-23
Rachael Claridge		2022-05-23
Robin Matthew Hinks		2025-05-19
Sally Webb		2025-10-10
Sarah-Jane Williams Riddell		2018-04-09

**PELLS POOL COMMUNITY ASSOCIATION**

England & Wales - Charity number 1086741

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# Accounts

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Charity Registration No. 1086741

Company Registration No. 04192222 (England and Wales)

**PELLS POOL COMMUNITY ASSOCIATION**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**



One Bell Lane  
Lewes  
East Sussex  
BN7 1JU

**PELLS POOL COMMUNITY ASSOCIATION**

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**PELLS POOL COMMUNITY ASSOCIATION**

**COMPANY INFORMATION**

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<b>Trustees</b>	Ms S Riddell Ms H Aquilina Mr B H Bosence Ms R S Claridge Mr R Dam Mr M C Soudain Mr C Noel Ms G Hamer	(Appointed 18 May 2024)
<b>Secretary</b>	Ms S Riddell	
<b>Charity number</b>	1086741	
<b>Company number</b>	04192222	
<b>Registered office</b>	Pell Pool Brook Street Lewes BN7 2BA	
<b>Independent examiner</b>	TC Group One Bell Lane Lewes East Sussex BN7 1JU	

## **PELLS POOL COMMUNITY ASSOCIATION**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**

***FOR THE YEAR ENDED 31 DECEMBER 2024***

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The trustees present their report and financial statements for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016)

#### **Objectives and activities**

The object of the charity is to provide or assist in the provision of a swimming pool for the inhabitants of the district of Lewes for recreational and other leisure time occupation in the interests of their social welfare with the object of improving their conditions of life.

The PPCA has built up a reputation for sound management and the partnership with Lewes Town Council has greatly benefited thousands of locals and visitors to Lewes who enjoy open air swimming.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake to provide a public benefit.

#### **Achievements and performance**

Our 2024 season at Pells Pool ran from 12th April until 30th November, our longest season ever!

The pool remains popular with our local community and visitors from further afield. We have been pleased to be able offer a wide variety of sessions throughout the season and swimmers have reported back regularly that they have enjoyed the opportunity to swim at this historic and beautiful freshwater pool.

In 2024, we had two permanent members of staff. Phil Ransley remains in place as our Pool Manager and Leanne as the Deputy Manager, we thank them for their continuing enthusiasm, diligence and hard work having overseen the pool through many seasons and changes and most notably ensuring that the pool could continue to be open during the pandemic years. Pells Pool is the oldest continuously open freshwater outdoor pool in the UK to the best of our knowledge. We have been pleased also to welcome back several longstanding lifeguards and are pleased that one of the longstanding lifeguards, George Smith took on the role of Assistant Manager during 2024. Leanne ran a successful essential lifeguarding skills evening for trustees to learn alongside lifeguards to better understand their role and responsibilities which was much appreciated. Leanne has also provided swimming lessons to customers.

We have held several successful events during our 2024 season. These have included the summer solstice swim in June which is increasingly popular each year, with tickets selling out quickly. This year the weather was beautiful and as the sun rose, several swimmers later described the water as turning gold in the early morning light. In July we held our first Summer Swimalong. This included a barbecue run by our trustees, the kiosk staffed by our lifeguards and other team members, music played by local musicians and a karaoke session. The tickets sold out quickly, many families attended and it was a lovely day. We also held three midnight swims during the main summer season. Moving into Autumn we held a further bonfire swim on 5 November and ran a barbecue so that swimmers could enjoy some hot food after their swim. We held the last ever Midsummer Madness with Tongue and Groove on the 28th of July which was sold out.

This was once again our longest season since the PPCA took over the running of the pool, lasting from late April until late November. During the season we welcomed early morning swimmers who often like to swim on their way to work as well as other regular swimmers, some of whom travel from Brighton or further afield often making quite long journeys for the pleasure of swimming in a freshwater pool.

## PELLS POOL COMMUNITY ASSOCIATION

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

*FOR THE YEAR ENDED 31 DECEMBER 2024*

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Later in the day we have provided a range of different swim sessions including quieter relaxed mid-morning sessions, lane swimming and two long family sessions in the afternoon. There are evening sessions for those who prefer to swim after work or at the end of the day. This approach has meant that we are able to cater to all. There have been yoga sessions by the pool during the summer session. Several groups and individuals have booked the pool for training sessions, end of year school events, birthday parties and other celebrations.

The pool is a valuable leisure facility for many people as well as providing a vital venue to support the wellbeing and health of the local community. Foundry Healthcare has referred several patients for wellbeing swims via its social prescribing initiative. We have been able to offer free family swims to local families via the foodbanks thanks to funding from the Enjoolata foundation locally to support the continuation of this scheme.

Although there are other outdoor pools in the local area now, Pells Pool remains popular and swimmers tell us that they particularly appreciate the quality of the water, the peaceful environment and the setting of the pool. Over the last couple of years, we have introduced the planters along the flint wall and the plants attract bees and other insects and are popular with swimmers who often enjoy sitting near the plants to dry off after their swim.

Thank you to everyone who took the time to complete our survey last year. We had hundreds of responses, and we circulated a summary of your views in our Newsletter. Your feedback will help us shape the future of the Pells.

It's clear the Pells is loved deeply by everyone who uses it. Our friendly team, the peaceful atmosphere, the setting of the pool (and its retro vibe), the cold, clean water, and the inclusive community feel, were all mentioned in responses.

We have received many enthusiastic and good reviews verbally and also on various social media outlets from customers throughout the 2023 season. We have listened carefully to all feedback from customers and always welcome suggestions about any further improvements which could be made. It is important to us to continue to engage with our local community as we appreciate that we are only temporary custodians of this important pool and wish to ensure that it is maintained to the best standard possible so that it continues to be well used and popular for the future. We are continuing to plan for updating our facilities for the benefit of customers whilst preserving its iconic and popular appearance in the coming years.

I have very much enjoyed my second year as Chair of the current PPCA committee. I thank Rachael Claridge for her support as Deputy Chair and Sarah Smith for her diligent support as Secretary. Owing to the many facets of our roles as trustees, we have established various sub-committees to make the most of each trustee's expertise and experience. We all work together, taking our responsibilities to support Phil and his team in maintaining and running the pool throughout the season. I would like to thank all staff and trustees for another successful season in 2024 and look forward to the 2025 season.

I would like to thank all staff, the trustees and all the visitors to the pool for another successful season in 2023 and am very much looking forward to the 2024 season and all that it brings.

#### **Financial review**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

**PELLS POOL COMMUNITY ASSOCIATION**

**TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2024**

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**Structure, governance and management**

The Pells Pool Community Association is a registered charity (registration number 1086741) and is constituted as a company limited by guarantee (registration number 4192222). Its objectives and powers are set out in its Memorandum and Articles of Association.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

- Mrs S B Bayliss (Resigned 19 August 2024)
- Ms S Riddell
- Ms W Older (Resigned 24 May 2024)
- Ms H Aquilina
- Mr B H Bosence
- Ms R S Claridge
- Mr R Dam
- Mr M C Soudain
- Mr C Noel
- Ms G Hamer (Appointed 18 May 2024)

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £25 in the event of a winding up.

The directors of the company are the charity's trustees, and they are known as the Board of Trustees. The board comprises a minimum of 3 trustees. The members of the company can appoint new trustees.

There are no connected charities or related parties.

The trustees' report was approved by the Board of Trustees.

.....  
Mr R Dam  
**Trustee**

Date: .....

**PELLS POOL COMMUNITY ASSOCIATION**

**INDEPENDENT EXAMINER'S REPORT**

**TO THE TRUSTEES OF PELL'S POOL COMMUNITY ASSOCIATION**

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I report to the trustees on my examination of the financial statements of Pells Pool Community Association (the charity) for the year ended 31 December 2024 which are set out on pages 5 to 19.

**Responsibilities and basis of report**

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable 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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.

**D Martin FCA on behalf of  
TC Group**

One Bell Lane  
Lewes  
East Sussex  
BN7 1JU

Dated: .....

PELLS POOL COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £
<b>Income from:</b>									
Donations and legacies	2	186	-	-	186	32,806	-	-	32,806
Charitable activities	3	10,000	-	-	10,000	10,000	-	-	10,000
Other trading activities	4	275,955	-	-	275,955	256,691	-	-	256,691
Investments	5	3,990	-	-	3,990	1,990	-	-	1,990
<b>Total income</b>		290,131	-	-	290,131	301,487	-	-	301,487
<b>Expenditure on:</b>									
Raising funds	6	17,731	-	-	17,731	20,358	-	-	20,358
Charitable activities	7	251,834	-	-	251,834	232,178	-	-	232,178
Total expenditure		269,565	-	-	269,565	252,536	-	-	252,536
<b>Net income and movement in funds</b>		20,566	-	-	20,566	48,951	-	-	48,951
<b>Reconciliation of funds:</b>									
Fund balances at 1 January 2024		180,673	110,000	900	291,573	131,722	110,000	900	242,622
<b>Fund balances at 31 December 2024</b>		201,239	110,000	900	312,139	180,673	110,000	900	291,573

**PELLS POOL COMMUNITY ASSOCIATION**

**BALANCE SHEET**

**AS AT 31 DECEMBER 2024**

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		2024		2023	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	13		17,234		19,751
<b>Current assets</b>					
Stocks	14	6,591		3,687	
Debtors	15	2,276		2,281	
Cash at bank and in hand		289,226		273,557	
		<u>298,093</u>		<u>279,525</u>	
<b>Creditors: amounts falling due within one year</b>	16	<u>(3,188)</u>		<u>(7,703)</u>	
Net current assets			294,905		271,822
<b>Total assets less current liabilities</b>			<u>312,139</u>		<u>291,573</u>
<b>The funds of the charity</b>					
Restricted income funds	18		900		900
Unrestricted funds - general			201,239		180,673
Unrestricted funds - designated			110,000		110,000
			<u>312,139</u>		<u>291,573</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on .....

.....

Mr R Dam

**Trustee**

Company registration number 04192222 (England and Wales)

## PELLS POOL COMMUNITY ASSOCIATION

### NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

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#### 1 Accounting policies

##### Charity information

Pells Pool Community Association is a private company limited by guarantee incorporated in England and Wales. The registered office is Pell Pool, Brook Street, Lewes, BN7 2BA.

##### 1.1 Accounting convention

The accounts have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

##### 1.2 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

##### 1.3 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

**PELLS POOL COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2024**

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**1 Accounting policies**

**(Continued)**

**1.4 Expenditure**

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure. All costs have been directly attributed to one of the functional categories of resources expended in the Statement of Financial Activities. The charity is not registered for VAT and accordingly expenditure is shown gross of VAT.

Governance costs - these comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice.

**1.5 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and machinery	20% reducing balance and 33.33% straight line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

**1.6 Impairment of fixed assets**

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

**1.7 Stocks**

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

**1.8 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**PELLS POOL COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2024**

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**1 Accounting policies**

**(Continued)**

**1.9 Financial instruments**

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

***Basic financial assets***

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

***Basic financial liabilities***

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

***Derecognition of financial liabilities***

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

**1.10 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

**1.11 Accumulated funds**

Unrestricted funds - Unrestricted funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charity's objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

**1.12 Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discounts offered. Prepayments are valued at the amount prepaid after taking account of any discounts due.

PELLS POOL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

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**1 Accounting policies** **(Continued)**

**1.13 Creditors**

Creditors with no stated interest rate and payable within one year are recorded at transaction price.

