



**AUDITING B&G ASSOCIATES S.L.**

**Sociedad Auditora de Cuentas**

Colegiada R.O.A.C. número S2251

N.I.F. B66137399

**ASOCIACION INTERNACIONAL DE**  
**CENTROS DE RENDIMIENTO DEPORTIVO (ASPC)**

**AUDIT REPORT OF REVIEW AND CHECK OF THE FINANCIAL**  
**STATEMENTS OF ASPC OF 31.12.2021**



# AUDITING B&G ASSOCIATES S.L.

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## AUDIT REPORT OF REVIEW AND CHECK THE FINANCIAL STATEMENTS OF ASPC AS OF 31.12.2021

### **1. GENERAL CONSIDERATIONS:**

On February 14, 2022, 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 2021, 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, 2021.

### **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 February 14, 2022, 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, 2021, 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, 2021. 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, 2021.

#### 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, 2021 of the entity ASPC.

Barcelona, 28 to march of 2022



Col·legi  
de Censors Jurats  
de Comptes  
de Catalunya

AUDITING B&G  
ASSOCIATES, S.L.

2021 Núm. 20/21/07473

Julio Busquets Martí  
Administrador AUDITING B&G ASSOCIATES S.L.  
Censor Jurat de Comptes

<b>ASSOCIATION SPORT PERFORMANCE CENTRES</b>	
<b>STATEMENT OF FINANCIAL POSITION 31/12/2021</b>	
<b>ASSETS</b>	<b>31/12/2021</b>
<b>B) CURRENT ASSETS</b>	<b>98.339,29</b>
<b>II. Trade and other receivables.</b>	<b>0,00</b>
<b>1. Customers sales and service provision</b>	<b>1.400,00</b>
430 PARTNERS	1.400,00
<b>VII. Cash and cash equivalents.</b>	<b>96.939,29</b>
572 LA CAIXA-374399	96.939,29
<b>TOTAL ASSETS (A + B)</b>	<b>98.339,29</b>
<b>EQUITY</b>	<b>31/12/2021</b>
<b>A) EQUITY</b>	<b>98.319,49</b>
A-1) Capital and reserves without valuation adjustments	85.530,09
<b>V. Prior periods' profit and loss.</b>	<b>85.530,09</b>
120 RETAINED EARNINGS	85.530,09
VII. Profit/(loss) for the period.	12.789,40
<b>C) Current Liabilities</b>	<b>19,80</b>
<b>II. Short term debts</b>	<b>0,00</b>
<b>IV. Commercial debtors and other accounts payable</b>	<b>19,80</b>
410 VARIOUS CREDITORS	19,80
<b>TOTAL EQUITY AND LIABILITIES (A + B + C)</b>	<b>98.339,29</b>



Josep Escoda Saloni - ASPC Secretary General

<b>Association Sport Performance Centres</b>	
<b>INCOME STATEMENT FOR THE PERIODE ENDED 31-12-2021</b>	
	<b>31/12/2021</b>
<b>1. Revenue</b>	<b>26.650,00</b>
705 SERVICES RENDERED	26.650,00
<b>4. Supplies</b>	<b>-6.010,70</b>
600 SUPPLIES PURCHASED	-6.010,70
<b>7. Other operating expenses</b>	<b>-7.849,90</b>
626 BANKING AND SIMILAR SERVICES	-449,90
650 LOSSES FROM NON-RECOVERABLE TRADE DEBTS	-7.400,00
<b>A) RESULTS FROM OPERATING ACTIVITIES</b>	<b>12.789,40</b>
<b>13. Financial income</b>	<b>0,00</b>
769 FINANCIAL INCOME	0,00
<b>C) PROFIT/(LOSS) BEFORE INCOME (A+B)</b>	<b>12.789,40</b>



Josep Escoda Saloni - ASPC Secretary General

**ASPC INCOME AND EXPENSES ACCOUNT 2021 (€)**

ACCOUNTING ACCOUNT	CONCEPT	AMOUNT
	<b>REVENUE</b>	<b>26.650,00 €</b>
7050000000	Associated fees (members)	26.650,00 €
7690000000	Financial Income	0,00 €
	<b>EXPENSES</b>	<b>13.860,60 €</b>
6230000000	Accounting and Auditing	1.875,50 €
6230000001	Computer Services	1.207,99 €
6260000000	Banking Services	449,90 €
6270000001	Subscription Magazine and Booklet	1.412,50 €
6290000002	Web Services	314,71 €
6290000004	Administration Secretariat	1.200,00 €
6500000000	Uncollectible prior year fees	7.400,00 €
	<b>RESULT</b>	<b>12.789,40 €</b>

**Revenue:** 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 (€ 7.400,00).



Josep Escoda Saloni - ASPC Secretary General

