

# CLARBESTON ROAD ASSOCIATION FOOTBALL CLUB

England & Wales · Charity number 1163455

## Details

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Other names	CLARBESTON ROAD AFC
Status	Registered
Legal form	CIO
Registered	2015-09-08
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	Homelea Lamborough Crescent Clarboston Road Pembrokeshire SA63 4UZ
Phone	01437731100
Email	<a href="mailto:steve.stretch@yahoo.co.uk">steve.stretch@yahoo.co.uk</a>
Website	<a href="http://www.clarbostonroadafc.co.uk">http://www.clarbostonroadafc.co.uk</a>

## Activities

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**Objects:** THE OBJECT OF THE CIO IS THE PROMOTION OF COMMUNITY PARTICIPATION IN HEALTHY RECREATION, IN PARTICULAR BY THE PROVISION OF FACILITIES FOR THE PLAYING OF ASSOCIATION FOOTBALL.

**Activities:** The object of Clarboston Road AFC is the promotion of community participation in healthy recreation, in particular by the provision of facilities for the playing of association football for boys and girls from all mini and junior age groups from 5 to 16 years and for both adult male and female teams. The club also provides access to pan-disability football through the Clarby Warriors team.

## Classification

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- **How:** Provides Buildings/facilities/open Space
- **What:** Disability, Amateur Sport, Recreation
- **Who:** Children/young People, People With Disabilities, The General Public/mankind

## Geography

- Carmarthenshire
- Ceredigion
- Pembrokeshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-30	£69,276	£73,862	-	-
2024-04-30	£60,676	£72,571	-	-
2023-04-30	£53,130	£61,068	-	-
2022-04-30	£62,508	£54,205	-	-
2021-04-30	£93,175	£87,479	-	-

## Trustees

Name	Role	Appointed
<b>STEVE BROWN</b>	Chair	2015-09-08
Dylan Ian Eynon		2020-01-06
Emma Sian O'Sullivan		2023-07-12
Gemma Constable		2023-07-12
<b>JENNY LEWIS</b>		2015-09-08
James Jason Wall		2020-11-11
Matthew Owen Davies		2019-06-19
<b>PAUL BLAKE BROMLEY HND</b>		2015-09-08
Rachel Settatree		2025-07-17
<b>STEPHEN STRETCH BSC PGCE</b>		2015-09-08

**CLARBESTON ROAD ASSOCIATION FOOTBALL CLUB**

England & Wales - Charity number 1163455

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# Accounts

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**REGISTERED CHARITY NUMBER: 1163455**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2025  
FOR  
CLARBESTON ROAD ASSOCIATION FOOTBALL  
CLUB**

Llewelyn Davies  
Chartered Accountants  
Yelverton House  
St John Street  
Whitland  
Carmarthenshire  
SA34 0AW

**CLARBESTON ROAD ASSOCIATION FOOTBALL  
CLUB**

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FOR THE YEAR ENDED 30 APRIL 2025**

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**CLARBESTON ROAD ASSOCIATION FOOTBALL CLUB**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30 APRIL 2025**

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The trustees present their report with the financial statements of the charity for the year ended 30 April 2025. 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 Clarbeston Road Association Football Club CIO is the promotion of community participation in healthy recreation, in particular by the provision of facilities for the playing of association football.

**Significant activities**

The primary activities of the charity throughout the year have been to continue to provide the opportunity for members of the community to participate in football, as players, spectators and as volunteers.

Participation levels have increased slightly with approximately 360 player members throughout the year spread across 25 teams, supported by around 80 volunteers. Our volunteers have also run an after-school club at Spittal VC School, a local primary school.

The trustees have continued to develop funding bids to progress projects and to enable the master plan for improvements to the club facilities to be implemented, along with securing extra funding to support the club's activities.

**Public benefit**

Trustees are aware of the public benefit requirements for the activities of the charity and have been provided with links to the relevant guidance issued by the Charity Commission so that they are fully conversant with these requirements.

**Investments**

The charity has no investments apart from the land and equipment in its ownership.

**Grantmaking**

The charity does not make grants.

**Volunteers**

All the activities undertaken by the charity are supported by voluntary effort and there are no paid employees.

## **CLARBESTON ROAD ASSOCIATION FOOTBALL CLUB**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 APRIL 2025**

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#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

##### **Football achievements**

- In September 2024 the Club achieved the FAW Platinum accreditation status for the 2024-25 season, the 6th year in a row to have met this highest level. The club also holds the Disability Sport Wales insport Silver standard (achieved in September 2023).
- The Women's team were once again the Pembrokeshire League champions having won every game they played. They also won the Pembrokeshire Women's Cup competition.
- One of our coaches was selected for the Welsh Women's Walking Football squad.
- During July, two of our Warriors players represented Wales in the Mencap Home Nations tournament held in Yorkshire. - We hosted a pan-Disability Festival in November attended by disability football teams from across south and west Wales.
- Also in November our Under 10 squad were the Guard of Honour for the Swansea City FC Championship match vs Portsmouth.

##### **Support to other charities and organisations**

- We hosted a touring team from Cwmavon Boys & Girls Club for friendly games in May.
- On Thursday 30th May we mowed and marked out Spittal Green ahead of the Community Fun Day on 1st June. The club joined forces with the Spittal Community to hold a highly successful Community Fun and Football Day.
- We hosted a stand and football play activities at the Pembrokeshire County Council led Play Day 2024 at Lllys y Fran Visitor Centre in August
- In August we hosted a Swansea City Summer Soccer Camp at our Knock Field site attended by over 80 children from the local community.
- Also in August we hosted the Clarboston Road Community Sports Day supported by volunteers and businesses from the local community.
- We hosted the start for a charitable Christmas Illuminated Tractor Run in December that raised over £7,000 for local charities
- On 1st February we held a Comedy Evening with 5 comedians and live music from local band Green Jam.
- On 5th April the club hosted the 2nd Division Cup semi-final on behalf of the Pembrokeshire Football League

Link agreements remain in place between the club and 3 local primary schools (Spittal VC School, Ysgol Maenclochog and St Aidans School, Wiston), including supporting a weekly after school club at Spittal VC School. The school pitch is made available to the club occasionally and the club assists the school by marking out their football pitch and running lanes for their school sports.

##### **Communications with members and the local community**

The charity has maintained a web site, an official Facebook page and a Twitter feed. These social media tools considerably assist communications with club members and the local community. The Facebook page in particular is an important route for initial contacts from new members. The club has continued direct, electronic mailing of newsletters and bulletins to registered club members.

A volunteers Whatsapp group has continued to very successfully support improved communications with volunteers.

The charity maintains a comprehensive Welcome Pack for members on the web site. This is updated at least annually.

## **CLARBESTON ROAD ASSOCIATION FOOTBALL CLUB**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 APRIL 2025**

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#### **ACHIEVEMENT AND PERFORMANCE**

##### **Fundraising and sponsorship**

##### **Fundraising and sponsorship**

The charity delivered an extensive events and fundraising programme for both club members and the local community including the following:

- An Under 9s Football Festival in May
- A Community Fun and Football Day in June, jointly with the Spittal Village Community
- A Girls and Women's Festival and Open Day in August
- A Children's Halloween Disco in October
- Two Christmas Turkey Bingo evenings in December
- A Comedy Evening with 5 comedians and live music from local band in February 2025.

Funds raised from these events have helped maintain a secure financial position for the charity and to build a fund to support future development projects. We also benefitted from the following sponsorship and grants:

- In July we received confirmation of a grant of £500 from Valero as sponsorship for a Girls Under 11s playing kit.
- In August we were successful with an application for funding from PACTO, the Pembrokeshire Association of Community Transport Organisation. We were allocated £5,400 to pay for bus transport costs for the Clarby Warriors for the 2024-25 season of disability festivals.
- In October 2024 approval was granted by Sport Wales following a successful grant submission, for funding of £14,531 (80% of project costs) to install solar panels with storage batteries at two club sites. These "invest to save" developments will offset energy costs and allow the club to operate more sustainably. The project will be delivered during 2025.
- Also in October 2024 we received a grant from the Postcode Community Trust for a sum of £20,250. The funding will be used to progress our improvement works at the Graham Roberts Field during 2025 to provide extra parking capacity for members and an additional playing area to cope with the growth in membership.
- On 20th December we were notified by Sport Wales that we had been awarded £750 towards the costs of damage to assets caused by Storm Darragh on 7th December.
- In January a parent of an Under 10 player working at Valero was awarded an annual Volunteer Contribution of £500 which he chose to donate to our Under 10s squad to part fund the group attendance at the Stoke City FC "Play on the Pitch" event in May 2025.
- In March our pan-disability squad received a donation of £750 from Valero towards new playing kit for the squad.

We are also supported by a range of local small businesses who pay for team kits and sponsorship boards alongside our pitches.

#### **FINANCIAL REVIEW**

##### **Principal funding sources**

The membership fees introduced in July 2023 were increased during 2024-25 with the objective of achieving a balance between income and operational expenditure. This is to free up fundraising income obtained from sponsorship and events to be invested into a programme of improvements to improve the experience for members and the community. This change has provided a more reliable and improved income stream and a payment process using an app called Spond was introduced during the year to simplify payments for members. The club membership fees still remain much cheaper than many other clubs and sports.

Details of fundraising and expenditure are provided in the accounts. All funds raised are used for supporting the key objectives of the charity.

The club has no investments but does hold an interest-bearing account for funds retained for improvement projects.

## **CLARBESTON ROAD ASSOCIATION FOOTBALL CLUB**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 APRIL 2025**

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#### **FINANCIAL REVIEW**

##### **Reserves policy**

The charity has a Reserves policy. This has been regularly reviewed by the trustees throughout the year to ensure appropriate financial management. Details may be accessed through the following link:

<http://www.clarbestonroadafc.co.uk/financial-reserves-policy.html>

#### **FUTURE PLANS**

The charity continues to plan for delivery of its strategic plan for improvement of facilities and to provide more support to enable improved access from the wider community, particularly for female participation and disability football.

There was insufficient capacity during 2024-25 to progress funding applications for Stage 2 of the Ground Development Plan, covering the development of new changing rooms and a clubroom. Priority has been given during this period to implementation of an invest to save initiative through renewable energy generation and to preparing proposals for an extended car park and a new mini playing area at our Graham Roberts Playing Field to cope with increased membership.

#### **Environmental/Sustainability initiatives**

We are one of 5 clubs across Wales invited to be part of a FAW project with consultancy Global Action Plan, to trial forming a "Together Greener Group" to champion what we as a club can do to take action on climate change and other environmental issues. We have also been selected as a sports club case study for a Welsh Government climate action campaign, showcasing measures we have taken to reduce our environmental impact.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a constitution. The charity is constituted as a Charitable Incorporated Organisation.

##### **Recruitment and appointment of new trustees**

Trustees are appointed at Annual General Meetings in accordance with the appointment provisions set out in the constitution. At each AGM one third of trustees retire in rotation. These retirees are eligible for re-election/re-appointment by the members alongside any other persons who are nominated. Trustees may also appoint to unfilled vacancies at any other time.

**CLARBESTON ROAD ASSOCIATION FOOTBALL CLUB**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30 APRIL 2025**

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Organisational structure**

The trustees form the Management Committee for the charity and meet on a monthly basis. Governance is a standing agenda item to ensure compliance with regulatory requirements and good practice.

The charity has a vision and strategy for future direction and development that covers the period 2020-2025 and is currently under further review. The charity has adopted a range of policies which are regularly reviewed and which are published on the charity web site. Policies adopted, in place or reviewed during the year include the following:

- Anti-corruption and Bribery Policy
- Anti-money laundering Policy and Procedure
- Care Support Policy
- Conflicts of Interest Policy
- Data Protection Policy
- Disciplinary Policy
- Equal Opportunities Policy
- Environment Policy
- Expenses Policy
- Financial Reserves Policy
- Health and Safety Policy and risk assessments
- Internet Usage Policy
- Membership Policy
- Policy for managing mini player waiting lists
- Risk Management Policy and charity risk matrix
- Reporting of Serious Incidents
- Social Media Policy
- Travel Policy
- Volunteers Policy
- Welsh Language Policy

The charity has also adopted and follows the FAW and Disability Sport Wales (sport governing bodies) policies for Safeguarding.

The charity financial procedures were reviewed in November 2024.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1163455

**Principal address**

c/o Mr S Stretch  
Homelea  
Lamborough Crescent  
Clarbeston Road  
Pembrokeshire  
SA63 4UZ

**CLARBESTON ROAD ASSOCIATION FOOTBALL CLUB**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30 APRIL 2025**

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**Trustees**

Mrs J Lewis  
Mr S Stretch  
Mr O Roberts  
Mr P B Bromley  
Mr S J Brown - Chairman  
Mr K Morris (resigned 17/7/2024)  
Mr M Davies  
Mr I Eynon  
Mr J J Wall  
Mrs K Hamid (resigned 10/2/2025)  
Mrs E O'Sullivan  
Mrs G Constable

**Independent Examiner**

C R John FCA FCCA  
Llewelyn Davies  
Chartered Accountants  
Yelverton House  
St John Street  
Whitland  
Carmarthenshire  
SA34 0AW

**Solicitors**

Stephen O.Hill LL.B.B.C.L  
Price & Son  
33 Hill Lane  
Haverfordwest  
Pembrokeshire  
SA61 1PS

Approved by order of the board of trustees on 1 July 2025 and signed on its behalf by:



Mr S J Brown - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
CLARBESTON ROAD ASSOCIATION FOOTBALL  
CLUB**

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**Independent examiner's report to the trustees of Clarbeston Road Association Football Club**

I report to the charity trustees on my examination of the accounts of Clarbeston Road Association Football Club (the Trust) for the year ended 30 April 2025.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



C R John FCA FCCA

Llewelyn Davies  
Chartered Accountants  
Yelverton House  
St John Street  
Whitland  
Carmarthenshire  
SA34 0AW

1 July 2025

**CLARBESTON ROAD ASSOCIATION FOOTBALL CLUB**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 APRIL 2025**

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		611	-	611	1,855
<b>Charitable activities</b>					
General	4	43,151	-	43,151	31,446
Restricted		-	2,999	2,999	5,508
Other trading activities	2	21,751	-	21,751	21,565
Investment income	3	764	-	764	302
<b>Total</b>		<u>66,277</u>	<u>2,999</u>	<u>69,276</u>	<u>60,676</u>
<b>EXPENDITURE ON</b>					
Raising funds		10,008	1,139	11,147	14,406
<b>Charitable activities</b>					
General		46,729	14,126	60,855	51,433
Restricted		-	1,860	1,860	6,732
<b>Total</b>		<u>56,737</u>	<u>17,125</u>	<u>73,862</u>	<u>72,571</u>
<b>NET INCOME/(EXPENDITURE)</b>		9,540	(14,126)	(4,586)	(11,895)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		68,609	351,886	420,495	432,390
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>78,149</u></u>	<u><u>337,760</u></u>	<u><u>415,909</u></u>	<u><u>420,495</u></u>

The notes form part of these financial statements

**CLARBESTON ROAD ASSOCIATION FOOTBALL CLUB**

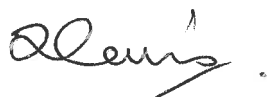
**BALANCE SHEET  
30 APRIL 2025**

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	7	15,985	337,758	353,743	368,412
<b>CURRENT ASSETS</b>					
Debtors	8	-	5,574	5,574	-
Cash at bank and in hand		62,165	36,073	98,238	54,332
		<u>62,165</u>	<u>41,647</u>	<u>103,812</u>	<u>54,332</u>
<b>CREDITORS</b>					
Amounts falling due within one year	9	-	(41,646)	(41,646)	(2,249)
		<u>62,165</u>	<u>1</u>	<u>62,166</u>	<u>52,083</u>
<b>NET CURRENT ASSETS</b>					
		<u>62,165</u>	<u>1</u>	<u>62,166</u>	<u>52,083</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>78,150</u>	<u>337,759</u>	<u>415,909</u>	<u>420,495</u>
<b>NET ASSETS</b>					
		<u>78,150</u>	<u>337,759</u>	<u>415,909</u>	<u>420,495</u>
<b>FUNDS</b>					
Unrestricted funds	10			78,150	68,609
Restricted funds				<u>337,759</u>	<u>351,886</u>
<b>TOTAL FUNDS</b>					
				<u>415,909</u>	<u>420,495</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 1 July 2025 and were signed on its behalf by:



Mr S J Brown - Trustee



Mrs J Lewis - Trustee



Mr S Stretch - Trustee

The notes form part of these financial statements

**CLARBESTON ROAD ASSOCIATION FOOTBALL CLUB**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025**

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**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, 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 Charities Act 2011. 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.

