



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 31.12.2022



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AUDIT REPORT OF REVIEW AND CHECK THE FINANCIAL STATEMENTS OF ASPC AS OF 31.12.2022

1. GENERAL CONSIDERATIONS:

On February 21, 2023, 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 2022, 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, 2022.

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 21, 2023, 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, 2022, 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, 2022. 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, 2022.

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, 2022 of the entity ASPC.



Barcelona, 10 to march of 2023

Col·legi
de Censors Jurats
de Comptes
de Catalunya

AUDITING B&G
ASSOCIATES, S.L.

2022 N.ºm.20/22/18456

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

ASSOCIATION SPORT PERFORMANCE CENTRES	
STATEMENT OF FINANCIAL POSITION 31/12/2022	
ASSETS	31/12/2022
B) CURRENT ASSETS	98.956,76
II. Trade and other receivables.	0,00
1. Customers sales and service provision	800,00
430 PARTNERS	800,00
3. Others Debtors	0,00
440 PAYPAL PENDING ACCOUNT	0,00
VII. Cash and cash equivalents.	98.156,76
572 LA CAIXA-374399	98.156,76
TOTAL ASSETS (A + B)	98.956,76
EQUITY	31/12/2022
A) EQUITY	98.956,76
A-1) Capital and reserves without valuation adjustments	98.956,76
V. Prior periods' profit and loss.	98.956,76
120 RETAINED EARNINGS	98.319,49
VII. Profit/(loss) for the period.	637,27
C) Current Liabilities	0,00
II. Short term debts	0,00
IV. Commercial debtors and other accounts payable	0,00
410 VARIOUS CREDITORS	0,00
TOTAL EQUITY AND LIABILITIES (A + B + C)	98.956,76

**Josep
Escoda
ASPC SG**

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by Josep
Escoda ASPC SG
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Josep Escoda Saloni - ASPC Secretary General

Association Sport Performance Centres	
INCOME STATEMENT FOR THE PERIODE ENDED 31-12-2022	
	31/12/2022
1. Revenue	23.550,00
705 SERVICES RENDERED	23.550,00
4. Supplies	-20.792,07
600 SUPPLIES PURCHASED	-20.792,07
7. Other operating expenses	-2.120,66
626 BANKING AND SIMILAR SERVICES	-670,66
650 LOSSES FROM NON-RECOVERABLE TRADE DEBTS	-1.450,00
A) RESULTS FROM OPERATING ACTIVITIES	637,27
13. Financial income	0,00
769 FINANCIAL INCOME	0,00
C) PROFIT/(LOSS) BEFORE INCOME (A+B)	637,27

Josep

Escoda

ASPC SG

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by Josep Escoda

ASPC SG

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Josep Escoda Saloni - ASPC Secretary General



ASPC INCOME AND EXPENSES ACCOUNT 2022 (€)

ACCOUNTING ACCOUNT	CONCEPT	AMOUNT
	REVENUE	23.550,00 €
7050000000	Associated fees (members)	23.550,00 €
	EXPENSES	22.912,73 €
6230000000	Accounting and Auditing	1.887,60 €
6260000000	Banking Services	670,66 €
6270000001	Newsletters	1.531,60 €
6270000003	Meetings and correspondence	109,06 €
6290000001	Open Projets	14.700,00 €
6290000002	Web Services	1.344,31 €
6290000004	Administration Secretariat	1.200,00 €
6310000000	Taxes register bylaws	19,50 €
6500000000	Uncollectible prior year fees	1.450,00 €
	RESULT	637,27 €

Revenue: The fees for associate members are an initial entry of € 450.00 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 (€ 1.450,00).

Josep Escoda
ASPC SG
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Josep Escoda Saloni - ASPC Secretary General

