

KINGSTEIGNTON SWIMMING POOL AND RECREATIONAL ASSOCIATION

England & Wales · Charity number 1165126

Details

Status Registered

Legal form Charitable company

Company number [09080819](#)

Registered 2016-01-11

Register [View on the Charity Commission register](#)

Contact

Address Kingsteignton Swimming Pool
Meadowcroft Drive
Kingsteignton
Newton Abbot
TQ12 3PB

Phone 07966 473807

Email Info@kingsteigntonswimmingpool.org.uk

Website www.kingsteigntonswimmingpool.org.uk

Activities

Objects: 1 TO PROMOTE FOR THE BENEFIT OF THE INHABITANTS OF KINGSTEIGNTON AND THE ADJOINING PARISHES IN THE TEIGNBRIDGE DISTRICT COUNCIL (HEREINAFTER CALLED "THE AREA OF BENEFIT") WITHOUT DISTINCTION OF SEX OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS, BY ASSOCIATING THE LOCAL AUTHORITIES, VOLUNTARY ORGANISATIONS AND INHABITANTS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTEREST OF SOCIAL WELFARE FOR RECREATION AND LEISURE TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS;2 IN FURTHERANCE OF THIS PURPOSE TO ESTABLISH AND MAINTAIN A SWIMMING POOL, WHETHER COVERED OR NOT AND ASSOCIATED FACILITIES WHERE APPROPRIATE.

Activities: Kingsteignton Swimming Pool was built in 1979 by the Community for the Community and continues to be run by volunteers. We have a 25 metre heated outdoor swimming pool and open in April to September. The pool provides general swimming, lessons for children and adults, aqua-circuit sessions and private hire. Local schools and clubs also use the pool. We are open and accessible to all

Classification

- **How:** Provides Services
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- Devon

Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£229,041	£238,864	-	-
2024-09-30	£172,491	£177,354	-	-
2023-09-30	£151,725	£119,788	-	-
2022-09-30	£143,411	£124,000	-	-
2021-09-30	£107,752	£123,482	-	-

Trustees

Name	Role	Appointed
Anne Christine Proctor		2025-03-31
Clair Parker		2018-03-30
Dr Safana Louise Judge		2025-03-31
HELEN FRANKPITT		2021-03-31
Julie Roberts		2018-03-30
LINDA DAWE		2022-03-31
Monica Trist		2025-03-31
Philip Spicer		2025-03-31

KINGSTEIGNTON SWIMMING POOL AND RECREATIONAL ASSOCIATION

England & Wales - Charity number 1165126

Accounts

Registered number: 09080819

**KINGSTEIGNTON SWIMMING POOL AND RECREATIONAL ASSOCIATION LIMITED
DIRECTORS' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

Bishops Accountancy Services Limited

Kingsteignton Swimming Pool And Recreational Association Limited
Company Information
For The Year Ended 30 September 2025

Directors	Mrs Linda Dawe Mrs Helen Frankpitt Dr Safana Judge Mrs Clair Parker Ms Anne Proctor Mrs Julie Roberts Mr Philip Spicer Mrs Monica Trist
Company Number	09080819
Registered Office	Kingsteignton Pool, Meadowcroft Drive Kingsteignton Devon TQ12 3PB
Accountants	Bishops Accountancy Services Limited 13 Bishops Avenue Bishopsteignton Teignmouth Devon TQ14 9RE

Kingsteignton Swimming Pool And Recreational Association Limited
Company No. 09080819
Directors' Report For The Year Ended 30 September 2025

The directors present their report and the financial statements for the year ended 30 September 2025.

Review of the Business

The directors have been delighted with the continued support of the general public and volunteers to raise funds and provide services for the enjoyment of those attending the pool. This support has enabled them to carry out much needed additional maintenance this year. The trustees are also very grateful for the additional grants from Sport England enabling installation of solar panels over the winter period. This together with the grant for pool covers last year enabled the trustees to continue their commitment to the environment reflected in the reduction of utility costs in 2025 by 35% on the previous year.

Directors

The directors who held office during the year were as follows:

Mrs Linda Dawe

Mrs Helen Frankpitt

Dr Safana Judge Appointed 02/06/2025

Mrs Clair Parker

Ms Anne Proctor Appointed 02/06/2025

Mrs Julie Roberts

Mr Philip Spicer

Mrs Monica Trist Appointed 02/06/2025

Mr Andrew Dunn Resigned 01/06/2025

Mr Andrew Holmes Resigned 02/06/2025

Mr Daniel Smith Resigned 25/01/2026

Statement of Directors' Responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing the financial statements the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Kingsteignton Swimming Pool And Recreational Association Limited
Directors' Report (continued)
For The Year Ended 30 September 2025

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

On behalf of the board



Mrs Clair Parker

Director
08/03/2026

Kingsteignton Swimming Pool And Recreational Association Limited
Income and Expenditure Account
For The Year Ended 30 September 2025

	Notes	2025 £	2024 £
TURNOVER		229,041	201,771
GROSS SURPLUS		229,041	201,771
Administrative expenses		(238,864)	(177,354)
OPERATING (DEFICIT)/SURPLUS AND (DEFICIT)/SURPLUS FOR THE FINANCIAL YEAR		(9,823)	24,417

The notes on pages 7 to 8 form part of these financial statements.

