

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 2022
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 2022**

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**ST. JUST & DISTRICT COMMUNITY SPORTS
ASSOCIATION LTD (REGISTERED NUMBER: 04363173)
(LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JANUARY 2022**

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 2022. 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 2019).

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 this unusual year the charity has continued to promote the St Just Sports Centre for the benefit of sport facility users in the local community whenever permitted, having had to close for several months due to Covid guidance. We have opened the Gym on a restricted basis unless forced to close in order to keep our customer base. The Hall has been closed for longer as group sport has not been permitted, although we have managed to provide classes limited by numbers. Booking has been essential in order to control use. Refurbishment has also been on hold. We have reclaimed furlough monies and have succeeded in keeping our staff. We have also received government grants as appropriate.

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 (REGISTERED NUMBER: 04363173)
(LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JANUARY 2022**

Trustees

A Maund Director
D C Stevens Trustee
Ms J Lamb Maternity Nurse (resigned 1/9/2021)
R J Saynor Retired (resigned 1/9/2021)
F M Tucker Director
S A Shawcross Trustee (appointed 1/9/2021)
N C Taylor Trustee (appointed 1/9/2021)
K A Casley Retired (appointed 1/9/2021)

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 28 October 2022 and signed on its behalf by:

D C Stevens - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ST. JUST & DISTRICT COMMUNITY SPORTS
ASSOCIATION LTD**

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 2022.

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

28 October 2022

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

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JANUARY 2022**

| | Notes | Unrestricted fund £ | Restricted funds £ | 2022 Total funds £ | 2021 Total funds £ |
|------------------------------------|-------|---------------------------|--------------------------|-----------------------------|-----------------------------|
| INCOME AND ENDOWMENTS FROM | | | | | |
| Donations and legacies | 2 | 151 | - | 151 | - |
| Charitable activities | | | | | |
| Provision of sports facilities | | 57,406 | - | 57,406 | 39,084 |
| Other trading activities | 3 | 60 | - | 60 | 99 |
| Investment income | 4 | 40 | - | 40 | 100 |
| Other income | | 8,706 | - | 8,706 | 8,895 |
| Total | | <u>66,363</u> | <u>-</u> | <u>66,363</u> | <u>48,178</u> |
| EXPENDITURE ON | | | | | |
| Charitable activities | | | | | |
| Provision of sports facilities | | 49,312 | 5,596 | 54,908 | 46,831 |
| NET INCOME/(EXPENDITURE) | | 17,051 | (5,596) | 11,455 | 1,347 |
| RECONCILIATION OF FUNDS | | | | | |
| Total funds brought forward | | 45,704 | 45,517 | 91,221 | 89,874 |
| TOTAL FUNDS CARRIED FORWARD | | <u>62,755</u> | <u>39,921</u> | <u>102,676</u> | <u>91,221</u> |

The notes form part of these financial statements

**ST. JUST & DISTRICT COMMUNITY SPORTS
ASSOCIATION LTD (REGISTERED NUMBER: 04363173)
(LIMITED BY GUARANTEE)**

**BALANCE SHEET
31 JANUARY 2022**

| | Notes | Unrestricted fund £ | Restricted funds £ | 2022 Total funds £ | 2021 Total funds £ |
|--|-------|---------------------------|--------------------------|-----------------------------|-----------------------------|
| FIXED ASSETS | | | | | |
| Tangible assets | 10 | 80 | 39,121 | 39,201 | 46,256 |
| CURRENT ASSETS | | | | | |
| Stocks | 11 | 45 | - | 45 | 45 |
| Debtors | 12 | 4,516 | 29 | 4,545 | 4,239 |
| Cash at bank and in hand | | 60,806 | 800 | 61,606 | 42,120 |
| | | <u>65,367</u> | <u>829</u> | <u>66,196</u> | <u>46,404</u> |
| CREDITORS | | | | | |
| Amounts falling due within one year | 13 | (2,692) | (29) | (2,721) | (1,439) |
| NET CURRENT ASSETS | | <u>62,675</u> | <u>800</u> | <u>63,475</u> | <u>44,965</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | 62,755 | 39,921 | 102,676 | 91,221 |
| NET ASSETS FUNDS | | <u>62,755</u> | <u>39,921</u> | <u>102,676</u> | <u>91,221</u> |
| | 14 | | | | |
| Unrestricted funds | | | | 62,755 | 45,704 |
| Restricted funds | | | | <u>39,921</u> | <u>45,517</u> |
| TOTAL FUNDS | | | | <u>102,676</u> | <u>91,221</u> |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 January 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 January 2022 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.

