



AUDITING B&G ASSOCIATES S.L.

Sociedad Auditoria de Cuentas
Colegiada R.O.A.C. número S2251
N.I.F. B66137399

ASSOCIATION OF SPORT
PERFORMANCE CENTRES (ASPC)

**AUDIT REPORT OF REVIEW AND CHECK OF THE FINANCIAL
STATEMENTS OF ASPC AS OF 31.12.2019**

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1. GENERALS CONSIDERATIONS:

On September 22, 2020, we received the professional proposal of Mr. Josep Escoda in his capacity as general secretary of the ASOC INTERNATIONAL CENTER OF HIGH PERFORMANCE CENTERS (hereinafter ASPC) to verify and audit the financial statements of said association as of December 31 of 2019, as we had done in the previous year.

The entity ASPC is located at Avenida Alcalde Barnils nº 3 (08173) of the municipality of Sant Cugat del Vallés (Barcelona).

The purpose of this professional proposal has been the issuance of an audit report that verifies the financial statements provided by ASPC as of December 31, 2019.

2. OBJECTIVES AND SCOPE OF WORK.

In response to your request, and in accordance with the content of the proposal, we have provided our professional services agreed by both parties on September 22, 2020, we have proceeded to the action entrusted therein. We have applied certain procedures that are applied in the scope of the audit of accounts for the review of the financial statements of the ASPC of the statements that include the Balance Sheet, the profit and loss account as of December 31, 2019, whose preparation and content they are the responsibility of the members of the ASPC board of directors.

3. WORK.

Once the financial statements provided by ASPC have been reviewed and verified, we can state that they correspond to the data emanating from the accounting of the ASPC entity as of December 31, 2019. To this end, procedures of audit have been applied, including the examination through the performance of selective tests, using analytical procedures, to obtain the supporting evidence of the financial statements analyzed, and the evaluation that their presentation and balances are in accordance with generally accepted accounting standards.

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Therefore, and once the figures that are part of the accounting data of the ASPC entity have been reviewed and verified, through its balance sheets, income statement, more information sheets and how much documentation and additional information we have requested for our professional performance. In accordance with this, we have proceeded to the detailed analysis of the figures that appear in the Entity's accounting, verifying its correct accounting.

That is why we can state that these figures and data correspond faithfully with the accompanying financial statements, and that they coincide with the data contained in the entity's accounting. The accounting balances that appear, in addition, show, in its most significant aspects, the equity, financial situation and results of its operations and the resources obtained by the ASPC entity as of December 31, 2019.

4. CONCLUSION.

The attached Financial Statements correspond to the data contained in the Entity's accounting, and state, in their most significant, the Patrimony and the financial situation as of December 31, 2019 of the entity ASPC.

Barcelona, 20 to octuber of 2020

Julio Busquets Martí

Administrador AUDITING B&G ASSOCIATES S.L.

Censor Jurat de Comptes



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FINANCIAL REPORT – STATEMENT FINANCIAL POSITION

ASSOCIATION SPORT PERFORMANCE CENTRES	
STATEMENT OF FINANCIAL POSITION 31/12/2019	
<i>ASSETS</i>	<i>31/12/2019</i>
B) CURRENT ASSETS	80.053,92
II. Trade and other receivables.	8400,00
1. Customers sales and service provision	8400,00
430 PARTNERS	8400,00
3. Others Debtors	0,00
440 PAYPAL PENDING ACCOUNT	0,00
VII. Cash and cash equivalents.	71.653,92
572 LA CAIXA-374399	71.653,92
TOTAL ASSETS (A + B)	80.053,92
<i>EQUITY</i>	<i>31/12/2019</i>
A) EQUITY	80.380,62
A-1) Capital and reserves without valuation adjustments	80.380,62
V. Prior periods' profit and loss.	71.508,42
120 RETAINED EARNINGS	71.508,42
VII. Profit/(loss) for the period.	8.872,20
C) CURRENT LIABILITIES	0
II. Short term debts	0
IV. Commercial debtors and other accounts payable	-326,70
410 VARIOUS CREDITORS	-326,70
TOTAL EQUITY AND LIABILITIES (A + B + C)	80.053,92

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FINANCIAL REPORT - INCOME STATEMENT

Association Sport Performance Centres	
INCOME STATEMENT FOR THE PERIODE ENDED 31-12-2019	
	31/07/2019
1. Revenue	33.984,00
705 SERVICES RENDERED	33.984,00
4. Supplies	-21.075,40
600 SUPPLIES PURCHASED	-21.075,40
7. Other operating expenses	-4.042,29
626 BANKING AND SIMILAR SERVICES	-842,29
650 LOSSES FROM NON-RECOVERABLE TRADE DEBTS	-3.200,00
A) RESULTS FROM OPERATING ACTIVITIES	8.866,31
13. Financial Income	5,89
769 FINANCIAL INCOME	5,89
C) PROFIT/(LOSS) BEFORE INCOME (A+B)	8.872,20

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ASPC INCOME AND EXPENSES ACCOUNT 2019 (€)

ACCOUNTING ACCOUNT	CONCEPT	AMOUNT
	Revenue	33.989,89 €
705000000	Associated fees (members)	33.984,00 €
769000000	Financial income	5,89 €
	Expenses	25.117,69 €
623000000	Accounting and Auditing	1.875,50 €
626000000	Banking Services	842,29 €
627000001	Promotional material (pins, sticks, flags...)	2.917,63 €
628000001	Meetings and correspondence	555,00 €
629000000	BoD billing to ASPC for travel and accommodation by FORUM	11.877,88 €
629000001	Travel Expenses	353,48 €
629000002	Web Services	2.295,91 €
629000004	Administration Secretariat	1.200,00 €
650000000	Uncollectible prior year fees	3.200,00 €
	RESULT	8.872,20 €

Revenues: The fees for associate members are an initial entry of € 250.00 and the annual fee of € 200.00 per year.

Expenses: In this fiscal year it has been decided to allocate economic losses, quotas from the previous fiscal year declared as Income but which were not collected (€ 3,200.00).



Joaqu Escoda Seloni - ASPC Secretary General