Freehold property	- 2% on cost
Plant and machinery	- 10% on cost

**Taxation**

The charity is exempt from 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.

**Grant income**

Grant income is recognised in the Statement of Financial Activities (SoFA) when the charity is fully entitled to this income. Where funding has been specifically provided for fixed assets, then the income is shown in the SoFA on receipt.

**CLARBESTON ROAD ASSOCIATION FOOTBALL CLUB**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 APRIL 2025**

**2. OTHER TRADING ACTIVITIES**

	2025	2024
	£	£
Fundraising events	9,289	9,913
Shop income	2,222	1,556
Sponsorships	4,580	3,808
Match Day Raffles	-	65
Bonus Ball	5,660	6,223
	<u>21,751</u>	<u>21,565</u>

**3. INVESTMENT INCOME**

	2025	2024
	£	£
Deposit account interest	<u>764</u>	<u>302</u>

**4. INCOME FROM CHARITABLE ACTIVITIES**

	Activity	2025	2024
		£	£
Training/Astroturf	General	3,396	2,598
Kit	General	1,336	327
Pembrokeshire League	General	1,790	531
Equipment income	General	-	86
Trips	General	2,123	2,295
Comet Registrations & Subscriptions	General	34,506	25,609
Grants	Restricted	<u>2,999</u>	<u>5,508</u>
		<u>46,150</u>	<u>36,954</u>

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

	2025	2024
	£	£
Sportslot- Community Chest	375	4,555
Sports Council Wales	750	-
Sustainability Fund	-	827
Dorothy Watkin Foundation	874	126
Tesco	500	-
Valero	500	-
	<u>2,999</u>	<u>5,508</u>

**CLARBESTON ROAD ASSOCIATION FOOTBALL CLUB**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 APRIL 2025**

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 April 2025 nor for the year ended 30 April 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 April 2025 nor for the year ended 30 April 2024.

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	385	1,470	1,855
<b>Charitable activities</b>			
General	31,446	-	31,446
Restricted	-	5,508	5,508
Other trading activities	21,565	-	21,565
Investment income	302	-	302
<b>Total</b>	<u>53,698</u>	<u>6,978</u>	<u>60,676</u>
<b>EXPENDITURE ON</b>			
Raising funds	14,160	246	14,406
<b>Charitable activities</b>			
General	37,306	14,127	51,433
Restricted	-	6,732	6,732
<b>Total</b>	<u>51,466</u>	<u>21,105</u>	<u>72,571</u>
<b>NET INCOME/(EXPENDITURE)</b>	2,232	(14,127)	(11,895)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	66,377	366,013	432,390
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>68,609</u>	<u>351,886</u>	<u>420,495</u>

**CLARBESTON ROAD ASSOCIATION FOOTBALL CLUB**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 APRIL 2025**

**7. TANGIBLE FIXED ASSETS**

	Freehold property £	Plant and machinery £	Totals £
<b>COST</b>			
At 1 May 2024 and 30 April 2025	482,370	51,551	533,921
<b>DEPRECIATION</b>			
At 1 May 2024	134,876	30,633	165,509
Charge for year	9,649	5,020	14,669
At 30 April 2025	144,525	35,653	180,178
<b>NET BOOK VALUE</b>			
At 30 April 2025	337,845	15,898	353,743
At 30 April 2024	347,494	20,918	368,412

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025 £	2024 £
Prepayments and accrued income	5,574	-

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025 £	2024 £
Other creditors	41,646	2,249

**10. MOVEMENT IN FUNDS**

	At 1.5.24 £	Net movement in funds £	At 30.4.25 £
<b>Unrestricted funds</b>			
General fund	68,609	9,541	78,150
<b>Restricted funds</b>			
Project Knock Field	205,352	(7,986)	197,366
Project 2	9,642	(221)	9,421
Restricted fund	136,892	(5,920)	130,972
	351,886	(14,127)	337,759
<b>TOTAL FUNDS</b>	420,495	(4,586)	415,909

**CLARBESTON ROAD ASSOCIATION FOOTBALL CLUB**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 APRIL 2025**

**10. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	66,277	(56,736)	9,541
<b>Restricted funds</b>			
Project Knock Field	-	(7,986)	(7,986)
Project 2	-	(221)	(221)
Restricted fund	2,999	(8,919)	(5,920)
	<u>2,999</u>	<u>(17,126)</u>	<u>(14,127)</u>
<b>TOTAL FUNDS</b>	<u>69,276</u>	<u>(73,862)</u>	<u>(4,586)</u>

**Comparatives for movement in funds**

	At 1.5.23 £	Net movement in funds £	At 30.4.24 £
<b>Unrestricted funds</b>			
General fund	66,377	2,232	68,609
<b>Restricted funds</b>			
Project Knock Field	213,338	(7,986)	205,352
Project 2	9,863	(221)	9,642
Restricted fund	142,812	(5,920)	136,892
	<u>366,013</u>	<u>(14,127)</u>	<u>351,886</u>
<b>TOTAL FUNDS</b>	<u>432,390</u>	<u>(11,895)</u>	<u>420,495</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	53,698	(51,466)	2,232
<b>Restricted funds</b>			
Project Knock Field	-	(7,986)	(7,986)
Project 2	-	(221)	(221)
Restricted fund	6,978	(12,898)	(5,920)
	<u>6,978</u>	<u>(21,105)</u>	<u>(14,127)</u>
<b>TOTAL FUNDS</b>	<u>60,676</u>	<u>(72,571)</u>	<u>(11,895)</u>

**CLARBESTON ROAD ASSOCIATION FOOTBALL CLUB**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 APRIL 2025**

**10. MOVEMENT IN FUNDS - continued**

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

	At 1.5.23 £	Net movement in funds £	At 30.4.25 £
<b>Unrestricted funds</b>			
General fund	66,377	11,773	78,150
<b>Restricted funds</b>			
Project Knock Field	213,338	(15,972)	197,366
Project 2	9,863	(442)	9,421
Restricted fund	142,812	(11,840)	130,972
	<u>366,013</u>	<u>(28,254)</u>	<u>337,759</u>
<b>TOTAL FUNDS</b>	<u>432,390</u>	<u>(16,481)</u>	<u>415,909</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 £
<b>Unrestricted funds</b>			
General fund	119,975	(108,202)	11,773
<b>Restricted funds</b>			
Project Knock Field	-	(15,972)	(15,972)
Project 2	-	(442)	(442)
Restricted fund	9,977	(21,817)	(11,840)
	<u>9,977</u>	<u>(38,231)</u>	<u>(28,254)</u>
<b>TOTAL FUNDS</b>	<u>129,952</u>	<u>(146,433)</u>	<u>(16,481)</u>

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 April 2025

**CLARBESTON ROAD ASSOCIATION FOOTBALL CLUB**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 APRIL 2025**

	2025 £	2024 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	611	1,855
<b>Other trading activities</b>		
Fundraising events	9,289	9,913
Shop income	2,222	1,556
Sponsorships	4,580	3,808
Match Day Raffles	-	65
Bonus Ball	5,660	6,223
	<u>21,751</u>	<u>21,565</u>
<b>Investment income</b>		
Deposit account interest	764	302
<b>Charitable activities</b>		
Training/Astroturf	3,396	2,598
Kit	1,336	327
Pembrokeshire League	1,790	531
Grants	2,999	5,508
Equipment income	-	86
Trips	2,123	2,295
Comet Registrations & Subscriptions	34,506	25,609
	<u>46,150</u>	<u>36,954</u>
<b>Total incoming resources</b>	<u>69,276</u>	<u>60,676</u>
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Fundraising expenses	2,934	4,595
Bonus ball expenses	2,250	2,475
Annual dinner/presentation	1,307	1,805
Tuck shop expenses	991	796
Trips	3,665	4,735
	<u>11,147</u>	<u>14,406</u>
<b>Charitable activities</b>		
Insurance	1,133	1,357
Training/Astroturf expenses	12,926	12,273
Kit expenses	4,324	2,661
Pembrokeshire League/Match fee	2,191	2,034
Rent of pitches	1,400	1,350
Course fees	2,595	4,385
Field costs/sand/mowing	11,062	7,558
Changing room costs/elec/water	4,094	2,231
Carried forward	39,725	33,849

This page does not form part of the statutory financial statements

**CLARBESTON ROAD ASSOCIATION FOOTBALL  
CLUB**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 APRIL 2025**

---

	2025	2024
	£	£
<b>Charitable activities</b>		
Brought forward	39,725	33,849
Machinery/football equipment	2,789	6,091
Comet Registration	2,657	2,410
Freehold property	9,648	9,648
Plant and machinery	5,020	5,028
	<u>59,839</u>	<u>57,026</u>
<b>Support costs</b>		
<b>Management</b>		
Postage and stationery	74	377
<b>Finance</b>		
Bank charges	1,179	-
<b>Governance costs</b>		
Accountancy and legal fees	1,623	762
Total resources expended	<u>73,862</u>	<u>72,571</u>
<b>Net expenditure</b>	<u>(4,586)</u>	<u>(11,895)</u>

This page does not form part of the statutory financial statements

**CLARBESTON ROAD ASSOCIATION FOOTBALL CLUB**

England & Wales - Charity number 1163455

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# Accounts

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**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2024  
FOR  
CLARBESTON ROAD ASSOCIATION FOOTBALL  
CLUB**

Llewelyn Davies  
Chartered Accountants  
Yelverton House  
St John Street  
Whitland  
Carmarthenshire  
SA34 0AW

**CLARBESTON ROAD ASSOCIATION FOOTBALL CLUB**

**CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2024**

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# **CLARBESTON ROAD ASSOCIATION FOOTBALL CLUB**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 APRIL 2024**

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The trustees present their report with the financial statements of the charity for the year ended 30 April 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 Clarbeston Road Association Football Club CIO is the promotion of community participation in healthy recreation, in particular by the provision of facilities for the playing of association football.

#### **Significant activities**

The primary activities of the charity throughout the year have been to continue to provide the opportunity for members of the community to participate in football, as players, spectators and as volunteers.

Participation levels have been maintained with approximately 340 player members throughout the year. Five new teams were created for the 2023-24 season with a new year group at Under 6s (2 teams) an additional Under 10 team and new girls teams at Under 8s and Under 14s. Our volunteers have run successful after school clubs at 2 local primary schools (Ysgol Maenclochog and Spittal VC School) throughout the year.

The trustees have continued to develop funding bids to progress projects and to enable the master plan for improvements to the club facilities to be implemented. During the year, the following project was progressed:

- Approval was granted by the Cymru Football Foundation, following a successful grant application, to proceed with a project to sow wild flowers on the embankment separating the Mini Pitch and Pitch 1 at Knock Field and to install LED lights in the club Portakabin. The 80% grant award is equivalent to £827.40 towards a total project cost of £1,034.25. The wildflower seeding was completed in April 2023 but seed germination was compromised by very hot weather in May and June. The club re-seeded the area at its own expense in September.

#### **Public benefit**

Trustees are aware of the public benefit requirements for the activities of the charity and have been provided with links to the relevant guidance issued by the Charity Commission so that they are fully conversant with these requirements.

#### **Investments**

The charity has no investments apart from the land and equipment in its ownership.

#### **Grantmaking**

The charity does not make grants.

#### **Volunteers**

All the activities undertaken by the charity are supported by voluntary effort and there are no paid employees.

# **CLARBESTON ROAD ASSOCIATION FOOTBALL CLUB**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 APRIL 2024**

---

### **ACHIEVEMENT AND PERFORMANCE**

#### **Charitable activities**

#### **Support to other charities and organisations**

- We organised a Big Help Out volunteering event to celebrate the King's coronation in May
- Also in May we hosted a Welsh Police Cup semi-final match between Dyfed Powys and Gwent Police Forces as part of their inter-force competition
- We hosted a stand and activities at the Pembrokeshire County Council led Play Day 2023 in August
- We held the annual charitable Michael Thomas Memorial Tournament in August in aid of the DPJ Foundation
- We hosted the Clarboston Road Community Sports Day and carnival in August.
- We hosted a pan-Disability Festival in October
- We hosted the start for a charitable Christmas Illuminated Tractor Run in December
- We hosted the Pembrokeshire YFC for their practical competitions in April 2024

Link agreements remain in place between the club and 3 local primary schools (Spittal VC School, Ysgol Maenclochog and St Aidans School, Wiston), including supporting weekly after school football clubs at two of these. As part of the link agreement with Spittal VC School, the school pitch is made available to the club occasionally and the club assists the school by marking out their football pitch and running lanes for their school sports.

#### **Football achievements**

The charity once again achieved Platinum accreditation from the FAW (for 2023-24), the highest level. It also achieved the Disability Sport Wales inSport Silver standard in September 2023.