Kingsteignton Swimming Pool And Recreational Association Limited
Balance Sheet
As At 30 September 2025

		2025		2024	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	4		2		2
			2		2
CURRENT ASSETS					
Debtors	5	133,213		149,905	
Cash at bank and in hand		1,751		-	
		134,964		149,905	
Creditors: Amounts Falling Due Within One Year	6	(6,337)		(11,455)	
NET CURRENT ASSETS (LIABILITIES)			128,627		138,450
TOTAL ASSETS LESS CURRENT LIABILITIES			128,629		138,452
NET ASSETS			128,629		138,452
RESERVES					
Transfer from Association			51,861		51,861
Repairs fund			10,000		10,000
Income and Expenditure Account			66,768		76,591
MEMBERS' FUNDS			128,629		138,452

Kingsteignton Swimming Pool And Recreational Association Limited
Balance Sheet (continued)
As At 30 September 2025

For the year ending 30 September 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

On behalf of the board

C B P

Mrs Clair Parker

Director
08/03/2026

The notes on pages 7 to 8 form part of these financial statements.

Kingsteignton Swimming Pool And Recreational Association Limited
Notes to the Financial Statements
For The Year Ended 30 September 2025

1. General Information

Kingsteignton Swimming Pool And Recreational Association Limited is a private company, limited by guarantee, incorporated in England & Wales, registered number 09080819. The registered office is Kingsteignton Pool, Meadowcroft Drive, Kingsteignton, Devon, TQ12 3PB.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

2.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

3. Average Number of Employees

Average number of employees, including directors, during the year was: 17 (2024: 14)

4. Tangible Assets

	Plant & Machinery £
Cost	
As at 1 October 2024	2
As at 30 September 2025	2
Net Book Value	
As at 30 September 2025	2
As at 1 October 2024	2

Kingsteignton Swimming Pool And Recreational Association Limited
Notes to the Financial Statements (continued)
For The Year Ended 30 September 2025

5. Debtors

	2025	2024
	£	£
Due within one year		
Other debtors	133,213	149,905
	<u>133,213</u>	<u>149,905</u>

6. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Trade creditors	2,288	10,364
Other creditors	590	1,091
Taxation and social security	3,459	-
	<u>6,337</u>	<u>11,455</u>

7. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

Kingsteignton Swimming Pool And Recreational Association Limited
Detailed Income and Expenditure Account
For The Year Ended 30 September 2025

	2025		2024	
	£	£	£	£
TURNOVER				
Admissions and season tickets		77,538		56,494
Hire of pool		28,401		36,940
Swimming lesson income		7,382		8,730
Grant from local authority		19,500		20,550
Kiosk sales profit		5,786		5,418
Sundry fundraising/donations		19,253		12,182
Other grant income		6,576		3,800
Energy saving equipment grants		63,903		57,657
Sundry income		702		-
		229,041		201,771
GROSS SURPLUS		229,041		201,771
Administrative Expenses				
Wages and salaries	59,927		46,196	
Swimming teachers	6,212		2,640	
Staff training	250		475	
Staff uniform	108		253	
Utilities	23,644		36,358	
Water rates	3,308		3,027	
Property repairs and maintenance	15,394		5,030	
Waste collection	709		666	
Chemicals	8,807		9,751	
General equipment	18,988		6,192	
Energy saving equipment	82,104		57,657	
Repairs, renewals and maintenance	4,885		694	
Insurance	5,100		3,743	
Printing, postage and stationery	441		192	
Advertising and recruitment costs	1,335		-	
Telecommunications	571		807	
Online booking fees	2,603		225	
Accountancy fees	570		590	
Subscriptions	1,476		1,211	
Cleaning	1,496		-	
Sundry expenses	936		1,647	
		(238,864)		(177,354)
OPERATING (DEFICIT)/SURPLUS AND (DEFICIT)/SURPLUS FOR THE FINANCIAL YEAR		(9,823)		24,417

Kingsteignton Swimming Pool And Recreational Association Limited (By Guarantee)
Independent Examiners Report on the Accounts
For the Year Ended 30 September 2025

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the 2011 Act) and that independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission under sections 145(5)(b) of the Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiners Report

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act, and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act, or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

S. Beverton

Susan Beverton FCCA
13 Bishops Avenue
Bishopsteignton
Teignmouth
Devon
TQ14 9RE

Date: 8 March 2025

Accounts

Registered number: 09080819

**KINGSTEIGNTON SWIMMING POOL AND RECREATIONAL ASSOCIATION LIMITED (BY
GUARANTEE)
DIRECTORS' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

Kingsteignton Swimming Pool And Recreational Association Limited (By Guarantee)
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Kingsteignton Swimming Pool And Recreational Association Limited (By Guarantee)
Company Information
For The Year Ended 30 September 2024

Directors	Mrs Linda Dawe Mr Andrew Dunn Mrs Helen Frankpitt Mr Andrew Holmes Mrs Clair Parker Mrs Julie Roberts Mr Daniel Smith Mr Philip Spicer
Company Number	09080819
Registered Office	Kingsteignton Pool, Meadowcroft Drive Kingsteignton Devon TQ12 3PB
Accountants	Bishops Accountancy Services Limited 13 Bishops Avenue Bishopsteignton Teignmouth Devon TQ14 9RE

Kingsteignton Swimming Pool And Recreational Association Limited (By Guarantee)
Company No. 09080819
Directors' Report For The Year Ended 30 September 2024

The directors present their report and the financial statements for the year ended 30 September 2024.

Review of the Business

The directors have been delighted with the continued support of the general public and volunteers to raise funds and provide services for the enjoyment of those attending the pool. The trustees have continued to pursue their commitment to environmental friendly technologies. In particular, they have been awarded a grant from of 'Sport England' and 'Teignbridge District Council' enabling the installation of pool covers for both the main and toddler pools. These are used when the pool is closed to retain heat reducing both energy costs and water evaporation. A further grant has been awarded from the same bodies for the installation of solar panels to be installed over the winter period.

