

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

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

**ACCOUNTS: FOR THE YEAR
TO 31ST DECEMBER 2022**

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 2022**

I report on the financial statements of the Trust for the year to 31st December 2022 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)

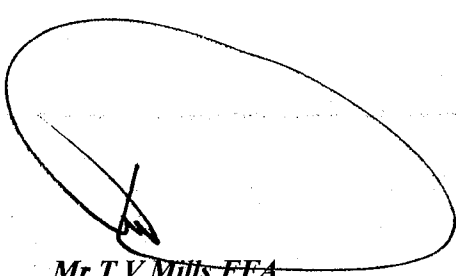
Charity Commission Registration Number 1183843

**Independent Examiner's Report to the Trustees of Topsham Swimming Association
for the year to 31st December 2022 (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

13 February 2023

Topsham Swimming Pool Association (CIO)
Receipts and Payments Accounts

		<u>Year to</u> <u>31.12.22</u>	<u>Year to</u> <u>31.12.21</u>
	Note	£	£
<u>Pool Operating Account</u>	2		
Pool Takings		65032	71883
Pool Hire		32080	26965
		<hr/> 97112	<hr/> 98848
		<hr/> <hr/>	<hr/> <hr/>
Staff Costs		30126	20156
Gas		7705	7931
Electricity		12380	8910
Water Charges		7471	4862
Insurance		4593	4383
Chemicals		8449	5569
Cleaning		1072	848
Maintenance	3	14633	12549
Rubbish Removal		157	367
Telephone		380	484
Printing & Stationery		220	510
Advertising		--	130
Professional Fees	4	1590	1759
Sundries	7	614	377
Clothing Expenses		211	276
Donations		--	--
Depreciation		7537	7871
Card Fees		987	935
		<hr/> 98125	<hr/> 77917
		<hr/> <hr/>	<hr/> <hr/>
Operating Loss/Surplus		<hr/> (1013)	<hr/> 20931
		<hr/> <hr/>	<hr/> <hr/>
<u>General Revenue</u>			
Vending Surplus		1736	2364
Equipment Surplus		60	727
Bank/Building Society Interest		227	94
Grants	6	--	1000
General Donations & Gift Aid	5	2801	3373
		<hr/> 4824	<hr/> 7558
		<hr/> <hr/>	<hr/> <hr/>
Overall Surplus for the Year		<hr/> 3811	<hr/> 28489
		<hr/> <hr/>	<hr/> <hr/>

Topsham Swimming Pool Association (CIO)
Balance Sheet at 31st December 2022

	<i>Note</i>	<u>Year to</u> <u>31.12.22</u> £	<u>Year to</u> <u>31.12.21</u> £
<u>Fixed Assets</u>			
Pool and Buildings	1	287097	282883
Plant and Equipment	1	63543	66215
Furniture and Fixtures	1	9895	10464
		<hr/> 360535	<hr/> 359562
<u>Current Assets</u>			
Virgin Account		86549	86322
Lloyds Bank Current Account		42101	39490
Lloyds Reserve Account		--	--
Cash in Hand		--	--
		<hr/> 128650	<hr/> 125812
<u>Current Liabilities</u>			
Sundry Creditors		(26)	(26)
		<hr/> (26)	<hr/> (26)
<u>Total Assets Less Current Liabilities</u>		<hr/> 489159	<hr/> 485348
<u>The Funds of the Charity</u>			
General Reserve at 31.12.21		485348	456859
Add Surplus for Year		3811	28489
		<hr/> 489159	<hr/> 485348

D. Whittingham
 Mr D Whittingham - Acting Chairperson

Date: 13 MARCH 2023

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

Note 1

	Pool & Buildings	Plant & Equipment Cost up to 2013	Plant & Equipment Cost 2014 onwards	Furniture & Fixtures	Total
<u>Cost/Valuation</u>					
At 31 December 2021	282883	58487	50001	28209	419589
Additions	4214	--	2391	1905	8510
Disposals/Loss	--	--	--	--	--
At 31 December 2022	287097	58487	52392	30114	428090

		5% of NBV	10% SL	20% SL	
<u>Depreciation</u>					
At 31 December 2021	--	22527	19746	17745	60018
Charge for Year	--	1798	3265	2474	7537
On disposals	--	--	--	--	--
At 31 December 2022	--	24325	23011	20219	67555

<u>NBV</u>					
At 31 December 2022	287097	34162	29381	9895	360535
At 31 December 2021	282883	35960	30255	10464	359562

Topsham Swimming Pool Association (CIO)
Notes to the Financial Statements for the year to 31st December 2022

Note 2 – Pool Hire Income

The pool hire income incorporates donations from The Nutters Club of £14,000 and Topsham Swimming Club's donation of £2,600.

Note 3 – Maintenance - £14633 (Costs over £500 reported)

Pool Maintenance & Repairs	6069
Boiler Repairs	672
Support Software	807
Equipment Rental	850
Lock Repairs	514
Flood Lights Upgrade	850
Solar System Repairs	1074
	<hr/>
	10836
	<hr/>

Note 4 – Professional Fees £1590

T V Mills & Co.	1176
Water Quality Testing Charges	414
	<hr/>
	1590
	<hr/>

Topsham Swimming Pool Association (CIO)
Notes to the Financial Statements for the year to 31st December 2022

Note 5 – General Donations and Gift Aid (Main Income £2801)

Fund Raising	395
Co-operative Community Fund Scheme	2265
Inland Revenue Gift Aid	--
Sundry Donations	141
	<hr/>
	2801
	<hr/>

Note 6 – Grant £NIL

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

Note 7 – Sundries £614

Purchase of flowers	53
Volunteers' End of Season Party	81
Committee Room	26
General Petty Cash Payments for Season	85
Christmas Tree	59
Replacement Flag	280
Parking Permit	30
	<hr/>
	614
	<hr/>

Date: 01/03/2023

Topsham Swimming Pool Association

Page: 1

Time: 19:26:49

Nominal ActivityDate From: 01/01/2022
Date To: 31/12/2022N/C From:
N/C To: 99999999Transaction From: 1
Transaction To: 99,999,999

N/C: 0012 Name: Pool and Building additions Account Balance: 143,152.87 DR

No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
15392	PI	05/01/2022	DDAVIES		Additional Committee Room	0	T9	875.00	875.00	-	-	
15401	PI	20/01/2022	DDAVIES		Committee Room Extension	0	T9	2,625.00	2,625.00	-	-	
15971	PI	30/05/2022	LEISURET		New Steps	0	T9	714.00	714.00	-	-	
Totals:									4,214.00			
History Balance:									4,214.00			

N/C: 0030 Name: Plant & Equipt - Additions in year Account Balance: 41,785.55 DR

No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
16001	PI	31/05/2022	MAT001		Plant Pump refurbishment	0	T9	2,390.52	2,390.52	-	-	
Totals:									2,390.52			
History Balance:									2,390.52			

N/C: 0040 Name: Furniture, Fixtures & Inflatable - Additions in year Account Balance: 21,410.41 DR

No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
15438	PI	07/03/2022	JTHOMAS		Umbrellas & Chairs - Otter	0	T9	1,072.79	1,072.79	-	-	
15462	PI	28/03/2022	CARPETK		Relay Ladies Dressing Room	0	T9	832.41	832.41	-	-	
Totals:									1,905.20			
History Balance:									1,905.20			