The Women's team were the Pembrokeshire league champions having won every game they played.

The men's First Team won the 2024 Pembrokeshire Senior Cup competition for the first time in the club's history and finished in third place in the Pembrokeshire League 1, another best ever achievement.

The Under 15s were losing finalist in the Pembrokeshire Under 15s Cup competition.

#### **Communications with members and the local community**

The charity has maintained a web site, an official Facebook page and a Twitter feed. These social media tools considerably assist communications with club members and the local community. The Facebook page in particular is an important route for initial contacts from new members. The club has continued direct, electronic mailing of newsletters and bulletins to registered club members.

A volunteers Whatsapp group has continued to very successfully support improved communications with volunteers.

The charity maintains a comprehensive Welcome Pack for members on the web site. This is updated at least annually.

## **CLARBESTON ROAD ASSOCIATION FOOTBALL CLUB**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 APRIL 2024**

---

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Fundraising and sponsorship**

The charity delivered an events and fundraising programme for both club members and the local community

- We held an Under 8s Football Festival in May
- We hosted a Girls and Women's Festival and Open Day in August
- We hosted the Clarboston Road Village Sports Day and Carnival in August
- We held a Children's Halloween Disco in October
- We organised 2 Christmas Turkey Bingo evenings in December
- We held a successful Comedy and Music Evening fundraiser in January

Funds raised from these events have helped maintain a secure financial position for the charity and to build a fund to support future development projects. We also benefitted from the following sponsorship and grants:

- In August we received a cheque for £250 from RWE Pembroke Power Station as funding towards training equipment and kit.
- In December we heard that we had been allocated £1,000 from the Dorothy Watkins Foundation towards funding travel for our disability squad to festivals across south Wales
- Also in December we received a grant from Sport Wales of £4,930 towards equipment purchase for our 5 new teams and for training of new volunteers
- In January our Girls teams were awarded £200 from the FAW and Admiral Insurance for training equipment.
- In February, our Disability squad was awarded £500 towards training gear through the Tesco Stronger Start Fund.
- In March £500 was awarded from the South Hook Community Fund and was used to purchase a second-hand Portaloo for one of our pitches

We are also supported by a range of local businesses who pay for sponsorship boards alongside our pitches

#### **FINANCIAL REVIEW**

##### **Principal funding sources**

The charity has previously been largely dependent on training subs, sponsorship and fundraising events for delivery of its objects. Disruption to the weekly training schedules because of poor weather and clashing events during 2022-23 reduced income and the trustees implemented a membership fee instead for the 2023-24 season, commencing in July 2023. This has provided a more reliable and improved income stream and simpler payment processes for both the charity and members. The trustees aspire to cover operational costs from membership income and use fundraising income towards facilities improvements.

Details of fundraising and expenditure are provided in the accounts. All funds raised are used for supporting the key objectives of the charity.

The club has no investments but does hold an interest-bearing account for funds retained for improvement projects.

##### **Reserves policy**

The charity has a Reserves policy. This has been regularly reviewed by the trustees throughout the year to ensure appropriate financial management. Details may be accessed through the following link:

<http://www.clarbostonroadafc.co.uk/financial-reserves-policy.html>

##### **FUTURE PLANS**

The charity continues to plan for delivery of its strategic plan for improvement of facilities and to provide more support to enable improved access from the wider community, particularly for female participation and disability football.

It was not possible to progress funding applications for Stage 2 of the Ground Development Plan, covering the development of new changing rooms and a clubroom during 2023 and it is hoped to progress this in 2024 following a further review. It is still planned to develop an additional playing area although given the potential cost of the original proposal for an extra pitch at the Graham Roberts Playing Field, this is being re-appraised.

# **CLARBESTON ROAD ASSOCIATION FOOTBALL CLUB**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 APRIL 2024**

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### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

The charity is controlled by its governing document, a constitution. The charity is constituted as a Charitable Incorporated Organisation.

#### **Recruitment and appointment of new trustees**

Trustees are appointed at Annual General Meetings in accordance with the appointment provisions set out in the constitution. At each AGM one third of trustees retire in rotation. These retirees are eligible for re-election/re-appointment by the members alongside any other persons who are nominated. Trustees may also appoint to unfilled vacancies at any other time.

#### **Organisational structure**

The trustees form the Management Committee for the charity and meet on a monthly basis. Governance is a standing agenda item to ensure compliance with regulatory requirements and good practice.

The charity has a vision and strategy for future direction and development that was last reviewed in March 2023. It has adopted a range of policies which are regularly reviewed and which are published on the charity web site. Policies adopted, in place or reviewed during the year include the following:

- Anti-corruption and Bribery Policy
- Anti-money laundering Policy and Procedure
- Care Support Policy
- Conflicts of Interest Policy
- Data Protection Policy
- Disciplinary Policy
- Equal Opportunities Policy
- Environment Policy
- Expenses Policy
- Financial Reserves Policy
- Health and Safety Policy and risk assessments
- Internet Usage Policy
- Membership Policy
- Policy for managing mini player waiting lists
- Reporting of Serious Incidents
- Risk Management Policy and charity risk matrix
- Social Media Policy
- Travel Policy
- Volunteers Policy
- Welsh Language Policy

The charity has also adopted and follows the FAW and Disability Sport Wales (sport governing body) policies for Safeguarding.

The charity financial procedures were reviewed in August 2023.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

#### **Registered Charity number**

1163455

#### **Principal address**

c/o Mr S Stretch  
Homelea  
Lamborough Crescent  
Clarbston Road  
Pembrokeshire  
SA63 4UZ

**CLARBESTON ROAD ASSOCIATION FOOTBALL CLUB**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30 APRIL 2024**

---

**Trustees**

Mrs J Lewis  
Mr S Stretch  
Mr O Roberts  
Mrs J Philipps-Harries (resigned 12/7/2023)  
Mr P B Bromley  
Mr S J Brown - Chairman  
Mr K Morris  
Mr M Davies  
Mr I Eynon  
Mr J J Wall  
Mrs K Hamid  
Mrs E O'Sullivan (appointed 12/7/2023)  
Mrs G Constable (appointed 12/7/2023)

**Independent Examiner**

C R John FCA FCCA  
Llewelyn Davies  
Chartered Accountants  
Yelverton House  
St John Street  
Whitland  
Carmarthenshire  
SA34 0AW

**Solicitors**

Stephen O.Hill LL.B.B.C.L  
Price & Son  
33 Hill Lane  
Haverfordwest  
Pembrokeshire  
SA61 1PS

Approved by order of the board of trustees on ..... 01/07/2024 ..... and signed on its behalf by:

  
.....  
Mr S J Brown - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
CLARBESTON ROAD ASSOCIATION FOOTBALL  
CLUB**

---

**Independent examiner's report to the trustees of Clarbeston Road Association Football Club**

I report to the charity trustees on my examination of the accounts of Clarbeston Road Association Football Club (the Trust) for the year ended 30 April 2024.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



C R John FCA FCCA

Llewelyn Davies  
Chartered Accountants  
Yelverton House  
St John Street  
Whitland  
Carmarthenshire  
SA34 0AW

Date: ..... 01/07/2024 .....

**CLARBESTON ROAD ASSOCIATION FOOTBALL CLUB**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 APRIL 2024**

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		687	1,470	2,157	3,910
<b>Charitable activities</b>					
General	3	31,446	-	31,446	22,042
Restricted		-	5,508	5,508	-
Other trading activities	2	21,565	-	21,565	27,178
<b>Total</b>		<u>53,698</u>	<u>6,978</u>	<u>60,676</u>	<u>53,130</u>
<b>EXPENDITURE ON</b>					
Raising funds		14,160	246	14,406	13,842
<b>Charitable activities</b>					
General		37,306	14,127	51,433	47,226
Restricted		-	6,732	6,732	-
<b>Total</b>		<u>51,466</u>	<u>21,105</u>	<u>72,571</u>	<u>61,068</u>
<b>NET INCOME/(EXPENDITURE)</b>		2,232	(14,127)	(11,895)	(7,938)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		66,377	366,013	432,390	440,328
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>68,609</u></u>	<u><u>351,886</u></u>	<u><u>420,495</u></u>	<u><u>432,390</u></u>

The notes form part of these financial statements

**CLARBESTON ROAD ASSOCIATION FOOTBALL CLUB**

**BALANCE SHEET  
30 APRIL 2024**

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	6	16,526	351,886	368,412	381,738
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		52,083	2,249	54,332	50,652
<b>CREDITORS</b>					
Amounts falling due within one year	7	-	(2,249)	(2,249)	-
<b>NET CURRENT ASSETS</b>		<u>52,083</u>	<u>-</u>	<u>52,083</u>	<u>50,652</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>68,609</u>	<u>351,886</u>	<u>420,495</u>	<u>432,390</u>
<b>NET ASSETS</b>		<u>68,609</u>	<u>351,886</u>	<u>420,495</u>	<u>432,390</u>
<b>FUNDS</b>					
Unrestricted funds	8			68,609	66,377
Restricted funds				351,886	366,013
<b>TOTAL FUNDS</b>				<u>420,495</u>	<u>432,390</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 01/07/2024 and were signed on its behalf by:



Mr S J Brown - Trustee



Mrs J Lewis - Trustee



Mr S Stretch - Trustee

The notes form part of these financial statements

**CLARBESTON ROAD ASSOCIATION FOOTBALL CLUB**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2024**

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**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, 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 Charities Act 2011. 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.

Freehold property	- 2% on cost
Plant and machinery	- 10% on cost

**Taxation**

The charity is exempt from 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.

**Grant income**

Grant income is recognised in the Statement of Financial Activities (SoFA) when the charity is fully entitled to this income. Where funding has been specifically provided for fixed assets, then the income is shown in the SoFA on receipt.

**CLARBESTON ROAD ASSOCIATION FOOTBALL CLUB**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 APRIL 2024**

**2. OTHER TRADING ACTIVITIES**

	2024	2023
	£	£
Fundraising events	9,913	13,130
Shop income	1,556	2,110
Sponsorships	3,808	5,051
Match Day Raffles	65	456
Bonus Ball	6,223	6,431
	<u>21,565</u>	<u>27,178</u>

**3. INCOME FROM CHARITABLE ACTIVITIES**

		2024	2023
	Activity	£	£
Training/Astroturf	General	2,598	13,355
Kit	General	327	4,479
Pembrokeshire League	General	531	657
Equipment income	General	86	-
Trips	General	2,295	1,310
Comet Registrations & Subscriptions	General	25,609	2,241
Grants	Restricted	5,508	-
		<u>36,954</u>	<u>22,042</u>

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

	2024	2023
	£	£
Sportslot- Community Chest	4,555	-
Sustainability Fund	827	-
Dorothy Watkin Foundation	126	-
	<u>5,508</u>	<u>-</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 April 2024 nor for the year ended 30 April 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 April 2024 nor for the year ended 30 April 2023.

**CLARBESTON ROAD ASSOCIATION FOOTBALL CLUB**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 APRIL 2024**

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	1,876	2,034	3,910
<b>Charitable activities</b>			
General	22,042	-	22,042
Other trading activities	27,178	-	27,178
<b>Total</b>	<u>51,096</u>	<u>2,034</u>	<u>53,130</u>
<b>EXPENDITURE ON</b>			
Raising funds	11,810	2,032	13,842
<b>Charitable activities</b>			
General	32,972	14,254	47,226
<b>Total</b>	<u>44,782</u>	<u>16,286</u>	<u>61,068</u>
<b>NET INCOME/(EXPENDITURE)</b>	6,314	(14,252)	(7,938)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	60,062	380,266	440,328
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>66,376</u>	<u>366,014</u>	<u>432,390</u>

**6. TANGIBLE FIXED ASSETS**

	Freehold property £	Plant and machinery £	Totals £
<b>COST</b>			
At 1 May 2023	482,370	50,202	532,572
Additions	-	1,349	1,349
At 30 April 2024	<u>482,370</u>	<u>51,551</u>	<u>533,921</u>
<b>DEPRECIATION</b>			
At 1 May 2023	125,229	25,606	150,835
Charge for year	9,647	5,027	14,674
At 30 April 2024	<u>134,876</u>	<u>30,633</u>	<u>165,509</u>
<b>NET BOOK VALUE</b>			
At 30 April 2024	<u>347,494</u>	<u>20,918</u>	<u>368,412</u>
At 30 April 2023	<u>357,141</u>	<u>24,596</u>	<u>381,737</u>

**CLARBESTON ROAD ASSOCIATION FOOTBALL CLUB**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 APRIL 2024**

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024 £	2023 £
Other creditors	2,249	-

**8. MOVEMENT IN FUNDS**

	At 1.5.23 £	Net movement in funds £	At 30.4.24 £
<b>Unrestricted funds</b>			
General fund	66,377	2,232	68,609
<b>Restricted funds</b>			
Project Knock Field	213,338	(7,986)	205,352
Project 2	9,863	(221)	9,642
Restricted fund	142,812	(5,920)	136,892
	<u>366,013</u>	<u>(14,127)</u>	<u>351,886</u>
<b>TOTAL FUNDS</b>	<u>432,390</u>	<u>(11,895)</u>	<u>420,495</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	53,698	(51,466)	2,232
<b>Restricted funds</b>			
Project Knock Field	-	(7,986)	(7,986)
Project 2	-	(221)	(221)
Restricted fund	6,978	(12,898)	(5,920)
	<u>6,978</u>	<u>(21,105)</u>	<u>(14,127)</u>
<b>TOTAL FUNDS</b>	<u>60,676</u>	<u>(72,571)</u>	<u>(11,895)</u>

**CLARBESTON ROAD ASSOCIATION FOOTBALL CLUB**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 APRIL 2024**

**8. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.5.22 £	Net movement in funds £	At 30.4.23 £
<b>Unrestricted funds</b>			
General fund	60,062	6,315	66,377
<b>Restricted funds</b>			
Project Knock Field	221,423	(8,085)	213,338
Project 2	10,084	(221)	9,863
Restricted fund	148,759	(5,947)	142,812
	<u>380,266</u>	<u>(14,253)</u>	<u>366,013</u>
<b>TOTAL FUNDS</b>	<u>440,328</u>	<u>(7,938)</u>	<u>432,390</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	51,096	(44,781)	6,315
<b>Restricted funds</b>			
Project Knock Field	1	(8,086)	(8,085)
Project 2	-	(221)	(221)
Restricted fund	2,033	(7,980)	(5,947)
	<u>2,034</u>	<u>(16,287)</u>	<u>(14,253)</u>
<b>TOTAL FUNDS</b>	<u>53,130</u>	<u>(61,068)</u>	<u>(7,938)</u>