Directors

The directors who held office during the year were as follows:

Mrs Linda Dawe
Mr Andrew Dunn
Mrs Helen Frankpitt
Mr Andrew Holmes
Mrs Clair Parker
Mrs Julie Roberts
Mr Daniel Smith
Mr Philip Spicer Appointed 06/08/2024
Mrs Susan Panayi Resigned 18/05/2024
Mrs Shelagh Parker Resigned 29/01/2024

Statement of Directors' Responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing the financial statements the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Kingsteignton Swimming Pool And Recreational Association Limited (By Guarantee)
Directors' Report (continued)
For The Year Ended 30 September 2024

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

On behalf of the board



Mrs Julie Roberts

Director

27/11/2024

Kingsteignton Swimming Pool And Recreational Association Limited (By Guarantee)
Income and Expenditure Account
For The Year Ended 30 September 2024

	Notes	2024 £	2023 £
TURNOVER		201,771	151,725
GROSS SURPLUS		201,771	151,725
Administrative expenses		(177,354)	(119,789)
OPERATING SURPLUS AND SURPLUS FOR THE FINANCIAL YEAR		24,417	31,936

The notes on pages 7 to 8 form part of these financial statements.

Kingsteignton Swimming Pool And Recreational Association Limited (By Guarantee)
Balance Sheet
As At 30 September 2024

	Notes	2024		2023	
		£	£	£	£
FIXED ASSETS					
Tangible Assets	4		2		2
			2		2
CURRENT ASSETS					
Debtors	5	149,905		119,010	
		149,905		119,010	
Creditors: Amounts Falling Due Within One Year	6	(11,455)		(4,977)	
NET CURRENT ASSETS (LIABILITIES)			138,450		114,033
TOTAL ASSETS LESS CURRENT LIABILITIES			138,452		114,035
NET ASSETS			138,452		114,035
RESERVES					
Transfer from Association			51,861		51,861
Repairs fund			10,000		10,000
Income and Expenditure Account			76,591		52,174
MEMBERS' FUNDS			138,452		114,035

Kingsteignton Swimming Pool And Recreational Association Limited (By Guarantee)
Balance Sheet (continued)
As At 30 September 2024

For the year ending 30 September 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

On behalf of the board



A handwritten signature in black ink, appearing to read 'J. Roberts', is written over a horizontal dashed line.

Mrs Julie Roberts

Director

27/11/2024

The notes on pages 7 to 8 form part of these financial statements.

Kingsteignton Swimming Pool And Recreational Association Limited (By Guarantee)
Notes to the Financial Statements
For The Year Ended 30 September 2024

1. General Information

Kingsteignton Swimming Pool And Recreational Association Limited (By Guarantee) is a private company, limited by guarantee, incorporated in England & Wales, registered number 09080819. The registered office is Kingsteignton Pool, Meadowcroft Drive, Kingsteignton, Devon, TQ12 3PB.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

2.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

2.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

3. Average Number of Employees

Average number of employees, including directors, during the year was: 14 (2023: 14)

4. Tangible Assets

	Plant & Machinery
Cost	£
As at 1 October 2023	2
As at 30 September 2024	2
Net Book Value	
As at 30 September 2024	2
As at 1 October 2023	2

Kingsteignton Swimming Pool And Recreational Association Limited (By Guarantee)
Notes to the Financial Statements (continued)
For The Year Ended 30 September 2024

5. Debtors

	2024	2023
	£	£
Due within one year		
Other debtors	149,905	119,010
	149,905	119,010

6. Creditors: Amounts Falling Due Within One Year

	2024	2023
	£	£
Trade creditors	10,364	1,044
Other creditors	1,091	1,043
Taxation and social security	-	2,890
	11,455	4,977

7. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

Kingsteignton Swimming Pool And Recreational Association Limited (By Guarantee)
Detailed Income and Expenditure Account
For The Year Ended 30 September 2024

	2024		2023	
	£	£	£	£
TURNOVER				
Admissions and season tickets		56,494		64,016
Hire of pool		36,940		25,789
Swimming lesson income		8,730		5,923
Grant from local authority		20,550		18,750
Kiosk sales profit		5,418		4,799
Sundry fundraising/donations		12,182		16,588
Other grant income		3,800		15,860
Energy saving equipment grants		57,657		-
		201,771		151,725
GROSS SURPLUS		201,771		151,725
Administrative Expenses				
Wages and salaries	46,196		41,074	
Swimming teachers	2,640		2,687	
Staff training	475		793	
Staff uniform	253		213	
Utilities	36,358		40,533	
Water rates	3,027		9,015	
Property repairs and maintenance	5,030		3,136	
Waste collection	666		614	
Chemicals	9,751		11,537	
General equipment	6,192		-	
Energy saving pool covers	57,657		-	
Repairs, renewals and maintenance	694		2,565	
Insurance	3,743		3,830	
Printing, postage and stationery	192		-	
Telecommunications	807		386	
Online booking fees	225		137	
Accountancy fees	590		550	
Subscriptions	1,211		841	
Sundry expenses	1,647		1,878	
		(177,354)		(119,789)
OPERATING SURPLUS AND SURPLUS FOR THE FINANCIAL YEAR		24,417		31,936

Kingsteignton Swimming Pool And Recreational Association Limited (By Guarantee)
Independent Examiners Report on the Accounts
For the Year Ended 30 September 2024

