

ST JUST & DISTRICT COMMUNITY SPORTS ASSOCIATION LIMITED

England & Wales · Charity number 1094476

Details

Other names ST JUST SPORTS CENTRE

Status Registered

Legal form Charitable company

Company number [04363173](#)

Registered 2002-11-04

Register [View on the Charity Commission register](#)

Contact

Address St. Just Sports Centre
Cape Cornwall Street
St. Just
Penzance
TR19 7JX

Phone 01736787856

Email accounts@go-stjust.org

Website www.go-stjust.org

Activities

Objects: 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 SURROUNDING DISTRICT IN THE INTERESTS OF SOCIAL WELFARE WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR SUCH PERSONS.

Activities: To provide top quality sports facilities for the use of the local community at an affordable rate.To encourage participation regardless of age or ability.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Amateur Sport
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** NOT DEFINED BUT IN PRACTICE ST. JUST
- Cornwall

Finances

Period end	Income	Expenditure	Assets	Employees
2025-01-31	£64,889	£81,262	-	-
2024-01-31	£60,161	£80,196	-	-
2023-01-31	£56,970	£72,014	-	-
2022-01-31	£66,363	£54,908	-	-
2021-01-31	£48,178	£41,138	-	-

Trustees

Name	Role	Appointed
Dylan Ainsley Jasper		2025-11-08
Peyton Joseph Pocock		2025-11-08
Rudy Joseph Walsh-Reading		2026-04-13

ST JUST & DISTRICT COMMUNITY SPORTS ASSOCIATION LIMITED

England & Wales - Charity number 1094476

Accounts

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 2025
FOR
ST. JUST & DISTRICT COMMUNITY SPORTS
ASSOCIATION LTD
(LIMITED BY GUARANTEE)

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FOR THE YEAR ENDED 31 JANUARY 2025**

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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 2025

1. Introduction

This report is submitted by the trustees elected at the EGM on 23 November 2024, who served during the final months of the reporting period. The EGM was called due to the risk of closure of St Just Sports Centre. The new trustees adopted a voluntary operating model to stabilise finances and ensure continuity of services.

2. Structure, Governance and Management

The charity is a Charitable Company limited by guarantee, governed by its Memorandum and Articles of Association. Trustees, who also serve as company directors, are appointed in accordance with this governing document. A limited handover of governance records and documents created early administrative challenges, which were managed as part of the transition.

3. Objectives and Activities

The charity's purpose is to provide accessible sports and wellbeing facilities for the community. During the year, the centre continued operating the sports hall, gym and classes, introduced a new pricing structure including session passes, and maintained consistent usage.

4. Public Benefit Statement

The trustees confirm they have had due regard to the Charity Commission's guidance on public benefit. The charity promotes health, fitness, and community wellbeing through affordable access to sports and recreational facilities.

5. Achievements and Performance

Payroll operations were closed by the end of Q1 2025, enabling the charity to become financially self-sufficient. Insurance premiums were paid in full without external support, and small-scale service improvements were introduced. Instructor changes were managed and new activity options explored. The sports hall received essential cleaning and maintenance.

6. Significant Events and Challenges

The trustees inherited several operational and personnel issues, including two incidents requiring police involvement, which were resolved promptly. The transition was further complicated by missing documentation relating to the Charity Commission, following a period of more than three years of Commission investigation and supervision.

Long-term infrastructure concerns continue, particularly the ageing and currently uninsurable sports hall roof.

7. Financial Review

The adoption of a voluntary model strengthened the charity's financial position, with bank balances increasing across the year. The charity is rebuilding its reserves and intends to implement a formal reserves policy. Income was primarily generated through memberships, passes, classes and facility usage.

8. Risk Management

Key risks during the period included governance documentation gaps, infrastructure deterioration, and operational pressures. These were mitigated through strengthened oversight, responsive maintenance, and management of staffing and volunteer support.

9. Volunteers

The trustees express their sincere appreciation to the dedicated volunteers who have sustained the charity's operations. Their commitment remains vital to the charity's continued service to the community.

10. Plans for the Future

The charity aims to continue rebuilding reserves, prioritise essential maintenance, expand activity offerings and strengthen governance and operational processes.

Trustees

Mr. S A Shawcross

Dr. A R Rowe

ST. JUST & DISTRICT COMMUNITY SPORTS ASSOCIATION LTD

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report on the accounts of Centre of Pendeen for the year ended 31 January 2025

Respective responsibilities of trustees and examiner

The charity's trustees 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 needed.

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
- follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act and;
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 statement 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 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of the 2011 Acthave 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.



