

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	(Appointed 23 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)
	Mr M C Soudain	(Appointed 23 May 2022)
	Mr N Craig	(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	
Mrs 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

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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 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 INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted funds general designated 2022	Unrestricted funds general designated 2022	Restricted funds 2022	Total 2022	Unrestricted funds general designated 2021	Unrestricted funds general designated 2021	Restricted funds 2021	Total 2021
<b>Income from:</b>									
Donations and legacies	2	5,187	-	-	5,187	2,003	-	975	2,978
Charitable activities	3	10,098	-	-	10,098	8,231	-	-	8,231
Other trading activities	4	216,375	-	-	216,375	210,676	-	-	210,676
Investments	5	210	-	-	210	17	-	-	17
<b>Total Income</b>		231,870	-	-	231,870	220,927	-	975	221,902
<b>Expenditure on:</b>									
Raising funds	6	15,617	-	-	15,617	14,083	-	-	14,083
Charitable activities	7	194,367	-	-	194,367	165,682	-	75	165,757
<b>Total expenditure</b>		209,984	-	-	209,984	179,765	-	75	179,840
<b>Net Incoming resources before transfers</b>		21,886	-	-	21,886	41,162	-	900	42,062

# **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 general designated 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds general designated 2021 £	Unrestricted funds general designated 2021 £	Restricted funds 2021 £	Total 2021 £
<b>Notes</b>								
<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	
		233,731		212,581	
<b>Creditors: amounts falling due within one year</b>	15	(7,982)		(7,440)	
Net current assets			225,749		205,141
<b>Total assets less current liabilities</b>			242,622		220,736
<b>Income funds</b>					
Restricted funds	16		900		900
<u>Unrestricted funds</u>					
Designated funds	17	110,000		19,600	
General unrestricted funds		131,722		200,236	
			241,722		219,836
			242,622		220,736

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**

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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 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

### 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>
For the year ended 31 December 2021	<u>2,003</u>	<u>975</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**

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

### **4 Other trading activities**

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

### **5 Investments**

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

### **6 Raising funds**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Cost of goods for resale		
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>
<b>Analysis by fund</b>		
Unrestricted funds - general	194,367	
	<u>194,367</u>	
<b>For the year ended 31 December 2021</b>		
Unrestricted funds - general		165,682
Restricted funds		75
		<u>165,757</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	2022Support 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
	<u>9,706</u>	<u>1,755</u>	<u>11,461</u>	<u>8,950</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>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 £50,000 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**

### **12 Tangible fixed assets**

	<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	16,873
	<u>16,873</u>
At 31 December 2021	<u>15,595</u>
	<u>15,595</u>

### **13 Stocks**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Finished goods and goods for resale	9,385	-
	<u>9,385</u>	<u>-</u>

### **14 Debtors**

	<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>

### **15 Creditors: amounts falling due within one year**

	<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			Transfers	Balance at 31 December 2022
	Balance at 1 January 2021	Incoming resources	Balance at 1 January 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 2022	Designated funds 2022	Restricted funds 2022	Total 2022	Unrestricted funds 2021	Designated funds 2021	Restricted funds 2021	Total 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	900	205,141
	<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>

## **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.