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the 2011 Act) and that independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission under sections 145(5)(b) of the Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiners Report

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act, and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act, or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

S. Beverton

Susan Beverton FCCA
13 Bishops Avenue
Bishopsteignton
Teignmouth
Devon
TQ14 9RE

Date: 27/11/2024

Accounts

**REPORT OF THE DIRECTORS AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2023
FOR
KINGSTEIGNTON SWIMMING POOL AND
RECREATIONAL ASSOCIATION LIMITED,
COMPANY LIMITED BY GUARANTEE**

**KINGSTEIGNTON SWIMMING POOL AND
RECREATIONAL ASSOCIATION LIMITED,
COMPANY LIMITED BY GUARANTEE**

**CONTENTS OF THE FINANCIAL STATEMENTS
for the year ended 30 September 2023**

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**KINGSTEIGNTON SWIMMING POOL AND
RECREATIONAL ASSOCIATION LIMITED,
COMPANY LIMITED BY GUARANTEE**

**COMPANY INFORMATION
for the year ended 30 September 2023**

DIRECTORS:

Ms C Parker
Mrs J Roberts
Ms S Parker
Mr A Dunn
Mr A Holmes
Mr D A Smith
Miss H Frankpitt
Mrs S Panayi

REGISTERED OFFICE:

Kingsteignton Pool Meadowcroft Drive
Kingsteignton
Newton Abbot
TQ12 3PB

REGISTERED NUMBER:

09080819 (England and Wales)

CHARITY NUMBER:

1165126

ACCOUNTANTS:

Bishops Accountancy Services Limited
13 Bishops Avenue
Bishopsteignton
Teignmouth
Devon
TQ14 9RE

**KINGSTEIGNTON SWIMMING POOL AND
RECREATIONAL ASSOCIATION LIMITED,
COMPANY LIMITED BY GUARANTEE**

**REPORT OF THE DIRECTORS
for the year ended 30 September 2023**

The directors present their report with the financial statements of the company for the year ended 30 September 2023.

REVIEW OF BUSINESS

Excellent weather at the beginning of the summer ensured that the pool was well attended during this period. In addition, supporters undertook specific fundraising to enable the pool to open for free to the public for a number of sessions. The public have shown increased support to the pool this year in response to an improved social media presence. In addition, during the year the trustee's have looked at installation of renewable energy technologies and continue to apply for grants for its implementation. The pool continues to be supported by generous grants from local authorities and other sponsors and continued fundraising from our supporters.

DIRECTORS

The directors shown below have held office during the whole of the period from 1 October 2022 to the date of this report.

Ms C Parker

Mrs J Roberts

Ms S Parker

Mr A Dunn

Mr A Holmes

Mr D A Smith

Miss H Frankpitt

Mrs S Panayi

Other changes in directors holding office are as follows:

Mrs V J Morris – deceased March 2023

Mr C Belmore – resigned 20 May 2023

Mrs L White – resigned 20 May 2023

DIRECTORS' RESPONSIBILITIES

The directors are responsible for preparing the directors' report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view often state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**KINGSTEIGNTON SWIMMING POOL AND
RECREATIONAL ASSOCIATION LIMITED,
COMPANY LIMITED BY GUARANTEE**

**REPORT OF THE DIRECTORS
for the year ended 30 September 2023**

OBJECTIVES AND ACTIVITIES

The objectives of the charity are to provide a community swimming pool for the town of Kingsteignton. The charity beneficiaries are those able to attend, use and benefit from the pool and its environs.

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD:

Mrs J Roberts
Director

Date: 27 November 2023

**KINGSTEIGNTON SWIMMING POOL AND
RECREATIONAL ASSOCIATION LIMITED,
COMPANY LIMITED BY GUARANTEE (REGISTERED NUMBER: 09080819)**

**BALANCE SHEET
30 September 2023**

	Notes	30.9.23 £	£	30.9.22 £	£
FIXED ASSETS					
Tangible assets	4		2		2
CURRENT ASSETS					
Debtors	5	119,010		105,067	
CREDITORS					
		Amounts falling 6	4,976	22,970	
		due within one			
		<u>year</u>		<u> </u>	
NET CURRENT ASSETS			<u>114,034</u>		<u>82,097</u>
			TOTAL		
			ASSETS	114,036	82,099
			LESS		
			CURRENT		
			LIABILITIES		<u> </u>
RESERVES					
Transfer from Association			51,861		51,861
Repairs fund			30,000		10,000
Income and expenditure account			<u>32,175</u>		<u>20,238</u>
			<u>114,036</u>		<u>82,099</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 30 September 2023.

The members have not required the company to obtain an audit of its financial statements for the period ended 30 September 2023 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The notes form part of these financial statements

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 27 November 2023 and were signed on its behalf by:

Mrs J Roberts

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 30 September 2023

1. **STATUTORY INFORMATION**

Kingsteignton Swimming Pool And Recreational Association Limited, Company Limited by Guarantee is a private company, limited by guarantee, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. **ACCOUNTING POLICIES**

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Financial Instruments

Financial Assets

Basic financial assets, including trade and other debtors are initially recognised at the transaction price and therefore stated at amortisation cost using the effective interest method, less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases, the debtors are stated at cost less impairment losses for bad and doubtful debts.

Financial Assets are derecognised when either the contractual rights to the cash flows from the asset expire or are settled, or substantially all the risks and rewards of the ownership of the asset are transferred to another party, or despite having retained some significant risks and rewards of ownership, control of the asset has been transferred to another party who has the practical ability to unilaterally sell the asset to an unrelated third party without imposing additional restrictions.