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

	At 1.5.22 £	Net movement in funds £	At 30.4.24 £
<b>Unrestricted funds</b>			
General fund	60,062	8,547	68,609
<b>Restricted funds</b>			
Project Knock Field	221,423	(16,071)	205,352
Project 2	10,084	(442)	9,642
Restricted fund	148,759	(11,867)	136,892
	<u>380,266</u>	<u>(28,380)</u>	<u>351,886</u>
<b>TOTAL FUNDS</b>	<u>440,328</u>	<u>(19,833)</u>	<u>420,495</u>

**CLARBESTON ROAD ASSOCIATION FOOTBALL CLUB**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 APRIL 2024**

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**8. 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 £
<b>Unrestricted funds</b>			
General fund	104,794	(96,247)	8,547
<b>Restricted funds</b>			
Project Knock Field	1	(16,072)	(16,071)
Project 2	-	(442)	(442)
Restricted fund	9,011	(20,878)	(11,867)
	<u>9,012</u>	<u>(37,392)</u>	<u>(28,380)</u>
<b>TOTAL FUNDS</b>	<u>113,806</u>	<u>(133,639)</u>	<u>(19,833)</u>

**9. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 April 2024

**CLARBESTON ROAD ASSOCIATION FOOTBALL CLUB**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 APRIL 2024**

	2024 £	2023 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	1,855	3,444
Gift aid	302	466
	<u>2,157</u>	<u>3,910</u>
<b>Other trading activities</b>		
Fundraising events	9,913	13,130
Shop income	1,556	2,110
Sponsorships	3,808	5,051
Match Day Raffles	65	456
Bonus Ball	6,223	6,431
	<u>21,565</u>	<u>27,178</u>
<b>Charitable activities</b>		
Training/Astroturf	2,598	13,355
Kit	327	4,479
Pembrokeshire League	531	657
Grants	5,508	-
Equipment income	86	-
Trips	2,295	1,310
Comet Registrations & Subscriptions	25,609	2,241
	<u>36,954</u>	<u>22,042</u>
<b>Total incoming resources</b>	<u>60,676</u>	<u>53,130</u>
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Fundraising expenses	4,595	5,366
Bonus ball expenses	2,475	2,625
Annual dinner/presentation	1,805	1,401
Tuck shop expenses	796	1,120
Trips	4,735	3,330
	<u>14,406</u>	<u>13,842</u>
<b>Charitable activities</b>		
Insurance	1,357	1,532
Training/Astroturf expenses	12,273	7,169
Kit expenses	2,661	5,827
Pembrokeshire League/Match fee	2,034	1,824
Rent of pitches	1,350	850
Course fees	4,385	3,913
Field costs/sand/mowing	7,558	4,019
Changing room costs/elec/water	2,231	2,297
Carried forward	33,849	27,431

This page does not form part of the statutory financial statements

**CLARBESTON ROAD ASSOCIATION FOOTBALL CLUB**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 APRIL 2024**

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	2024	2023
	£	£
<b>Charitable activities</b>		
Brought forward	33,849	27,431
Machinery/football equipment	6,091	2,157
Comet Registration	2,410	2,250
Freehold property	9,648	9,648
Plant and machinery	5,028	5,021
	<u>57,026</u>	<u>46,507</u>
<b>Support costs</b>		
<b>Management</b>		
Postage and stationery	377	719
<b>Governance costs</b>		
Accountancy and legal fees	762	-
	<u>72,571</u>	<u>61,068</u>
Total resources expended	<u>72,571</u>	<u>61,068</u>
<b>Net expenditure</b>	<u>(11,895)</u>	<u>(7,938)</u>

This page does not form part of the statutory financial statements

**CLARBESTON ROAD ASSOCIATION FOOTBALL CLUB**

England & Wales - Charity number 1163455

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# Accounts

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**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2023  
FOR  
CLARBESTON ROAD ASSOCIATION FOOTBALL  
CLUB**

Llewelyn Davies  
Chartered Accountants  
Yelverton House  
St John Street  
Whitland  
Carmarthenshire  
SA34 0AW

**CLARBESTON ROAD ASSOCIATION FOOTBALL  
CLUB**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2023**

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## **CLARBESTON ROAD ASSOCIATION FOOTBALL CLUB**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 APRIL 2023**

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The trustees present their report with the financial statements of the charity for the year ended 30 April 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 Clarbeston Road Association Football Club CIO is the promotion of community participation in healthy recreation, in particular by the provision of facilities for the playing of association football.

##### **Significant activities**

The primary activities of the charity throughout the year have been to continue to provide the opportunity for members of the community to participate in football, as players, spectators and as volunteers.

The increased interest in football since the end of pandemic restrictions has been sustained and playing membership at the end March 2023 was 380 across 19 teams. A new team for Under 9 Girls was formed during the year to meet increased interest in female participation. Demand beyond our current capacity for mini football age groups (5-11 years) has led to the need for waiting lists and trustees have agreed and communicated a policy to prioritise applications based on existing links to the club (such as siblings already being members) proximity to the club, and school catchments.

Charity volunteers now run successful after school clubs at 3 local primary schools (St Aidans VA School, Ysgol Maenclochog and Spittal VC School).

The trustees have continued to develop funding bids to progress projects and to enable the master plan for improvements to the club facilities to be implemented. During the year, the following projects were developed/progressed:

- On 4th August 2022 the charity took delivery of a Community Access Public Defibrillator from the Wales Ambulance Service and installed this at the Knock Field site. This followed a successful application to Save a Life Cymru for funding.
- Also in August, disability access to the Knock Field toilets was completed with a new ramp and railings
- Work commenced on developing an application for the 2023 round of funding being made available from the Cymru Football Foundation for new facilities. It is hoped that a successful application will allow the construction of new changing rooms and a club room as part of the Stage 2 development of the Knock Field site
- In April permission was granted by the Cymru Football Foundation, following a successful grant application, to proceed with a project to sow wild flowers on the embankment separating the Mini Pitch and Pitch 1 at Knock Field and to install LED lights in the club Portakabin. The 80% grant award is equivalent £827.40 towards a total project cost of £1,034.25. The wildflower seeding was completed on 26th April.

Trustees are aware of the public benefit requirements for the activities of the charity and have been provided with links to the relevant guidance issued by the Charity Commission so that they are fully conversant with these requirements.

##### **Public benefit**

Trustees are aware of the public benefit requirements for the activities of the charity and have been provided with links to the relevant guidance issued by the Charity Commission so that they are fully conversant with these requirements.

##### **Investments**

The charity has no investments apart from the land and equipment in its ownership.

##### **Grantmaking**

The charity does not make grants.

## **CLARBESTON ROAD ASSOCIATION FOOTBALL CLUB**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 APRIL 2023**

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#### **OBJECTIVES AND ACTIVITIES**

##### **Volunteers**

All the activities undertaken by the charity are supported by voluntary effort and there are no paid employees.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

##### **Support to other charities and organisations**

Link agreements remain in place between the club and 3 local primary schools (Spittal VC School, Ysgol Maenclochog and St Aidans School, Wiston), including supporting weekly after school football clubs.

In June 2022 the Knock Field facilities were made available to local residents for a community Platinum Jubilee picnic event, attended by around 120 people.

In July 2022 Spittal VC School was supported as part of the link agreement with the charity, by marking out their football pitch and running lanes for their school sports.

Also in July new nets were fitted to the goals on Spittal Green ahead of a Football Fun Day and as part of support provided by the charity to the Community Council and Forum in exchange for use of the pitch.

In November 2022 a match was hosted between Dyfed Powys and Gwent Police Forces as part of their inter-force competition.

In December 2022 the start of the YFC Illuminated Tractor Run was hosted, the event being held to raise funds for other charities.

##### **Communications with members and the local community**

The charity has maintained a web site, an official Facebook page and a Twitter feed. These social media tools considerably assist communications with club members and the local community. The Facebook page in particular is an important route for initial contacts from new members. The club has continued direct, electronic mailing of newsletters and bulletins to registered club members.

The charity trustees resumed face-to-face monthly meetings and AGM after a long period of using video conferencing technology because of pandemic restrictions. A volunteers Whatsapp group has continued to successfully support improved communications with volunteers.

The charity maintains a comprehensive Welcome Pack for members on the web site. This is updated at least annually.

##### **Football achievements**

The charity once again achieved Platinum accreditation from the FAW (for 2022-23), the highest level. It also achieved the Disability Sport Wales inSport Bronze standard in January 2023.

The men's second team won the 2021-22 Pembrokeshire League Third Division Cup competition in May 2022.

In August the men's first team won the pre-2022-23 season John Bailey Memorial competition hosted by Goodwick United FC.

In August 2022 3 free Fun Football sessions were held for children and young adults with Additional Learning Needs.

In October 2022 Steve Brown, Chairman, received the FAW/McDonalds Award for National Volunteer of the Year at a ceremony in Cardiff.

The Women's team completed their fixture programme for the season undefeated, having won all of their games.

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30 APRIL 2023**

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**ACHIEVEMENT AND PERFORMANCE**

**Fundraising activities**

The charity resumed an events and fundraising programme following the removal of pandemic restrictions, with the following events held/hosted during the year:

- A Platinum Jubilee Community Picnic in June
- A Football Fun Day on Spittal Green in July
- The annual Michael Thomas Memorial Tournament in August
- A Girls and Women's Festival and Open Day in August
- Clarboston Road Village Sports Day in August
- A pan-Disability Festival in September
- A Comedy Evening and Music event in October
- A Children's Halloween Disco in October
- Two Christmas Turkey Bingo evenings in December
- The start for the Christmas Illuminated Tractor Run in December
- A music concert in April featuring Eve Sherratt and Haverfordwest Male Voice Choir

Funds raised from these events have helped maintain a secure financial position for the charity and to build a fund to support future development projects.

In June a donation of £1,095 was received from a group of "Friends of Clarboston Road AFC", presented to the club by Susan Thomas.

Also in June just under £1,000 was received from Broadway Communications as part of a sponsorship arrangement for funding new playing kits for both senior men's teams. The company also provided the charity with a free, fast broadband connection in April 2023 with a free service for 3 years and a 50% discount for the remainder of the contract.

In July £500 was awarded from the Valero Community Fund for a new playing kit for the Under 12s team.

In March 2023 grants were awarded totalling £2,034 by a group of town councils, the Milford Haven Round Table and the Barclays Community Football Fund to fund bus travel costs for the Clarby Warriors and Fishguard Thunderbolts pan-disability teams, allowing them to participate in festivals across South Wales.

**FINANCIAL REVIEW**

**Principal funding sources**

The charity has been largely dependent on training subs, sponsorship and fundraising events for delivery of its objects. There has generally been a regular and predictable income against which expenditure is carefully balanced, alongside which specific fundraising events are held. Any surplus above an upper limit set out in the Reserves Policy is used to support improvements in the facilities and equipment for delivery of football activities. Disruption to the weekly training schedules because of poor weather and clashing events during 2022-23 has reduced income and the trustees have agreed to implement a membership fee instead for the 2023-24 season, commencing in July 2023. This should provide a more reliable income stream and simplify payment processes for both the charity and members.

Details of fundraising and expenditure are provided in the accounts. All funds raised are used for supporting the key objectives of the charity.

The charity's financial procedures were reviewed as part of the move away from cash collection in March 2023.

**Reserves policy**

The charity has a Reserves policy. This has been regularly reviewed by the trustees throughout the year to ensure appropriate financial management. Details may be accessed through the following link:

<http://www.clarbostonroadafc.co.uk/financial-reserves-policy.html>

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30 APRIL 2023**

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**FUTURE PLANS**

The charity continues to make progress in delivery of its strategic plan for improvement of facilities and to provide more support to enable improved access from the wider community, particularly for female participation and disability football. Refurbishment of the Portakabin has been completed, improved disability access to the toilets has been constructed and a public access defibrillator has been installed.

It is planned to progress funding applications for Stage 2 of the Ground Development Plan, covering the development of new changing rooms and a clubroom during 2023. It is still planned to develop an additional playing area although given the potential cost of the original proposal for an extra pitch at the Graham Roberts Playing Field, this is being re-appraised.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a constitution. The charity is constituted as a Charitable Incorporated Organisation.

**Recruitment and appointment of new trustees**

Trustees are appointed at Annual General Meetings in accordance with the appointment provisions set out in the constitution. At each AGM one third of trustees retire in rotation. These retirees are eligible for re-election/re-appointment by the members alongside any other persons who are nominated. Trustees may also appoint to unfilled vacancies at any other time.

**Organisational structure**

The trustees form the Management Committee for the charity and meet on a monthly basis. Governance is a standing agenda item to ensure compliance with regulatory requirements and good practice.

The charity has a vision and strategy for future direction and development that was last reviewed in March 2023. It has adopted a range of policies which are regularly reviewed and which are published on the charity web site. Policies adopted, in place or reviewed during the year include the following:

- Anti-corruption and Bribery Policy
- Anti-money laundering Policy and Procedure
- Care Support Policy
- Conflicts of Interest Policy
- Data Protection Policy
- Disciplinary Policy
- Equal Opportunities Policy
- Environment Policy
- Financial Reserves Policy
- Health and Safety Policy and risk assessments
- Membership Policy
- Risk Management Policy and charity risk matrix
- Social Media Policy
- Travel Policy
- Volunteers Policy
- Welsh Language Policy

The charity has also adopted and follows the FAW and Disability Sport Wales (sport governing body) policies for Safeguarding.

