

REGISTERED COMPANY NUMBER: 04363173 (England and Wales)  
REGISTERED CHARITY NUMBER: 1094476

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR  
ENDED 31 JANUARY 2018  
FOR**

**ST. JUST & DISTRICT COMMUNITY SPORTS  
ASSOCIATION LTD**

**(LIMITED BY GUARANTEE)**

Greenwood Wilson  
The Old School  
The Stennack  
St Ives  
Cornwall  
TR26 1QU

**ST. JUST & DISTRICT COMMUNITY SPORTS  
ASSOCIATION LTD  
(LIMITED BY GUARANTEE)**

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FOR THE YEAR ENDED 31 JANUARY 2018**

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**ST. JUST & DISTRICT COMMUNITY SPORTS  
ASSOCIATION LTD  
(LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 JANUARY 2018**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 January 2018. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The object of the charity is to provide or assist in the provision of facilities for the recreation or other leisure time occupation for the benefit of the community of St Just and the surrounding district.

During the year the charity has continued to promote the St Just Sports Centre for the benefit of sport facility users in the local community, and has succeeded in increasing its use. Refurbishment has continued, and plans are being considered to provide additional space for existing and alternative activities.

We review our aims, objectives and activities at least once each year to look at what we have achieved in the previous 12 months. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to aims and objectives they have set.

**FINANCIAL REVIEW**

**Reserves policy**

The trustees aim to create sufficient reserves to ensure the charity can meet the repair and maintenance of the sports centre and any future development.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**Recruitment and appointment of new trustees**

Suitable individuals are identified by the trustees on the basis of their skills and knowledge and invited to become trustees. New trustees are introduced to the charity's workings by existing trustees when appointed. They are informed of their duties as trustees and are provided with information about the charity.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

04363173 (England and Wales)

**Registered Charity number**

1094476

**Registered office**

Cape Cornwall Road  
St Just  
Penzance  
Cornwall  
TR19 7JX

**ST. JUST & DISTRICT COMMUNITY SPORTS  
ASSOCIATION LTD  
(LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 JANUARY 2018**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Trustees**

A Maund	Director	
S P Sindall	Trustee	- resigned 24/5/2017
M W Banks	Trustee	- resigned 24/5/2017
Mrs N V E Thomas	Manager	- resigned 24/5/2017
D C Stevens	Trustee	
Mrs C S Chalwin	Trustee	
Ms J Lamb	Maternity Nurse	- appointed 24/5/2017
R J Saynor	Retired	- appointed 24/5/2017

**Company Secretary**

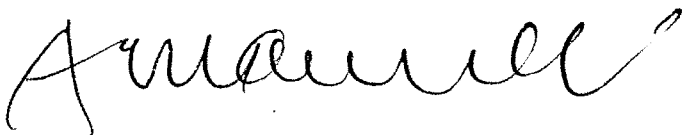
Mrs D J Stevens

**Independent examiner**

Greenwood Wilson  
The Old School  
The Stennack  
St Ives  
Cornwall  
TR26 1QU

Approved by order of the board of trustees on 1 June 2018 and signed on its behalf by:

A Maund - Trustee



**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
ST. JUST & DISTRICT COMMUNITY SPORTS  
ASSOCIATION LTD  
(LIMITED BY GUARANTEE)**

**Independent examiner's report to the trustees of St. Just & District Community Sports Association Ltd ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 January 2018.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached



Mr P Brotheridge  
Greenwood Wilson  
The Old School  
The Stennack  
St Ives  
Cornwall  
TR26 1QU

1 June 2018

**ST. JUST & DISTRICT COMMUNITY SPORTS  
ASSOCIATION LTD  
(LIMITED BY GUARANTEE)**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 JANUARY 2018**

		Unrestricted fund £	Restricted funds £	2018 Total funds £	2017 Total funds £
	Notes				
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	4,000	-	4,000	10,500
<b>Charitable activities</b>	4				
Provision of sports facilities		38,336	-	38,336	37,296
Other trading activities	3	595	1	596	896
Other income		8,452	-	8,452	7,748
<b>Total</b>		<u>51,383</u>	<u>1</u>	<u>51,384</u>	<u>56,440</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Cost of activities in furtherance of the charity's objects		-	-	-	62,676
Provision of sports facilities		59,391	5,795	65,186	-
<b>Total</b>		<u>59,391</u>	<u>5,795</u>	<u>65,186</u>	<u>62,676</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>(8,008)</u>	<u>(5,794)</u>	<u>(13,802)</u>	<u>(6,236)</u>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		40,570	68,430	109,000	115,236
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>32,562</u>	<u>62,636</u>	<u>95,198</u>	<u>109,000</u>

