

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

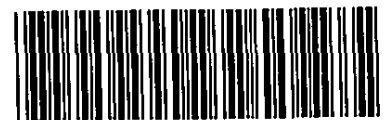
**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR
ENDED 31 JANUARY 2013
FOR**

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

(LIMITED BY GUARANTEE)

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

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

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2013**

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5 to 6
Notes to the Financial Statements	7 to 10
Detailed Statement of Financial Activities	11 to 12

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

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JANUARY 2013**

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 2013. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

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

Trustees

A Maund
R J Lee
C J Goninan
M A Morris

Director

Director

Director

Self Employed

Builder

- appointed 24/5/2012

Company Secretary

Mrs B J Trenwith

Independent examiner

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

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.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

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

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JANUARY 2013**

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 operate the St Just Sports Centre, and has increased the use of both sports hall and the gym for the benefit of the local community. Improvements have been made to the gym equipment and some refurbishment of the centre has been carried out in order to maintain a high standard. Reviews have been commenced in an attempt to improve the energy efficiency of the building.

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.

ON BEHALF OF THE BOARD



R J Lee - Trustee

23 May 2013

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

I report on the accounts for the year ended 31 January 2013 set out on pages four to ten

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act), and
- to state whether particular matters have come to my attention

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements

- to keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006, and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met, or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

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TR26 1QU

24 May 2013

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

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JANUARY 2013**

	Notes	Unrestricted funds £	Restricted funds £	2013 Total funds £	2012 Total funds £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income	2	6	2,499	2,505	6,054
Activities for generating funds	3	35,435	-	35,435	34,190
Investment income	4	62	-	62	-
Incoming resources from charitable activities					
Grants receivable	5	8,000	-	8,000	8,000
Other incoming resources		24,521	-	24,521	-
Total incoming resources		68,024	2,499	70,523	48,244
RESOURCES EXPENDED					
Charitable activities					
Cost of activities in furtherance of the charity's objects		51,145	6,560	57,705	51,841
Governance costs		869	-	869	963
Total resources expended		52,014	6,560	58,574	52,804
NET INCOMING/(OUTGOING) RESOURCES		16,010	(4,061)	11,949	(4,560)
RECONCILIATION OF FUNDS					
Total funds brought forward		16,605	75,475	92,080	96,640
TOTAL FUNDS CARRIED FORWARD		32,615	71,414	104,029	92,080

The notes form part of these financial statements

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

**BALANCE SHEET
AT 31 JANUARY 2013**

	Notes	Unrestricted funds £	Restricted funds £	2013 Total funds £	2012 Total funds £
FIXED ASSETS					
Tangible assets	9	7,094	91,914	99,008	107,130
CURRENT ASSETS					
Stocks		110	-	110	110
Debtors	10	2,842	-	2,842	3,015
Cash at bank and in hand		24,121	800	24,921	8,310
		<u>27,073</u>	<u>800</u>	<u>27,873</u>	<u>11,435</u>
CREDITORS					
Amounts falling due within one year	11	(4,652)	(12,600)	(17,252)	(15,285)
NET CURRENT ASSETS/(LIABILITIES)		<u>22,421</u>	<u>(11,800)</u>	<u>10,621</u>	<u>(3,850)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		29,515	80,114	109,629	103,280
CREDITORS					
Amounts falling due after more than one year	12	-	(5,600)	(5,600)	(11,200)
NET ASSETS		<u>29,515</u>	<u>74,514</u>	<u>104,029</u>	<u>92,080</u>
FUNDS	13				
Unrestricted funds				29,515	16,605
Restricted funds				74,514	75,475
TOTAL FUNDS				<u>104,029</u>	<u>92,080</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 2013**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 January 2013

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 January 2013 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 small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008)

The financial statements were approved by the Board of Trustees on 23 May 2013 and were signed on its behalf by



R J Lee -Trustee

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 2013**

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy

Resources expended

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

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

2. VOLUNTARY INCOME

	2013	2012
	£	£
Donations	2,505	6,054
	<u>2,505</u>	<u>6,054</u>

3. ACTIVITIES FOR GENERATING FUNDS

	2013	2012
	£	£
Recreational fees	12,581	11,663
Gym membership fees	6,543	5,646
Cape Cornwall Secondary School	15,961	15,895
Vending machine	350	986
	<u>35,435</u>	<u>34,190</u>