The charity financial procedures were reviewed in March 2023 as part of a move away from cash collection from members to payments by direct debit for membership, to be implemented from July 2023.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1163455

**CLARBESTON ROAD ASSOCIATION FOOTBALL CLUB**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30 APRIL 2023**

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**Principal address**

In Between  
Walton East  
Pembrokeshire  
SA63 4SX

**Trustees**

Mrs J Lewis  
Mr S Russell-Stretch  
Mr O Roberts  
Mrs J Philipps-Harries  
Mr P B Bromley  
Mr S J Brown - Chairman  
Mr K Morris  
Mr M Davies  
Mr I Eynon  
Mr J J Wall  
Mrs K Hamid (appointed 15/3/2023)

**Independent Examiner**

C R John FCA FCCA  
Llewelyn Davies  
Chartered Accountants  
Yelverton House  
St John Street  
Whitland  
Carmarthenshire  
SA34 0AW

**Solicitors**

Stephen O.Hill LL.B.B.C.L  
Price & Son  
33 Hill Lane  
Haverfordwest  
Pembrokeshire  
SA61 1PS

Approved by order of the board of trustees on 28<sup>th</sup> June 2023 and signed on its behalf by:



Mr S J Brown - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
CLARBESTON ROAD ASSOCIATION FOOTBALL CLUB**

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**Independent examiner's report to the trustees of Clarboston Road Association Football Club**

I report to the charity trustees on my examination of the accounts of Clarboston Road Association Football Club (the Trust) for the year ended 30 April 2023.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

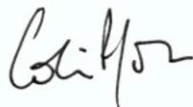
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



C R John FCA FCCA

Llewelyn Davies  
Chartered Accountants  
Yelverton House  
St John Street  
Whitland  
Carmarthenshire  
SA34 0AW

28<sup>th</sup> June 2023

**CLARBESTON ROAD ASSOCIATION FOOTBALL CLUB****STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 APRIL 2023**

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	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		1,876	2,034	3,910	6,577
<b>Charitable activities</b>	4				
General		22,042	-	22,042	29,343
Grants - Restricted		-	-	-	11,643
Other trading activities	2	27,178	-	27,178	14,943
Investment income	3	-	-	-	2
<b>Total</b>		<u>51,096</u>	<u>2,034</u>	<u>53,130</u>	<u>62,508</u>
<b>EXPENDITURE ON</b>					
Raising funds		11,810	-	11,810	8,081
<b>Charitable activities</b>					
General		32,972	2,032	35,004	31,870
Grants - Restricted		-	14,254	14,254	14,254
<b>Total</b>		<u>44,782</u>	<u>16,286</u>	<u>61,068</u>	<u>54,205</u>
<b>NET INCOME/(EXPENDITURE)</b>		6,314	(14,252)	(7,938)	8,303
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		60,062	380,266	440,328	432,025
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>66,376</u>	<u>366,014</u>	<u>432,390</u>	<u>440,328</u>

The notes form part of these financial statements

**CLARBESTON ROAD ASSOCIATION FOOTBALL CLUB****BALANCE SHEET  
30 APRIL 2023**

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	7	15,725	366,013	381,738	395,835
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		50,652	-	50,652	44,493
<b>NET CURRENT ASSETS</b>		<u>50,652</u>	<u>-</u>	<u>50,652</u>	<u>44,493</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>66,377</u>	<u>366,013</u>	<u>432,390</u>	<u>440,328</u>
<b>NET ASSETS</b>		<u>66,377</u>	<u>366,013</u>	<u>432,390</u>	<u>440,328</u>
<b>FUNDS</b>	8				
Unrestricted funds				66,376	60,062
Restricted funds				<u>366,014</u>	<u>380,266</u>
<b>TOTAL FUNDS</b>				<u>432,390</u>	<u>440,328</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 28<sup>th</sup> June 2023 and were signed on its behalf by:



Mr S J Brown - Trustee



Mrs J Lewis - Trustee



Mrs J Philipps-Harries - Trustee

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2023**

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**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, 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 Charities Act 2011. 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.

Freehold property	- 2% on cost
Plant and machinery	- 10% on cost

**Taxation**

The charity is exempt from 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.

**Grant income**

Grant income is recognised in the Statement of Financial Activities (SoFA) when the charity is fully entitled to this income. Where funding has been specifically provided for fixed assets, then the income is shown in the SoFA on receipt.

**CLARBESTON ROAD ASSOCIATION FOOTBALL CLUB****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 APRIL 2023****2. OTHER TRADING ACTIVITIES**

	2023	2022
	£	£
Fundraising events	13,130	4,263
Shop income	2,110	1,354
Sponsorships	5,051	2,376
Match Day Raffles	456	209
Bonus Ball	6,431	6,741
	<u>27,178</u>	<u>14,943</u>

**3. INVESTMENT INCOME**

	2023	2022
	£	£
Deposit account interest	-	2

**4. INCOME FROM CHARITABLE ACTIVITIES**

	Activity	2023	2022
		£	£
Training/Astroturf	General	13,355	14,600
Kit	General	4,479	7,070
Pembrokeshire League	General	657	236
Equipment income	General	-	200
Trips	General	1,310	1,987
Comet Registrations	General	2,241	1,250
Covid grants/Local authority	General	-	4,000
Grants	Grants - Restricted	-	11,643
		<u>22,042</u>	<u>40,986</u>

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

	2023	2022
	£	£
Pembrokeshire County Council - Enhancing Pembrokeshire	-	7,250
Sports Wales - Be Active Wales Fund	-	2,643
Local Giving Magic Little Grants Scheme	-	500
Community Changemakers / RWE Pembroke Power Station	-	1,250
	<u>-</u>	<u>11,643</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 April 2023 nor for the year ended 30 April 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 April 2023 nor for the year ended 30 April 2022.

**CLARBESTON ROAD ASSOCIATION FOOTBALL CLUB**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 APRIL 2023**

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	6,577	-	6,577
<b>Charitable activities</b>			
General	29,343	-	29,343
Grants - Restricted	-	11,643	11,643
Other trading activities	14,943	-	14,943
Investment income	<u>2</u>	<u>-</u>	<u>2</u>
<b>Total</b>	<u>50,865</u>	<u>11,643</u>	<u>62,508</u>
<b>EXPENDITURE ON</b>			
Raising funds	8,081	-	8,081
<b>Charitable activities</b>			
General	27,477	4,393	31,870
Grants - Restricted	<u>-</u>	<u>14,254</u>	<u>14,254</u>
<b>Total</b>	<u>35,558</u>	<u>18,647</u>	<u>54,205</u>
<b>NET INCOME/(EXPENDITURE)</b>	15,307	(7,004)	8,303
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	44,755	387,270	432,025
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>60,062</u>	<u>380,266</u>	<u>440,328</u>

**7. TANGIBLE FIXED ASSETS**

	Freehold property £	Plant and machinery £	Totals £
<b>COST</b>			
At 1 May 2022	482,370	49,632	532,002
Additions	<u>-</u>	<u>570</u>	<u>570</u>
At 30 April 2023	<u>482,370</u>	<u>50,202</u>	<u>532,572</u>
<b>DEPRECIATION</b>			
At 1 May 2022	115,581	20,585	136,166
Charge for year	<u>9,647</u>	<u>5,021</u>	<u>14,668</u>
At 30 April 2023	<u>125,228</u>	<u>25,606</u>	<u>150,834</u>
<b>NET BOOK VALUE</b>			
At 30 April 2023	<u>357,142</u>	<u>24,596</u>	<u>381,738</u>
At 30 April 2022	<u>366,789</u>	<u>29,047</u>	<u>395,836</u>

**CLARBESTON ROAD ASSOCIATION FOOTBALL CLUB**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 APRIL 2023**

**8. MOVEMENT IN FUNDS**

	At 1.5.22 £	Net movement in funds £	At 30.4.23 £
<b>Unrestricted funds</b>			
General fund	60,062	6,314	66,376
<b>Restricted funds</b>			
Project Knock Field	221,423	(8,085)	213,338
Project 2	10,084	(220)	9,864
Restricted fund	<u>148,759</u>	<u>(5,947)</u>	<u>142,812</u>
	<u>380,266</u>	<u>(14,252)</u>	<u>366,014</u>
<b>TOTAL FUNDS</b>	<u>440,328</u>	<u>(7,938)</u>	<u>432,390</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	51,096	(44,782)	6,314
<b>Restricted funds</b>			
Project Knock Field	-	(8,086)	(8,086)
Project 2	-	(221)	(221)
Restricted fund	<u>2,034</u>	<u>(7,980)</u>	<u>(5,946)</u>
	<u>2,034</u>	<u>(16,286)</u>	<u>(14,252)</u>
<b>TOTAL FUNDS</b>	<u>53,130</u>	<u>(61,068)</u>	<u>(7,938)</u>

**Comparatives for movement in funds**

	At 1.5.21 £	Net movement in funds £	At 30.4.22 £
<b>Unrestricted funds</b>			
General fund	44,755	15,307	60,062
<b>Restricted funds</b>			
Project Knock Field	222,250	(827)	221,423
Project 2	10,305	(221)	10,084
Restricted fund	<u>154,715</u>	<u>(5,956)</u>	<u>148,759</u>
	<u>387,270</u>	<u>(7,004)</u>	<u>380,266</u>
<b>TOTAL FUNDS</b>	<u>432,025</u>	<u>8,303</u>	<u>440,328</u>

**8. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	50,865	(35,558)	15,307
<b>Restricted funds</b>			
Project Knock Field	7,250	(8,077)	(827)
Project 2	-	(221)	(221)
Restricted fund	<u>4,393</u>	<u>(10,349)</u>	<u>(5,956)</u>
	<u>11,643</u>	<u>(18,647)</u>	<u>(7,004)</u>
<b>TOTAL FUNDS</b>	<u>62,508</u>	<u>(54,205)</u>	<u>8,303</u>

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

	At 1.5.21 £	Net movement in funds £	At 30.4.23 £
<b>Unrestricted funds</b>			
General fund	44,755	21,622	66,377
<b>Restricted funds</b>			
Project Knock Field	222,250	(8,912)	213,338
Project 2	10,305	(442)	9,863
Restricted fund	<u>154,715</u>	<u>(11,903)</u>	<u>142,812</u>
	<u>387,270</u>	<u>(21,257)</u>	<u>366,013</u>
<b>TOTAL FUNDS</b>	<u>432,025</u>	<u>365</u>	<u>432,390</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 £
<b>Unrestricted funds</b>			
General fund	101,961	(80,339)	21,622
<b>Restricted funds</b>			
Project Knock Field	7,251	(16,163)	(8,912)
Project 2	-	(442)	(442)
Restricted fund	<u>6,426</u>	<u>(18,329)</u>	<u>(11,903)</u>
	<u>13,677</u>	<u>(34,934)</u>	<u>(21,257)</u>
<b>TOTAL FUNDS</b>	<u>115,638</u>	<u>(115,273)</u>	<u>365</u>

**9. RELATED PARTY DISCLOSURES**

The only related party transaction during the year ended 30 April 2023 was a payment to S & A Rees in respect of ground maintenance for £642 (2022 – £Nil).

**CLARBESTON ROAD ASSOCIATION FOOTBALL CLUB**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 APRIL 2023**

	2023 £	2022 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	3,444	6,577
Gift aid	<u>466</u>	<u>-</u>
	3,910	6,577
<b>Other trading activities</b>		
Fundraising events	13,130	4,263
Shop income	2,110	1,354
Sponsorships	5,051	2,376
Match Day Raffles	456	209
Bonus Ball	<u>6,431</u>	<u>6,741</u>
	27,178	14,943
<b>Investment income</b>		
Deposit account interest	-	2
<b>Charitable activities</b>		
Training/Astroturf	13,355	14,600
Kit	4,479	7,070
Pembrokeshire League	657	236
Grants	-	11,643
Equipment income	-	200
Trips	1,310	1,987
Comet Registrations	2,241	1,250
Covid grants/Local authority	<u>-</u>	<u>4,000</u>
	<u>22,042</u>	<u>40,986</u>
<b>Total incoming resources</b>	53,130	62,508
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Fundraising expenses	5,366	1,090
Bonus ball expenses	2,625	2,725
Annual dinner/presentation	1,401	40
Tuck shop expenses	1,120	554
Trips	<u>3,330</u>	<u>3,672</u>
	13,842	8,081
<b>Charitable activities</b>		
Insurance	1,532	1,364
Training/Astroturf expenses	7,169	6,753
Kit expenses	5,827	6,050
Pembrokeshire League/Match fee	1,824	1,208
Carried forward **	16,352	15,375

This page does not form part of the statutory financial statements

**CLARBESTON ROAD ASSOCIATION FOOTBALL CLUB**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 APRIL 2023**

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	2023	2022
	£	£
<b>Charitable activities</b>		
Brought forward **	16,352	15,375
Rent of pitches	850	1,200
Course fees	3,913	2,117
Field costs/sand/mowing	4,019	5,538
Changing room costs/elec/water	2,297	2,932
Machinery/football equipment	2,157	2,530
Comet Registration	2,250	1,435
Freehold property	9,648	9,648
Plant and machinery	<u>5,021</u>	<u>4,963</u>
	46,507	45,738
<b>Support costs</b>		
<b>Management</b>		
Postage and stationery	719	290
<b>Governance costs</b>		
Accountancy and legal fees	<u>-</u>	<u>96</u>
Total resources expended	<u>61,068</u>	<u>54,205</u>
<b>Net (expenditure)/income</b>	<u>(7,938)</u>	<u>8,303</u>

This page does not form part of the statutory financial statements

**CLARBESTON ROAD ASSOCIATION FOOTBALL CLUB**

England & Wales - Charity number 1163455

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# Accounts

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**REGISTERED CHARITY NUMBER: 1163455**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2022  
FOR  
CLARBESTON ROAD ASSOCIATION FOOTBALL  
CLUB**

Llewelyn Davies  
Chartered Accountants  
Yelverton House  
St John Street  
Whitland  
Carmarthenshire  
SA34 0AW

**CLARBESTON ROAD ASSOCIATION FOOTBALL  
CLUB**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2022**

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# **CLARBESTON ROAD ASSOCIATION FOOTBALL CLUB**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 APRIL 2022**

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The trustees present their report with the financial statements of the charity for the year ended 30 April 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 objects of Clarboston Road Association Football Club CIO is the promotion of community participation in healthy recreation, in particular by the provision of facilities for the playing of association football.

#### **Significant activities**

The primary activities of the charity throughout the year have been to continue to provide the opportunity for members of the community to participate in football, as players, spectators and as volunteers.

Despite the need for additional safeguards arising from the Covid-19 pandemic and many members having to isolate due to illness or close contacts at different times, the club was able to complete full fixture programmes for all teams for the 2021-2022 season. In June, the club Chairman participated in a Expo'r Wal Goch discussion session with the FAW Trust and 2 other clubs to cover how clubs kept engaged with their communities during the Covid-19 pandemic.

The trustees have continued to progress projects and funding bids to enable the master plan for improvements to the club facilities to be implemented. During the year, the following projects were developed/progressed:

- On 4th May we were awarded £500 from the Local Giving Magic Little Grants scheme to fund installation of hot water hand washing facilities in the toilet block at Knock Field
- A new tractor garage and store was completed at a cost of £18,570 part funded by a grant of £7,250 from the Pembrokeshire County Council Enhancing Pembrokeshire scheme. This enabled the removal and disposal of a redundant tractor shed. Electrical installation and fitting of shelving was subsequently completed from the club's own project funds.
- On 18th February we were awarded £1,000 by the Community Changemakers Fund Award, of the South West Wales Community Rail Partnership. This, together with a Community Fund Award of £250 provided in September 2021 by RWE Pembroke Power Station . helped towards the cost (£2,074) of new flooring in our Portakabin Club Room
- In December 2021 ground levels were raised around the Portakabin to provide better accessibility and an outside meeting/picnic area. This work was funded from the club's own project resources and with practical support from a sponsor, Gary Thomas Plant Hire.