Financial Liabilities

Basic financial liabilities, including trade and other creditors, bank loans and other loans are initially recognised at transaction price, unless the arrangement constitutes a financing transaction.

Trade creditors are obligations to pay for goods and services that have been acquired in the ordinary course of business from suppliers. Creditors 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 amortisation cost using the effective interest method.

Financial liabilities are derecognised when the liability is extinguished, that is when the contractual obligation is discharged, cancelled or expires.

Taxation

Taxation for the period comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the period end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the period was 14 (2022 – 14).

4. **TANGIBLE FIXED ASSETS**

	Plant and machinery etc £
COST	
At 30 September 2022 and 30 September 2023	<u>2</u>
NET BOOK VALUE	
At 30 September 2023	<u><u>2</u></u>
At 30 September 2022	<u><u>2</u></u>

5. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.9.23 £	30.9.22 £
Other debtors	<u>119,010</u>	<u>105,067</u>

6. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.9.23 £	30.9.22 £
Trade creditors	1,043	12,119
Taxation and social security	2,890	2,110
Other creditors	<u>1,043</u>	<u>8,741</u>
	<u><u>4,976</u></u>	<u><u>22,970</u></u>

**KINGSTEIGNTON SWIMMING POOL AND
RECREATIONAL ASSOCIATION LIMITED,
COMPANY LIMITED BY GUARANTEE**

**INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS
for the year ended 30 September 2023**

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the 2011 Act) and that independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission under sections 145(5)(b) of the Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiners Report

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act, and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act, or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Susan Beverton FCCA
13 Bishops Avenue
Bishopsteignton
Teignmouth
Devon
TQ14 9RE

DETAILED INCOME AND EXPENDITURE ACCOUNT
for the year ended 30 September 2023

	Year ended 30.9.23		Year ended 30.9.22	
	£	£	£	£
Turnover				
Admissions and season tickets	64,016		70,183	
Hire of pool	25,789		18,507	
Swimming lesson income	5,923		12,659	
Grant from local authority	18,750		16,071	
Insurance payment	-		8,250	
		114,478		125,670
Other income				
Kiosk sales profit	4,799		5,822	
Sundry fundraising/donations	16,588		8,919	
Other grants	15,860		3,000	
			37,247	
		151,725		143,411
Expenditure				
Wages	41,074		40,948	
Rates and water	9,015		16,043	
Insurance	3,830		3,472	
Utilities	40,533		39,099	
Repairs to property	3,136		1,349	
Telephone	386		359	
Advertising	-		124	
Uniform	213		253	
Repairs and renewals	2,565		1,420	
Chemicals	11,537		14,887	
Waste disposal	614		496	
Training	793		625	
Online booking fees	137		982	
Sundry expenses	1,877		545	
Swimming Teachers	2,687		2,128	
Accountancy	550		550	
Subscriptions	841		720	
		119,788		124,000
		31,937		19,411
Finance costs				
Bank charges	-		-	
NET SURPLUS (LOSS)		31,937		19,411

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This page does not form part of the statutory financial statements

Accounts

**REPORT OF THE DIRECTORS AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2022
FOR
KINGSTEIGNTON SWIMMING POOL AND
RECREATIONAL ASSOCIATION LIMITED,
COMPANY LIMITED BY GUARANTEE**

**KINGSTEIGNTON SWIMMING POOL AND
RECREATIONAL ASSOCIATION LIMITED,
COMPANY LIMITED BY GUARANTEE**

**CONTENTS OF THE FINANCIAL STATEMENTS
for the year ended 30 September 2022**

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**KINGSTEIGNTON SWIMMING POOL AND
RECREATIONAL ASSOCIATION LIMITED,
COMPANY LIMITED BY GUARANTEE**

**COMPANY INFORMATION
for the year ended 30 September 2022**

DIRECTORS:

Mrs V J Morris
Ms C Parker
Mrs J Roberts
Ms S Parker
Mr A Dunn
Mr A Holmes
Mr D A Smith
Mr C Belmore
Mrs L Dawe
Miss H Frankpitt
Mrs S Panayi

REGISTERED OFFICE:

Kingsteignton Pool Meadowcroft Drive
Kingsteignton
Newton Abbot
TQ12 3PB

REGISTERED NUMBER:

09080819 (England and Wales)

CHARITY NUMBER:

1165126

ACCOUNTANTS:

Bishops Accountancy Services Limited
13 Bishops Avenue
Bishopsteignton
Teignmouth
Devon
TQ14 9RE

**KINGSTEIGNTON SWIMMING POOL AND
RECREATIONAL ASSOCIATION LIMITED,
COMPANY LIMITED BY GUARANTEE**

**REPORT OF THE DIRECTORS
for the year ended 30 September 2022**

The directors present their report with the financial statements of the company for the year ended 30 September 2022.

REVIEW OF BUSINESS

The swimming pool continued in its second year after the COVID-19 pandemic. Volunteers reopened the kiosk in 2022 and increased other fundraising activities ensuring that the pool could be enjoyed by visitors during a glorious summer. The pool has been supported by generous grants from local authorities and other sponsors and continued fundraising from our supporters.

DIRECTORS

The directors shown below have held office during the whole of the period from 1 October 2021 to the date of this report.