Laura Parfitt-Marr FMAAT
First Floor Front Office, 13-14 Market Place
Penzance, Cornwall, TR18 2JB

Date: 9th December 2025

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

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JANUARY 2025**

	Notes	Unrestricted Funds £	Restricted Funds £	2025 Total £	2024 Total £
INCOME FROM					
Donations and Legacies	2	100	-	100	19
Charitable Activities					
Provision of sports facilities	5	49,715		49,715	50,013
Other trading activities	3	500	-	500	136
Investment Income	4	-	-	-	108
Other income		14,575			9,885
Total		<u>64,889</u>	<u>-</u>	<u>50,315</u>	<u>60,161</u>
EXPENDITURE ON					
Charitable Activities					
Provision of sports facilities	-	75,733	5,529	81,262	80,196
NET INCOME/(EXPENDITURE)	-	10,844	5,529	16,373	20,035
RECONCILIATION OF FUNDS					
Total funds brought forward		33,275	28,709	61,984	82,019
TOTAL FUNDS CARRIED FORWARD		<u>22,431</u>	<u>23,180</u>	<u>45,611</u>	<u>61,984</u>

ST. JUST & DISTRICT COMMUNITY SPORTS ASSOCIATION LTD
(LIMITED BY GUARANTEE)
BALANCE SHEET
AS AT 31 JANUARY 2025

	Notes	Unrestricted Funds £	Restricted Funds £	2025 Total £	2024 Total £
FIXED ASSETS					
Tangible assets	9	11	22,380	22,391	27,954
CURRENT ASSETS					
Stocks	10	45		45	45
Debtors	11	5,757		5,757	7,958
Cash at bank and in hand		17,688	800	18,488	28,500
		<u>23,501</u>	<u>23,180</u>	<u>46,681</u>	<u>36,503</u>
CREDITORS					
Amounts falling within one year	12 -	1,070	-	1,070 -	2,473
NET CURRENT ASSETS		<u>22,431</u>	<u>23,180</u>	<u>45,611</u>	<u>34,030</u>
NET ASSETS		<u>22,431</u>	<u>23,180</u>	<u>45,611</u>	<u>61,984</u>
FUNDS					
Unrestricted funds	13				33,275
Restricted funds					28,709
TOTAL FUNDS					<u>61,984</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the yearended 31 January 2025.

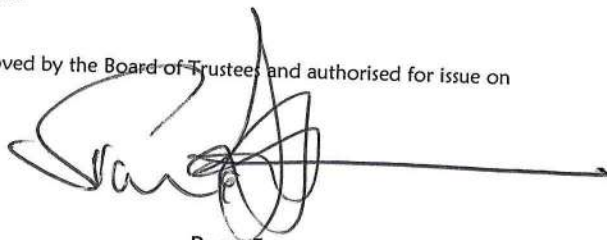
The members have not required the company to obtain an audit of its financial statements for the year ended 31 January 2025 in accordance with Section 476 of the Companies Act 2006.

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 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 and were signed on its behalf by



NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2025

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.

2. DONATIONS AND LEGACIES

2025	2024
£	£
100	19

3. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Fundraising events	500	136

4. INVESTMENT INCOME

2025	2024
£	£
-	108

5. INCOME FROM CHARITABLE ACTIVITIES

	2025	2024
	£	£
Grants	3,000	750
Gym Membership	19,502	22,270
Recreational Fees	30,875	26,993

6. DEPRECIATION

2025	2024
£	£
5,600	5,614

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 2025 nor for the year ended 31 January 2024.

8. STAFF COSTS

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

	2025	2024
Staff	3	3

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

9. TANGIBLE FIXED ASSETS

	Solar Panel Equipment	Other Equipment	Computer equipment	Total
COST				
At 1 February 2024 to 31st January 2025	111,130	52,803	861	164,794
DEPRECIATION				
At 1 February 2024	83,348	52,631	861	136,840
Charge for year	5,556	43		5,599
At 31 January 2024	88,904	52,674	861	142,439
NET BOOK VALUE				
At 31 January 2025	22,226	129	-	22,355
At 31 January 2024	27,782	172		27,954

10. STOCKS

	2025	2024
	£	£
Stocks	45	45

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade debtors	-	496
Prepayments and accrued income	5,757	7,462
	<u>5,757</u>	<u>7,958</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade Creditors	701	865
Social Security and Other taxes	-	431
Accrued expenses	800	1,286
	<u>1,070</u>	<u>2,473</u>

13. MOVEMENT IN FUNDS

	At 1/2/2024	Net Movement In Funds	At 31/01/2025
	£	£	£
Unrestricted funds			
General fund	33,275 -	10,844	22,431
Restricted funds			
Capital fund	28,709 -	5,529	23,180
TOTAL FUNDS	<u>61,984 -</u>	<u>16,373</u>	<u>45,611</u>

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

	Incoming Resources	Resources Expended	Movement in funds
Unrestricted funds			
General fund	64,889 -	75,733 -	10,844
Restricted funds			
Capital fund	- -	5,529 -	5,529
TOTAL FUNDS	<u>64,889 -</u>	<u>81,262 -</u>	<u>16,373</u>

ST JUST & DISTRICT COMMUNITY SPORTS ASSOCIATION LIMITED

England & Wales - Charity number 1094476

Accounts

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 2024
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 2024**

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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 2024**

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 2024. 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 physical leisure time activities for the benefit of the community of St Just and the surrounding district.