The notes form part of these financial statements

**ST. JUST & DISTRICT COMMUNITY SPORTS
ASSOCIATION LTD (REGISTERED NUMBER: 04363173)
(LIMITED BY GUARANTEE)**

**BALANCE SHEET - continued
31 JANUARY 2022**

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 28 October 2022 and were signed on its behalf by:

D C Stevens - 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 2022**

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 2019)', 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 2022**

2. DONATIONS AND LEGACIES

| | 2022 | 2021 |
|-----------|------------|----------|
| | £ | £ |
| Donations | <u>151</u> | <u>-</u> |

3. OTHER TRADING ACTIVITIES

| | 2022 | 2021 |
|--------------------|-----------|-----------|
| | £ | £ |
| Fundraising events | - | 60 |
| Merchandise | 33 | - |
| Vending machine | <u>27</u> | <u>39</u> |
| | <u>60</u> | <u>99</u> |

4. INVESTMENT INCOME

| | 2022 | 2021 |
|--------------------------|-----------|------------|
| | £ | £ |
| Deposit account interest | <u>40</u> | <u>100</u> |

5. INCOME FROM CHARITABLE ACTIVITIES

| | | 2022 | 2021 |
|--------------------------------|--------------------------------|---------------|---------------|
| | Activity | £ | £ |
| Recreational fees | Provision of sports facilities | 15,561 | 8,009 |
| Gym Membership fees | Provision of sports facilities | 8,425 | 2,138 |
| Cape Cornwall Secondary School | Provision of sports facilities | - | 1,050 |
| Grants | Provision of sports facilities | <u>33,420</u> | <u>27,887</u> |
| | | <u>57,406</u> | <u>39,084</u> |

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

| | 2022 | 2021 |
|---|---------------|---------------|
| | £ | £ |
| Cornwall County Council | 3,190 | - |
| CJRS government claims | 4,837 | 11,387 |
| Local Restrictions Support Grant | 23,089 | 16,500 |
| Cooperative Local Community Support Grant | <u>2,304</u> | <u>-</u> |
| | <u>33,420</u> | <u>27,887</u> |

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

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JANUARY 2022**

6. NET INCOME/(EXPENDITURE)

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

| | 2022 | 2021 |
|-----------------------------|--------------|--------------|
| | £ | £ |
| Depreciation - owned assets | <u>7,055</u> | <u>7,090</u> |

7. TRUSTEES' REMUNERATION AND BENEFITS

None of the trustees received payment in the year or previous year in connection with their duties as a trustee.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 January 2022 nor for the year ended 31 January 2021.

8. STAFF COSTS

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

| | 2022 | 2021 |
|-------|----------|----------|
| | <u>3</u> | <u>3</u> |
| Staff | | |

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

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted fund £ | Restricted funds £ | Total funds £ |
|-----------------------------------|---------------------------|--------------------------|---------------------|
| INCOME AND ENDOWMENTS FROM | | | |
| Charitable activities | | | |
| Provision of sports facilities | 39,084 | - | 39,084 |
| Other trading activities | 99 | - | 99 |
| Investment income | 100 | - | 100 |
| Other income | <u>8,895</u> | <u>-</u> | <u>8,895</u> |
| Total | <u>48,178</u> | <u>-</u> | <u>48,178</u> |
| EXPENDITURE ON | | | |
| Charitable activities | | | |
| Provision of sports facilities | 41,138 | 5,693 | 46,831 |
| NET INCOME/(EXPENDITURE) | 7,040 | (5,693) | 1,347 |

RECONCILIATION OF FUNDS

| | | | |
|------------------------------------|---------------|---------------|---------------|
| Total funds brought forward | 38,664 | 51,210 | 89,874 |
| TOTAL FUNDS CARRIED FORWARD | <u>45,704</u> | <u>45,517</u> | <u>91,221</u> |