#### **Public benefit**

Trustees are aware of the public benefit requirements for the activities of the charity and have been provided with links to the relevant guidance issued by the Charity Commission so that they are fully conversant with these requirements.

#### **Investments**

The charity has no investments apart from the land and equipment in its ownership.

#### **Grantmaking**

The charity does not make grants.

#### **Volunteers**

All the activities undertaken by the charity are supported by voluntary effort and there are no paid employees.

## **CLARBESTON ROAD ASSOCIATION FOOTBALL CLUB**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 APRIL 2022**

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#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

##### **Support to other charities and organisations**

The club was unable to run its annual tournament and charity fundraiser owing to Covid restrictions. It is planned to resume this in 2022.

In June 2021 we supported Spittal VC School, by marking out their football pitch and running lanes for their school sports.

In September 2021 we attended a Pembrokeshire Leisure "Be Active" event at Scolton Manor to promote the club's disability football opportunities. Also in February 2022 our Disability coaches attended the Winter of Wellbeing Mini Insport Series

In December 2021 we hosted the start of the YFC Illuminated Tractor Run to raise funds for other charities.

##### **Communications with members and the local community**

The club has maintained a web site, an official Facebook page and a Twitter feed. These social media tools considerably assist communications with club members and the local community. The Facebook page in particular is an important route for initial contacts from new members. The club has continued direct, electronic mailing of newsletters and bulletins to registered club members and this has been particularly important in sharing the FAW Protocols and club requirements for safe return to football activities during the pandemic.

The club trustees have continued to meet each month using video conference technology and the AGM was also held through this medium. A volunteers Whatsapp group has been set up and this has very successfully supported improved communications with volunteers.

A club trustee has continued to sit on Clarboston Road Memorial Hall Committee to ensure good communication between the 2 organisations and to avoid any potential duplication of facilities in the developments being progressed by the club.

Link agreements remain in place between the club and 3 local primary schools (Spittal VC School, Ysgol Maenclochog and St Aidans School, Wiston). However, coaching support for a weekly after school football activity at St Aidans school has not yet resumed following the Covid restrictions.

The club maintains a comprehensive Welcome Pack for members on the club web site. This is updated at least annually.

##### **Football achievements**

During June and July four free Fun Football sessions were held for children aged 5-11 years not currently playing regular football. The sessions were well attended with 37 different children taking part over the 4 weeks and a number of new registrations following. Also in June the FAW released a video featuring children from the club to celebrate the return to football and the Euro2020 competition.

The club once again achieved Platinum accreditation from the FAW (for 2021-22), the highest level.

Membership levels substantially increased above pre-Covid levels once restrictions were relaxed with increasing interest in mini and girls football in particular. The playing membership increased to 415 for the 2021-22 season. This increase led to the establishment of new teams for Under 8s, Under 10s Girls and Women.

The club continued to participate in the FAW More than a Club programme, now evolved into Club Cymru. Under this scheme the club has shared and imported some good practices from elsewhere.

## **CLARBESTON ROAD ASSOCIATION FOOTBALL CLUB**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 APRIL 2022**

---

On the field, the Under 14s Girls won their Division title and the Senior men's 2nd Team won their Division Cup.

#### **Fundraising activities**

The club's normal events and fundraising programme was suspended throughout the year owing to the pandemic, with the only exception being a "Dribblathon" challenge that took place in December 2021 to raise funds to install a defibrillator and to carry out other facilities improvements. This was very successful and raised £3,729.12 enabling planning to proceed for the proposed work early in 2022-23.

A figure of £536.25 (excluding Localgiving charges) was raised in June from an on-line fundraising campaign linked to Small Charities Week.

In November 2021, £5,000 was received from the Richard Williams Trust Fund towards future developments at the club.

The club was fortunate to qualify for the Welsh Government Non-Domestic Grant scheme, delivered through Pembrokeshire County Council to support businesses during the pandemic and received a further £4,000 in January and February 2022. This helped offset the reduction in income experienced from cancelled fundraising events and the extra costs incurred in pandemic measures.

During March 2022, our Under 10 Girls and Women's teams were provided with new sets of training equipment, funded by the Sport Wales Be Active (Progress) fund. The award included provision for volunteer training and totalled £2,643.

During the year we received sponsorship for new playing kits for the Under 7s team from Paul Griffiths Plumbing, for the Under 14s from Puffin Potatoes and for the Under 10s Girls sponsored by Martin Jones of Jengra Engineering

#### **FINANCIAL REVIEW**

##### **Principal funding sources**

The charity is largely dependent on training subs, sponsorship and fundraising events for delivery of its objects. There is generally a regular and predictable income against which expenditure is carefully balanced, alongside which specific fundraising events are held. Any surplus above an upper limit set out in the Reserves Policy is used to support improvements in the facilities and equipment for delivery of football activities. The suspension of fundraising events during the year reduced normal fundraising income streams. The business grants provided by Welsh Government through Pembrokeshire County Council and the support from the Sport Wales Be Active Fund have helped offset this and the club remains in a strong financial position. The trustees have followed the club's business continuity plan during 2021-22 to ensure ongoing financial viability.

Details of fundraising and expenditure are provided in the accounts. All funds raised are used for supporting the key objectives of the charity.

The charity's financial procedures were reviewed and endorsed by the trustees at the February 2022 meeting.

##### **Reserves policy**

The charity has a Reserves policy. This has been updated and the reserves limit raised to reflect the increased risks to income presented by the pandemic. The Reserves policy is referred to regularly by the trustees throughout the year to ensure appropriate financial management. Details may be accessed through the following link:

<http://www.clarbestonroadafc.co.uk/financial-reserves-policy.html>

**CLARBESTON ROAD ASSOCIATION FOOTBALL CLUB**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30 APRIL 2022**

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**FUTURE PLANS**

The club continues to make progress in delivery of its strategic plan for improvement of facilities and to provide more support to enable improved access from the wider community, particularly for female participation and disability football. The completion of the new tractor garage and store at Knock Field has enabled redevelopment of the area around the Portakabin Club Room and provision of improved access. The installation of a hot water system to the toilet block has provided much improved welfare facilities for all site users. It is planned to progress funding applications for Stage 2 of the Ground Development Plan, covering the development of new changing rooms and a clubroom during 2022. It is also planned to complete the refurbishment of the Portakabin and to install a broadband system to improve communications. Negotiations have commenced to provide additional playing areas at the Graham Roberts Playing Field and these negotiations will be progressed with a view to progressing work during 2022.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a constitution. The charity is constituted as a Charitable Incorporated Organisation.

**Recruitment and appointment of new trustees**

Trustees are appointed at Annual General Meetings in accordance with the appointment provisions set out in the constitution. At each AGM one third of the trustees retire in rotation. These retirees are eligible for re-appointment by the members alongside any other persons who are nominated.

**Organisational structure**

The trustees form the Management Committee for the charity and meet on a monthly basis. Governance is a standing agenda item to ensure compliance with regulatory requirements and good practice.

The charity has a vision and strategy for future direction and development that was last reviewed in February 2022. It has adopted a range of policies which are regularly reviewed and which are published on the charity web site. Policies adopted or reviewed during the year include the following:

- Anti-corruption and Bribery Policy
- Anti-money laundering Policy and Procedure
- Conflicts of Interest Policy
- Data Protection Policy
- Disciplinary Policy
- Equal Opportunities Policy
- Environment Policy
- Financial Reserves Policy
- Health and Safety Policy and risk assessments
- Membership Policy
- Risk Management Policy and charity risk matrix
- Social Media Policy
- Travel Policy
- Volunteers Policy
- Welsh Language Policy

The charity has also adopted the FAW and Disability Sport Wales (sport governing bodies) policies for Safeguarding.

The charity financial procedures were last reviewed on 10th March 2022 in relation to Charity Commission and Sport Wales guidance and have been endorsed by the trustees.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1163455

**CLARBESTON ROAD ASSOCIATION FOOTBALL CLUB**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30 APRIL 2022**

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**Principal address**

In Between  
Walton East  
Pembrokeshire  
SA63 4SX

**Trustees**

Mrs J Lewis  
Mr S Russell-Stretch  
Mr O Roberts  
Mr D B Lewis  
Mrs J Philipps-Harries  
Mr P B Bromley  
Mr S J Brown - Chairman  
Mr K Morris  
Mr M Davies  
Mr I Eynon  
Mr J J Wall

**Independent Examiner**

C R John FCA FCCA  
Llewelyn Davies  
Chartered Accountants  
Yelverton House  
St John Street  
Whitland  
Carmarthenshire  
SA34 0AW

**Solicitors**

Stephen O.Hill LL.B.B.C.L  
Price & Son  
33 Hill Lane  
Haverfordwest  
Pembrokeshire  
SA61 1PS

Approved by order of the board of trustees on 19<sup>th</sup> August 2022 and signed on its behalf  
by:

*Steve Brown*

.....  
Mr S J Brown - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
CLARBESTON ROAD ASSOCIATION FOOTBALL  
CLUB**

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**Independent examiner's report to the trustees of Clarboston Road Association Football Club**

I report to the charity trustees on my examination of the accounts of Clarboston Road Association Football Club (the Trust) for the year ended 30 April 2022.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



C R John FCA FCCA  
Llewelyn Davies  
Chartered Accountants  
Yelverton House  
St John Street  
Whitland  
Carmarthenshire  
SA34 0AW

Date: .....19/08/2022.....

**CLARBESTON ROAD ASSOCIATION FOOTBALL CLUB**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 APRIL 2022**

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		6,577	-	6,577	4,436
<b>Charitable activities</b>					
General	4	29,343	-	29,343	51,513
Grants - Restricted		-	11,643	11,643	28,030
Other trading activities	2	14,943	-	14,943	9,191
Investment income	3	2	-	2	7
<b>Total</b>		<b>50,865</b>	<b>11,643</b>	<b>62,508</b>	<b>93,177</b>
<b>EXPENDITURE ON</b>					
Raising funds		8,081	-	8,081	3,232
<b>Charitable activities</b>					
General		27,477	4,393	31,870	29,276
Grants - Restricted		-	14,254	14,254	1,157
<b>Total</b>		<b>35,558</b>	<b>18,647</b>	<b>54,205</b>	<b>33,665</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>15,307</b>	<b>(7,004)</b>	<b>8,303</b>	<b>59,512</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>44,755</b>	<b>387,270</b>	<b>432,025</b>	<b>372,513</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>60,062</b>	<b>380,266</b>	<b>440,328</b>	<b>432,025</b>


The notes form part of these financial statements


**CLARBESTON ROAD ASSOCIATION FOOTBALL CLUB**


**BALANCE SHEET  
30 APRIL 2022**

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	7	15,569	380,266	395,835	387,270
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		44,493	-	44,493	45,349
<b>CREDITORS</b>					
Amounts falling due within one year	8	-	-	-	(594)
<b>NET CURRENT ASSETS</b>		<u>44,493</u>	<u>-</u>	<u>44,493</u>	<u>44,755</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>60,062</u>	<u>380,266</u>	<u>440,328</u>	<u>432,025</u>
<b>NET ASSETS</b>		<u>60,062</u>	<u>380,266</u>	<u>440,328</u>	<u>432,025</u>
<b>FUNDS</b>	9				
Unrestricted funds				60,062	44,755
Restricted funds				380,266	387,270
<b>TOTAL FUNDS</b>				<u>440,328</u>	<u>432,025</u>

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

  
.....  
Mr S J Brown - Trustee

  
.....  
Mrs J Lewis - Trustee

  
.....  
Mrs J Philipps-Harries - Trustee

The notes form part of these financial statements

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, 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 Charities Act 2011. 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.

Freehold property	- 2% on cost
Plant and machinery	- 10% on cost

**Taxation**

The charity is exempt from 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.

**Grant income**

Grant income is recognised in the Statement of Financial Activities (SoFA) when the charity is fully entitled to this income. Where funding has been specifically provided for fixed assets, then the income is shown in the SoFA on receipt.

**CLARBESTON ROAD ASSOCIATION FOOTBALL CLUB**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 APRIL 2022**

**2. OTHER TRADING ACTIVITIES**

	2022	2021
	£	£
Fundraising events	4,263	30
Shop income	1,354	5
Sponsorships	2,376	2,400
Match Day Raffles	209	-
Bonus Ball	6,741	6,756
	<u>14,943</u>	<u>9,191</u>

**3. INVESTMENT INCOME**

	2022	2021
	£	£
Deposit account interest	2	7
	<u>2</u>	<u>7</u>

**4. INCOME FROM CHARITABLE ACTIVITIES**

	Activity	2022	2021
		£	£
Training/Astroturf	General	14,600	2,907
Kit	General	7,070	975
Pembrokeshire League	General	236	80
Equipment income	General	200	145
Trips	General	1,987	-
Comet Registrations	General	1,250	1,406
Covid grants/Local authority	General	4,000	46,000
Grants	Grants - Restricted	11,643	28,030
		<u>40,986</u>	<u>79,543</u>

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

	2022	2021
	£	£
Pembrokeshire County Council - Enhancing Pembrokeshire	7,250	7,211
Football Association of Wales	-	15,000
Sports Wales - Be Active Wales Fund	2,643	5,819
Local Giving Magic Little Grants Scheme	500	-
Community Changemakers / RWE Pembroke Power Station	1,250	-
	<u>11,643</u>	<u>28,030</u>

**CLARBESTON ROAD ASSOCIATION FOOTBALL CLUB**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 APRIL 2022**

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 April 2022 nor for the year ended 30 April 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 April 2022 nor for the year ended 30 April 2021.