The charity continues to promote the centre for Sports use including football, cricket, badminton, basketball and pickleball and to continue to maintain and improve the Gym and its equipment in order to improve our offering to the community, along with fitness class opportunities throughout the week. Usage of the centre is good with Gym use continuing to increase. The charity continues to review grant possibilities and new initiatives.

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

Promotion is done to recruit members of the charity who then nominate and vote for trustees from that membership or elsewhere on the basis of their skills and knowledge. New trustees are informed of their duties 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 2024**

Trustees

A Maund Director
D C Stevens Trustee
F M Tucker Director (resigned 28/6/2023)
S A Shawcross Trustee (resigned 22/5/2023)
N C Taylor Trustee (resigned 11/11/2023)
Ms M J Faulkner Trustee (resigned 11/11/2023)
Mrs J Lenaghan Retired (appointed 22/7/2023)
R R Castle Trustee (appointed 22/7/2023)
Dr J A Tuson Trustee (appointed 22/7/2023)
Mrs J Curtis Virtual Assistant (appointed 22/7/2023) (resigned 8/11/2023)
A R Dawson Trustee (appointed 22/7/2023) (resigned 8/11/2023)

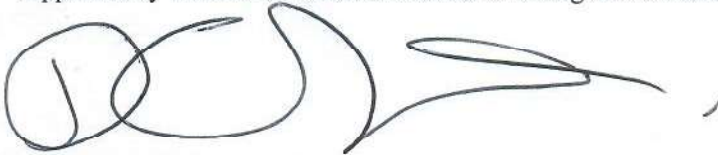
Company Secretary

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 9 August 2024 and signed on its behalf by:

A handwritten signature in black ink, consisting of several loops and a long horizontal stroke at the end, positioned above the name D C Stevens.

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 2024.

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

9 August 2024

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

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JANUARY 2024**

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	19	-	19	5
Charitable activities					
Provision of sports facilities	5	50,013	-	50,013	47,031
Other trading activities	3	136	-	136	45
Investment income	4	108	-	108	9
Other income		9,885	-	9,885	9,880
Total		<u>60,161</u>	<u>-</u>	<u>60,161</u>	<u>56,970</u>
EXPENDITURE ON					
Charitable activities					
Provision of sports facilities		<u>74,597</u>	<u>5,599</u>	<u>80,196</u>	<u>77,627</u>
NET INCOME/(EXPENDITURE)		(14,436)	(5,599)	(20,035)	(20,657)
RECONCILIATION OF FUNDS					
Total funds brought forward		47,711	34,308	82,019	102,676
TOTAL FUNDS CARRIED FORWARD		<u>33,275</u>	<u>28,709</u>	<u>61,984</u>	<u>82,019</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 2024**

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	10	45	27,909	27,954	33,568
CURRENT ASSETS					
Stocks	11	45	-	45	45
Debtors	12	7,958	-	7,958	5,591
Cash at bank and in hand		27,700	800	28,500	44,321
		<u>35,703</u>	<u>800</u>	<u>36,503</u>	<u>49,957</u>
CREDITORS					
Amounts falling due within one year	13	(2,473)	-	(2,473)	(1,506)
		<u>33,230</u>	<u>800</u>	<u>34,030</u>	<u>48,451</u>
NET CURRENT ASSETS					
		<u>33,275</u>	<u>28,709</u>	<u>61,984</u>	<u>82,019</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>33,275</u>	<u>28,709</u>	<u>61,984</u>	<u>82,019</u>
NET ASSETS					
		<u>33,275</u>	<u>28,709</u>	<u>61,984</u>	<u>82,019</u>
FUNDS					
	14			33,275	47,711
Unrestricted funds				28,709	34,308
Restricted funds				<u>61,984</u>	<u>82,019</u>
TOTAL FUNDS					
				<u>61,984</u>	<u>82,019</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 January 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 January 2024 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.

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

**BALANCE SHEET - continued
31 JANUARY 2024**

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 9 August 2024 and were signed on its behalf by:

A handwritten signature in black ink, consisting of a large, stylized 'D' followed by a series of loops and a long horizontal stroke.