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

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 JANUARY 2013**

4. INVESTMENT INCOME

	2013	2012
	£	£
Other interest received	62	-
	<u>62</u>	<u>-</u>

5. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	2013	2012
	£	£
Grants	8,000	8,000
	<u>8,000</u>	<u>8,000</u>

Grants received, included in the above, are as follows

	2013	2012
	£	£
St Just Town Council	2,500	2,500
Cornwall County Council	5,500	-
St Just Sports Centre Grant	-	5,500
	<u>8,000</u>	<u>8,000</u>

6. NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging/(crediting)

	2013	2012
	£	£
Depreciation - owned assets	8,122	8,574
	<u>8,122</u>	<u>8,574</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 January 2013 nor for the year ended 31 January 2012

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 January 2013 nor for the year ended 31 January 2012

8. STAFF COSTS

	2013	2012
	£	£
Wages and salaries	26,149	25,313
	<u>26,149</u>	<u>25,313</u>

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

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 JANUARY 2013**

9. TANGIBLE FIXED ASSETS

	Solar panel equipment £	Other equipment £	Totals £
COST			
At 1 February 2012 and 31 January 2013	111,130	35,762	146,892
DEPRECIATION			
At 1 February 2012	16,670	23,092	39,762
Charge for year	5,557	2,565	8,122
At 31 January 2013	22,227	25,657	47,884
NET BOOK VALUE			
At 31 January 2013	88,903	10,105	99,008
At 31 January 2012	94,460	12,670	107,130

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2013 £	2012 £
Trade debtors	1,035	557
Prepayments and accrued income	1,807	2,458
	<u>2,842</u>	<u>3,015</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2013 £	2012 £
Loan from trustee	10,000	10,000
Loan from Cornwall Council	5,600	5,600
Trade creditors	826	(234)
Social security and other taxes	196	(681)
Accrued expenses	630	600
	<u>17,252</u>	<u>15,285</u>

12. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2013 £	2012 £
Loan from Cornwall Council	<u>5,600</u>	<u>11,200</u>

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

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 JANUARY 2013**

13. MOVEMENT IN FUNDS

	At 1/2/12 £	Net movement in funds £	At 31/1/13 £
Unrestricted funds			
General fund	16,605	16,010	32,615
Restricted funds			
Capital fund	75,475	(4,061)	71,414
TOTAL FUNDS	<u>92,080</u>	<u>11,949</u>	<u>104,029</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	68,024	(52,014)	16,010
Restricted funds			
Capital fund	2,499	(6,560)	(4,061)
TOTAL FUNDS	<u>70,523</u>	<u>(58,574)</u>	<u>11,949</u>

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

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JANUARY 2013**

	2013 £	2012 £
INCOMING RESOURCES		
Voluntary income		
Donations	2,505	6,054
Activities for generating funds		
Recreational fees	12,581	11,663
Gym membership fees	6,543	5,646
Cape Cornwall Secondary School	15,961	15,895
Vending machine	350	986
	<hr/> 35,435	<hr/> 34,190
Investment income		
Other interest received	62	-
Incoming resources from charitable activities		
Grants	8,000	8,000
Other incoming resources		
Gift Aid receipts	6,708	-
Solar panel income	17,813	-
	<hr/> 24,521	<hr/> -
Total incoming resources	70,523	48,244
RESOURCES EXPENDED		
Charitable activities		
Wages	26,149	25,313
Premises costs	13,209	12,966
Office costs	1,317	1,678
Advertising	103	-
Sundries	30	89
Vending machine and catering	100	493
Repairs and renewals	8,463	2,507
Depreciation of tangible fixed assets	8,121	8,575
Bank charges and interest	213	220
	<hr/> 57,705	<hr/> 51,841
Governance costs		
Accountancy	630	600
Professional fees	239	363
	<hr/> 869	<hr/> 963
Total resources expended	58,574	52,804

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 2013**

	2013 £	2012 £
	<u> </u>	<u> </u>
Net income/(expenditure)	<u>11,949</u>	<u>(4,560)</u>

This page does not form part of the statutory financial statements