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	4,436	-	4,436
<b>Charitable activities</b>			
General	51,513	-	51,513
Grants - Restricted	-	28,030	28,030
Other trading activities	9,191	-	9,191
Investment income	7	-	7
<b>Total</b>	<b>65,147</b>	<b>28,030</b>	<b>93,177</b>
<b>EXPENDITURE ON</b>			
Raising funds	3,232	-	3,232
<b>Charitable activities</b>			
General	15,167	14,109	29,276
Grants - Restricted	-	1,157	1,157
<b>Total</b>	<b>18,399</b>	<b>15,266</b>	<b>33,665</b>
<b>NET INCOME</b>	<b>46,748</b>	<b>12,764</b>	<b>59,512</b>
<b>Transfers between funds</b>	<b>(12,673)</b>	<b>12,673</b>	<b>-</b>
<b>Net movement in funds</b>	<b>34,075</b>	<b>25,437</b>	<b>59,512</b>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	<b>10,680</b>	<b>361,833</b>	<b>372,513</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>44,755</b>	<b>387,270</b>	<b>432,025</b>

**CLARBESTON ROAD ASSOCIATION FOOTBALL CLUB**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 APRIL 2022**

**7. TANGIBLE FIXED ASSETS**

	Freehold property £	Plant and machinery £	Totals £
<b>COST</b>			
At 1 May 2021	459,678	49,147	508,825
Additions	22,692	485	23,177
At 30 April 2022	<u>482,370</u>	<u>49,632</u>	<u>532,002</u>
<b>DEPRECIATION</b>			
At 1 May 2021	105,933	15,622	121,555
Charge for year	9,649	4,963	14,612
At 30 April 2022	<u>115,582</u>	<u>20,585</u>	<u>136,167</u>
<b>NET BOOK VALUE</b>			
At 30 April 2022	<u>366,788</u>	<u>29,047</u>	<u>395,835</u>
At 30 April 2021	<u>353,745</u>	<u>33,525</u>	<u>387,270</u>

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022 £	2021 £
Other creditors	-	594
	<u>          </u>	<u>          </u>

**9. MOVEMENT IN FUNDS**

	At 1.5.21 £	Net movement in funds £	At 30.4.22 £
<b>Unrestricted funds</b>			
General fund	44,755	15,307	60,062
<b>Restricted funds</b>			
Project Knock Field	222,250	(827)	221,423
Project 2	10,305	(221)	10,084
Restricted fund	154,715	(5,956)	148,759
	<u>387,270</u>	<u>(7,004)</u>	<u>380,266</u>
<b>TOTAL FUNDS</b>	<u>432,025</u>	<u>8,303</u>	<u>440,328</u>

**CLARBESTON ROAD ASSOCIATION FOOTBALL CLUB**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 APRIL 2022**

**9. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	50,865	(35,558)	15,307
<b>Restricted funds</b>			
Project Knock Field	7,250	(8,077)	(827)
Project 2	-	(221)	(221)
Restricted fund	4,393	(10,349)	(5,956)
	<u>11,643</u>	<u>(18,647)</u>	<u>(7,004)</u>
<b>TOTAL FUNDS</b>	<u>62,508</u>	<u>(54,205)</u>	<u>8,303</u>

**Comparatives for movement in funds**

	At 1.5.20 £	Net movement in funds £	Transfers between funds £	At 30.4.21 £
<b>Unrestricted funds</b>				
General fund	10,680	46,748	(12,673)	44,755
<b>Restricted funds</b>				
Project Knock Field	176,367	18,941	26,942	222,250
CTF	14,269	-	(14,269)	-
Project 2	10,526	(221)	-	10,305
Restricted fund	160,671	(5,956)	-	154,715
	<u>361,833</u>	<u>12,764</u>	<u>12,673</u>	<u>387,270</u>
<b>TOTAL FUNDS</b>	<u>372,513</u>	<u>59,512</u>	<u>-</u>	<u>432,025</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	65,147	(18,399)	46,748
<b>Restricted funds</b>			
Project Knock Field	26,873	(7,932)	18,941
Project 2	-	(221)	(221)
Restricted fund	1,157	(7,113)	(5,956)
	<u>28,030</u>	<u>(15,266)</u>	<u>12,764</u>
<b>TOTAL FUNDS</b>	<u>93,177</u>	<u>(33,665)</u>	<u>59,512</u>

**CLARBESTON ROAD ASSOCIATION FOOTBALL CLUB**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 APRIL 2022**

**9. MOVEMENT IN FUNDS - continued**

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

	At 1.5.20 £	Net movement in funds £	Transfers between funds £	At 30.4.22 £
<b>Unrestricted funds</b>				
General fund	10,680	62,055	(12,673)	60,062
<b>Restricted funds</b>				
Project Knock Field	176,367	18,114	26,942	221,423
CTF	14,269	-	(14,269)	-
Project 2	10,526	(442)	-	10,084
Restricted fund	160,671	(11,912)	-	148,759
	<u>361,833</u>	<u>5,760</u>	<u>12,673</u>	<u>380,266</u>
<b>TOTAL FUNDS</b>	<u>372,513</u>	<u>67,815</u>	<u>-</u>	<u>440,328</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 £
<b>Unrestricted funds</b>			
General fund	116,012	(53,957)	62,055
<b>Restricted funds</b>			
Project Knock Field	34,123	(16,009)	18,114
Project 2	-	(442)	(442)
Restricted fund	5,550	(17,462)	(11,912)
	<u>39,673</u>	<u>(33,913)</u>	<u>5,760</u>
<b>TOTAL FUNDS</b>	<u>155,685</u>	<u>(87,870)</u>	<u>67,815</u>

**10. RELATED PARTY DISCLOSURES**

During the year £Nil (2021 - £648) was paid to close family members or trustees of the club. All amounts were approved by the clubs trustees and were at normal arms length.

**CLARBESTON ROAD ASSOCIATION FOOTBALL CLUB**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 APRIL 2022**

	2022 £	2021 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Gifts	1	-
Donations	6,576	4,002
Gift aid	-	434
	<u>6,577</u>	<u>4,436</u>
<b>Other trading activities</b>		
Fundraising events	4,263	30
Shop income	1,354	5
Sponsorships	2,376	2,400
Match Day Raffles	209	-
Bonus Ball	6,741	6,756
	<u>14,943</u>	<u>9,191</u>
<b>Investment income</b>		
Deposit account interest	2	7
<b>Charitable activities</b>		
Training/Astroturf	14,600	2,907
Kit	7,070	975
Pembrokeshire League	236	80
Grants	11,643	28,030
Equipment income	200	145
Trips	1,987	-
Comet Registrations	1,250	1,406
Covid grants/Local authority	4,000	46,000
	<u>40,986</u>	<u>79,543</u>
<b>Total incoming resources</b>	<b>62,508</b>	<b>93,177</b>
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Fundraising expenses	1,090	-
Bonus ball expenses	2,725	2,800
Annual dinner/presentation	40	42
Tuck shop expenses	554	-
Trips	3,672	390
	<u>8,081</u>	<u>3,232</u>
<b>Charitable activities</b>		
Insurance	1,364	1,054
Training/Astroturf expenses	6,753	565
Carried forward	8,117	1,619

This page does not form part of the statutory financial statements

**CLARBESTON ROAD ASSOCIATION FOOTBALL  
CLUB**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 APRIL 2022**

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	2022	2021
	£	£
<b>Charitable activities</b>		
Brought forward	8,117	1,619
Kit expenses	6,050	2,013
Pembrokeshire League/Match fee	1,208	1,595
Rent of pitches	1,200	1,100
Course fees	2,117	1,227
Field costs/sand/mowing	5,538	1,551
Changing room costs/elec/water	2,932	3,064
Machinery/football equipment	2,530	1,274
Comet Registration	1,435	-
Donations made	-	2,000
Freehold property	9,648	9,194
Plant and machinery	4,963	4,916
	<u>45,738</u>	<u>29,553</u>
<b>Support costs</b>		
<b>Management</b>		
Postage and stationery	290	208
<b>Governance costs</b>		
Accountancy and legal fees	96	672
Total resources expended	<u>54,205</u>	<u>33,665</u>
<b>Net income</b>	<u>8,303</u>	<u>59,512</u>

This page does not form part of the statutory financial statements

**CLARBESTON ROAD ASSOCIATION FOOTBALL CLUB**

England & Wales - Charity number 1163455

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# Accounts

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**REGISTERED CHARITY NUMBER: 1163455**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2021  
FOR  
CLARBESTON ROAD ASSOCIATION FOOTBALL  
CLUB**

Llewelyn Davies  
Chartered Accountants  
Yelverton House  
St John Street  
Whitland  
Carmarthenshire  
SA34 0AW

**CLARBESTON ROAD ASSOCIATION FOOTBALL  
CLUB**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2021**

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# **CLARBESTON ROAD ASSOCIATION FOOTBALL CLUB**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 APRIL 2021**

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The trustees present their report with the financial statements of the charity for the year ended 30 April 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 objects of Clarbeston Road Association Football Club CIO is the promotion of community participation in healthy recreation, in particular by the provision of facilities for the playing of association football.

#### **Significant activities**

The primary activities of the charity throughout the year have been to continue to provide the opportunity for members of the community to participate in football, as players, spectators and as volunteers.

However, for much of 2020-21 football activities were not able to take place due to the restrictions imposed as part of dealing with the Covid-19 pandemic. The 2019-2020 season for all levels of local football was curtailed early in May 2020, after a period of suspension, and the 2020-21 season was initially delayed and then also curtailed. Periods of training and friendly games were allowed subject to strict adherence to the FAW protocols between July and November 2020 and from late March 2021. Despite the restrictions, club membership held up well with approximately 250 playing members and 50 volunteers.

The trustees have continued to progress projects and funding bids to enable the master plan for improvements to the club facilities to be implemented. During the year, the following projects were developed/progressed:

- Following the acquisition of a replacement Portakabin in March 2020, the redundant temporary changing room building near the entrance of our Knock Field site was removed in June 2020 and the north-east corner of the site was cleared to create an extended car park in October/November 2020. The work included culverting of a ditch and extension of services to a proposed changing room development site. The total cost of this work (including professional fees) was £49,372 and was part-funded by Football Association of Wales (£15,000) and the Enhancing Pembrokeshire Fund (£7,211) with the remainder (£27,161) being met from club project funds.
- In November 2020 a second hand toilet block, inclusive of disability facilities, was located at the Knock Field site entrance and connected to the newly installed utility services. The cost of the unit (£960) was met from club project funds.
- Quotations for a Tractor Garage and Storeroom building were received with a view to construction at the Knock Field site in July 2021. An application for further Enhancing Pembrokeshire funding (£7,250) was submitted in late April 2021 to contribute to the costs of this building and the outcome is awaited.
- Other minor works included installation of metal safety railings for the spectator seating overlooking Pitch 1 at Knock Field.

#### **Public benefit**

Trustees are aware of the public benefit requirements for the activities of the charity and have been provided with links to the relevant guidance issued by the Charity Commission so that they are fully conversant with these requirements.

#### **Investments**

The charity has no investments apart from the land and equipment in its ownership.

#### **Grantmaking**

The charity does not make grants.

#### **Volunteers**

All the activities undertaken by the charity are supported by voluntary effort and there are no paid employees.

# **CLARBESTON ROAD ASSOCIATION FOOTBALL CLUB**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 APRIL 2021**

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### **ACHIEVEMENT AND PERFORMANCE**

#### **Charitable activities**

The club support for events for other groups and charities in the area was also curtailed by the pandemic although the fundraising challenge in April/May raised £2,000 for NHS charitable work at Withybush Hospital, Haverfordwest.

Communication with members and the local community

The club has maintained a web site, an official Facebook page and a Twitter feed. These social media tools considerably assist communications with club members and the local community. The Facebook page in particular is an important route for initial contacts from new members. The club has continued direct, electronic mailing of newsletters and bulletins to registered club members and this has been particularly important in sharing the FAW Protocols and club requirements for safe return to football activities during the pandemic.

The club trustees have continued to meet each month using video conference technology and the AGM was also held through this medium. A volunteers Whatsapp group has been set up and this has very successfully supported improved communications with volunteers. Further support through short video meetings at key stages of the return to football has also been beneficial.

A club trustee has continued to sit on Clarboston Road Memorial Hall Committee to ensure good communication between the 2 organisations and to avoid any potential duplication of facilities in the developments being progressed by the club.

Link agreements remain in place between the club and 3 local primary schools (Spittal VC School, Ysgol Maenclochog and St Aidans School, Wiston). Some limited coaching support was provided for a weekly after school football activity at St Aidans school when permitted under Welsh Government restrictions and FAW guidance.

The club maintains a comprehensive Welcome Pack for members on the club web site. This is updated at least annually.

#### **Football achievements**

The 2020-21 football season was the club's 60th anniversary season. Unfortunately the curtailment of football, as a consequence of the Covid-19 pandemic, constrained the normal activities of the charity and prevented celebration of this milestone. However, there were periods of when limited training and friendly games could take place under FAW protocols and this enabled the charity to perform its primary role of providing access to football for the local community during those periods. Despite the restrictions in place for much of the year, further improvements in facilities have been completed and welcomed by the members.

The club once again achieved Platinum accreditation from the FAW (for 2020-21), the highest level. Following on from this, in June the club Chairman recorded a podcast for the FAW about the club, its governance and fundraising.

Membership levels remained high, despite the restrictions, with increasing interest in mini and girls football in particular. In September 2020 the club hosted a girls football recruitment day as part of the UEFA Grassroots week. The event and associated publicity led to the creation of a new Girls Under 12s team.

The club continued to participate in the FAW More than a Club programme, now evolved into Club Cymru. Under this scheme the club has shared and imported some good practices from elsewhere to improve engagement with members.

## **CLARBESTON ROAD ASSOCIATION FOOTBALL CLUB**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 APRIL 2021**

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#### **ACHIEVEMENT AND PERFORMANCE**

##### **Fundraising activities**

The club's events and fundraising programme was suspended throughout the year owing to the pandemic, with the only exception being

a running fundraising challenge that took place in April and May 2020, half the proceeds of which were used to help cover club operational costs and the other half donated to NHS charities. A total of £4000 was raised.

The club was fortunate to qualify for the Welsh Government Non-Domestic Grant scheme, delivered through Pembrokeshire County Council to support businesses during the pandemic and received a total of £46,000 from the 5 phases of the scheme. This helped offset the serious reduction in income experienced from cancelled fundraising events and the extra costs incurred in pandemic measures. It should also support the club for further expected shortfalls during 2021-22 from ongoing suspension of such events.

The club also received financial assistance totalling £5,819 from the Sport Wales Be Active funding scheme to purchase PPE and equipment and to purchase portable floodlights to help with the return to football programme.

#### **FINANCIAL REVIEW**

##### **Principal funding sources**

The charity is largely dependent on sponsorship and fundraising events for delivery of its objects. There is generally a regular and predictable income against which expenditure is carefully balanced, alongside which specific fundraising events are held. Any surplus above an upper limit set out in the Reserves Policy is used to support improvements in the facilities and equipment for delivery of football activities. The suspension of all football activities and fundraising events in March 2020 substantially reduced normal income streams. The business grants provided by Welsh Government through Pembrokeshire County Council and the support from the Sport Wales Be Active Fund has been key in helping offset this and the club remains in a strong financial position. The trustees followed the club's business continuity plan during 2020-21 to ensure ongoing financial viability.

Details of fundraising and expenditure are provided in the accounts. All funds raised are used for supporting the key objectives of the charity.

The charity's financial procedures were reviewed and endorsed by the trustees at the March 2021 meeting.