D C Stevens - Trustee

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2024**

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 2024**

2. DONATIONS AND LEGACIES		2024	2023
		£	£
Donations		19	5
		<u>19</u>	<u>5</u>
3. OTHER TRADING ACTIVITIES		2024	2023
		£	£
Fundraising events		136	-
Merchandise		-	15
Vending machine		-	30
		<u>136</u>	<u>45</u>
		<u>136</u>	<u>45</u>
4. INVESTMENT INCOME		2024	2023
		£	£
Deposit account interest		108	9
		<u>108</u>	<u>9</u>
5. INCOME FROM CHARITABLE ACTIVITIES		2024	2023
		£	£
Recreational fees	Activity	26,993	24,352
Gym Membership fees	Provision of sports facilities	22,270	12,431
Grants	Provision of sports facilities	750	10,248
		<u>50,013</u>	<u>47,031</u>
		<u>50,013</u>	<u>47,031</u>
Grants received, included in the above, are as follows:		2024	2023
		£	£
St Just Town Council		750	-
Cornwall County Council		-	10,248
		<u>750</u>	<u>10,248</u>
		<u>750</u>	<u>10,248</u>

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

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JANUARY 2024**

6. NET INCOME/(EXPENDITURE)

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

	2024	2023
	£	£
Depreciation - owned assets	5,614	5,633
	<u> </u>	<u> </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 2024 nor for the year ended 31 January 2023.

8. STAFF COSTS

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

	2024	2023
	3	3
Staff	<u> </u>	<u> </u>

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	5	-	5
Charitable activities			
Provision of sports facilities	47,031	-	47,031
Other trading activities	45	-	45
Investment income	9	-	9
Other income	9,880	-	9,880
Total	<u>56,970</u>	<u> </u>	<u>56,970</u>
EXPENDITURE ON			
Charitable activities			
Provision of sports facilities	72,014	5,613	77,627
	<u> </u>	<u> </u>	<u> </u>
NET INCOME/(EXPENDITURE)	(15,044)	(5,613)	(20,657)

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

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JANUARY 2024**

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	62,755	39,921	102,676
TOTAL FUNDS CARRIED FORWARD	47,711	34,308	82,019

10. TANGIBLE FIXED ASSETS

	Solar panel equipment £	Other equipment £	Computer equipment £	Totals £
COST				
At 1 February 2023 and 31 January 2024	111,130	52,803	861	164,794
DEPRECIATION				
At 1 February 2023	77,792	52,573	861	131,226
Charge for year	5,556	58	-	5,614
At 31 January 2024	83,348	52,631	861	136,840
NET BOOK VALUE				
At 31 January 2024	27,782	172	-	27,954
At 31 January 2023	33,338	230	-	33,568

11. STOCKS

	2024 £	2023 £
Stocks	45	45

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	496	1,138
Prepayments and accrued income	7,462	4,453
	7,958	5,591

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

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JANUARY 2024**

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	865	566
Social security and other taxes	322	78
Accrued expenses	1,286	862
	<u>2,473</u>	<u>1,506</u>

14. MOVEMENT IN FUNDS

	At 1/2/23	Net movement in funds	At 31/1/24
	£	£	£
Unrestricted funds			
General fund	47,711	(14,436)	33,275
Restricted funds			
Capital fund	34,308	(5,599)	28,709
	<u>82,019</u>	<u>(20,035)</u>	<u>61,984</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	60,161	(74,597)	(14,436)
Restricted funds			
Capital fund	-	(5,599)	(5,599)
	<u>60,161</u>	<u>(80,196)</u>	<u>(20,035)</u>

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

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JANUARY 2024**

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/2/22 £	Net movement in funds £	At 31/1/23 £
Unrestricted funds			
General fund	62,755	(15,044)	47,711
Restricted funds			
Capital fund	39,921	(5,613)	34,308
TOTAL FUNDS	<u>102,676</u>	<u>(20,657)</u>	<u>82,019</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	56,970	(72,014)	(15,044)
Restricted funds			
Capital fund	-	(5,613)	(5,613)
TOTAL FUNDS	<u>56,970</u>	<u>(77,627)</u>	<u>(20,657)</u>

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

	At 1/2/22 £	Net movement in funds £	At 31/1/24 £
Unrestricted funds			
General fund	62,755	(29,480)	33,275
Restricted funds			
Capital fund	39,921	(11,212)	28,709
TOTAL FUNDS	<u>102,676</u>	<u>(40,692)</u>	<u>61,984</u>

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

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JANUARY 2024**

14. MOVEMENT IN FUNDS - continued

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	117,131	(146,611)	(29,480)
Restricted funds			
Capital fund	-	(11,212)	(11,212)
TOTAL FUNDS	<u>117,131</u>	<u>(157,823)</u>	<u>(40,692)</u>

15. RELATED PARTY DISCLOSURES

Bookkeeping costs of £3,092 (2023: £3,186) were supplied by Pras Goth Limited, a company with common directors D C Stevens and Mrs D J Stevens.

