

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 2019
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 2019**

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

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JANUARY 2019**

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 2019. 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 2019

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees

A Maund	Director
D C Stevens	Trustee
Mrs C S Chalwin	Trustee
Ms J Lamb	Maternity Nurse
R J Saynor	Retired

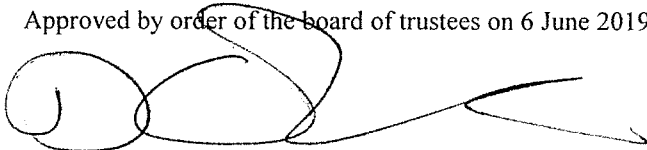
Company Secretary

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 6 June 2019 and signed on its behalf by:



~~A Maund~~ - Trustee

D.C. STEVENS.

**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 2019.

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

6 June 2019

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

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JANUARY 2019**

		Unrestricted fund	Restricted funds	2019 Total funds	2018 Total funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	4,029	-	4,029	4,000
Charitable activities	4				
Provision of sports facilities		44,764	-	44,764	38,336
Other trading activities	3	670	-	670	596
Other income		8,243	-	8,243	8,452
		<hr/>	<hr/>	<hr/>	<hr/>
Total		57,706	-	57,706	51,384
 EXPENDITURE ON					
Charitable activities					
Provision of sports facilities		56,485	5,700	62,185	65,186
		<hr/>	<hr/>	<hr/>	<hr/>
NET INCOME/(EXPENDITURE)		1,221	(5,700)	(4,479)	(13,802)
 RECONCILIATION OF FUNDS					
Total funds brought forward		32,562	62,636	95,198	109,000
		<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD		33,783	56,936	90,719	95,198
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The notes form part of these financial statements

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

**BALANCE SHEET
AT 31 JANUARY 2019**

	Notes	Unrestricted fund £	Restricted funds £	2019 Total funds £	2018 Total funds £
FIXED ASSETS					
Tangible assets	9	4,558	56,136	60,694	62,804
CURRENT ASSETS					
Stocks	10	45	-	45	45
Debtors	11	6,907	-	6,907	6,645
Cash at bank and in hand		24,274	800	25,074	27,753
		<u>31,226</u>	<u>800</u>	<u>32,026</u>	<u>34,443</u>
CREDITORS					
Amounts falling due within one year	12	(2,001)	-	(2,001)	(2,049)
NET CURRENT ASSETS		<u>29,225</u>	<u>800</u>	<u>30,025</u>	<u>32,394</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>33,783</u>	<u>56,936</u>	<u>90,719</u>	<u>95,198</u>
NET ASSETS		<u><u>33,783</u></u>	<u><u>56,936</u></u>	<u><u>90,719</u></u>	<u><u>95,198</u></u>
FUNDS	13				
Unrestricted funds				33,783	32,562
Restricted funds				<u>56,936</u>	<u>62,636</u>
TOTAL FUNDS				<u><u>90,719</u></u>	<u><u>95,198</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 2019**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 January 2019.

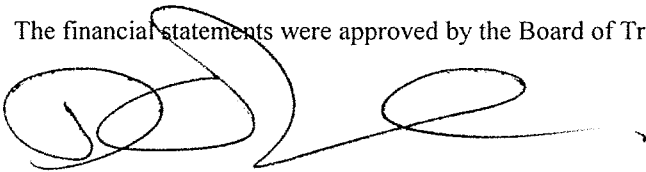
The members have not required the company to obtain an audit of its financial statements for the year ended 31 January 2019 in accordance with Section 476 of the Companies Act 2006.

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 6 June 2019 and were signed on its behalf by:



~~A. Mann~~ - Trustee

D.C. STEVENS

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 2019**

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 2019**

2. DONATIONS AND LEGACIES

	2019	2018
	£	£
Donations	29	-
Grants	4,000	4,000
	<u>4,029</u>	<u>4,000</u>

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

	2019	2018
	£	£
St Just Town Council	<u>4,000</u>	<u>4,000</u>

3. OTHER TRADING ACTIVITIES

	2019	2018
	£	£
Fundraising events	444	353
Sponsorships	100	-
Vending machine	126	243
	<u>670</u>	<u>596</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	2019	2018
	£	£
Recreational fees	27,005	24,466
Gym Membership fees	10,610	7,585
Cape Cornwall Secondary School	7,149	6,285
	<u>44,764</u>	<u>38,336</u>

5. NET INCOME/(EXPENDITURE)

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

	2019	2018
	£	£
Depreciation - owned assets	<u>7,697</u>	<u>7,583</u>

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

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 JANUARY 2019**

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 January 2019 nor for the year ended 31 January 2018.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 January 2019 nor for the year ended 31 January 2018.