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

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JANUARY 2022**

10. TANGIBLE FIXED ASSETS

| | Solar panel equipment £ | Other equipment £ | Computer equipment £ | Totals £ |
|--|----------------------------------|-------------------------|----------------------------|----------------|
| COST | | | | |
| At 1 February 2021 and 31 January 2022 | <u>111,130</u> | <u>52,803</u> | <u>861</u> | <u>164,794</u> |
| DEPRECIATION | | | | |
| At 1 February 2021 | 68,212 | 49,465 | 861 | 118,538 |
| Charge for year | <u>4,023</u> | <u>3,032</u> | <u>-</u> | <u>7,055</u> |
| At 31 January 2022 | <u>72,235</u> | <u>52,497</u> | <u>861</u> | <u>125,593</u> |
| NET BOOK VALUE | | | | |
| At 31 January 2022 | <u>38,895</u> | <u>306</u> | <u>-</u> | <u>39,201</u> |
| At 31 January 2021 | <u>42,918</u> | <u>3,338</u> | <u>-</u> | <u>46,256</u> |

11. STOCKS

| | 2022 £ | 2021 £ |
|--------|-----------|-----------|
| Stocks | <u>45</u> | <u>45</u> |

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2022 £ | 2021 £ |
|--------------------------------|--------------|--------------|
| Trade debtors | 640 | 409 |
| Other debtors | 29 | - |
| Prepayments and accrued income | <u>3,876</u> | <u>3,830</u> |
| | <u>4,545</u> | <u>4,239</u> |

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2022 £ | 2021 £ |
|---------------------------------|--------------|--------------|
| Trade creditors | 1,830 | 399 |
| Social security and other taxes | 141 | 196 |
| Accrued expenses | <u>750</u> | <u>844</u> |
| | <u>2,721</u> | <u>1,439</u> |

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

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JANUARY 2022**

14. MOVEMENT IN FUNDS

| | At 1/2/21 £ | Net movement in funds £ | At 31/1/22 £ |
|---------------------------|----------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 45,704 | 17,051 | 62,755 |
| Restricted funds | | | |
| Capital fund | 45,517 | (5,596) | 39,921 |
| TOTAL FUNDS | <u>91,221</u> | <u>11,455</u> | <u>102,676</u> |

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

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 66,363 | (49,312) | 17,051 |
| Restricted funds | | | |
| Capital fund | - | (5,596) | (5,596) |
| TOTAL FUNDS | <u>66,363</u> | <u>(54,908)</u> | <u>11,455</u> |

Comparatives for movement in funds

| | At 1/2/20 £ | Net movement in funds £ | At 31/1/21 £ |
|---------------------------|----------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 38,664 | 7,040 | 45,704 |
| Restricted funds | | | |
| Capital fund | 51,210 | (5,693) | 45,517 |
| TOTAL FUNDS | <u>89,874</u> | <u>1,347</u> | <u>91,221</u> |

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

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JANUARY 2022**

14. 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 | 48,178 | (41,138) | 7,040 |
| Restricted funds | | | |
| Capital fund | - | (5,693) | (5,693) |
| TOTAL FUNDS | <u>48,178</u> | <u>(46,831)</u> | <u>1,347</u> |

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

| | At 1/2/20 £ | Net movement in funds £ | At 31/1/22 £ |
|---------------------------|----------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 38,664 | 24,091 | 62,755 |
| Restricted funds | | | |
| Capital fund | 51,210 | (11,289) | 39,921 |
| TOTAL FUNDS | <u>89,874</u> | <u>12,802</u> | <u>102,676</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 | 114,541 | (90,450) | 24,091 |
| Restricted funds | | | |
| Capital fund | - | (11,289) | (11,289) |
| TOTAL FUNDS | <u>114,541</u> | <u>(101,739)</u> | <u>12,802</u> |

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

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JANUARY 2022**

15. RELATED PARTY DISCLOSURES

Bookkeeping costs of £1938 (2021: £708) were supplied by Pras Goth Limited, a company with common directors D C Stevens and Mrs D J Stevens.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.