Mrs V J Morris

Ms C Parker

Mrs J Roberts

Ms S Parker

Other changes in directors holding office are as follows:

Mr A Dunn – appointed 14 December 2021

Mr A Holmes – appointed 14 December 2021

Mr D A Smith – appointed 30 December 2021

Mr C Belmore – appointed 24 March 2022

Mrs L Dawe – appointed 24 March 2022

Miss H Frankpitt – appointed 24 March 2022

Mrs S Panayi – appointed 24 March 2022

Mrs J Collins – resigned 30 December 2021

Mrs L V Mogford – resigned 30 December 2021

DIRECTORS' RESPONSIBILITIES

The directors are responsible for preparing the directors' report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view often state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

OBJECTIVES AND ACTIVITIES

The objectives of the charity are to provide a community swimming pool for the town of Kingsteignton. The charity beneficiaries are those able to attend, use and benefit from the pool and its environs.

**KINGSTEIGNTON SWIMMING POOL AND
RECREATIONAL ASSOCIATION LIMITED,
COMPANY LIMITED BY GUARANTEE**

**REPORT OF THE DIRECTORS
for the year ended 30 September 2022**

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD:

Mrs J Roberts
Director

Date: 8 January 2023

**KINGSTEIGNTON SWIMMING POOL AND
RECREATIONAL ASSOCIATION LIMITED,
COMPANY LIMITED BY GUARANTEE**

**INCOME STATEMENT
for the year ended 30 September 2022**

	Notes	Year ended 30.9.22 £	Year ended 30.9.21 £
TURNOVER		125,670	102,386
Administrative expenses		<u>124,000</u>	<u>123,482</u>
		1,670	(21,096)
Other operating income		<u>17,741</u>	<u>5,366</u>
OPERATING SURPLUS (LOSS) and SURPLUS BEFORE TAXATION		19,411	(15,730)
Tax on surplus		<u>-</u>	<u>-</u>
SURPLUS (LOSS) FOR THE FINANCIAL PERIOD		<u>19,411</u>	<u>(15,730)</u>

The notes form part of these financial statements

**KINGSTEIGNTON SWIMMING POOL AND
RECREATIONAL ASSOCIATION LIMITED,
COMPANY LIMITED BY GUARANTEE (REGISTERED NUMBER: 09080819)**

**BALANCE SHEET
30 September 2022**

	Notes	30.9.22 £	£	30.9.21 £	£
FIXED ASSETS					
Tangible assets	4		2		2
CURRENT ASSETS					
Debtors	5	105,067		67,160	
CREDITORS					
Amounts falling due within one year	6	<u>22,970</u>		<u>4,474</u>	
NET CURRENT ASSETS			<u>82,097</u>		<u>62,686</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>82,099</u>		<u>62,688</u>
RESERVES					
Transfer from Association			51,861		51,861
Repairs fund			10,000		10,000
Income and expenditure account			<u>20,238</u>		<u>827</u>
			<u>82,099</u>		<u>62,688</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 30 September 2022.

The members have not required the company to obtain an audit of its financial statements for the period ended 30 September 2022 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 8 January 2023 and were signed on its behalf by:

Mrs J Roberts
Director

The notes form part of these financial statements

**KINGSTEIGNTON SWIMMING POOL AND
RECREATIONAL ASSOCIATION LIMITED,
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS
for the year ended 30 September 2022**

1. STATUTORY INFORMATION

Kingsteignton Swimming Pool And Recreational Association Limited, Company Limited by Guarantee is a private company, limited by guarantee, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Financial Instruments

Financial Assets

Basic financial assets, including trade and other debtors are initially recognised at the transaction price and therefore stated at amortisation cost using the effective interest method, less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases, the debtors are stated at cost less impairment losses for bad and doubtful debts.

Financial Assets are derecognised when either the contractual rights to the cash flows from the asset expire or are settled, or substantially all the risks and rewards of the ownership of the asset are transferred to another party, or despite having retained some significant risks and rewards of ownership, control of the asset has been transferred to another party who has the practical ability to unilaterally sell the asset to an unrelated third party without imposing additional restrictions.

Financial Liabilities

Basic financial liabilities, including trade and other creditors, bank loans and other loans are initially recognised at transaction price, unless the arrangement constitutes a financing transaction.

Trade creditors are obligations to pay for goods and services that have been acquired in the ordinary course of business from suppliers. Creditors 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 amortisation cost using the effective interest method.

Financial liabilities are derecognised when the liability is extinguished, that is when the contractual obligation is discharged, cancelled or expires.

Taxation

Taxation for the period comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the period end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the period was 14 (2021 - 15).

4. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
COST	
At 30 September 2021 and 30 September 2022	<u>2</u>
NET BOOK VALUE	
At 30 September 2022	<u><u>2</u></u>
At 30 September 2021	<u><u>2</u></u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.22 £	30.9.21 £
Other debtors	<u>105,067</u>	<u>67,160</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.22 £	30.9.21 £
Trade creditors	12,119	1,373
Taxation and social security	2,110	562
Other creditors	<u>8,741</u>	<u>2,539</u>
	<u><u>22,970</u></u>	<u><u>4,474</u></u>

**KINGSTEIGNTON SWIMMING POOL AND
RECREATIONAL ASSOCIATION LIMITED,
COMPANY LIMITED BY GUARANTEE**

**INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS
for the year ended 30 September 2022**

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the 2011 Act) and that independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission under sections 145(5)(b) of the Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiners Report

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act, and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act, or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Susan Beverton FCCA
13 Bishops Avenue
Bishopsteignton
Teignmouth
Devon
TQ14 9RE

