

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 2021
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)**

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2021**

	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 13

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

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JANUARY 2021**

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 2021. 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

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 2021**

Trustees

A Maund Director
D C Stevens Trustee
Ms J Lamb Maternity Nurse
R J Saynor Retired (resigned 1/9/2021)
F M Tucker Director
S A Shawcross (appointed 1/9/2021)
N C Taylor (appointed 1/9/2021)
K A Casley (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 20 October 2021 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 2021.

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

20 October 2021

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

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JANUARY 2021**

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	-	-	-	2,003
Charitable activities					
Provision of sports facilities	5	39,084	-	39,084	47,399
Other trading activities	3	99	-	99	1,916
Investment income	4	100	-	100	454
Other income		8,895	-	8,895	9,537
Total		<u>48,178</u>	<u>-</u>	<u>48,178</u>	<u>61,309</u>
EXPENDITURE ON					
Charitable activities					
Provision of sports facilities		41,138	5,693	46,831	62,154
NET INCOME/(EXPENDITURE)		<u>7,040</u>	<u>(5,693)</u>	<u>1,347</u>	<u>(845)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		38,664	51,210	89,874	90,719
TOTAL FUNDS CARRIED FORWARD		<u>45,704</u>	<u>45,517</u>	<u>91,221</u>	<u>89,874</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 2021**

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	10	1,539	44,717	46,256	53,346
CURRENT ASSETS					
Stocks	11	45	-	45	45
Debtors	12	4,239	-	4,239	5,543
Cash at bank and in hand		41,320	800	42,120	33,447
		<u>45,604</u>	<u>800</u>	<u>46,404</u>	<u>39,035</u>
CREDITORS					
Amounts falling due within one year	13	(1,439)	-	(1,439)	(2,507)
NET CURRENT ASSETS		<u>44,165</u>	<u>800</u>	<u>44,965</u>	<u>36,528</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		45,704	45,517	91,221	89,874
NET ASSETS FUNDS	14	<u>45,704</u>	<u>45,517</u>	<u>91,221</u>	<u>89,874</u>
Unrestricted funds				45,704	38,664
Restricted funds				<u>45,517</u>	<u>51,210</u>
TOTAL FUNDS				<u>91,221</u>	<u>89,874</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 January 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 January 2021 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 2021**

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 20 October 2021 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 2021**

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 2021**

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations	-	3
Grants	-	2,000
	<u>-</u>	<u>2,003</u>

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

	2021	2020
	£	£
St Just Town Council	<u>-</u>	<u>2,000</u>

3. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Fundraising events	60	1,281
Sponsorships	-	100
Merchandise	-	230
Vending machine	39	305
	<u>99</u>	<u>1,916</u>

4. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	<u>100</u>	<u>454</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	2021	2020
	£	£
Recreational fees	8,009	27,802
Gym Membership fees	2,138	12,511
Cape Cornwall Secondary		
School	1,050	7,086
Grants	27,887	-
	<u>39,084</u>	<u>47,399</u>

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

	2021	2020
	£	£
CJRS government claims	11,387	-
Local Restrictions Support Grant	16,500	-
	<u>27,887</u>	<u>-</u>

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

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JANUARY 2021**

6. NET INCOME/(EXPENDITURE)

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

	2021	2020
	£	£
Depreciation - owned assets	7,090	7,348
Surplus on disposal of fixed assets	<u>-</u>	<u>(50)</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 January 2021 nor for the year ended 31 January 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 January 2021 nor for the year ended 31 January 2020.

8. STAFF COSTS

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

	2021	2020
	<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			
Donations and legacies	2,003	-	2,003
Charitable activities			
Provision of sports facilities	47,399	-	47,399
Other trading activities	1,916	-	1,916
Investment income	454	-	454
Other income	<u>9,537</u>	<u>-</u>	<u>9,537</u>
Total	61,309	-	61,309
EXPENDITURE ON			
Charitable activities			
Provision of sports facilities	56,428	5,726	62,154
NET INCOME/(EXPENDITURE)	<u>4,881</u>	<u>(5,726)</u>	<u>(845)</u>

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

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JANUARY 2021**

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted fund £	Restricted funds £	Total funds £
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RECONCILIATION OF FUNDS

Total funds brought forward	33,783	56,936	90,719
TOTAL FUNDS CARRIED FORWARD	<u>38,664</u>	<u>51,210</u>	<u>89,874</u>

10. TANGIBLE FIXED ASSETS

	Solar panel equipment £	Other equipment £	Computer equipment £	Totals £
COST				
At 1 February 2020 and 31 January 2021	<u>111,130</u>	<u>52,803</u>	<u>861</u>	<u>164,794</u>
DEPRECIATION				
At 1 February 2020	61,122	49,465	861	111,448
Charge for year	<u>7,090</u>	<u>-</u>	<u>-</u>	<u>7,090</u>
At 31 January 2021	<u>68,212</u>	<u>49,465</u>	<u>861</u>	<u>118,538</u>
NET BOOK VALUE				
At 31 January 2021	<u>42,918</u>	<u>3,338</u>	<u>-</u>	<u>46,256</u>
At 31 January 2020	<u>50,008</u>	<u>3,338</u>	<u>-</u>	<u>53,346</u>

11. STOCKS

	2021 £	2020 £
Stocks	<u>45</u>	<u>45</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade debtors	409	2,189
Prepayments and accrued income	<u>3,830</u>	<u>3,354</u>
	<u>4,239</u>	<u>5,543</u>

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

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JANUARY 2021**

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade creditors	399	1,592
Social security and other taxes	196	189
Accrued expenses	844	726
	<u>1,439</u>	<u>2,507</u>

14. 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>

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>

Comparatives for movement in funds

	At 1/2/19 £	Net movement in funds £	At 31/1/20 £
Unrestricted funds			
General fund	33,783	4,881	38,664
Restricted funds			
Capital fund	56,936	(5,726)	51,210
TOTAL FUNDS	<u>90,719</u>	<u>(845)</u>	<u>89,874</u>

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

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JANUARY 2021**

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	61,309	(56,428)	4,881
Restricted funds			
Capital fund	-	(5,726)	(5,726)
TOTAL FUNDS	<u>61,309</u>	<u>(62,154)</u>	<u>(845)</u>

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

	At 1/2/19 £	Net movement in funds £	At 31/1/21 £
Unrestricted funds			
General fund	33,783	11,921	45,704
Restricted funds			
Capital fund	56,936	(11,419)	45,517
TOTAL FUNDS	<u>90,719</u>	<u>502</u>	<u>91,221</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	109,487	(97,566)	11,921
Restricted funds			
Capital fund	-	(11,419)	(11,419)
TOTAL FUNDS	<u>109,487</u>	<u>(108,985)</u>	<u>502</u>

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

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JANUARY 2021**

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 January 2021.

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.