**2 Income from donations and legacies**

	<b>Unrestricted funds 2024 £</b>	<b>Unrestricted funds 2023 £</b>
Donations and gifts	186	32,806
	<u>186</u>	<u>32,806</u>
<b>Donations and gifts</b>		
Legacy	-	31,778
Other	186	1,028
	<u>186</u>	<u>32,806</u>

**3 Charitable activities**

	<b>2024 £</b>	<b>2023 £</b>
Grants received	10,000	10,000
	<u>10,000</u>	<u>10,000</u>

**4 Income from other trading activities**

	<b>Unrestricted funds 2024 £</b>	<b>Unrestricted funds 2023 £</b>
Non-charitable trading activities	275,955	256,691
	<u>275,955</u>	<u>256,691</u>

PELLS POOL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

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5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	3,990	1,990

6 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Cost of goods for resale		
Other trading activities	17,731	20,358

**PELLS POOL COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2024**

**7 Expenditure on charitable activities**

	<b>Unrestricted funds 2024 £</b>	<b>Unrestricted funds 2023 £</b>
<b>Direct costs</b>		
Staff costs	152,413	108,510
Depreciation and impairment	4,451	5,078
Staff Training	1,650	1,662
Rates	5,493	6,422
Water and bore holes fees	-	516
Insurance	2,978	4,696
Electricity, light and heat	26,500	19,014
Repairs and maintenance	19,961	45,280
Pool Chemicals	16,056	20,571
Motor Expenses	25	14
Advertising	557	2,215
Cleaning	3,930	3,015
Sundry	1,365	1,802
Other charitable expenditure	1,375	921
	<u>236,754</u>	<u>219,716</u>
<b>Share of support and governance costs (see note 8)</b>		
Support	10,154	10,206
Governance	4,926	2,256
	<u>251,834</u>	<u>232,178</u>
<b>Analysis by fund</b>		
Unrestricted funds - general	<u>251,834</u>	<u>232,178</u>

PELLS POOL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

**8 Support costs allocated to activities**

	<b>Unrestricted funds 2024 £</b>	<b>Total 2023 £</b>
Printing, postage, stationery, telephone	1,477	1,214
Bookkeeping	5,050	4,350
Bank and credit charge charges	3,627	4,642
Governance	4,926	2,256
	<u>15,080</u>	<u>12,462</u>

<b>Governance costs comprise:</b>	<b>2024 £</b>	<b>2023 £</b>
Legal and professional	2,790	-
Independent examiners fee	2,136	2,256
	<u>4,926</u>	<u>2,256</u>

<b>9 Net movement in funds</b>	<b>2024 £</b>	<b>2023 £</b>
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	4,451	5,078
	<u>4,451</u>	<u>5,078</u>

**10 Trustees**

Under the provisions of the governing document of the Charity, Trustee Sally Webb was paid £5,050 for book-keeping and payroll services, provided during the year (2023 - £4,350).

Two of the trustees (or any persons connected with them) received reimbursement for expenses incurred during the year - 2024: £333 (2023: £845).

**PELLS POOL COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2024**

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**11 Employees**

**Number of employees**

As the pool is only open for part of the year there are only three full time employees. The charity also employed 8 (2023 - 8) part time employees who undertake lifeguard duty throughout the season.

<b>Employment costs</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Wages and salaries	143,263	104,166
Social security costs	5,618	1,807
Other pension costs	3,532	2,537
	<u>152,413</u>	<u>108,510</u>

There were no employees whose annual emoluments were £60,000 or more.

**12 Taxation**

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

**13 Tangible fixed assets**

	<b>Plant and machinery</b>
	<b>£</b>
<b>Cost</b>	
At 1 January 2024	85,347
Additions	1,934
	<u>87,281</u>
At 31 December 2024	87,281
<b>Depreciation and impairment</b>	
At 1 January 2024	65,596
Depreciation charged in the year	4,451
	<u>70,047</u>
At 31 December 2024	70,047
<b>Carrying amount</b>	
At 31 December 2024	<u>17,234</u>
At 31 December 2023	<u>19,751</u>

PELLS POOL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

<b>14 Stocks</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Finished goods and goods for resale	6,591	3,687
	<u>          </u>	<u>          </u>
<b>15 Debtors</b>	<b>2024</b>	<b>2023</b>
<b>Amounts falling due within one year:</b>	<b>£</b>	<b>£</b>
Prepayments and accrued income	2,276	2,281
	<u>          </u>	<u>          </u>
<b>16 Creditors: amounts falling due within one year</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Other taxation and social security	533	2,657
Trade creditors	51	2,567
Accruals and deferred income	2,604	2,479
	<u>          </u>	<u>          </u>
	<u>3,188</u>	<u>7,703</u>
<b>17 Retirement benefit schemes</b>	<b>2024</b>	<b>2023</b>
<b>Defined contribution schemes</b>	<b>£</b>	<b>£</b>
Charge to profit or loss in respect of defined contribution schemes	3,532	2,537
	<u>          </u>	<u>          </u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

**PELLS POOL COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2024**

**18 Restricted funds**

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	<b>At 1 January 2024</b>	<b>At 31 December 2024</b>
	£	£
Swims for wellbeing	900	900
	<u>          </u>	<u>          </u>
<b>Previous year:</b>	<b>At 1 January 2023</b>	<b>At 31 December 2023</b>
	£	£
Swims for wellbeing	900	900
	<u>          </u>	<u>          </u>

**19 Unrestricted funds**

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	<b>At 1 January 2024</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>At 31 December 2024</b>
	£	£	£	£
Seasonal fund	100,000	-	-	100,000
Development fund	10,000	-	-	10,000
General funds	70,673	290,131	(269,565)	91,239
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	180,673	290,131	(269,565)	201,239
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

PELLS POOL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

19 Unrestricted funds (Continued)

Previous year:	At 1 January 2023	Incoming resources	Resources expended	At 31 December 2023
	£	£	£	£
Seasonal fund	100,000	-	-	100,000
Development fund	10,000	-	-	10,000
General funds	21,722	301,487	(252,536)	70,673
	<u>131,722</u>	<u>301,487</u>	<u>252,536</u>	<u>180,673</u>

Seasonal fund - The income of the charity is dependent on good weather and with this in mind, the trustees have designated £100,000 to a seasonal reserve for such times when the weather is poor and extra funds are needed.

Development fund - The trustees have designated £10,000 to a development fund which will cover such costs as extraordinary repairs and improvements to the pool.

20 Analysis of net assets between funds

	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
<b>Fund balances at 31 December 2024 are represented by:</b>				
Tangible assets	17,234	-	-	17,234
Current assets/(liabilities)	184,005	110,000	900	294,905
	<u>201,239</u>	<u>110,000</u>	<u>900</u>	<u>312,139</u>

	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £
<b>Fund balances at 31 December 2023 are represented by:</b>				
Tangible assets	19,751	-	-	19,751
Current assets/(liabilities)	160,922	110,000	900	271,822
	<u>180,673</u>	<u>110,000</u>	<u>900</u>	<u>291,573</u>

**PELLS POOL COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

***FOR THE YEAR ENDED 31 DECEMBER 2024***

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**21 Related party transactions**

Other than Trustee Remuneration as disclosed separately, there were no disclosable related party transactions during the year (2023- none).

## Document Activity Report

**Document Sent** Wed, 30 Apr 2025 08:51:46 GMT

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### Approval Activity Summary

Ronald Dam Approved Wed, 30 Apr 2025 14:24:06 GMT

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<b>Date</b>	<b>Activity</b>
Wed, 30 Apr 2025 14:23:41 GMT	Ronald Dam viewed the document

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**PELLS POOL COMMUNITY ASSOCIATION**

England & Wales - Charity number 1086741

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# Accounts

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Charity registration number 1086741

Company registration number 04192222 (England and Wales)

**PELLS POOL COMMUNITY ASSOCIATION**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

# PELLS POOL COMMUNITY ASSOCIATION

## LEGAL AND ADMINISTRATIVE INFORMATION

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### Trustees

Mrs S B Bayliss  
Ms S Riddell  
Ms W Older  
Ms H Aquilina  
Mr B H Bosence  
Ms R S Claridge  
Mr R Dam  
Mr M C Soudain  
Mr C Noel

(Appointed 19 June 2023)

### Secretary

Ms S Riddell

### Charity number

1086741

### Company number

04192222

### Registered office

Pell Pool  
Brook Street  
Lewes  
BN7 2BA

### Independent examiner

Knill James LLP  
One Bell Lane  
Lewes  
East Sussex  
BN7 1JU

### Bankers

Barclays Bank Plc  
The Old Bank  
High Street  
Lewes  
East Sussex  
BN7 2JP

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# PELLS POOL COMMUNITY ASSOCIATION

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Trustees' report	1 - 3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 15

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# PELLS POOL COMMUNITY ASSOCIATION

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 DECEMBER 2023

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The trustees present their report and financial statements for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016)

#### **Objectives and activities**

The object of the charity is to provide or assist in the provision of a swimming pool for the inhabitants of the district of Lewes for recreational and other leisure time occupation in the interests of their social welfare with the object of improving their conditions of life.

The PPCA has built up a reputation for sound management and the partnership with Lewes Town Council has greatly benefited thousands of locals and visitors to Lewes who enjoy open air swimming.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake to provide a public benefit.

#### **Achievements and performance**

We are proud to record that our 2023 season at Pells Pool ran from 6 May until the end of November and was the longest open season since PPCA took over the running of the pool in 2001. Pells Pool is the oldest continuously open (since 1861) freshwater outdoor pool in the UK to the best of our knowledge.

The pool remains popular with our local community and visitors from further afield. There were many happy swimmers at Pells Pool during the 2023 season. We have been pleased to be able offer a wide variety of sessions throughout the season and swimmers report back regularly that they have enjoyed the opportunity to swim at this historic and beautiful freshwater pool. For the first time in 2023, we have employed three permanent members of staff. Phil Ransley remains in place as our Pool Manager, and we thank him for his continuing enthusiasm, diligence and hard work having overseen the pool through many seasons and changes and most notably ensuring that the pool could continue to be open during the pandemic years. At the start of last year, Leanne Lyndsell, who is a very experienced swimming teacher and pool manager was appointed Deputy Manager and Harvey Garbutt, who has worked at other local pools was appointed Assistant Manager.

We have been pleased to welcome back several longstanding lifeguards and kiosk staff from previous seasons as well as employing several new lifeguards. Leanne ran a successful essential lifeguarding skills evening for trustees to learn alongside lifeguards to better understand their role and responsibilities, which was much appreciated and which will be repeated annually. Leanne has also provided swimming lessons to customers (children and adults) and she will continue to offer these in the coming season. We have held several successful events during our 2023 season. These have included the summer solstice swim in June which is increasingly popular each year, with tickets selling out quickly. This year the weather was beautiful and as the sun rose, several swimmers later described the water as turning golden in the early morning light. In July we held our first Summer Swimalong. This included a barbecue run by our trustees, the kiosk staffed by our lifeguards and other team members, music played by local musicians and a karaoke session. The tickets sold out quickly, many families attended and it was a lovely day. We also held three midnight swims during the main summer season. In Autumn we held a further bonfire swim on 5 November and we also ran a barbecue so that swimmers could enjoy hot food after their swim. During the season we welcomed early morning swimmers who often like to swim on their way to work as well as other regular swimmers. Later in the day we provided a range of different swimming sessions including quieter relaxed mid-morning sessions, lane swimming and family sessions in the afternoon. There are evening sessions for those who prefer to swim after work or at the end of the day. There are sessions to cater for all. There have been yoga sessions by the pool during the summer session. Several groups and individuals have booked the pool for training sessions or birthday parties and other celebrations.