ST JUST & DISTRICT COMMUNITY SPORTS ASSOCIATION LIMITED

England & Wales - Charity number 1094476

Accounts

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 2023
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 2023**

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

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JANUARY 2023**

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 2023. 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 physical leisure time activities for the benefit of the community of St Just and the surrounding district.

The charity has continued to promote the centre for Sports use including football, cricket, badminton, basketball and to continue with updating of the Gym in order to improve its offering to the community, along with fitness class opportunities throughout the week. Usage of the centre has risen and the charity continues to review grant possibilities and new initiatives.

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

Promotion is done to recruit members of the charity who then nominate and vote for trustees from that membership or elsewhere on the basis of their skills and knowledge. New trustees are informed of their duties 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

Trustees

A Maund Director
D C Stevens Trustee
F M Tucker Director
S A Shawcross Trustee (resigned 22/5/2023)
N C Taylor Trustee
K A Casley Retired (resigned 26/7/2022)
Ms M J Faulkner Trustee (appointed 25/1/2023)

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

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JANUARY 2023**

Trustees

A Maund Director
D C Stevens Trustee
F M Tucker Director
S A Shawcross Trustee (resigned 22/5/2023)
N C Taylor Trustee
K A Casley Retired (resigned 26/7/2022)
Ms M J Faulkner Trustee (appointed 25/1/2023)

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 16 June 2023 and signed on its behalf by:

A handwritten signature in black ink, appearing to be 'D C Stevens', written over a horizontal line.

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 2023.

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

16 June 2023

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

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JANUARY 2023**

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	5	-	5	151
Charitable activities					
Provision of sports facilities	5	47,031	-	47,031	57,406
Other trading activities	3	45	-	45	60
Investment income	4	9	-	9	40
Other income		9,880	-	9,880	8,706
Total		<u>56,970</u>	<u>-</u>	<u>56,970</u>	<u>66,363</u>
EXPENDITURE ON					
Charitable activities					
Provision of sports facilities		<u>72,014</u>	<u>5,613</u>	<u>77,627</u>	<u>54,908</u>
NET INCOME/(EXPENDITURE)		(15,044)	(5,613)	(20,657)	11,455
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>62,755</u>	<u>39,921</u>	<u>102,676</u>	<u>91,221</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>47,711</u></u>	<u><u>34,308</u></u>	<u><u>82,019</u></u>	<u><u>102,676</u></u>

The notes form part of these financial statements

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

**BALANCE SHEET
31 JANUARY 2023**

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	10	60	33,508	33,568	39,201
CURRENT ASSETS					
Stocks	11	45	-	45	45
Debtors	12	5,591	-	5,591	4,545
Cash at bank and in hand		43,521	800	44,321	61,606
		<u>49,157</u>	<u>800</u>	<u>49,957</u>	<u>66,196</u>
CREDITORS					
Amounts falling due within one year	13	(1,506)	-	(1,506)	(2,721)
NET CURRENT ASSETS		<u>47,651</u>	<u>800</u>	<u>48,451</u>	<u>63,475</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>47,711</u>	<u>34,308</u>	<u>82,019</u>	<u>102,676</u>
NET ASSETS		<u><u>47,711</u></u>	<u><u>34,308</u></u>	<u><u>82,019</u></u>	<u><u>102,676</u></u>
FUNDS					
	14				
Unrestricted funds				47,711	62,755
Restricted funds				34,308	39,921
TOTAL FUNDS				<u><u>82,019</u></u>	<u><u>102,676</u></u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 January 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 January 2023 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.

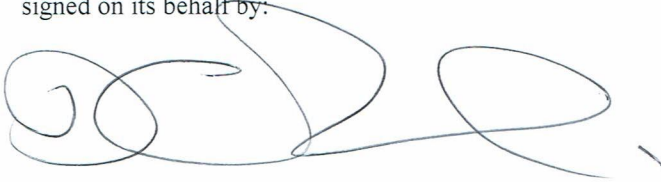
The notes form part of these financial statements

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

**BALANCE SHEET - continued
31 JANUARY 2023**

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 16 June 2023 and were signed on its behalf by:

A handwritten signature in blue ink, consisting of several loops and a long horizontal stroke, positioned above the name D C Stevens.

