

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

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

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

		2024		2023	
	Notes	£	£	£	£
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



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
	<u>149,905</u>	<u>119,010</u>

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
	<u>11,455</u>	<u>4,977</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 (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		-
		<u>201,771</u>		<u>151,725</u>
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	
		<u>(177,354)</u>		<u>(119,789)</u>
OPERATING SURPLUS AND SURPLUS FOR THE FINANCIAL YEAR		<u>24,417</u>		<u>31,936</u>

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