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

**ST. JUST & DISTRICT COMMUNITY SPORTS  
ASSOCIATION LTD  
(LIMITED BY GUARANTEE)**

**BALANCE SHEET  
AT 31 JANUARY 2018**

	Notes	Unrestricted fund £	Restricted funds £	2018 Total funds £	2017 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	9	968	61,836	62,804	70,387
<b>CURRENT ASSETS</b>					
Stocks	10	45	-	45	45
Debtors	11	6,647	-	6,647	5,461
Cash at bank and in hand		26,953	800	27,753	34,150
		<u>33,645</u>	<u>800</u>	<u>34,445</u>	<u>39,656</u>
<b>CREDITORS</b>					
Amounts falling due within one year	12	(2,051)	-	(2,051)	(1,043)
<b>NET CURRENT ASSETS</b>		<u>31,594</u>	<u>800</u>	<u>32,394</u>	<u>38,613</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>32,562</u>	<u>62,636</u>	<u>95,198</u>	<u>109,000</u>
<b>NET ASSETS</b>		<u><u>32,562</u></u>	<u><u>62,636</u></u>	<u><u>95,198</u></u>	<u><u>109,000</u></u>
<b>FUNDS</b>	13				
Unrestricted funds				32,562	40,570
Restricted funds				<u>62,636</u>	<u>68,430</u>
<b>TOTAL FUNDS</b>				<u><u>95,198</u></u>	<u><u>109,000</u></u>

The notes form part of these financial statements

**ST. JUST & DISTRICT COMMUNITY SPORTS  
ASSOCIATION LTD  
(LIMITED BY GUARANTEE)**

**BALANCE SHEET - CONTINUED  
AT 31 JANUARY 2018**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 January 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 January 2018 in accordance with Section 476 of the Companies Act 2006.

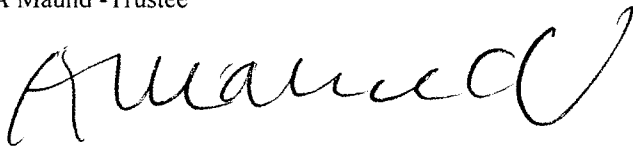
The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies.

The financial statements were approved by the Board of Trustees on 1 June 2018 and were signed on its behalf by:

A Maund -Trustee

A handwritten signature in black ink, appearing to read 'A Maund', with a large, stylized flourish at the end.

The notes form part of these financial statements



**ST. JUST & DISTRICT COMMUNITY SPORTS  
ASSOCIATION LTD  
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JANUARY 2018**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Solar panel equipment	- 5% on cost
Other equipment	- at varying rates on cost
Computer equipment	- Straight line over 3 years

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**ST. JUST & DISTRICT COMMUNITY SPORTS  
ASSOCIATION LTD  
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 JANUARY 2018**

**2. DONATIONS AND LEGACIES**

	2018	2017
	£	£
Grants	4,000	10,500

Grants received, included in the above, are as follows:

	2018	2017
	£	£
St Just Town Council	4,000	4,000
Cornwall County Council	-	4,000
Sport England Grant	-	2,500
	<u>4,000</u>	<u>10,500</u>

**3. OTHER TRADING ACTIVITIES**

	2018	2017
	£	£
Fundraising events	353	610
Recreational fees	2	-
Vending machine	241	286
	<u>596</u>	<u>896</u>

**4. INCOME FROM CHARITABLE ACTIVITIES**

	2018	2017
	£	£
Recreational fees	24,466	23,677
Gym Membership fees	7,585	7,351
Cape Cornwall Secondary School	6,285	6,268
	<u>38,336</u>	<u>37,296</u>

**5. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	2018	2017
	£	£
Depreciation - owned assets	<u>7,583</u>	<u>10,533</u>

**6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 January 2018 nor for the year ended 31 January 2017.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 January 2018 nor for the year ended 31 January 2017.

**ST. JUST & DISTRICT COMMUNITY SPORTS  
ASSOCIATION LTD  
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 JANUARY 2018**

**7. STAFF COSTS**

The average monthly number of employees during the year was as follows:

2018	2017
3	3
<u>3</u>	<u>3</u>

No employees received emoluments in excess of £60,000.

**8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	10,500	-	10,500
<b>Charitable activities</b>			
Provision of sports facilities	37,296	-	37,296
Other trading activities	896	-	896
Other income	7,748	-	7,748
<b>Total</b>	<u>56,440</u>	<u>-</u>	<u>56,440</u>
 <b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Cost of activities in furtherance of the charity's objects	56,802	5,874	62,676
<b>Total</b>	<u>56,802</u>	<u>5,874</u>	<u>62,676</u>
 <b>NET INCOME/(EXPENDITURE)</b>	 (362)	 (5,874)	 (6,236)
 <b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	40,932	74,304	115,236
 <b>TOTAL FUNDS CARRIED FORWARD</b>	 <u>40,570</u>	 <u>68,430</u>	 <u>109,000</u>