D C Stevens - Trustee

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2023**

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 2023**

2.	DONATIONS AND LEGACIES		2023	2022
			£	£
	Donations		5	151
			<u> </u>	<u> </u>
3.	OTHER TRADING ACTIVITIES		2023	2022
			£	£
	Merchandise		15	33
	Vending machine		30	27
			<u> </u>	<u> </u>
			45	60
			<u> </u>	<u> </u>
4.	INVESTMENT INCOME		2023	2022
			£	£
	Deposit account interest		9	40
			<u> </u>	<u> </u>
5.	INCOME FROM CHARITABLE ACTIVITIES		2023	2022
		Activity	£	£
	Recreational fees	Provision of sports facilities	24,352	15,561
	Gym Membership fees	Provision of sports facilities	12,431	8,425
	Grants	Provision of sports facilities	10,248	33,420
			<u> </u>	<u> </u>
			47,031	57,406
			<u> </u>	<u> </u>
	Grants received, included in the above, are as follows:		2023	2022
			£	£
	Cornwall County Council		10,248	3,190
	CJRS government claims		-	4,837
	Local Restrictions Support Grant		-	23,089
	Cooperative Local Community Support Grant		-	2,304
			<u> </u>	<u> </u>
			10,248	33,420
			<u> </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 2023**

6. NET INCOME/(EXPENDITURE)

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

	2023	2022
	£	£
Depreciation - owned assets	5,633	7,055
	<u> </u>	<u> </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 2023 nor for the year ended 31 January 2022.

8. STAFF COSTS

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

	2023	2022
Staff	3	3
	<u> </u>	<u> </u>

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	151	-	151
Charitable activities			
Provision of sports facilities	57,406	-	57,406
Other trading activities	60	-	60
Investment income	40	-	40
Other income	8,706	-	8,706
	<u> </u>	<u> </u>	<u> </u>
Total	66,363	-	66,363
EXPENDITURE ON			
Charitable activities			
Provision of sports facilities	49,312	5,596	54,908
	<u> </u>	<u> </u>	<u> </u>
NET INCOME/(EXPENDITURE)	17,051	(5,596)	11,455

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

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JANUARY 2023**

9.	COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted fund £	Restricted funds £	Total funds £	
	RECONCILIATION OF FUNDS				
	Total funds brought forward	45,704	45,517	91,221	
		<u> </u>	<u> </u>	<u> </u>	
	TOTAL FUNDS CARRIED FORWARD	<u>62,755</u>	<u>39,921</u>	<u>102,676</u>	
10.	TANGIBLE FIXED ASSETS				
		Solar panel equipment £	Other equipment £	Computer equipment £	Totals £
	COST				
	At 1 February 2022 and 31 January 2023	111,130	52,803	861	164,794
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
	DEPRECIATION				
	At 1 February 2022	72,235	52,497	861	125,593
	Charge for year	5,557	76	-	5,633
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
	At 31 January 2023	77,792	52,573	861	131,226
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
	NET BOOK VALUE				
	At 31 January 2023	33,338	230	-	33,568
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
	At 31 January 2022	38,895	306	-	39,201
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
11.	STOCKS				
				2023 £	2022 £
	Stocks			45	45
				<u> </u>	<u> </u>
12.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR				
				2023 £	2022 £
	Trade debtors			1,138	640
	Other debtors			-	29
	Prepayments and accrued income			4,453	3,876
				<u> </u>	<u> </u>
				5,591	4,545
				<u> </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 2023**

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	566	1,830
Social security and other taxes	78	141
Accrued expenses	862	750
	<u>1,506</u>	<u>2,721</u>

14. MOVEMENT IN FUNDS

	At 1/2/22	Net movement in funds	At 31/1/23
	£	£	£
Unrestricted funds			
General fund	62,755	(15,044)	47,711
Restricted funds			
Capital fund	39,921	(5,613)	34,308
	<u>102,676</u>	<u>(20,657)</u>	<u>82,019</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	56,970	(72,014)	(15,044)
Restricted funds			
Capital fund	-	(5,613)	(5,613)
	<u>56,970</u>	<u>(77,627)</u>	<u>(20,657)</u>

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

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JANUARY 2023**

14. MOVEMENT IN FUNDS - continued

Comparatives for 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>

Comparative 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>

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

	At 1/2/21 £	Net movement in funds £	At 31/1/23 £
Unrestricted funds			
General fund	45,704	2,007	47,711
Restricted funds			
Capital fund	45,517	(11,209)	34,308
TOTAL FUNDS	<u>91,221</u>	<u>(9,202)</u>	<u>82,019</u>

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

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JANUARY 2023**

14. MOVEMENT IN FUNDS - continued

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	123,333	(121,326)	2,007
Restricted funds			
Capital fund	-	(11,209)	(11,209)
TOTAL FUNDS	<u>123,333</u>	<u>(132,535)</u>	<u>(9,202)</u>

15. RELATED PARTY DISCLOSURES

Bookkeeping costs of £3,186 (2022: £1,938) were supplied by Pras Goth Limited, a company with common directors D C Stevens and Mrs D J Stevens.