## PELLS POOL COMMUNITY ASSOCIATION

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2023**

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The pool is a valuable leisure facility for many people as well as providing a vital venue to support the wellbeing and health of the local community. Swimmers tell us that they particularly appreciate the quality of the water, the peaceful environment and the setting of the pool. We have also given thought to the non-water-based aspects of the pool and welcome people who wish to just pop in for a chat at the kiosk or to buy a drink or snack even if they are not swimming. Although there are other outdoor pools in the local area, Pells Pool remains popular and is an iconic and treasured part of Lewes history for many people whether they swim or not. Foundry Healthcare has continued to refer patients for wellbeing swims, enabled by funding from the Enjoolata Foundation. Over the last couple of years, we have introduced the planters along the flint wall, which attract bees and other insects and are popular with swimmers who often enjoy sitting near the plants to dry off after their swim. The ancient hornbeam trees, which provide welcome shade on a hot summer's day are part of an ongoing tree study to ensure their longevity. The paving of the side of the pool by the flint wall is now completed. All sides of the pool have now been repaved in recent years. We have new chemical storage facilities. Another improvement in 2023 was the introduction of a ramp near to the sun terrace and changing rooms to make these more accessible for all.

We have received many enthusiastic and good reviews verbally and on various social media outlets from customers throughout the 2023 season. We have listened carefully to all feedback from customers and always welcome suggestions for any further improvements which could be made. It is important to us to continue to engage with our local community as we appreciate that we are only temporary custodians of this important pool and wish to ensure that it is maintained to the best standard possible so that it continues to be well used and available for future generations for many years to come. There will be changes when the new Human Nature development is completed over the coming years near to the pool. Trustees have prioritised ensuring that representations have been made on behalf of the pool during 2023 as the planning application has progressed to minimise as far as possible any significant change to the beautiful environment in which the pool is situated whilst recognising the many positive aspects that the new development is likely to bring to the town. I would like to thank my fellow trustees for the time, care and expertise they have given to enable us to make representations on behalf of the Pool during each stage of the planning application by Human Nature. There have been hundreds of pages of plans and documents to review to ensure we have all had a clear understanding of the potential impact of this new development to be able to make the necessary representations. We are continuing to plan for updating our kiosk facilities for the benefit of customers whilst preserving its iconic and popular appearance in the coming years.

We were very honoured and grateful on behalf of Pells Pool to have received a bequest of just over £30,000 from June Eade, a local resident, who had been very fond of Pells Pool throughout her life. This will be put to good use for the benefit of pool users in the years to come.

I have very much enjoyed my first year as Chair of the current PPCA committee which currently has nine trustees. I thank each of them for their considerable efforts and continued passion for the pool. Owing to the many facets of our roles as trustees, we have established various sub-committees to make the most of each trustee's expertise and experience. All trustees are regular swimmers and have a mutual love of the Pells. We all work together, having a responsibility to support Phil, Leanne, Harvey and the team in maintaining and running the pool throughout the season alongside planning for the future of the pool so that it can continue to be enjoyed by our community.

I would like to thank all staff, the trustees and all the visitors to the pool for another successful season in 2023 and am very much looking forward to the 2024 season and all that it brings.

#### **Financial review**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

## PELLS POOL COMMUNITY ASSOCIATION

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

*FOR THE YEAR ENDED 31 DECEMBER 2023*

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#### **Structure, governance and management**

The Pells Pool Community Association is a registered charity (registration number 1086741) and is constituted as a company limited by guarantee (registration number 4192222). Its objectives and powers are set out in its Memorandum and Articles of Association.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

Mr R Beck	(Resigned 15 May 2023)
Mrs S B Bayliss	
Dr J F McGowan	(Resigned 15 May 2023)
Mr R K Read	(Resigned 4 March 2023)
Ms S Riddell	
Ms W Older	
Ms H Aquilina	
Ms S H Archer	(Resigned 6 February 2023)
Mr B H Bosence	
Ms R S Claridge	
Mr R Dam	
Ms S A Marks	(Resigned 4 March 2023)
Mr M C Soudain	
Mr C Noel	(Appointed 19 June 2023)

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £25 in the event of a winding up.

The directors of the company are the charity's trustees, and they are known as the Board of Trustees. The board comprises a minimum of 3 trustees. The members of the company can appoint new trustees.

There are no connected charities or related parties.

The trustees' report was approved by the Board of Trustees.

**Mr R Dam**

Trustee

Dated: 15 May 2024

# PELLS POOL COMMUNITY ASSOCIATION

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF PELL'S POOL COMMUNITY ASSOCIATION

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I report to the trustees on my examination of the financial statements of Pells Pool Community Association (the charity) for the year ended 31 December 2023 which are set out on pages 5 to 18.

#### **Responsibilities and basis of report**

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I 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 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 charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.

**Knill James LLP**

#### **Chartered Accountant**

One Bell Lane  
Lewes  
East Sussex  
BN7 1JU

Dated: 15 May 2024

**PELLS POOL COMMUNITY ASSOCIATION**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**INCLUDING INCOME AND EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

	Notes	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £
<b>Income from:</b>									
Donations and legacies	2	32,806	-	-	32,806	5,187	-	-	5,187
Charitable activities	3	10,000	-	-	10,000	10,098	-	-	10,098
Other trading activities	4	256,691	-	-	256,691	216,375	-	-	216,375
Investments	5	1,990	-	-	1,990	210	-	-	210
<b>Total income</b>		<b>301,487</b>	<b>-</b>	<b>-</b>	<b>301,487</b>	<b>231,870</b>	<b>-</b>	<b>-</b>	<b>231,870</b>
<b>Expenditure on:</b>									
Raising funds	6	20,358	-	-	20,358	15,617	-	-	15,617
Charitable activities	7	232,178	-	-	232,178	194,367	-	-	194,367
Total expenditure		252,536	-	-	252,536	209,984	-	-	209,984
<b>Net income</b>		<b>48,951</b>	<b>-</b>	<b>-</b>	<b>48,951</b>	<b>21,886</b>	<b>-</b>	<b>-</b>	<b>21,886</b>
Transfers between funds		-	-	-	-	(90,400)	90,400	-	-
<b>Net movement in funds</b>		<b>48,951</b>	<b>-</b>	<b>-</b>	<b>48,951</b>	<b>(68,514)</b>	<b>90,400</b>	<b>-</b>	<b>21,886</b>
<b>Reconciliation of funds:</b>									
Fund balances at 1 January 2023		131,722	110,000	900	242,622	200,236	19,600	900	220,736
<b>Fund balances at 31 December 2023</b>		<b>180,673</b>	<b>110,000</b>	<b>900</b>	<b>291,573</b>	<b>131,722</b>	<b>110,000</b>	<b>900</b>	<b>242,622</b>

# PELLS POOL COMMUNITY ASSOCIATION

## BALANCE SHEET

AS AT 31 DECEMBER 2023

		2023		2022	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	12		19,751		16,873
<b>Current assets</b>					
Stocks	13	3,687		9,385	
Debtors	14	2,281		3,994	
Cash at bank and in hand		273,557		220,352	
		<u>279,525</u>		<u>233,731</u>	
<b>Creditors: amounts falling due within one year</b>	15	<u>(7,703)</u>		<u>(7,982)</u>	
Net current assets			271,822		225,749
<b>Total assets less current liabilities</b>			<u>291,573</u>		<u>242,622</u>
<b>The funds of the charity</b>					
Restricted income funds	16		900		900
Unrestricted funds - general			180,673		131,722
Unrestricted funds - designated			110,000		110,000
			<u>291,573</u>		<u>242,622</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 15 May 2024

Mr R. Dam  
Trustee

Company registration number 04192222 (England and Wales)

# PELLS POOL COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS

*FOR THE YEAR ENDED 31 DECEMBER 2023*

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### 1 Accounting policies

#### Charity information

Pells Pool Community Association is a private company limited by guarantee incorporated in England and Wales. The registered office is Pell Pool, Brook Street, Lewes, BN7 2BA.

#### 1.1 Accounting convention

The accounts have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.3 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

#### 1.4 Expenditure

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure. All costs have been directly attributed to one of the functional categories of resources expended in the Statement of Financial Activities. The charity is not registered for VAT and accordingly expenditure is shown gross of VAT.

Governance costs - these comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice.

# PELLS POOL COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

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### 1 Accounting policies (Continued)

#### 1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and machinery	20% reducing balance and 33.33% straight line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.6 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.7 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# PELLS POOL COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

### 1 Accounting policies

(Continued)

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### 1.11 Accumulated funds

Unrestricted funds - Unrestricted funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charity's objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are detailed in note 15.

#### 1.12 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discounts offered. Prepayments are valued at the amount prepaid after taking account of any discounts due.

#### 1.13 Creditors

Creditors with no stated interest rate and payable within one year are recorded at transaction price.

### 2 Income from donations and legacies

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Donations and gifts	32,806	5,187
<b>Donations and gifts</b>		
Legacy	31,778	-
Other	1,028	5,187
	32,806	5,187

# PELLS POOL COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

### 3 Charitable activities

	2023 £	2022 £
Grants received	10,000	10,000
Ancillary trading income	-	98
	<u>10,000</u>	<u>10,098</u>

### 4 Income from other trading activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Activities for generating funds	<u>256,691</u>	<u>216,375</u>

### 5 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	<u>1,990</u>	<u>210</u>

### 6 Expenditure on raising funds

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
<b>Cost of goods for resale</b>		
Other trading activities	<u>20,358</u>	<u>15,617</u>

# PELLS POOL COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

### 7 Expenditure on charitable activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
<b>Direct costs</b>		
Staff costs	108,510	101,726
Depreciation and impairment	5,078	4,532
Staff training	1,662	888
Rates	6,422	4,874
Water and bore holes fees	516	543
Insurance	4,696	4,025
Electricity, light and heat	19,014	17,432
Repairs and maintenance	45,280	33,115
Pool chemicals	20,571	11,534
Motor expenses	14	27
Advertising	2,215	551
Cleaning	3,015	2,221
Sundry	1,802	809
Other charitable expenditure	921	629
	<u>219,716</u>	<u>182,906</u>
<b>Share of support and governance costs (see note 8)</b>		
Support	10,206	9,706
Governance	2,256	1,755
	<u>232,178</u>	<u>194,367</u>
<b>Analysis by fund</b>		
Unrestricted funds - general	<u>232,178</u>	<u>194,367</u>

### 8 Support costs allocated to activities

	Unrestricted funds 2023 £	Total 2022 £
Printing, postage, stationery, telephone	1,214	1,537
Bookeeping	4,350	4,525
Bank and credit charge charges	4,642	3,644
Governance	2,256	1,755
	<u>12,462</u>	<u>11,461</u>

# PELLS POOL COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

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**8 Support costs allocated to activities** (Continued)

	2023	2022
	£	£
<b>Governance costs comprise:</b>		
Independent examiners fee	2,256	1,755
	<u>2,256</u>	<u>1,755</u>

**9 Trustees**

Under the provisions of the governing document of the Charity, 1 trustee Sally Webb was paid £4,350 for book-keeping and payroll services, provided during the year (2022 - £4,525).

3 of the trustees (or any persons connected with them) received reimbursement for expenses incurred during the year - 2023: £845 (2022: None).

**10 Employees**

**Number of employees**

As the pool is only open for part of the year there are only two full time employees. The charity also employed 8 (2022 - 8) part time employees who undertake lifeguard duty throughout the season.

<b>Employment costs</b>	<b>2023</b>	<b>2022</b>
	£	£
Wages and salaries	104,166	97,246
Social security costs	1,807	2,637
Other pension costs	2,537	1,843
	<u>108,510</u>	<u>101,726</u>

There were no employees whose annual emoluments were £60,000 or more.

