

***NAME: TOPSHAM SWIMMING POOL
ASSOCIATION
(CHARITABLE INCORPORATED ORGANISATION)***

***ADDRESS: FORE STREET
TOPSHAM
EXETER
DEVON
EX3 0HF***

***ACCOUNTS: FOR THE YEAR
TO 31ST DECEMBER 2021***

Topsham Swimming Pool Association (CIO)

Charity Commission Registration Number 1183843

**Independent Examiner's Report to the Trustees of Topsham Swimming Association
for the year to 31st December 2021**

I report on the financial statements of the Trust for the year to 31st December 2021 as set out on pages 1-5.

This report is made solely to the charity's Trustees, as a body, in accordance with Section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work for this report or for the opinions I have formed.

Respective Responsibilities of Trustees and Examiner

The charity's Trustees are responsible for the preparation of financial statements. The charity's Trustees consider that an audit is not required for this year under Section 144 of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to:

- 1. examine the financial statements under Section 145 of the 2011 Act.*
- 2. to follow the procedures laid down in the General Directions given by the Charity Commission under Section 145(5)(b) of the 2011 Act and*
- 3. to state whether particular matters have come to my attention*

Basis of Independent Examiner's Report

My examination was carried out in accordance with the 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the 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 financial statement present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Topsham Swimming Pool Association (CIO)

Charity Commission Registration Number 1183843

**Independent Examiner's Report to the Trustees of Topsham Swimming Association
for the year to 31st December 2021 (Cont.)**

Independent Examiner's Statement

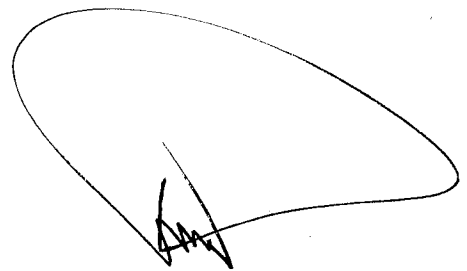
In connection with my examination, no matter has come to my attention:

- a) *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 financial statements which accord with the accounting records and comply with the accounting requirements of the 2011 Act;*

have not been met; or

- b) *to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.*

**Mr T V Mills FFA
T V Mills & Co
19 Richmond Road
Exeter
Devon
EX4 4JA**

A large, stylized handwritten signature in black ink, consisting of a large loop and a smaller signature below it.

21 February 2022

Topsham Swimming Pool Association (CIO)
Receipts and Payments Accounts

		<u>Year to</u> <u>31.12.21</u> £	<u>Year to</u> <u>31.12.20</u> £
<u>Pool Operating Account</u>	2		
Pool Takings		71883	1008
Pool Hire		26965	145
		<hr/> 98848	<hr/> 1153
		<hr/> <hr/>	<hr/> <hr/>
Staff Costs		20156	--
Gas		7931	565
Electricity		8910	958
Water Charges		4862	2123
Insurance		4383	3754
Chemicals		5569	--
Cleaning		848	--
Maintenance	3	12549	10103
Rubbish Removal		367	--
Telephone		484	483
Printing & Stationery		510	--
Advertising		130	--
Professional Fees	4	1759	1746
Sundries	7	377	35
Clothing Expenses		276	--
Donations		--	--
Depreciation/Losses		7871	10828
Card Fees		935	166
		<hr/> 77917	<hr/> 30761
		<hr/> <hr/>	<hr/> <hr/>
Operating Surplus/Loss		20931	(29608)
		<hr/> <hr/>	<hr/> <hr/>
<u>General Revenue</u>			
Vending Surplus		2364	--
Equipment Surplus		727	8
Bank/Building Society Interest		94	349
Grants	6	1000	25000
General Donations & Gift Aid	5	3373	2620
		<hr/> 7558	<hr/> 27977
		<hr/> <hr/>	<hr/> <hr/>
Overall Surplus/Deficit for the Year		28489	(1631)
		<hr/> <hr/>	<hr/> <hr/>