**ST. JUST & DISTRICT COMMUNITY SPORTS  
ASSOCIATION LTD  
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 JANUARY 2018**

**9. TANGIBLE FIXED ASSETS**

	Solar panel equipment £	Other equipment £	Computer equipment £	Totals £
<b>COST</b>				
At 1 February 2017 and 31 January 2018	<u>111,130</u>	<u>47,973</u>	<u>861</u>	<u>159,964</u>
<b>DEPRECIATION</b>				
At 1 February 2017	44,453	44,837	287	89,577
Charge for year	<u>5,556</u>	<u>1,740</u>	<u>287</u>	<u>7,583</u>
At 31 January 2018	<u>50,009</u>	<u>46,577</u>	<u>574</u>	<u>97,160</u>
<b>NET BOOK VALUE</b>				
At 31 January 2018	<u>61,121</u>	<u>1,396</u>	<u>287</u>	<u>62,804</u>
At 31 January 2017	<u>66,677</u>	<u>3,136</u>	<u>574</u>	<u>70,387</u>

**10. STOCKS**

	2018 £	2017 £
Stocks	<u>45</u>	<u>45</u>

**11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2018 £	2017 £
Trade debtors	308	2,076
Other debtors	-	321
Prepayments and accrued income	<u>6,339</u>	<u>3,064</u>
	<u>6,647</u>	<u>5,461</u>

**12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2018 £	2017 £
Trade creditors	1,192	359
Social security and other taxes	169	-
Accrued expenses	<u>690</u>	<u>684</u>
	<u>2,051</u>	<u>1,043</u>

**ST. JUST & DISTRICT COMMUNITY SPORTS  
ASSOCIATION LTD  
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 JANUARY 2018**

**13. MOVEMENT IN FUNDS**

	At 1/2/17 £	Net movement in funds £	At 31/1/18 £
<b>Unrestricted funds</b>			
General fund	40,570	(8,008)	32,562
<b>Restricted funds</b>			
Capital fund	68,430	(5,794)	62,636
<b>TOTAL FUNDS</b>	<u>109,000</u>	<u>(13,802)</u>	<u>95,198</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	51,383	(59,391)	(8,008)
<b>Restricted funds</b>			
Capital fund	1	(5,795)	(5,794)
<b>TOTAL FUNDS</b>	<u>51,384</u>	<u>(65,186)</u>	<u>(13,802)</u>

**Comparatives for movement in funds**

	At 1/2/16 £	Net movement in funds £	At 31/1/17 £
<b>Unrestricted Funds</b>			
General fund	40,932	(362)	<b>40,570</b>
<b>Restricted Funds</b>			
Capital fund	74,304	(5,874)	<b>68,430</b>
<b>TOTAL FUNDS</b>	<u>115,236</u>	<u>(6,236)</u>	<u><b>109,000</b></u>

**ST. JUST & DISTRICT COMMUNITY SPORTS  
ASSOCIATION LTD  
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 JANUARY 2018**

**13. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	56,440	(56,802)	(362)
<b>Restricted funds</b>			
Capital fund	-	(5,874)	(5,874)
<b>TOTAL FUNDS</b>	<u>56,440</u>	<u>(62,676)</u>	<u>(6,236)</u>

**14. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 January 2018.

**ST. JUST & DISTRICT COMMUNITY SPORTS  
ASSOCIATION LTD  
(LIMITED BY GUARANTEE)**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 JANUARY 2018**

	2018 £	2017 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Grants	4,000	10,500
<b>Other trading activities</b>		
Fundraising events	353	610
Recreational fees	2	-
Vending machine	241	286
	<u>596</u>	<u>896</u>
<b>Charitable activities</b>		
Recreational fees	24,466	23,677
Gym Membership fees	7,585	7,351
Cape Cornwall Secondary School	6,285	6,268
	<u>38,336</u>	<u>37,296</u>
<b>Other income</b>		
Solar panel income	8,452	7,748
	<u>51,384</u>	<u>56,440</u>
<b>Total incoming resources</b>		
	51,384	56,440
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	25,280	24,252
Premises costs	15,953	15,696
Office costs	1,448	2,005
Advertising	779	185
Sundries	177	51
Vending machine and catering	131	108
Repairs and renewals	5,365	2,175
Gym inductions and instructors	4,826	4,549
Fundraising costs	164	120
Depreciation of tangible fixed assets	7,584	10,531
Bank charges and interest	323	341
	<u>62,030</u>	<u>60,013</u>
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy and legal fees	3,156	2,663
	<u>65,186</u>	<u>62,676</u>
<b>Total resources expended</b>		
	65,186	62,676
<b>Net expenditure</b>	<u>(13,802)</u>	<u>(6,236)</u>

This page does not form part of the statutory financial statements