**11 Taxation**

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

## PELLS POOL COMMUNITY ASSOCIATION

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

<b>12</b>	<b>Tangible fixed assets</b>		<b>Plant and machinery £</b>
	<b>Cost</b>		
	At 1 January 2023		77,391
	Additions		7,956
	At 31 December 2023		<u>85,347</u>
	<b>Depreciation and impairment</b>		
	At 1 January 2023		60,518
	Depreciation charged in the year		5,078
	At 31 December 2023		<u>65,596</u>
	<b>Carrying amount</b>		
	At 31 December 2023		<u>19,751</u>
	At 31 December 2022		<u>16,873</u>
<b>13</b>	<b>Stocks</b>	<b>2023</b>	<b>2022</b>
		£	£
	Finished goods and goods for resale	3,687	9,385
		<u>3,687</u>	<u>9,385</u>
<b>14</b>	<b>Debtors</b>	<b>2023</b>	<b>2022</b>
	<b>Amounts falling due within one year:</b>	<b>£</b>	<b>£</b>
	Prepayments and accrued income	2,281	3,994
		<u>2,281</u>	<u>3,994</u>
<b>15</b>	<b>Creditors: amounts falling due within one year</b>	<b>2023</b>	<b>2022</b>
		£	£
	Other taxation and social security	2,657	806
	Trade creditors	2,567	5,207
	Accruals and deferred income	2,479	1,969
		<u>7,703</u>	<u>7,982</u>

# PELLS POOL COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

### 16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2023	At 31 December 2023
	£	£
Swims for wellbeing	900	900
	<u>900</u>	<u>900</u>
<b>Previous year:</b>	<b>At 1 January 2022</b>	<b>At 31 December 2022</b>
	£	£
Swims for wellbeing	900	900
	<u>900</u>	<u>900</u>

### 17 Unrestricted funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
Seasonal fund	100,000	-	-	-	100,000
Development fund	10,000	-	-	-	10,000
General funds	21,722	301,487	(252,536)	-	70,673
	<u>131,722</u>	<u>301,487</u>	<u>(252,536)</u>	<u>-</u>	<u>180,673</u>
	<u>131,722</u>	<u>301,487</u>	<u>(252,536)</u>	<u>-</u>	<u>180,673</u>
<b>Previous year:</b>	<b>At 1 January 2022</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>At 31 December 2022</b>
	£	£	£	£	£
Seasonal fund	9,600	-	-	90,400	100,000
Development fund	10,000	-	-	-	10,000
General funds	180,636	231,870	(209,984)	(180,800)	21,722
	<u>200,236</u>	<u>231,870</u>	<u>(209,984)</u>	<u>(90,400)</u>	<u>131,722</u>
	<u>200,236</u>	<u>231,870</u>	<u>(209,984)</u>	<u>(90,400)</u>	<u>131,722</u>

# PELLS POOL COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

### 17 Unrestricted funds (Continued)

Seasonal fund - The income of the charity is dependent on good weather and with this in mind, the trustees have designated £100,000 to a seasonal reserve for such times when the weather is poor and extra funds are needed.

Development fund - The trustees have designated £10,000 to a development fund which will cover such costs as extraordinary repairs and improvements to the pool.

### 18 Analysis of net assets between funds

	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £
<b>Fund balances at 31 December 2023 are represented by:</b>				
Tangible assets	19,751	-	-	19,751
Current assets/(liabilities)	160,922	110,000	900	271,822
	<u>180,673</u>	<u>110,000</u>	<u>900</u>	<u>291,573</u>
	<u><u>180,673</u></u>	<u><u>110,000</u></u>	<u><u>900</u></u>	<u><u>291,573</u></u>
	Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £
<b>Fund balances at 31 December 2022 are represented by:</b>				
Tangible assets	16,873	-	-	16,873
Current assets/(liabilities)	114,849	110,000	900	225,749
	<u>131,722</u>	<u>110,000</u>	<u>900</u>	<u>242,622</u>
	<u><u>131,722</u></u>	<u><u>110,000</u></u>	<u><u>900</u></u>	<u><u>242,622</u></u>

### 19 Related party transactions

Other than Trustee Remuneration as disclosed separately, there were no disclosable related party transactions during the year (2022- none).

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.

**PELLS POOL COMMUNITY ASSOCIATION**

England & Wales - Charity number 1086741

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# Accounts

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Charity registration number 1086741

Company registration number 04192222 (England and Wales)

**PELLS POOL COMMUNITY ASSOCIATION**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

# PELLS POOL COMMUNITY ASSOCIATION

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mrs S B Hawksworth Ms S Riddell Ms W Older Ms H Aquilina Mr B H Bosence Ms R S Claridge Mr R Dam Mr M C Soudain Mr N Craig	(Appointed 23 May 2022) (Appointed 23 May 2022) (Appointed 23 May 2022) (Appointed 23 May 2022) (Appointed 23 May 2022) (Appointed 19 June 2023)
<b>Secretary</b>	Ms S Riddell	
<b>Charity number</b>	1086741	
<b>Company number</b>	04192222	
<b>Registered office</b>	Pell Pool Brook Street Lewes BN7 2BA	
<b>Independent examiner</b>	Knill James LLP One Bell Lane Lewes East Sussex BN7 1JU	
<b>Bankers</b>	Barclays Bank Plc The Old Bank High Street Lewes East Sussex BN7 2JP	

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# PELLS POOL COMMUNITY ASSOCIATION

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# PELLS POOL COMMUNITY ASSOCIATION

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 DECEMBER 2022

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The trustees present their report and financial statements for the year ended 31 December 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016)

#### **Objectives and activities**

The object of the charity is to provide or assist in the provision of a swimming pool for the inhabitants of the district of Lewes for recreational and other leisure time occupation in the interests of their social welfare with the object of improving their conditions of life.

The PPCA has built up a reputation for sound management and the partnership with Lewes Town Council has greatly benefited thousands of locals and visitors to Lewes who enjoy open air swimming.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake to provide a public benefit.

#### **Achievements and performance**

Our 2022 season at Pells Pool started in early May. Following on from the 2020 and 2021 seasons, which were dominated by the impact of the Covid-19 pandemic, we were able to open to full capacity once again throughout the season as Covid restrictions were at an end. This was very much welcomed by Lewes residents and our regular users throughout the District of Lewes as well as by visitors from further afield.

In 2022 we continued to offer our pool users the opportunity to pre-book their sessions either via our online booking system or by visiting the kiosk to either book sessions in advance or immediately subject to space being available. By operating the pool's ticketing system in this way, we are now able to provide more swimmers and pool users with the opportunity to visit the pool than previously – particularly on hot days. Before the pandemic, when we did not have pre-booking, there were often long queues extending some distance from the pool as we had to operate a 'one in, one out' policy to ensure the pool could continue to be run safely, to maintain water quality and that there was no overcrowding. Many swimmers waited in vain for a space for long periods of time if people did not leave the pool. With the pre-booking system this is no longer an issue and we are able to provide a fairer system of access to the pool with a timetable of sessions throughout the day – from 7am to 6.30pm in Spring and up to 8pm in full season on weekdays, opening a little later at 9am at weekends. Our sessions, introduced in 2020, have now settled into a pattern which is popular with swimmers – as it includes a variety of sessions to cater for all needs. For the early morning swimmers there are three one hour lane sessions and then at 10am every weekday, there is a more gentle swim with less lanes. There are extended family swims in the afternoons and in the full season, an evening lane swim for those who cannot get there until they finish work. Much thought has gone into planning the range of sessions over the last few years to ensure they meet the needs of all swimmers and the feedback we have had in 2022 is mostly very positive about the beneficial impact this wider availability of sessions is having on our swimming community. The PPCA committee accepts that change can often be difficult and for those who have at times been less positive about this new booking system, we are continuing to monitor and listen to their feedback so that we can be responsive to this whether in person or on social media.

During 2022 in the main season, we hosted various events at the pool. These included the return of the popular 'Midsummer Madness' in June with entertainment provided by 'Tongue and Groove' and some of the funds raised are used to benefit local charities. This was a sell-out event as usual. Other events included two midnight swims and the summer solstice swim. These events have a magical quality as swimmers enjoy the unique atmosphere created by either moonlight or sunrise and being in the beautiful water of the pool at these times. The solstice swim is a particularly popular event and many swimmers comment on the peace and tranquillity they experience in being in and beside the pool as the sun rises.

## **PELLS POOL COMMUNITY ASSOCIATION**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

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After a successful summer season, the pool opened for the Autumn season from mid-September to 4 November. We had our second Bonfire Swim on 5 November. Despite the chilly temperature (about 10 degrees), this was fully booked and many groups of friends came to this special event and enjoyed hot drinks and refreshments together. Cold water swimming is now such a popular activity and many of our swimmers have told us that whilst they know we are unable to open over the winter months, they long for us to open again in Spring.

We have continued to work with Foundry Healthcare to provide well-being swims for patients where these are socially prescribed either as an alternative or in addition to medication for a variety of conditions. This scheme is gaining in popularity and we plan to continue working with Foundry to offer these swims for our local community. We are also continuing to provide swim vouchers which are given out by local schools and foodbanks in Lewes to families identified as in need so that they can swim free of charge. This initiative is supported by the Enjoolata Charity which supports a variety of local community projects.

We continued our programme of improvements to the pool in 2022, having the area of the patio near to the kiosk repaved before the season started. This meant we had new paving on three sides of the pool. With funding from local charities, we were able to have new flooring in the changing rooms. This improved our facilities and was enjoyed throughout the season by swimmers.

In terms of staff, Phil Ransley, our manager for many years now continued to ensure that everything at the pool was well-run and his expertise in maintaining excellent water quality at all times is much valued by all swimmers who comment on this regularly. At one point during the season there was a national chlorine shortage, during a period of drought in August, and we thought we may have to close the pool as our supplies ran so low. It was a welcome sight when the delivery lorry arrived just in time to enable us to continue to open without a break. To ensure we are not vulnerable to future chlorine shortages we agreed to purchase a new chemical store which would allow us to purchase and stockpile a season's worth of chlorine during the closed season. This we have done. Phil has been diligent throughout the season in working with the committee to ensure that advance planning for the continued smooth running of the pool is possible. Many of our regular senior lifeguards returned to work at the pool again and we welcomed many newly trained lifeguards too who will hopefully return to the pool again for many seasons to come. Patrick Gilmartin, our deputy manager decided to leave the pool at the end of the season after several years at the pool. Owing to the popularity of the pool and the many duties involved we have now recruited two new permanent members of staff, Leanne Lyndsell as Deputy Manager and Harvey Garbutt as Assistant Manager to work with Phil as a team. We have been able to afford to increase our permanent staffing levels as the income from the pool is consistently good owing to its continued popularity and reputation. In 2022 we have continued to be cited in national and local press as a major visitor attraction. We continue to save funds towards a new kiosk in due course.

Some of our volunteers and trustees started a small gardening project at the pool in 2022. Patrick, our former deputy manager, made wooden planters which our gardening team filled with a variety of plants including fragrant herbs which some swimmers in the slow lane commented they could enjoy as they swam, stating that this enhanced their swims. The hope is to continue with this project which attracts wildlife and interest from pool users throughout the season.

Overall during the 2022 season there was a peaceful and happy atmosphere at the pool and there has been good feedback from the large majority of pool users. As with any year, particularly on hot days, there can be challenges for staff with a minority of swimmers who may be short-tempered and also with people who enter the pool at night, sometimes causing damage to the pool and surrounds. Phil and his staff have dealt professionally and promptly with any such issues, supported by the PPCA committee as required. The PPCA committee and staff have also listened to feedback from a minority of pool-users who preferred the pre-pandemic arrangements and addressed those. The priority as ever for staff and the committee is to ensure that access to the pool remains as broad and inclusive as possible so that we can meet the objects of the Town Brook Charity, for which the PPCA runs the pool, and the objects of the PPCA. There will be challenges in the year ahead with a major new redevelopment of the Phoenix Quarter which borders the pool on two sides and we recognise the need to listen to and work with our community to ensure that Pells Pool remains as an important local amenity as it was intended since it was built in 1861 on land which was given to the people of Lewes. We will work cooperatively with the developers to ensure that our pool is protected for many generations to come.

# PELLS POOL COMMUNITY ASSOCIATION

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

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Finally, with regard to our PPCA committee, we welcomed several new trustees in 2022 who each have expertise which is needed to support Phil and his staff to run the pool throughout the year and to be forward thinking as to future plans and any challenges which may lie ahead. I have been a trustee of PPCA for over 20 years and it was decided at last year's AGM, following the retirement of other long-standing trustees, that I would continue to stand for one further transitional year as Chair of PPCA. I am now assured that our current committee is fully able to continue the work required to carry out the objects of the Town Brook Trust and The PPCA and to ensure the ongoing operation of the Pells Pool in conjunction with Phil and his staff and I now stand down as a new Chair is elected. I would like to thank all staff at the pool and my fellow PPCA committee members for our successful and enjoyable 2022 season.