Date: 8 January 2023

**KINGSTEIGNTON SWIMMING POOL AND
RECREATIONAL ASSOCIATION LIMITED,
COMPANY LIMITED BY GUARANTEE**

**DETAILED INCOME AND EXPENDITURE ACCOUNT
for the year ended 30 September 2022**

	Year ended 30.9.22		Year ended 30.9.21	
	£	£	£	£
Turnover				
Admissions and season tickets	70,183		65,261	
Hire of pool	18,507		12,380	
Swimming lesson income	12,659		10,745	
Grant from local authority	16,071		14,000	
Insurance payment	<u>8,250</u>		<u>-</u>	
		125,670		102,386
Other income				
Kiosk sales profit	5,822		-	
Sundry fundraising/donations	8,919		1,966	
Other grants	<u>3,000</u>		<u>3,400</u>	
		<u>17,741</u>		<u>5,366</u>
		143,411		107,752
Expenditure				
Wages	40,948		38,257	
Rates and water	16,043		8,997	
Insurance	3,472		3,164	
Utilities	39,099		22,875	
Repairs to property	1,349		14,626	
Telephone	359		292	
Advertising	124		32	
Uniform	253		353	
Repairs and renewals	1,420		15,863	
Chemicals	14,887		10,935	
Waste disposal	496		80	
Training	625		-	
Online booking fees	982		3,017	
Sundry expenses	545		575	
Swimming Teachers	2,128		3,053	
Accountancy	550		525	
Subscriptions	<u>720</u>		<u>362</u>	
		<u>124,000</u>		<u>123,006</u>
		19,411		(15,254)
Finance costs				
Bank charges		<u>-</u>		<u>476</u>
NET SURPLUS (LOSS)		<u>19,411</u>		<u>(15,730)</u>

This page does not form part of the statutory financial statements

Accounts

**REPORT OF THE DIRECTORS AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2021
FOR
KINGSTEIGNTON SWIMMING POOL AND
RECREATIONAL ASSOCIATION LIMITED,
COMPANY LIMITED BY GUARANTEE**

**KINGSTEIGNTON SWIMMING POOL AND
RECREATIONAL ASSOCIATION LIMITED,
COMPANY LIMITED BY GUARANTEE**

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for the year ended 30 September 2021**

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**KINGSTEIGNTON SWIMMING POOL AND
RECREATIONAL ASSOCIATION LIMITED,
COMPANY LIMITED BY GUARANTEE**

**COMPANY INFORMATION
for the year ended 30 September 2021**

DIRECTORS:

Mrs V J Morris
Ms C Parker
Mrs J Roberts
Ms S Parker
Mr A Dunn
Mr A Holmes
Mr D A Smith

REGISTERED OFFICE:

Kingsteignton Pool Meadowcroft Drive
Kingsteignton
Newton Abbot
TQ12 3PB

REGISTERED NUMBER:

09080819 (England and Wales)

CHARITY NUMBER:

1165126

ACCOUNTANTS:

Bishops Accountancy Services Limited
13 Bishops Avenue
Bishopsteignton
Teignmouth
Devon
TQ14 9RE

**KINGSTEIGNTON SWIMMING POOL AND
RECREATIONAL ASSOCIATION LIMITED,
COMPANY LIMITED BY GUARANTEE**

**REPORT OF THE DIRECTORS
for the year ended 30 September 2021**

The directors present their report with the financial statements of the company for the year ended 30 September 2021.

REVIEW OF BUSINESS

The swimming pool reopened during Spring 2021 subject to government guidelines, having been closed during 2020 due to the COVID-19 pandemic. All volunteers worked to enable this including introduction of a new online booking system. The pool has been supported by generous grants from local authorities and other sponsors and continued fundraising from our supporters.

DIRECTORS

The directors shown below have held office during the whole of the period from 1 October 2020 to the date of this report.

Mrs V J Morris

Ms C Parker

Mrs J Roberts

Ms S Parker

Other changes in directors holding office are as follows:

Mr A Dunn – appointed 14 December 2021

Mr A Holmes – appointed 14 December 2021

Mr D A Smith – appointed 30 December 2021

Mrs J Collins – resigned 30 December 2021

Mrs L V Mogford – resigned 30 December 2021

DIRECTORS' RESPONSIBILITIES

The directors are responsible for preparing the directors' report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view often state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

OBJECTIVES AND ACTIVITIES

The objectives of the charity are to provide a community swimming pool for the town of Kingsteignton. The charity beneficiaries are those able to attend, use and benefit from the pool and its environs.

**KINGSTEIGNTON SWIMMING POOL AND
RECREATIONAL ASSOCIATION LIMITED,
COMPANY LIMITED BY GUARANTEE**

**REPORT OF THE DIRECTORS
for the year ended 30 September 2021**

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD:

CBPancer
.....
Director

Date: *31st March 2022* .

**KINGSTEIGNTON SWIMMING POOL AND
RECREATIONAL ASSOCIATION LIMITED,
COMPANY LIMITED BY GUARANTEE**

**INCOME STATEMENT
for the year ended 30 September 2021**

	Notes	Year ended 30.9.21 £	Year ended 30.9.20 £
TURNOVER		102,386	14,000
Administrative expenses		<u>123,482</u>	<u>36,049</u>
		(21,096)	(22,049)
Other operating income		<u>5,366</u>	<u>21,165</u>
OPERATING SURPLUS (LOSS) and SURPLUS BEFORE TAXATION		(15,730)	(884)
Tax on surplus		—	—
SURPLUS (LOSS) FOR THE FINANCIAL PERIOD		<u>(15,730)</u>	<u>(884)</u>

