

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

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

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**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**

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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**

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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**

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	Notes	2025 £	2024 £
<b>TURNOVER</b>		229,041	201,771
<b>GROSS SURPLUS</b>		229,041	201,771
Administrative expenses		(238,864)	(177,354)
<b>OPERATING (DEFICIT)/SURPLUS AND (DEFICIT)/SURPLUS FOR THE FINANCIAL YEAR</b>		(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	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Assets	4		2		2
			2		2
<b>CURRENT ASSETS</b>					
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)	
<b>NET CURRENT ASSETS (LIABILITIES)</b>			128,627		138,450
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			128,629		138,452
<b>NET ASSETS</b>			128,629		138,452
<b>RESERVES</b>					
Transfer from Association			51,861		51,861
Repairs fund			10,000		10,000
Income and Expenditure Account			66,768		76,591
<b>MEMBERS' FUNDS</b>			128,629		138,452

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

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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**

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**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**

	<b>Plant &amp; Machinery</b>
	<b>£</b>
<b>Cost</b>	
As at 1 October 2024	2
As at 30 September 2025	2
<b>Net Book Value</b>	
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**

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**5. Debtors**

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

**6. Creditors: Amounts Falling Due Within One Year**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
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	
	£	£	£	£
<b>TURNOVER</b>				
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		-
		<u>229,041</u>		<u>201,771</u>
<b>GROSS SURPLUS</b>		229,041		201,771
<b>Administrative Expenses</b>				
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	
		<u>(238,864)</u>		<u>(177,354)</u>
<b>OPERATING (DEFICIT)/SURPLUS AND (DEFICIT)/SURPLUS FOR THE FINANCIAL YEAR</b>		<u>(9,823)</u>		<u>24,417</u>

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

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**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. Beaverton*

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

Date: 8 March 2025