#### Financial review

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

#### Structure, governance and management

The Pells Pool Community Association is a registered charity (registration number 1086741) and is constituted as a company limited by guarantee (registration number 4192222). Its objectives and powers are set out in its Memorandum and Articles of Association.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

Mr R Beck	(Resigned 15 May 2023)
Mrs S B Hawksworth	
Mr F J Marsden	(Resigned 23 May 2022)
Dr J F McGowan	(Resigned 15 May 2023)
Mrs C R O'Keeffe	(Resigned 23 May 2022)
Mr R K Read	(Resigned 4 March 2023)
Mr N C Ryle	(Resigned 23 May 2022)
Mrs W J Stonestreet	(Resigned 23 May 2022)
Ms S Riddoll	
Ms W Older	
Miss S Webb	(Resigned 23 May 2022)
Ms H Aquilina	(Appointed 23 May 2022)
Ms S H Archer	(Appointed 27 May 2022 and resigned 6 February 2023)
Mr B H Bosence	(Appointed 23 May 2022)
Ms R S Claridge	(Appointed 23 May 2022)
Mr R Dam	(Appointed 23 May 2022)
Ms S A Marks	(Appointed 23 May 2022 and resigned 4 March 2023)
Mr M C Soudain	(Appointed 23 May 2022)
Mr N Craig	(Appointed 19 June 2023)

## **PELLS POOL COMMUNITY ASSOCIATION**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

#### ***FOR THE YEAR ENDED 31 DECEMBER 2022***

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None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £25 in the event of a winding up.

The directors of the company are the charity's trustees, and they are known as the Board of Trustees. The board comprises a minimum of 3 trustees. The members of the company can appoint new trustees.

There are no connected charities or related parties.

The trustees' report was approved by the Board of Trustees.

**Mr R Dam**

Trustee

Dated: 15 September 2023

# PELLS POOL COMMUNITY ASSOCIATION

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF PELL'S POOL COMMUNITY ASSOCIATION

---

I report to the trustees on my examination of the financial statements of Pells Pool Community Association (the charity) for the year ended 31 December 2022 which are set out on pages 5 to 18.

#### **Responsibilities and basis of report**

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable 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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.

#### **Knill James LLP**

One Bell Lane  
Lewes  
East Sussex  
BN7 1JU

Dated: 18 September 2023



**PELLS POOL COMMUNITY ASSOCIATION**

**STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)  
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

	Unrestricted funds general designated 2022	Unrestricted funds 2022	Restricted funds 2022	Total 2022	Unrestricted funds general designated 2021	Unrestricted funds 2021	Restricted funds 2021	Total 2021
	£	£	£	£	£	£	£	£
<b>Net Incoming resources before transfers</b>	21,886	-	-	21,886	41,162	-	900	42,062
Gross transfers between funds	(90,400)	90,400	-	-	-	-	-	-
<b>Net (expenditure)/income for the year/ Net movement in funds</b>	(68,514)	90,400	-	21,886	41,162	-	900	42,062
Fund balances at 1 January 2022	200,236	19,600	900	220,736	159,074	19,600	-	178,674
<b>Fund balances at 31 December 2022</b>	<u>131,722</u>	<u>110,000</u>	<u>900</u>	<u>242,622</u>	<u>200,236</u>	<u>19,600</u>	<u>900</u>	<u>220,736</u>

The statement of financial activities includes all gains and losses recognised in the year.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# PELLS POOL COMMUNITY ASSOCIATION

## BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible assets	12		16,873		15,595
<b>Current assets</b>					
Stocks	13	9,385		-	
Debtors	14	3,994		2,970	
Cash at bank and in hand		220,352		209,611	
		<u>233,731</u>		<u>212,581</u>	
<b>Creditors: amounts falling due within one year</b>	15	<u>(7,982)</u>		<u>(7,440)</u>	
Net current assets			<u>225,749</u>		<u>205,141</u>
<b>Total assets less current liabilities</b>			<u>242,622</u>		<u>220,736</u>
<b>Income funds</b>					
Restricted funds	16		900		900
<u>Unrestricted funds</u>					
Designated funds	17	110,000		19,600	
General unrestricted funds		<u>131,722</u>		<u>200,236</u>	
			<u>241,722</u>		<u>219,836</u>
			<u>242,622</u>		<u>220,736</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 15 September 2023

Mr R. Dam  
Trustee

Company registration number 04192222

# PELLS POOL COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

---

### 1 Accounting policies

#### Charity information

Pells Pool Community Association is a private company limited by guarantee incorporated in England and Wales. The registered office is Pell Pool, Brook Street, Lewes, BN7 2BA.

#### 1.1 Accounting convention

The accounts have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.3 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

#### 1.4 Resources expended

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure. All costs have been directly attributed to one of the functional categories of resources expended in the Statement of Financial Activities. The charity is not registered for VAT and accordingly expenditure is shown gross of VAT.

Governance costs - these comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice.

# PELLS POOL COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

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### 1 Accounting policies (Continued)

#### 1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and machinery	20% reducing balance and 33.33% straight line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.6 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.7 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# PELLS POOL COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### 1 Accounting policies

(Continued)

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### 1.11 Accumulated funds

Unrestricted funds - Unrestricted funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charity's objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are detailed in note 15.

#### 1.12 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discounts offered. Prepayments are valued at the amount prepaid after taking account of any discounts due.

#### 1.13 Creditors

Creditors with no stated interest rate and payable within one year are recorded at transaction price.

### 2 Donations and legacies

	Unrestricted funds general	Restricted funds	Total	Total
	2022	2022	2022	2021
	£	£	£	£
Donations and gifts	5,187	-	5,187	2,003
Swims for Wellbeing	-	-	-	975
	<u>5,187</u>	<u>-</u>	<u>5,187</u>	<u>2,978</u>
<b>For the year ended 31 December 2021</b>	<u>2,003</u>	<u>975</u>	<u>2,978</u>	<u>2,978</u>

# PELLS POOL COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### 3 Charitable activities

	2022	2021
	£	£
Grants received	10,000	8,231
Ancillary trading income	98	-
	<u>10,098</u>	<u>8,231</u>

### 4 Other trading activities

	2022	2021
	£	£
Activities for generating funds	216,375	210,676
	<u>216,375</u>	<u>210,676</u>

### 5 Investments

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Interest receivable	210	17
	<u>210</u>	<u>17</u>

### 6 Raising funds

	2022	2021
	£	£
<u>Cost of goods for resale</u>		
Other trading activities	15,617	14,083
	<u>15,617</u>	<u>14,083</u>

# PELLS POOL COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### 7 Charitable activities

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Staff costs	101,726	85,051
Depreciation and impairment	4,532	3,710
Staff training	888	163
Rates	4,874	5,060
Water and bore hole fees	543	452
Insurance	4,025	5,220
Electricity, light and heat	17,432	15,061
Repairs and maintenance	33,115	28,009
Pool chemicals	11,534	9,120
Motor expenses	27	30
Advertising	551	3
Cleaning	2,221	2,249
Sundry	809	691
Donations	-	250
Other charitable expenditure	629	583
	<u>182,906</u>	<u>155,652</u>
Share of support costs (see note 8)	9,706	8,950
Share of governance costs (see note 8)	1,755	1,155
	<u>194,367</u>	<u>165,757</u>
	<u><u>194,367</u></u>	<u><u>165,757</u></u>
<b>Analysis by fund</b>		
Unrestricted funds - general	194,367	
	<u>194,367</u>	
	<u><u>194,367</u></u>	
<b>For the year ended 31 December 2021</b>		
Unrestricted funds - general		165,682
Restricted funds		75
		<u>165,757</u>
		<u><u>165,757</u></u>

## PELLS POOL COMMUNITY ASSOCIATION

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

8 Support costs	Support costs	Governance costs	2022 Support costs		Governance costs	2021
	£	£	£	£	£	£
Printing, postage, stationery and telephone	1,537	-	1,537	1,030	-	1,030
Bookkeeping	4,525	-	4,525	4,180	-	4,180
Bank and credit card charges	3,644	-	3,644	3,740	-	3,740
Independent examiners fee	-	1,755	1,755	-	1,155	1,155
	<u>9,706</u>	<u>1,755</u>	<u>11,461</u>	<u>8,950</u>	<u>1,155</u>	<u>10,105</u>
Analysed between Charitable activities	<u>9,706</u>	<u>1,755</u>	<u>11,461</u>	<u>8,950</u>	<u>1,155</u>	<u>10,105</u>

### 9 Trustees

Under the provisions of the governing document of the Charity, Trustee Sally Webb was paid £4,525 for book-keeping and payroll services, provided during the year (2021 - £4,180).

None of the trustees (or any persons connected with them) received any reimbursement for expenses incurred during the year as per 2021.

### 10 Employees

#### Number of employees

As the pool is only open for part of the year there are only two full time employees. The charity also employed 8 (2021 - 8) part time employees who undertake lifeguard duty throughout the season.

Employment costs	2022 £	2021 £
Wages and salaries	97,246	82,451
Social security costs	2,637	1,100
Other pension costs	1,843	1,500
	<u>101,726</u>	<u>85,051</u>

There were no employees whose annual emoluments were £60,000 or more.

### 11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

**PELLS POOL COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

<b>12 Tangible fixed assets</b>	<b>Plant and machinery</b>	
	<b>£</b>	
<b>Cost</b>		
At 1 January 2022		71,580
Additions		5,811
		<u>77,391</u>
At 31 December 2022		<u>77,391</u>
<b>Depreciation and impairment</b>		
At 1 January 2022		55,986
Depreciation charged in the year		4,532
		<u>60,518</u>
At 31 December 2022		<u>60,518</u>
<b>Carrying amount</b>		
At 31 December 2022		<u>16,873</u>
At 31 December 2021		<u>15,595</u>
<b>13 Stocks</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Finished goods and goods for resale	9,385	-
	<u>9,385</u>	<u>-</u>
<b>14 Debtors</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year:</b>		
Trade debtors	-	501
Prepayments and accrued income	3,994	2,469
	<u>3,994</u>	<u>2,970</u>
	<u>3,994</u>	<u>2,970</u>
<b>15 Creditors: amounts falling due within one year</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Other taxation and social security	806	3,301
Trade creditors	5,207	668
Accruals and deferred income	1,969	3,471
	<u>7,982</u>	<u>7,440</u>
	<u>7,982</u>	<u>7,440</u>

## PELLS POOL COMMUNITY ASSOCIATION

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

#### 16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds	
	Incoming resources	Resources expended	Balance at 1 January 2022	Incoming resources	Balance at 31 December 2022
	£	£	£	£	£
Swims for wellbeing	975	(75)	900	-	900
	<u>975</u>	<u>(75)</u>	<u>900</u>	<u>-</u>	<u>900</u>

#### 17 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds				
	Balance at 1 January 2021	Incoming resources	Balance at 1 January 2022	Transfers	Balance at 31 December 2022
	£	£	£	£	£
Seasonal fund	9,600	-	9,600	90,400	100,000
Development fund	10,000	-	10,000	-	10,000
	<u>19,600</u>	<u>-</u>	<u>19,600</u>	<u>90,400</u>	<u>110,000</u>

Seasonal fund - The Income of the charity is dependent on good weather and with this in mind, the trustees have designated £100,000 to a seasonal reserve for such times when the weather is poor and extra funds are needed.

Development fund - The trustees have designated £10,000 to a development fund which will cover such costs as extraordinary repairs and improvements to the pool.