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

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JANUARY 2023**

	2023	2022
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	5	151
Other trading activities		
Merchandise	15	33
Vending machine	30	27
	<u>45</u>	<u>60</u>
Investment income		
Deposit account interest	9	40
Charitable activities		
Recreational fees	24,352	15,561
Gym Membership fees	12,431	8,425
Grants	10,248	33,420
	<u>47,031</u>	<u>57,406</u>
Other income		
Solar panel income	9,880	8,706
	<u>9,880</u>	<u>8,706</u>
Total incoming resources	56,970	66,363
 EXPENDITURE		
Charitable activities		
Wages	34,025	25,807
Premises costs	14,018	10,598
Office costs	1,072	1,146
Advertising	38	-
Sundries	177	73
Vending machine and catering	22	16
Repairs and renewals	14,331	5,677
Gym inductions and instructors	3,057	1,511
Staff training	785	-
Depreciation of tangible fixed assets	5,633	7,055
Bank charges and interest	521	337
	<u>73,679</u>	<u>52,220</u>
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 2023**

	2023	2022
	£	£
Support costs		
Governance costs		
Accountancy and legal fees	762	750
Bookkeeping	3,186	1,938
	<u>3,948</u>	<u>2,688</u>
Total resources expended	<u>77,627</u>	<u>54,908</u>
Net (expenditure)/income	<u><u>(20,657)</u></u>	<u><u>11,455</u></u>

ST JUST & DISTRICT COMMUNITY SPORTS ASSOCIATION LIMITED

England & Wales - Charity number 1094476

Accounts

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)**

**CONTENTS OF THE FINANCIAL STATEMENTS
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)

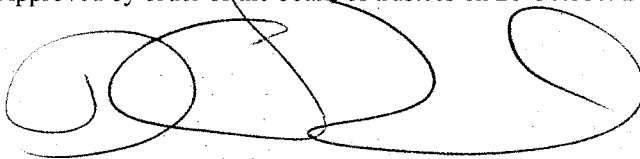
Company Secretary

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:

A handwritten signature in black ink, appearing to be 'D C Stevens', written over a horizontal line.

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><u>62,755</u></u>	<u><u>39,921</u></u>	<u><u>102,676</u></u>	<u><u>91,221</u></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)
		<u>62,675</u>	<u>800</u>	<u>63,475</u>	<u>44,965</u>
NET CURRENT ASSETS					
		<u>62,755</u>	<u>39,921</u>	<u>102,676</u>	<u>91,221</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>62,755</u>	<u>39,921</u>	<u>102,676</u>	<u>91,221</u>
NET ASSETS					
		<u>62,755</u>	<u>39,921</u>	<u>102,676</u>	<u>91,221</u>
FUNDS					
	14			62,755	45,704
Unrestricted funds				39,921	45,517
Restricted funds				<u>102,676</u>	<u>91,221</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

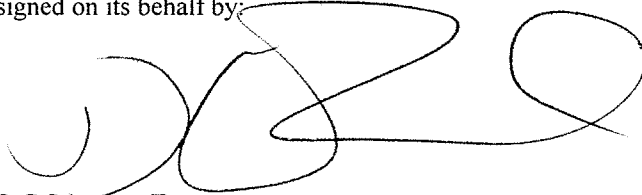
- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its 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.

**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:

A handwritten signature in black ink, appearing to be 'D C Stevens', written over a horizontal line.

D C Stevens - Trustee

**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		151	-
		<u>151</u>	<u>-</u>
3. OTHER TRADING ACTIVITIES		2022	2021
		£	£
Fundraising events		-	60
Merchandise		33	-
Vending machine		27	39
		<u>60</u>	<u>99</u>
4. INVESTMENT INCOME		2022	2021
		£	£
Deposit account interest		40	100
		<u>40</u>	<u>100</u>
5. INCOME FROM CHARITABLE ACTIVITIES		2022	2021
		£	£
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	33,420	27,887
		<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		2,304	-
		<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	7,055	7,090
	<u> </u>	<u> </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
Staff	3	3
	<u> </u>	<u> </u>

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	8,895	-	8,895
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

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

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

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted fund £	Restricted funds £	Total funds £	
TOTAL FUNDS CARRIED FORWARD	45,704	45,517	91,221	
10. TANGIBLE FIXED ASSETS	Solar panel equipment £	Other equipment £	Computer equipment £	Totals £
COST				
At 1 February 2021 and 31 January 2022	111,130	52,803	861	164,794
DEPRECIATION				
At 1 February 2021	68,212	49,465	861	118,538
Charge for year	4,023	3,032	-	7,055
At 31 January 2022	72,235	52,497	861	125,593
NET BOOK VALUE				
At 31 January 2022	38,895	306	-	39,201
At 31 January 2021	42,918	3,338	-	46,256
11. STOCKS			2022 £	2021 £
Stocks			45	45
12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			2022 £	2021 £
Trade debtors			640	409
Other debtors			29	-
Prepayments and accrued income			3,876	3,830
			4,545	4,239

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

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

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

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
	<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)
	<u>66,363</u>	<u>(54,908)</u>	<u>11,455</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

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>

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>

**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

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>

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.