Topsham Swimming Pool Association (CIO)
Balance Sheet at 31st December 2021

	<i>Note</i>	<u>Year to</u> <u>31.12.21</u> £	<u>Year to</u> <u>31.12.20</u> £
<u>Fixed Assets</u>			
Pool and Buildings	1	282883	281863
Plant and Equipment	1	66215	68641
Furniture and Fixtures	1	10464	11204
		<hr/> 359562	<hr/> 361708
<u>Current Assets</u>			
Virgin Account		86322	76229
Lloyds Bank Current Account		39490	18837
Lloyds Reserve Account		--	85
Cash in Hand		--	--
		<hr/> 125812	<hr/> 95151
<u>Current Liabilities</u>			
Sundry Creditors (Due within One Year)		26	--
		<hr/> 26	<hr/> --
<u>Total Assets Less Current Liabilities</u>		<hr/> <hr/> 485348	<hr/> <hr/> 456859
<u>The Funds of the Charity</u>			
General Reserve at 31.12.20		456859	458490
<u>Add Surplus/Less Deficit for Year</u>		28489	(1631)
		<hr/> 485348	<hr/> 456859



 Mrs Jane Thomas – Chairperson

Date: 3/3/22.....

Topsham Swimming Pool Association (CIO)
Notes to Accompany Income and Expenditure Account and Balance Sheet

Note 1

	<i>Pool & Buildings</i>	<i>Plant & Equipment Cost up to 2013</i>	<i>Plant & Equipment Cost 2014 onwards</i>	<i>Furniture & Fixtures</i>	<i>Total</i>
<u>Cost/Valuation</u>					
<i>At 31 December 2020</i>	281863	58487	47172	26333	413855
<i>Additions</i>	1020	--	2829	1876	5725
<i>Disposals/Loss</i>	--	--	--	--	--
<i>At 31 December 2021</i>	282883	58487	50001	28209	419580

		<i>5% of NBV</i>	<i>10% SL</i>	<i>20% SL</i>	
<u>Depreciation</u>					
<i>At 31 December 2020</i>	--	20634	16384	15129	52147
<i>Charge for Year</i>	--	1893	3362	2616	7871
<i>On disposals</i>	--	--	--	--	--
<i>At 31 December 2021</i>	--	22527	19746	17745	60018

NBV

<i>At 31 December 2021</i>	282883	35960	30255	10464	359562
<i>At 31 December 2020</i>	281863	37853	30788	11204	361708

Topsham Swimming Pool Association (CIO)
Notes to the Financial Statements for the year to 31st December 2021

Note 2 – Pool Hire Income

The pool hire income incorporates donations from The Nutters Club of £12,000 and Topsham Swimming Club's donation of £2,000.

Note 3 – Maintenance - £9017 (Costs over £500 reported)

Pool Maintenance	2603
Electrical Testing	1290
Plant Repairs	1808
Boiler Repairs	660
Support Software	780
Equipment Rental	850
Lamps & Fittings	1026
	<hr/>
	9017
	<hr/>

Note 4 – Professional Fees £1759

T V Mills & Co.	720
Water Quality Testing Charges	1039
	<hr/>
	1759
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Topsham Swimming Pool Association (CIO)
Notes to the Financial Statements for the year to 31st December 2021

Note 5 – General Donations and Gift Aid (Main Income £3373)

<i>Fund Raising</i>	164
<i>Co-operative Community Fund Scheme</i>	3074
<i>Inland Revenue Gift Aid</i>	--
<i>Sundry Donations</i>	135
	<hr/>
	3373
	<hr/>

Note 6 – Grant £1000

<i>Received from the Devon County Council re. Covid expenditure</i>	1000
	<hr/>
	1000
	<hr/>

Note 7 – Sundries £377

<i>Purchase of flowers</i>	82
<i>Retirement Voucher</i>	50
<i>Volunteers' End of Season Party</i>	127
<i>Committee Room</i>	25
<i>General Petty Cash Payments for Season</i>	93
	<hr/>
	377
	<hr/>