## PELLS POOL COMMUNITY ASSOCIATION

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

#### 18 Analysis of net assets between funds

	Unrestricted funds		Designated funds		Restricted funds		Total Unrestricted funds		Designated funds		Restricted funds		Total	
	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021
Fund balances at 31 December 2022 are represented by:														
Tangible assets	16,873	-	-	-	-	-	16,873	15,595	-	-	-	-	15,595	-
Current assets/(liabilities)	114,849	110,000	900	225,749	184,641	19,600	225,749	184,641	19,600	900	205,141	205,141	205,141	205,141
	131,722	110,000	900	242,622	200,236	19,600	242,622	200,236	19,600	900	220,736	220,736	220,736	220,736

**PELLS POOL COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

***FOR THE YEAR ENDED 31 DECEMBER 2022***

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**19 Related party transactions**

Other than Trustee Remuneration as disclosed separately, there were no disclosable related party transactions during the year (2021- none).

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.

**PELLS POOL COMMUNITY ASSOCIATION**

England & Wales - Charity number 1086741

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# Accounts

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Charity registration number 1086741

Company registration number 4192222 (England and Wales)

**PELLS POOL COMMUNITY ASSOCIATION**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

# PELLS POOL COMMUNITY ASSOCIATION

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mr R Beck Mrs S B Hawksworth Dr J F McGowan Mr R K Read Ms S Riddell Ms W Older Ms H Aquilina (Appointed 23 May 2022) Ms S H Archer (Appointed 27 May 2022) Mr B H Bosence (Appointed 23 May 2022) Ms R S Claridge (Appointed 23 May 2022) Mr R Dam (Appointed 23 May 2022) Ms S A Marks (Appointed 23 May 2022) Mr M C Soudain (Appointed 23 May 2022)
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<b>Secretary</b>	Ms S Riddell
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<b>Charlty number</b>	1086741
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<b>Company number</b>	4192222
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<b>Registered office</b>	Pell Pool Brook Street Lewes BN7 2BA
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<b>Independent examiner</b>	Knill James LLP One Bell Lane Lewes East Sussex BN7 1JU
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<b>Bankers</b>	Barclays Bank Plc The Old Bank High Street Lewes East Sussex BN7 2JP
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# PELLS POOL COMMUNITY ASSOCIATION

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Independent examiner's report	4
Statement of financial activities	5 - 6
Balance sheet	7
Notes to the financial statements	8 - 17

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# PELLS POOL COMMUNITY ASSOCIATION

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

**FOR THE YEAR ENDED 31 DECEMBER 2021**

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The trustees present their report and financial statements for the year ended 31 December 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016)

### **Objectives and activities**

The object of the charity is to provide or assist in the provision of a swimming pool for the inhabitants of the district of Lewes for recreational and other leisure time occupation in the interests of their social welfare with the object of improving their conditions of life.

The PPCA has built up a reputation for sound management and the partnership with Lewes Town Council has greatly benefited thousands of locals and visitors to Lewes who enjoy open air swimming.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake to provide a public benefit.

### **Achievements and performance**

The season started in early May - a welcome return to our usual timetable - but very much in the shadow of Covid-19. However, as legislation and guidance changed and the summer progressed we were able to offer a more user-friendly approach. At the beginning we could not offer a full season ticket but we did introduce a 'class pass' system for buying multiple tickets at discounted prices. We were also able to offer concessionary rates for swimmers in receipt of benefits.

Unlike some UK swimming pools, we had managed to open in the Summer of 2020 but many restrictions applied – such as payment by card-only and changing rooms closed. Thankfully, in 2021 children over 10-years-old were able to come unaccompanied by an adult; booking sessions in person at the kiosk and cash payments for single entrance became available; changing rooms could be opened while rigorous cleaning continued. We kept to the same timetable of sessions as in 2020 but did increase the numbers of entrants per session and remove lanes for some sessions, whilst continuing to limit the numbers in order to enable social distancing and protect the water quality.

We introduced two new initiatives with reference to the PPCA's commitment to widening access and creating opportunities; one offered free sessions to swimmers referred by Foundry Healthcare - the local GP practice - and another to families identified as in need by local schools and the Lewes food banks support network. These were supported by the Enjoolata Charity and another local charity which did not wish to be named.

There was a calm and happy atmosphere at the pool throughout the summer season; staff and committee members were appreciative of the positive comments and online reviews given by many swimmers. The online booking system, introduced of necessity in 2021, ensured queuing was avoided and appropriate staffing levels were maintained and adapted according to numbers. Even on poor weather days numbers held up. Special events such as the solstice and midnight swims sold out.

## **PELLS POOL COMMUNITY ASSOCIATION**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

#### **FOR THE YEAR ENDED 31 DECEMBER 2021**

---

The summer season ended on Sunday 12 September and we re-opened for the autumn the following day, with reduced hours and staffing but excellent attendance. During the pandemic, we have appreciated the support of the Friends of Pells Pool; they were invited to a free evening swim by way of thanks. The following Saturday was sunny and we had a record autumn attendance of 350. The autumn season officially ended on Sunday 31 October but for the first time we held a Bonfire Swim on the morning of November 5th with 75 tickets sold. The popularity of cold water swimming, and the wearing of wet suits, continues to grow and have an impact.

The income generated throughout the seasons was above expectations and will enable prices to be kept at very reasonable rates for 2022 and multiple class passes. Towards the end of the year, seven letters were received concerned that the booking system and absence of season tickets had removed spontaneous swims and that people from outside the area were taking up places. The reply they received emphasised the benefits of the booking system and that anyone coming to the kiosk in person could be booked in by staff, if slots were available. The objects of the Town Brook Trust, for which we run the pool, states the facility is for 'The inhabitants of the district of Lewes ...and such members of the public as desire to and can conveniently make use of the facility provided by the charity'. The PPCA committee voted by a majority to continue the online booking system.

Since it has become apparent that we cannot rely on developers of the North Street Quarter to incorporate the Pells Pool into a flood protection scheme it has been decided to re-activate our plans to develop the kiosk as a flood resilient building. A meeting with the Town Council has been arranged and we hope to move forward with the project together in due course.

Sadly, this successful year has been marred by one tragedy when a regular swimmer suffered a heart attack at the pool; despite best efforts - and a heart defibrillator on site - he could not be saved. The emergency services praised the involvement of pool manager Phil Ransley, as did the family of the victim. We are so sorry for their loss.

Lately we have been reviewing best practice for charities such as ours and realise that the committee of trustees should be 'refreshed'. Our most long standing members have offered to stand down as trustees and make way for five new board members, ideally to fill the following roles: Company Secretary, Treasurer, Community Outreach, Employment/ Human Resources and someone with a background in building work and / or architecture (since renewing the kiosk is firmly on our agenda for the future).

Thanks must go to Russell Beck, Wendy Stonestreet, Ruth O'Keefe, Fiona Marsden and Conrad Ryle for their many years of dedicated support to the Pells Pool, some dating back 20 years when the pool was saved from closure. They will be standing down as trustees at the AGM on May 23 2022 this year. It is understood that the remaining trustees may request the continued involvement of those who are resigning in order to ensure a smooth transition as new trustees are integrated into the committee.

#### **Financial review**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six months' expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

# PELLS POOL COMMUNITY ASSOCIATION

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2021**

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### **Structure, governance and management**

The Pells Pool Community Association is a registered charity (registration number 1086741) and is constituted as a company limited by guarantee (registration number 4192222). Its objectives and powers are set out in its Memorandum and Articles of Association.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

Mr R Beck	
Mrs S B Hawksworth	
Ms L Isaacs	(Resigned 23 September 2021)
Mrs F J Marsden	(Resigned 23 May 2022)
Dr J F McGowan	
Mrs C R O'Keefe	(Resigned 23 May 2022)
Mr R K Read	
Mr N C Ryle	(Resigned 23 May 2022)
Mrs W J Stonestreet	(Resigned 23 May 2022)
Mr M Gayford	(Resigned 1 July 2021)
Ms S Riddell	
Ms H Jones	(Resigned 1 July 2021)
Ms W Older	
Miss S Webb	(Resigned 23 May 2022)
Ms H Aquilina	(Appointed 23 May 2022)
Ms S H Archer	(Appointed 27 May 2022)
Mr B H Bosence	(Appointed 23 May 2022)
Ms R S Claridge	(Appointed 23 May 2022)
Mr R Dam	(Appointed 23 May 2022)
Ms S A Marks	(Appointed 23 May 2022)
Mr M C Soudain	(Appointed 23 May 2022)

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £25 in the event of a winding up.

The directors of the company are the charity's trustees, and they are known as the Board of Trustees. The board comprises a minimum of 3 trustees. The members of the company can appoint new trustees.

There are no connected charities or related parties.

The trustees' report was approved by the Board of Trustees.

### **Mr R Dam**

Trustee

Dated: 21 September 2022

# PELLS POOL COMMUNITY ASSOCIATION

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF PELL'S POOL COMMUNITY ASSOCIATION

---

I report to the trustees on my examination of the financial statements of Pells Pool Community Association (the charity) for the year ended 31 December 2021 which are set out on pages 5 to 18.

#### **Responsibilities and basis of report**

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable 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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.

#### **Knill James LLP**

One Bell Lane  
Lewes  
East Sussex  
BN7 1JU

Dated: 26 September 2022

## PELLS POOL COMMUNITY ASSOCIATION

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2021

	Unrestricted funds general designated 2021 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds general designated 2020 £	Unrestricted funds 2020 £	Total 2020 £
Notes							
<b>Income from:</b>							
Donations and legacies	2,003	-	975	2,978	11,999	-	11,999
Charitable activities	8,231	-	-	8,231	36,963	-	36,963
Other trading activities	210,676	-	-	210,676	107,470	-	107,470
Investments	17	-	-	17	186	-	186
<b>Total income</b>	<b>220,927</b>	<b>-</b>	<b>975</b>	<b>221,902</b>	<b>156,618</b>	<b>-</b>	<b>156,618</b>
<b>Expenditure on:</b>							
Raising funds	14,083	-	-	14,083	7,672	-	7,672
Charitable activities	185,682	-	75	185,757	118,222	-	118,222
<b>Total expenditure</b>	<b>179,765</b>	<b>-</b>	<b>75</b>	<b>179,840</b>	<b>125,894</b>	<b>-</b>	<b>125,894</b>
<b>Net income for the year/ Net movement in funds</b>	<b>41,162</b>	<b>-</b>	<b>900</b>	<b>42,062</b>	<b>30,724</b>	<b>-</b>	<b>30,724</b>
<b>Net income for the year/ Net movement in funds</b>	<b>41,162</b>	<b>-</b>	<b>900</b>	<b>42,062</b>	<b>30,724</b>	<b>-</b>	<b>30,724</b>
Fund balances at 1 January 2021	159,074	19,600	-	178,674	128,350	19,600	147,950
<b>Fund balances at 31 December 2021</b>	<b>200,236</b>	<b>19,600</b>	<b>900</b>	<b>220,736</b>	<b>159,074</b>	<b>19,600</b>	<b>178,674</b>

**PELLS POOL COMMUNITY ASSOCIATION**

**STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)  
INCLUDING INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# PELLS POOL COMMUNITY ASSOCIATION

## BALANCE SHEET

AS AT 31 DECEMBER 2021

	Notes	2021 £	£	2020 £	£
<b>Fixed assets</b>					
Tangible assets	11		15,595		9,769
<b>Current assets</b>					
Debtors	12	2,970		2,568	
Cash at bank and in hand		209,611		171,560	
		<u>212,581</u>		<u>174,128</u>	
<b>Creditors: amounts falling due within one year</b>	13	<u>(7,440)</u>		<u>(5,223)</u>	
Net current assets			<u>205,141</u>		<u>168,905</u>
<b>Total assets less current liabilities</b>			<u>220,736</u>		<u>178,674</u>
<b>Income funds</b>					
Restricted funds	14		900		-
<u>Unrestricted funds</u>					
Designated funds	15	19,600		19,600	
General unrestricted funds		<u>200,236</u>		<u>159,074</u>	
			<u>219,836</u>		<u>178,674</u>
			<u>220,736</u>		<u>178,674</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2021.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 21 September 2022

Mr R. Dam  
Trustee

Company registration number 4192222

# PELLS POOL COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

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### 1 Accounting policies

#### Charity information

Pells Pool Community Association is a private company limited by guarantee incorporated in England and Wales. The registered office is Pell Pool, Brook Street, Lewes, BN7 2BA.