ST JUST & DISTRICT COMMUNITY SPORTS ASSOCIATION LIMITED

England & Wales - Charity number 1094476

Accounts

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**

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

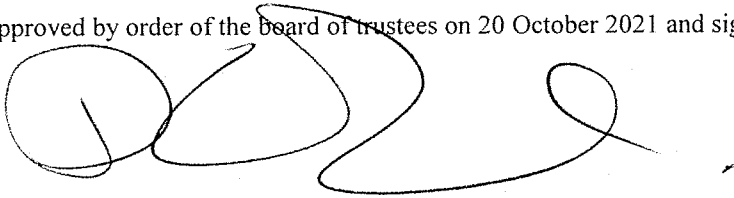
Company Secretary

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:

A handwritten signature in black ink, consisting of several loops and a long horizontal stroke, positioned below the approval text.

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		<u>38,664</u>	<u>51,210</u>	<u>89,874</u>	<u>90,719</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>45,704</u></u>	<u><u>45,517</u></u>	<u><u>91,221</u></u>	<u><u>89,874</u></u>

The notes form part of these financial statements

**ST. JUST & DISTRICT COMMUNITY SPORTS
ASSOCIATION LTD
(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		<u>45,704</u>	<u>45,517</u>	<u>91,221</u>	<u>89,874</u>
NET ASSETS		<u>45,704</u>	<u>45,517</u>	<u>91,221</u>	<u>89,874</u>
FUNDS	14				
Unrestricted funds				45,704	38,664
Restricted funds				45,517	51,210
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.

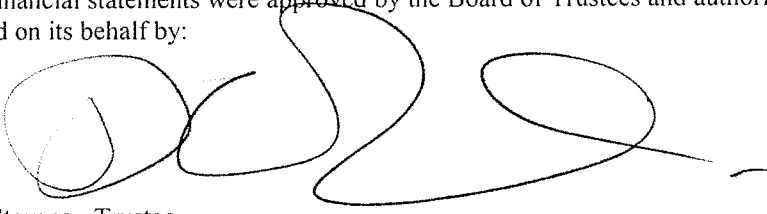
The notes form part of these financial statements

ST. JUST & DISTRICT COMMUNITY SPORTS
ASSOCIATION LTD
(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:

A handwritten signature in black ink, consisting of several loops and a long horizontal stroke at the end, positioned above the name 'D C Stevens - Trustee'.

D C Stevens - Trustee

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
	Activity	£	£
Recreational fees	Provision of sports facilities	8,009	27,802
Gym Membership fees	Provision of sports facilities	2,138	12,511
Cape Cornwall Secondary School	Provision of sports facilities	1,050	7,086
Grants	Provision of sports facilities	<u>27,887</u>	-
		<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	-	(50)
	<u> </u>	<u> </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
Staff	3	3
	<u> </u>	<u> </u>

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	9,537	-	9,537
Total	<u>61,309</u>	<u>-</u>	<u>61,309</u>
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 £	
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	7,090	-	-	7,090
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
	<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)
	<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
	<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.

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

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

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	-	3
Grants	-	2,000
	<hr/>	<hr/>
	-	2,003
Other trading activities		
Fundraising events	60	1,281
Sponsorships	-	100
Merchandise	-	230
Vending machine	39	305
	<hr/>	<hr/>
	99	1,916
Investment income		
Deposit account interest	100	454
Charitable activities		
Recreational fees	8,009	27,802
Gym Membership fees	2,138	12,511
Cape Cornwall Secondary School	1,050	7,086
Grants	27,887	-
	<hr/>	<hr/>
	39,084	47,399
Other income		
Gain on sale of tangible fixed assets	-	50
Solar panel income	8,895	9,037
Sale of equipment	-	450
	<hr/>	<hr/>
	8,895	9,537
Total incoming resources	<hr/> 48,178	<hr/> 61,309
EXPENDITURE		
Charitable activities		
Wages	26,311	27,788
Premises costs	8,637	15,594
Office costs	1,038	979
Advertising	-	65
Sundries	-	39
Vending machine and catering	32	145
Repairs and renewals	1,884	2,561
Gym inductions and instructors	653	4,791
Carried forward	38,555	51,962

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 2021**

	2021	2020
	£	£
Charitable activities		
Brought forward	38,555	51,962
Fundraising costs	-	427
Merchandise costs	-	199
Staff training	-	945
Bad debts	208	-
Depreciation of tangible fixed assets	7,090	7,348
Bank charges and interest	240	547
	<u>46,093</u>	<u>61,428</u>
 Support costs		
Governance costs		
Accountancy and legal fees	738	726
	<u>738</u>	<u>726</u>
Total resources expended	<u>46,831</u>	<u>62,154</u>
 Net income/(expenditure)	<u>1,347</u>	<u>(845)</u>

This page does not form part of the statutory financial statements