7. STAFF COSTS

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

2019	2018
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 £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	4,000	-	4,000
Charitable activities			
Provision of sports facilities	38,336	-	38,336
Other trading activities	595	1	596
Other income	8,452	-	8,452
	<u>51,383</u>	<u>1</u>	<u>51,384</u>
Total	51,383	1	51,384
 EXPENDITURE ON			
Charitable activities			
Provision of sports facilities	59,391	5,795	65,186
	<u>59,391</u>	<u>5,795</u>	<u>65,186</u>
Total	59,391	5,795	65,186
 NET INCOME/(EXPENDITURE)	 (8,008)	 (5,794)	 (13,802)
 RECONCILIATION OF FUNDS			
Total funds brought forward	40,570	68,430	109,000
	<u>32,562</u>	<u>62,636</u>	<u>95,198</u>
TOTAL FUNDS CARRIED FORWARD	<u>32,562</u>	<u>62,636</u>	<u>95,198</u>

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

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 JANUARY 2019**

9. TANGIBLE FIXED ASSETS

	Solar panel equipment £	Other equipment £	Computer equipment £	Totals £
COST				
At 1 February 2018	111,130	47,973	861	159,964
Additions	-	5,587	-	5,587
	<u>111,130</u>	<u>53,560</u>	<u>861</u>	<u>165,551</u>
At 31 January 2019				
DEPRECIATION				
At 1 February 2018	50,009	46,577	574	97,160
Charge for year	5,557	1,853	287	7,697
	<u>55,566</u>	<u>48,430</u>	<u>861</u>	<u>104,857</u>
At 31 January 2019				
NET BOOK VALUE				
At 31 January 2019	<u>55,564</u>	<u>5,130</u>	<u>-</u>	<u>60,694</u>
At 31 January 2018	<u>61,121</u>	<u>1,396</u>	<u>287</u>	<u>62,804</u>

10. STOCKS

	2019 £	2018 £
Stocks	<u>45</u>	<u>45</u>

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019 £	2018 £
Trade debtors	289	308
Prepayments and accrued income	<u>6,618</u>	<u>6,337</u>
	<u>6,907</u>	<u>6,645</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019 £	2018 £
Trade creditors	1,087	1,190
Social security and other taxes	200	169
Accrued expenses	<u>714</u>	<u>690</u>
	<u>2,001</u>	<u>2,049</u>

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

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 JANUARY 2019**

13. MOVEMENT IN FUNDS

	At 1/2/18 £	Net movement in funds £	At 31/1/19 £
Unrestricted funds			
General fund	32,562	1,221	33,783
Restricted funds			
Capital fund	62,636	(5,700)	56,936
TOTAL FUNDS	<u>95,198</u>	<u>(4,479)</u>	<u>90,719</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	57,706	(56,485)	1,221
Restricted funds			
Capital fund	-	(5,700)	(5,700)
TOTAL FUNDS	<u>57,706</u>	<u>(62,185)</u>	<u>(4,479)</u>

Comparatives for movement in funds

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

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

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 JANUARY 2019**

13. MOVEMENT IN FUNDS - continued

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

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

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/2/17 £	Net movement in funds £	At 31/1/19 £
Unrestricted funds			
General fund	40,570	(6,787)	33,783
Restricted funds			
Capital fund	68,430	(11,494)	56,936
TOTAL FUNDS	<u>109,000</u>	<u>(18,281)</u>	<u>90,719</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	109,089	(115,876)	(6,787)
Restricted funds			
Capital fund	1	(11,495)	(11,494)
TOTAL FUNDS	<u>109,090</u>	<u>(127,371)</u>	<u>(18,281)</u>

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 January 2019.

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

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JANUARY 2019**

	2019 £	2018 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	29	-
Grants	4,000	4,000
	<hr/> 4,029	<hr/> 4,000
Other trading activities		
Fundraising events	444	353
Sponsorships	100	-
Vending machine	126	243
	<hr/> 670	<hr/> 596
Charitable activities		
Recreational fees	27,005	24,466
Gym Membership fees	10,610	7,585
Cape Cornwall Secondary School	7,149	6,285
	<hr/> 44,764	<hr/> 38,336
Other income		
Solar panel income	8,243	8,452
	<hr/>	<hr/>
Total incoming resources	57,706	51,384
EXPENDITURE		
Charitable activities		
Wages	27,117	25,280
Premises costs	14,558	15,953
Office costs	970	1,448
Advertising	295	779
Sundries	144	177
Vending machine and catering	150	131
Repairs and renewals	4,761	5,365
Gym inductions and instructors	5,097	4,826
Fundraising costs	158	164
Depreciation of tangible fixed assets	7,696	7,584
Bank charges and interest	525	323
	<hr/> 61,471	<hr/> 62,030
Support costs		

This page does not form part of the statutory financial statements

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

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JANUARY 2019**

	2019 £	2018 £
Governance costs		
Accountancy and legal fees	714	3,156
	<hr/>	<hr/>
Total resources expended	62,185	65,186
	<hr/>	<hr/>
Net expenditure	<u><u>(4,479)</u></u>	<u><u>(13,802)</u></u>

This page does not form part of the statutory financial statements