#### 1.1 Accounting convention

The accounts have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

The trustees have assessed whether the going concern basis of preparation continues to be appropriate, based on whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the company to continue as a going concern. This assessment has been required in the light of the significant uncertainty around the short to medium impact of the Covid-19 virus.

At the time of approving the financial statements the trustees believe that all appropriate measures have been or will be taken to ensure that the charity will be able to continue its operations for at least the next 12 months and thus conclude that the going concern basis remains appropriate.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

# PELLS POOL COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

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**1 Accounting policies** (Continued)

**1.5 Resources expended**

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure. All costs have been directly attributed to one of the functional categories of resources expended in the Statement of Financial Activities. The charity is not registered for VAT and accordingly expenditure is shown gross of VAT.

Governance costs - these comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice.

**1.6 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and machinery	20% reducing balance & 33% straight line
---------------------	--

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

**1.7 Impairment of fixed assets**

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

**1.8 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**1.9 Financial instruments**

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# PELLS POOL COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

---

### 1 Accounting policies

(Continued)

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### **1.10 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### **1.11 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### **1.12 Accumulated funds**

Unrestricted funds - Unrestricted funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charity's objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are detailed in note 15.

#### **1.13 Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discounts offered. Prepayments are valued at the amount prepaid after taking account of any discounts due.

#### **1.14 Creditors**

Creditors with no stated interest rate and payable within one year are recorded at transaction price.

**PELLS POOL COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

**2 Donations and legacies**

	Unrestricted funds general 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
Donations and gifts	2,003	-	2,003	11,999
Swims for Wellbeing	-	975	975	-
	<u>2,003</u>	<u>975</u>	<u>2,978</u>	<u>11,999</u>
<b>For the year ended 31 December 2020</b>	<u>11,999</u>	<u>-</u>		<u>11,999</u>

**3 Charitable activities**

	2021 £	2020 £
Grants received	<u>8,231</u>	<u>36,963</u>

**4 Other trading activities**

	2021 £	2020 £
Activities for generating funds	<u>210,676</u>	<u>107,470</u>

**5 Investments**

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
Interest receivable	<u>17</u>	<u>186</u>

**6 Raising funds**

2021 £	2020 £
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**PELLS POOL COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

<b>6</b>	<b>Raising funds</b>	<b>(Continued)</b>	
	<u>Cost of goods for resale</u>		
	Other trading activities	14,083	7,672
		<u>14,083</u>	<u>7,672</u>
		<u>14,083</u>	<u>7,672</u>
<b>7</b>	<b>Charitable activities</b>		
		<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>
	Staff costs	85,051	64,105
	Depreciation and impairment	3,710	5,760
	Staff training	163	599
	Rates	5,060	2,697
	Water and bore hole fees	452	1,543
	Insurance	5,220	4,203
	Electricity, light and heat	15,061	9,010
	Repairs and maintenance	28,009	6,426
	Pool chemicals	9,120	9,145
	Motor expenses	30	181
	Advertising	3	128
	Cleaning	2,249	1,999
	Sundry	691	360
	Donations	250	-
	Other charitable expenditure	583	264
		<u>155,652</u>	<u>106,420</u>
	Share of support costs (see note 8)	8,950	10,213
	Share of governance costs (see note 8)	1,155	1,589
		<u>165,757</u>	<u>118,222</u>
		<u>165,757</u>	<u>118,222</u>
	<b>Analysis by fund</b>		
	Unrestricted funds - general	165,682	
	Restricted funds	75	
		<u>165,757</u>	
		<u>165,757</u>	
	<b>For the year ended 31 December 2020</b>		
	Unrestricted funds - general		118,222
			<u>118,222</u>
			<u>118,222</u>

# PELLS POOL COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

8 Support costs	Support costs	Governance costs	2021	2020	Basis of allocation
	£	£	£	£	
Printing, postage,	1,030	-	1,030	1,063	Support costs
Mobile and telephone	4,180	-	4,180	2,910	Support costs
Bank and credit card charges	3,740	-	3,740	6,240	Support costs
Independent examiners fee	-	1,155	1,155	1,488	Governance
Trustee expenses	-	-	-	101	Governance
	<u>8,950</u>	<u>1,155</u>	<u>10,105</u>	<u>11,802</u>	
Analysed between					
Charitable activities	<u>8,950</u>	<u>1,155</u>	<u>10,105</u>	<u>11,802</u>	

### 9 Trustees

Under the provisions of the governing document of the Charity, Trustee Sally Webb was paid £4,180 for book-keeping and payroll services, provided during the year (2020 - £2,910).

None of the trustees (or any persons connected with them) received any reimbursement for expenses incurred during the year. (2020 - £101).

### 10 Employees

#### Number of employees

As the pool is only open for part of the year there are only two full time employees. The charity also employed 8 (2020 - 5) part time employees who undertake lifeguard duty throughout the season.

Employment costs	2021 £	2020 £
Wages and salaries	82,451	61,571
Social security costs	1,100	1,076
Other pension costs	1,500	1,458
	<u>85,051</u>	<u>64,105</u>

There were no employees whose annual emoluments were £60,000 or more.

# PELLS POOL COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

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<b>11 Tangible fixed assets</b>		<b>Plant and machinery</b>
		<b>£</b>
<b>Cost</b>		
At 1 January 2021		62,045
Additions		9,536
		<hr/>
At 31 December 2021		71,581
		<hr/>
<b>Depreciation and impairment</b>		
At 1 January 2021		52,276
Depreciation charged in the year		3,710
		<hr/>
At 31 December 2021		55,986
		<hr/>
<b>Carrying amount</b>		
At 31 December 2021		15,595
		<hr/> <hr/>
At 31 December 2020		9,769
		<hr/> <hr/>
<b>12 Debtors</b>		
	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year:</b>		
Trade debtors	501	-
Other debtors	-	143
Prepayments and accrued income	2,469	2,425
	<hr/>	<hr/>
	2,970	2,568
	<hr/> <hr/>	<hr/> <hr/>
<b>13 Creditors: amounts falling due within one year</b>		
	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Other taxation and social security	3,301	2,720
Trade creditors	668	884
Accruals and deferred income	3,471	1,619
	<hr/>	<hr/>
	7,440	5,223
	<hr/> <hr/>	<hr/> <hr/>

# PELLS POOL COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

### 14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds		Movement in funds		
	Incoming resources	Balance at 1 January 2021	Incoming resources	Resources expended	Balance at 31 December 2021
	£	£	£	£	£
Swims for wellbeing	-	-	975	(75)	900
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

### 15 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds		Movement in funds		
	Balance at 1 January 2020	Incoming resources	Balance at 1 January 2021	Incoming resources	Balance at 31 December 2021
	£	£	£	£	£
Seasonal fund	9,600	-	9,600	-	9,600
Development fund	10,000	-	10,000	-	10,000
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	19,600	-	19,600	-	19,600
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

Seasonal fund - The Income of the charity is dependent on good weather and with this in mind, the trustees have designated £9,600 to a seasonal reserve for such times when the weather is poor and extra funds are needed.

Development fund - The trustees have designated £10,000 to a development fund which will cover such costs as extraordinary repairs and improvements to the pool.

## PELLS POOL COMMUNITY ASSOCIATION

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

#### 16 Analysis of net assets between funds

	2021			2020			
	Unrestricted funds	Designated funds	Restricted funds	Total	Unrestricted funds	Designated funds	Total
Fund balances at 31 December 2021 are represented by:							
Tangible assets	15,595	-	-	15,595	9,769	-	9,769
Current assets/(liabilities)	184,641	19,600	900	205,141	149,305	19,600	168,905
	<u>200,236</u>	<u>19,600</u>	<u>900</u>	<u>220,736</u>	<u>159,074</u>	<u>19,600</u>	<u>178,674</u>

**PELLS POOL COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

***FOR THE YEAR ENDED 31 DECEMBER 2021***

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**17 Related party transactions**

Other than Trustee Remuneration as disclosed separately, there were no disclosable related party transactions during the year (2020- none).

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.

**PELLS POOL COMMUNITY ASSOCIATION**

England & Wales - Charity number 1086741

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# Accounts

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Charity Registration No. 1086741

Company Registration No. 4192222 (England and Wales)

**PELLS POOL COMMUNITY ASSOCIATION**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

# PELLS POOL COMMUNITY ASSOCIATION

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mr R Beck Mrs S B Hawksworth Ms L Isaacs Mrs F J Marsden Dr J F McGowan Mrs C R O'Keeffe Mr R K Read Mr N C Ryle Mrs W J Stonestreet Miss S Webb Mr M Gayford Ms S Riddell Ms H Jones Ms W Williams	(Appointed 21 September 2020)
<b>Secretary</b>	Miss S Webb	
<b>Charity number</b>	1086741	
<b>Company number</b>	4192222	
<b>Registered office</b>	47a Cliffe High Street Lewes East Sussex BN7 2AN	
<b>Independent examiner</b>	Knill James LLP One Bell Lane Lewes East Sussex BN7 1JU	
<b>Bankers</b>	Barclays Bank Plc The Old Bank High Street Lewes East Sussex BN7 2JP	

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# PELLS POOL COMMUNITY ASSOCIATION

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Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 14

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# PELLS POOL COMMUNITY ASSOCIATION

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### *FOR THE YEAR ENDED 31 DECEMBER 2020*

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The trustees present their report and financial statements for the year ended 31 December 2020. The previous accounting period covered 15 months which means that the reporting periods are not comparable. The prior year reporting date was extended to 31 December 2019 to reflect the pool open season.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016)

#### **Objectives and activities**

The object of the charity is to provide or assist in the provision of a swimming pool for the inhabitants of the district of Lewes for recreational and other leisure time occupation in the interests of their social welfare with the object of improving their conditions of life.

The PPCA has built up a reputation for sound management and the partnership with Lewes Town Council has greatly benefited thousands of locals and visitors to Lewes who enjoy open air swimming.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake to provide a public benefit.

#### **Achievements and performance**

Last summer was exceptional in so many ways. The Pells was one of the few outdoor swimming pools to rise to the challenge of opening up to the public once the restrictions around the Covid 19 pandemic allowed. That we did was due to the flexibility and professionalism of Phil and Patrick, the creativity and thoughtful support of our committee members and the know-how and dedication of a key committee member Rob Reed.

By referring to the guidelines provided by 'Swim England' and the RNLI we developed a system of sessions that had to be booked on line, thus avoiding queuing, cash payments and overcrowding. From opening in July through to mid-September most sessions were fully booked. We recognise and regret that this excluded many loyal customers. We continued with an Autumn timetable of reduced sessions through to the first of November.

Revenue from the time we opened, which was impressive, was subsidised by a 'Covid 19 small business grant' of £25K covering the early part of the season when we couldn't open, and the town council annual grant of £10K. Patrick was also placed on furlough for six weeks. We launched a 'Friends of the Pells' fundraising campaign that generated a further £10K. As a result of the above, we are in the comparatively fortunate position of not being financially compromised by the pandemic.

At times we were the only pool open for miles around and we attracted a large number of new 'serious' lane swimmers, who along with our regular customers were appreciative of our efforts. The ability to book, and be sure of gaining entry without needing to wait in a queue, was easy and pleasant for staff to manage and generally appreciated by customers who were able to use the system.