The notes form part of these financial statements

**KINGSTEIGNTON SWIMMING POOL AND
RECREATIONAL ASSOCIATION LIMITED,
COMPANY LIMITED BY GUARANTEE (REGISTERED NUMBER: 09080819)**

**BALANCE SHEET
30 September 2021**

	Notes	30.9.21		30.9.20	
		£	£	£	£
FIXED ASSETS					
Tangible assets	4		2		2
CURRENT ASSETS					
Debtors	5	67,160		79,516	
CREDITORS					
Amounts falling due within one year	6	<u>4,474</u>		<u>1,100</u>	
NET CURRENT ASSETS			<u>62,686</u>		<u>78,416</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>62,688</u>		<u>78,418</u>
RESERVES					
Transfer from Association			51,861		51,861
Repairs fund			10,000		10,000
Income and expenditure account			<u>827</u>		<u>16,557</u>
			<u>62,688</u>		<u>78,418</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 30 September 2021.

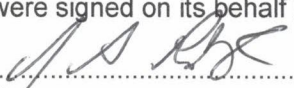
The members have not required the company to obtain an audit of its financial statements for the period ended 30 September 2021 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 31/3/22
and were signed on its behalf by:


.....
Director

The notes form part of these financial statements

**KINGSTEIGNTON SWIMMING POOL AND
RECREATIONAL ASSOCIATION LIMITED,
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS
for the year ended 30 September 2021**

1. STATUTORY INFORMATION

Kingsteignton Swimming Pool And Recreational Association Limited, Company Limited by Guarantee is a private company, limited by guarantee, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Financial Instruments

Financial Assets

Basic financial assets, including trade and other debtors are initially recognised at the transaction price and therefore stated at amortisation cost using the effective interest method, less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases, the debtors are stated at cost less impairment losses for bad and doubtful debts.

Financial Assets are derecognised when either the contractual rights to the cash flows from the asset expire or are settled, or substantially all the risks and rewards of the ownership of the asset are transferred to another party, or despite having retained some significant risks and rewards of ownership, control of the asset has been transferred to another party who has the practical ability to unilaterally sell the asset to an unrelated third party without imposing additional restrictions.

Financial Liabilities

Basic financial liabilities, including trade and other creditors, bank loans and other loans are initially recognised at transaction price, unless the arrangement constitutes a financing transaction.

Trade creditors are obligations to pay for goods and services that have been acquired in the ordinary course of business from suppliers. Creditors 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 amortisation cost using the effective interest method.

Financial liabilities are derecognised when the liability is extinguished, that is when the contractual obligation is discharged, cancelled or expires.

Taxation

Taxation for the period comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the period end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the period was 15 (2020 - Nil).

4. **TANGIBLE FIXED ASSETS**

	Plant and machinery etc £
COST	
At 30 September 2020 and 30 September 2021	<u>2</u>
NET BOOK VALUE	
At 30 September 2021	<u>2</u>
At 30 September 2020	<u>2</u>

5. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.9.21 £	30.9.20 £
Other debtors	<u>67,160</u>	<u>79,516</u>

6. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.9.21 £	30.9.20 £
Trade creditors	1,373	-
Taxation and social security	562	-
Other creditors	<u>2,539</u>	<u>1,100</u>
	<u>4,474</u>	<u>1,100</u>

**KINGSTEIGNTON SWIMMING POOL AND
RECREATIONAL ASSOCIATION LIMITED,
COMPANY LIMITED BY GUARANTEE**

**INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS
for the year ended 30 September 2021**

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the 2011 Act) and that independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission under sections 145(5)(b) of the Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiners Report

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act, and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act, or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Susan Beverton FCCA
13 Bishops Avenue
Bishopsteignton
Teignmouth
Devon
TQ14 9RE

Date: 31-3-22

This page does not form part of the statutory financial statements

**KINGSTEIGNTON SWIMMING POOL AND
RECREATIONAL ASSOCIATION LIMITED,
COMPANY LIMITED BY GUARANTEE**

**DETAILED INCOME AND EXPENDITURE ACCOUNT
for the year ended 30 September 2021**

	Year ended 30.9.21		Year ended 30.9.20	
	£	£	£	£
Turnover				
Admissions and season tickets	65,261		-	
Hire of pool	12,380		-	
Swimming lesson income	10,745		-	
Grant from local authority	<u>14,000</u>		<u>14,000</u>	
		102,386		14,000
Other income				
Bingo and lottery	-		658	
Father Christmas	-		1,462	
Sundry fundraising/donations	1,966		3,946	
Other grants	3,400		5,099	
Government grants	<u>-</u>		<u>10,000</u>	
		<u>5,366</u>		<u>21,165</u>
		107,752		35,165
Expenditure				
Wages	38,257		-	
Rates and water	8,997		1,628	
Insurance	3,164		2,922	
Utilities	23,167		964	
Repairs to property	14,626		4,403	
Post and stationery	-		146	
Advertising	32		-	
Uniform	353		-	
Sand filter repairs	-		21,463	
Repairs and renewals	15,863		1,421	
Chemicals	10,935		1,643	
Waste disposal	80		24	
Online booking fees	3,017		-	
Sundry expenses	575		554	
Swimming Teachers	3,053		-	
Accountancy	525		500	
Subscriptions	<u>362</u>		<u>-</u>	
		<u>123,006</u>		<u>35,668</u>
		(15,254)		(503)
Finance costs				
Bank charges		<u>476</u>		<u>381</u>
NET SURPLUS (LOSS)		<u>(15,730)</u>		<u>(884)</u>

This page does not form part of the statutory financial statements