The pandemic is still with us and our plans for the 2021 season will continue to respond to the relevant guidelines. We will continue with a booking system but with other pools open it is hard to predict whether we will be fully booked as often as last year. But we do know we can be open from early May and look forward to the challenge of another summer of sun, fun and swimming at the Pells Pool Lewes.

# PELLS POOL COMMUNITY ASSOCIATION

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

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### Financial review

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

### Structure, governance and management

The Pells Pool Community Association is a registered charity (registration number 1086741) and is constituted as a company limited by guarantee (registration number 4192222). Its objectives and powers are set out in its Memorandum and Articles of Association.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

Ms F J Abbott (Resigned 16 March 2020)

Mr R Beck

Mrs S B Hawksworth

Ms L Isaacs

Mrs F J Marsden

Dr J F McGowan

Mrs C R O'Keeffe

Mr R K Read

Mr N C Ryle

Mrs W J Stonestreet

Miss S Webb

Mr M Gayford

Ms S Riddell

Ms H Jones

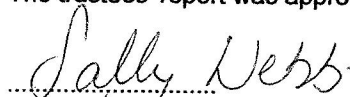
Ms W Williams (Appointed 21 September 2020)

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £25 in the event of a winding up.

The directors of the company are the charity's trustees, and they are known as the Board of Trustees. The board comprises a minimum of 3 trustees. The members of the company can appoint new trustees.

There are no connected charities or related parties.

The trustees' report was approved by the Board of Trustees.



Miss S Webb

Trustee

Dated: 24.6.2021

# PELLS POOL COMMUNITY ASSOCIATION

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF PELL'S POOL COMMUNITY ASSOCIATION

---

I report to the trustees on my examination of the financial statements of Pells Pool Community Association (the charity) for the year ended 31 December 2020 which are set out on pages 4 to 14.

#### Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

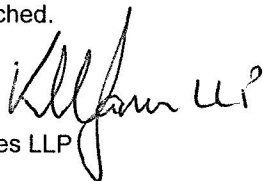
Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable 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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.



Knill James LLP

One Bell Lane  
Lewes  
East Sussex  
BN7 1JU

Dated: 29 June 2021

# PELLS POOL COMMUNITY ASSOCIATION

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	Unrestricted funds general 2020 £	Unrestricted funds designated 2020 £	Total 2020 £	Unrestricted funds general 2019 £	Unrestricted funds designated 2019 £	Total 2019 £
<b>Income from:</b>							
Donations and legacies	3	11,999	-	11,999	145	-	145
Charitable activities	4	36,963	-	36,963	10,000	-	10,000
Other trading activities	5	107,470	-	107,470	176,447	-	176,447
Investments	6	186	-	186	489	-	489
<b>Total income</b>		<b>156,618</b>	<b>-</b>	<b>156,618</b>	<b>187,081</b>	<b>-</b>	<b>187,081</b>
<b>Expenditure on:</b>							
Raising funds	7	7,672	-	7,672	23,643	-	23,643
Charitable activities	8	118,222	-	118,222	198,905	-	198,905
<b>Total resources expended</b>		<b>125,894</b>	<b>-</b>	<b>125,894</b>	<b>222,548</b>	<b>-</b>	<b>222,548</b>
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		<b>30,724</b>	<b>-</b>	<b>30,724</b>	<b>(35,467)</b>	<b>-</b>	<b>(35,467)</b>
Fund balances at 1 January 2020		128,350	19,600	147,950	163,817	19,600	183,417
<b>Fund balances at 31 December 2020</b>		<b>159,074</b>	<b>19,600</b>	<b>178,674</b>	<b>128,350</b>	<b>19,600</b>	<b>147,950</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# PELLS POOL COMMUNITY ASSOCIATION

## BALANCE SHEET

AS AT 31 DECEMBER 2020

	Notes	2020		2019	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	12		9,769		13,966
<b>Current assets</b>					
Debtors	13	2,568		1,319	
Cash at bank and in hand		171,560		137,799	
		<u>174,128</u>		<u>139,118</u>	
<b>Creditors: amounts falling due within one year</b>	14	(5,223)		(5,134)	
Net current assets			168,905		133,984
<b>Total assets less current liabilities</b>			<u>178,674</u>		<u>147,950</u>
<b>Income funds</b>					
<u>Unrestricted funds</u>					
Designated funds	15	19,600		19,600	
General unrestricted funds		<u>159,074</u>		<u>128,350</u>	
			178,674		147,950
			<u>178,674</u>		<u>147,950</u>

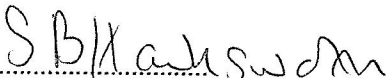
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2020.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the 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 company.

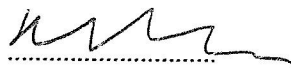
The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 24.6.2021



Mrs S B Hawksworth  
Trustee



Mr N C Ryle  
Trustee

Company Registration No. 4192222

# PELLS POOL COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

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### 1 Accounting policies

#### Charity information

Pells Pool Community Association is a private company limited by guarantee incorporated in England and Wales. The registered office is 47a Cliffe High Street, Lewes, East Sussex, BN7 2AN.

#### 1.1 Accounting convention

The accounts have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

The trustees have assessed whether the going concern basis of preparation continues to be appropriate, based on whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the company to continue as a going concern. This assessment has been required in the light of the significant uncertainty around the short to medium impact of the Covid-19 virus.

At the time of approving the financial statements the trustees believe that all appropriate measures have been or will be taken to ensure that the charity will be able to continue its operations for at least the next 12 months and thus conclude that the going concern basis remains appropriate.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

# PELLS POOL COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

---

### 1 Accounting policies

(Continued)

#### 1.5 Resources expended

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure. All costs have been directly attributed to one of the functional categories of resources expended in the Statement of Financial Activities. The charity is not registered for VAT and accordingly expenditure is shown gross of VAT.

Governance costs - these comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and machinery	20% reducing balance & 33% straight line
---------------------	--

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# PELLS POOL COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

---

### 1 Accounting policies

(Continued)

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### **1.10 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### **1.11 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### **1.12 Accumulated funds**

Unrestricted funds - Unrestricted funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charity's objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are detailed in note 16.

#### **1.13 Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discounts offered. Prepayments are valued at the amount prepaid after taking account of any discounts due.

#### **1.14 Creditors**

Creditors with no stated interest rate and payable within one year are recorded at transaction price.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# PELLS POOL COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

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### 3 Donations and legacies

	<b>Unrestricted funds general 2020 £</b>	<b>Total 2019 £</b>
Donations and gifts	11,999	145

In 2020 all income was attributed to unrestricted income.

### 4 Charitable activities

	<b>2020 £</b>	<b>2019 £</b>
Grants received	36,963	10,000

In 2020 all income was attributed to unrestricted income.

### 5 Other trading activities

	<b>2020 £</b>	<b>2019 £</b>
Activities for generating funds	107,470	176,447

In 2020 all income was attributed to unrestricted income.

### 6 Investments

	<b>Unrestricted funds general 2020 £</b>	<b>Unrestricted funds general 2019 £</b>
Interest receivable	186	489

In 2020 all income was attributed to unrestricted income.

# PELLS POOL COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 31 DECEMBER 2020*

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### 7 Raising funds

	2020	2019
	£	£
<u>Cost of goods for resale</u>		
Other trading activities	7,672	23,643
	<u>7,672</u>	<u>23,643</u>

# PELLS POOL COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

### 8 Charitable activities

	2020	2019
	£	£
Staff costs	64,105	94,214
Depreciation and impairment	5,760	5,703
Staff training	599	594
Rates	2,697	3,110
Water and bore hole fees	1,543	2,840
Insurance	4,203	4,241
Electricity, light and heat	9,010	19,134
Repairs and maintenance	6,426	44,175
Pool chemicals	9,145	8,592
Motor expenses	181	428
Advertising	128	1,369
Cleaning	1,999	1,991
Sundry	360	2,524
Donations	-	1,327
Other charitable expenditure	264	-
	<u>106,420</u>	<u>190,242</u>
Share of support costs (see note 9)	10,213	7,615
Share of governance costs (see note 9)	1,589	1,048
	<u>118,222</u>	<u>198,905</u>
<b>Analysis by fund</b>		
Unrestricted funds - general	118,222	
	<u>118,222</u>	
<b>For the year ended 31 December 2019</b>		
Unrestricted funds - general		198,905
		<u>198,905</u>

# PELLS POOL COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

9 Support costs	Support costs	Governance costs	2020	2019	Basis of allocation
	£	£	£	£	
Printing, postage, stationery and telephone	1,063	-	1,063	1,044	Support costs
Bookkeeping	2,910	-	2,910	3,300	Support costs
Bank and credit card charges	6,240	-	6,240	3,271	Support costs
Independent examiners fee	-	1,488	1,488	968	Governance
Trustee expenses	-	101	101	80	Governance
	<u>10,213</u>	<u>1,589</u>	<u>11,802</u>	<u>8,663</u>	
Analysed between Charitable activities	<u>10,213</u>	<u>1,589</u>	<u>11,802</u>	<u>8,663</u>	

In 2019 all expenditure was attributed to unrestricted funds.

### 10 Trustees

None of the trustees (or any persons connected with them) received any remuneration but 1 trustees received reimbursement for expenses incurred during the year in the sum of £101 (2019 - £80).

### 11 Employees

#### Number of employees

As the pool is only open for part of the year there are only two full time employees. The charity also employed 5 (2019 - 8) part time employees who undertake lifeguard duty throughout the season.

Employment costs	2020	2019
	£	£
Wages and salaries	61,571	89,584
Social security costs	1,076	2,428
Other pension costs	1,458	2,202
	<u>64,105</u>	<u>94,214</u>

There were no employees whose annual emoluments were £60,000 or more.

# PELLS POOL COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

### 12 Tangible fixed assets

	Plant and machinery £
<b>Cost</b>	
At 1 January 2020	60,482
Additions	1,563
At 31 December 2020	<u>62,045</u>
<b>Depreciation and impairment</b>	
At 1 January 2020	46,516
Depreciation charged in the year	5,760
At 31 December 2020	<u>52,276</u>
<b>Carrying amount</b>	
At 31 December 2020	<u>9,769</u>
At 31 December 2019	<u><u>13,966</u></u>

### 13 Debtors

	2020 £	2019 £
<b>Amounts falling due within one year:</b>		
Other debtors	143	-
Prepayments and accrued income	2,425	1,319
	<u>2,568</u>	<u>1,319</u>

### 14 Creditors: amounts falling due within one year

	2020 £	2019 £
Other taxation and social security	2,720	4,085
Trade creditors	884	-
Accruals and deferred income	1,619	1,049
	<u>5,223</u>	<u>5,134</u>

# PELLS POOL COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

### 15 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 January 2019	Movement in funds Incoming resources	Balance at January 2020	Movement in funds Incoming resources	Balance at 31 December 2020
	£	£	£	£	£
Seasonal fund	9,600	-	9,600	-	9,600
Development fund	10,000	-	10,000	-	10,000
	<u>19,600</u>	<u>-</u>	<u>19,600</u>	<u>-</u>	<u>19,600</u>

Seasonal fund - The income of the charity is dependent on good weather and with this in mind, the trustees have designated £9,600 to a seasonal reserve for such times when the weather is poor and extra funds are needed.

Development fund - The trustees have designated £10,000 to a development fund which will cover such costs as extraordinary repairs and improvements to the pool.

### 16 Analysis of net assets between funds

	Unrestricted funds 2020 £	Designated funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Designated funds 2019 £	Total 2019 £
Fund balances at 31 December 2020 are represented by:						
Tangible assets	9,769	-	9,769	13,966	-	13,966
Current assets/ (liabilities)	149,305	19,600	168,905	114,384	19,600	133,984
	<u>159,074</u>	<u>19,600</u>	<u>178,674</u>	<u>128,350</u>	<u>19,600</u>	<u>147,950</u>

### 17 Related party transactions

There were no disclosable related party transactions during the year (2019- none).