##### **Reserves policy**

The charity has a Reserves Policy. This has been referred to regularly by the trustees throughout the year to ensure appropriate financial management. Details may be accessed through the following link:

<http://www.clarbestonroadafc.co.uk/financial-reserves-policy-html>

#### **FUTURE PLANS**

The club continues to make progress in delivery of its strategic plan for improvement of facilities and to provide more support to enable improved access from the wider community, particularly for disability football. The completion of the redevelopment of the north-east section of Knock Playing Field and the car park extension is an important step forward. Utility services are now in place to support future buildings developments. The acquisition of a toilet block with disability facilities has provided much improved welfare facilities for all site users. It is hoped that funding applications for Stage 2 of the Ground Development Plan, covering the development of new changing rooms and a clubroom, will be progressed once a new Tractor Garage and Storeroom is completed in late summer 2021. It is also planned to refurbish the recently acquired Portakabin and develop an outside meeting area, both helping to support better welfare arrangements for members, for community events and to help improve communications with site users and recruit new volunteers.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a constitution. The charity is constituted as a Charitable Incorporated Organisation.

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**CLARBESTON ROAD ASSOCIATION FOOTBALL CLUB**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30 APRIL 2021**

---

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Recruitment and appointment of new trustees**

Trustees are appointed at Annual General Meetings in accordance with the appointment provisions set out in the constitution. At each AGM one third of the trustees retire in rotation. These retirees are eligible for re-appointment by the members alongside any other persons who are nominated.

**Organisational structure**

The trustees form the Management Committee for the charity and meet on a monthly basis. Governance is a standing agenda item to ensure compliance with regulatory requirements and good practice.

The charity has a vision and strategy for future direction and development that was last reviewed in September 2020. It has adopted a range of policies which are regularly reviewed and which are published on the charity web site. Policies adopted or reviewed during the year include the following:

- Anti-corruption and Bribery Policy
- Anti-money laundering Policy and Procedure
- Conflicts of Interest Policy
- Data Protection Policy
- Disciplinary Policy
- Equal Opportunities Policy
- Environment Policy
- Financial Reserves Policy
- Health and Safety Policy and risk assessments
- Membership Policy
- Risk Management Policy and charity risk matrix
- Social Media Policy
- Travel Policy
- Volunteers Policy
- Welsh Language Policy

The charity has also adopted the FAW and Disability Sport Wales (sport governing bodies) policies for Safeguarding.

The charity financial procedures were reviewed during the year in relation to Charity Commission and Sport Wales guidance and have been endorsed by the trustees.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1163455

**Principal address**

In Between  
Walton East  
Pembrokeshire  
SA63 4SX

**Trustees**

Mr H Bevan (resigned 19/3/2021)  
Mrs J Lewis  
Mr S Russell-Stretch  
Mr O Roberts  
Mr D B Lewis  
Mrs J Philipps-Harries  
Mr P B Bromley  
Mr S J Brown - Chairman  
Mr K Morris  
Mr M Davies  
Mr I Eynon  
Mr J J Wall (appointed 11/11/2020)

**CLARBESTON ROAD ASSOCIATION FOOTBALL CLUB**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30 APRIL 2021**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

C R John  
Llewelyn Davies  
Chartered Accountants  
Yelverton House  
St John Street  
Whitland  
Carmarthenshire  
SA34 0AW

**Solicitors**

Stephen O.Hill LL.B.B.C.L  
Price & Son  
33 Hill Lane  
Haverfordwest  
Pembrokeshire  
SA61 1PS

Approved by order of the board of trustees on .....13-7-2021..... and signed on its behalf  
by:



.....  
Mr S J Brown - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
CLARBESTON ROAD ASSOCIATION FOOTBALL  
CLUB**

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**Independent examiner's report to the trustees of Clarboston Road Association Football Club**

I report to the charity trustees on my examination of the accounts of Clarboston Road Association Football Club (the Trust) for the year ended 30 April 2021.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



C R John  
Llewelyn Davies  
Chartered Accountants  
Yelverton House  
St John Street  
Whitland  
Carmarthenshire  
SA34 0AW

Date: 29 July 2021.....

**CLARBESTON ROAD ASSOCIATION FOOTBALL CLUB**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 APRIL 2021**

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		4,000	-	4,000	4,162
<b>Charitable activities</b>					
General	4	51,513	-	51,513	12,110
Grants - Restricted		-	28,030	28,030	190,464
Other trading activities	2	9,625	-	9,625	20,174
Investment income	3	7	-	7	28
<b>Total</b>		<u>65,145</u>	<u>28,030</u>	<u>93,175</u>	<u>226,938</u>
<b>EXPENDITURE ON</b>					
Raising funds		3,232	-	3,232	7,865
<b>Charitable activities</b>					
General		15,165	14,109	29,274	39,250
Grants - Restricted		-	1,157	1,157	70,175
<b>Total</b>		<u>18,397</u>	<u>15,266</u>	<u>33,663</u>	<u>117,290</u>
<b>NET INCOME</b>		<u>46,748</u>	<u>12,764</u>	<u>59,512</u>	<u>109,648</u>
<b>Transfers between funds</b>	9	<u>(12,673)</u>	<u>12,673</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		<u>34,075</u>	<u>25,437</u>	<u>59,512</u>	<u>109,648</u>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<u>10,680</u>	<u>361,833</u>	<u>372,513</u>	<u>262,865</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>44,755</u></u>	<u><u>387,270</u></u>	<u><u>432,025</u></u>	<u><u>372,513</u></u>

The notes form part of these financial statements

**CLARBESTON ROAD ASSOCIATION FOOTBALL CLUB**

**BALANCE SHEET  
30 APRIL 2021**

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	7	-	387,270	387,270	347,563
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		45,349	-	45,349	25,544
<b>CREDITORS</b>					
Amounts falling due within one year	8	(594)	-	(594)	(594)
<b>NET CURRENT ASSETS</b>		<u>44,755</u>	<u>-</u>	<u>44,755</u>	<u>24,950</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>44,755</u>	<u>387,270</u>	<u>432,025</u>	<u>372,513</u>
<b>NET ASSETS</b>		<u>44,755</u>	<u>387,270</u>	<u>432,025</u>	<u>372,513</u>
<b>FUNDS</b>	9				
Unrestricted funds				44,755	10,680
Restricted funds				387,270	361,833
<b>TOTAL FUNDS</b>				<u>432,025</u>	<u>372,513</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 13-7-2021 and were signed on its behalf by:



Mr S J Brown - Trustee



Mrs J Lewis - Trustee



Mrs J Philipps-Harries - Trustee

The notes form part of these financial statements

**CLARBESTON ROAD ASSOCIATION FOOTBALL CLUB**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2021**

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**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, 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 Charities Act 2011. 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.

Freehold property	- 2% on cost
Plant and machinery	- 10% on cost

**Taxation**

The charity is exempt from 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.

**Grant income**

Grant income is recognised in the Statement of Financial Activities (SoFA) when the charity is fully entitled to this income. Where funding has been specifically provided for fixed assets, then the income is shown in the SoFA on receipt.

**CLARBESTON ROAD ASSOCIATION FOOTBALL CLUB**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 APRIL 2021**

**2. OTHER TRADING ACTIVITIES**

	2021	2020
	£	£
Fundraising events	30	6,936
Shop income	5	1,357
Sponsorships	2,400	3,862
Match Day Raffles	-	472
Annual Dinner/Presentations	-	495
Bonus Ball	6,756	7,052
	<u>9,191</u>	<u>20,174</u>

**3. INVESTMENT INCOME**

	2021	2020
	£	£
Deposit account interest	<u>7</u>	<u>28</u>

**4. INCOME FROM CHARITABLE ACTIVITIES**

		2021	2020
		£	£
Training/Astroturf	General	2,907	7,349
Kit	General	975	2,748
Pembrokeshire League	General	80	282
Equipment income	General	145	-
Trips	General	-	530
Comet Registrations	General	1,406	1,201
Covid grants/Local authority	General	46,000	-
Grants	Grants - Restricted	28,030	190,464
		<u>79,543</u>	<u>202,574</u>

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

	2021	2020
	£	£
WEFO (Welsh European Funding Office)	-	190,464
Pembrokeshire County Council - Enhancing Pembrokeshire	7,211	-
Football Association of Wales	15,000	-
Sports Wales - Be Active Wales Fund	5,819	-
	<u>28,030</u>	<u>190,464</u>

**CLARBESTON ROAD ASSOCIATION FOOTBALL CLUB**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 APRIL 2021**

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 April 2021 nor for the year ended 30 April 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 April 2021 nor for the year ended 30 April 2020.

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	4,161	1	4,162
<b>Charitable activities</b>			
General	12,110	-	12,110
Grants - Restricted	-	190,464	190,464
Other trading activities	20,174	-	20,174
Investment income	28	-	28
<b>Total</b>	<b>36,473</b>	<b>190,465</b>	<b>226,938</b>
<b>EXPENDITURE ON</b>			
Raising funds	7,865	-	7,865
<b>Charitable activities</b>			
General	32,546	6,704	39,250
Grants - Restricted	(22,537)	92,712	70,175
<b>Total</b>	<b>17,874</b>	<b>99,416</b>	<b>117,290</b>
<b>NET INCOME</b>	<b>18,599</b>	<b>91,049</b>	<b>109,648</b>
<b>Transfers between funds</b>	<b>(63,400)</b>	<b>63,400</b>	<b>-</b>
<b>Net movement in funds</b>	<b>(44,801)</b>	<b>154,449</b>	<b>109,648</b>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	<b>55,481</b>	<b>207,384</b>	<b>262,865</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>10,680</b>	<b>361,833</b>	<b>372,513</b>

**CLARBESTON ROAD ASSOCIATION FOOTBALL CLUB**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 APRIL 2021**

**7. TANGIBLE FIXED ASSETS**

	Freehold property £	Plant and machinery £	Totals £
<b>COST</b>			
At 1 May 2020	410,524	44,485	455,009
Additions	49,154	4,662	53,816
At 30 April 2021	<u>459,678</u>	<u>49,147</u>	<u>508,825</u>
<b>DEPRECIATION</b>			
At 1 May 2020	96,741	10,707	107,448
Charge for year	9,192	4,915	14,107
At 30 April 2021	<u>105,933</u>	<u>15,622</u>	<u>121,555</u>
<b>NET BOOK VALUE</b>			
At 30 April 2021	<u>353,745</u>	<u>33,525</u>	<u>387,270</u>
At 30 April 2020	<u>313,783</u>	<u>33,778</u>	<u>347,561</u>

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021 £	2020 £
Other creditors	<u>594</u>	<u>594</u>

**9. MOVEMENT IN FUNDS**

	At 1.5.20 £	Net movement in funds £	Transfers between funds £	At 30.4.21 £
<b>Unrestricted funds</b>				
General fund	10,680	46,748	(12,673)	44,755
<b>Restricted funds</b>				
Project Knock Field	176,367	18,941	26,942	222,250
CTF	14,269	-	(14,269)	-
Project 2	10,526	(221)	-	10,305
Restricted fund	160,671	(5,956)	-	154,715
	<u>361,833</u>	<u>12,764</u>	<u>12,673</u>	<u>387,270</u>
<b>TOTAL FUNDS</b>	<u>372,513</u>	<u>59,512</u>	<u>-</u>	<u>432,025</u>

**CLARBESTON ROAD ASSOCIATION FOOTBALL CLUB**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 APRIL 2021**

**9. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	65,147	(18,399)	46,748
<b>Restricted funds</b>			
Project Knock Field	26,873	(7,932)	18,941
Project 2	-	(221)	(221)
Restricted fund	1,157	(7,113)	(5,956)
	<u>28,030</u>	<u>(15,266)</u>	<u>12,764</u>
<b>TOTAL FUNDS</b>	<u>93,177</u>	<u>(33,665)</u>	<u>59,512</u>

**Comparatives for movement in funds**

	At 1.5.19 £	Net movement in funds £	Transfers between funds £	At 30.4.20 £
<b>Unrestricted funds</b>				
General fund	55,481	18,599	(63,400)	10,680
<b>Restricted funds</b>				
Project Knock Field	181,636	(12,175)	6,907	176,368
CTF	15,001	-	(732)	14,269
Project 2	10,747	(361)	140	10,526
Restricted fund	-	103,585	57,085	160,670
	<u>207,384</u>	<u>91,049</u>	<u>63,400</u>	<u>361,833</u>
<b>TOTAL FUNDS</b>	<u>262,865</u>	<u>109,648</u>	<u>-</u>	<u>372,513</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	36,473	(17,874)	18,599
<b>Restricted funds</b>			
Project Knock Field	1	(12,176)	(12,175)
Project 2	-	(361)	(361)
Restricted fund	190,464	(86,879)	103,585
	<u>190,465</u>	<u>(99,416)</u>	<u>91,049</u>
<b>TOTAL FUNDS</b>	<u>226,938</u>	<u>(117,290)</u>	<u>109,648</u>

**CLARBESTON ROAD ASSOCIATION FOOTBALL CLUB**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 APRIL 2021**

**9. MOVEMENT IN FUNDS - continued**

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

	At 1.5.19 £	Net movement in funds £	Transfers between funds £	At 30.4.21 £
<b>Unrestricted funds</b>				
General fund	55,481	65,347	(76,073)	44,755
<b>Restricted funds</b>				
Project Knock Field	181,636	6,766	33,849	222,251
CTF	15,001	-	(15,001)	-
Project 2	10,747	(582)	140	10,305
Restricted fund	-	97,629	57,085	154,714
	<u>207,384</u>	<u>103,813</u>	<u>76,073</u>	<u>387,270</u>
<b>TOTAL FUNDS</b>	<u>262,865</u>	<u>169,160</u>	<u>-</u>	<u>432,025</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 £
<b>Unrestricted funds</b>			
General fund	101,620	(36,273)	65,347
<b>Restricted funds</b>			
Project Knock Field	26,874	(20,108)	6,766
Project 2	-	(582)	(582)
Restricted fund	191,621	(93,992)	97,629
	<u>218,495</u>	<u>(114,682)</u>	<u>103,813</u>
<b>TOTAL FUNDS</b>	<u>320,115</u>	<u>(150,955)</u>	<u>169,160</u>

**10. RELATED PARTY DISCLOSURES**

During the year £648 was paid to close family members or trustees of the club. All amounts were approved by the clubs trustees and were at normal arms length.

**CLARBESTON ROAD ASSOCIATION FOOTBALL CLUB**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 APRIL 2021**

	2021 £	2020 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	4,002	4,162
Gift aid	434	-
	<u>4,436</u>	<u>4,162</u>
<b>Other trading activities</b>		
Fundraising events	30	6,936
Shop income	5	1,357
Sponsorships	2,400	3,862
Match Day Raffles	-	472
Annual Dinner/Presentations	-	495
Bonus Ball	6,756	7,052
	<u>9,191</u>	<u>20,174</u>
<b>Investment income</b>		
Deposit account interest	7	28
<b>Charitable activities</b>		
Training/Astroturf	2,907	7,349
Kit	975	2,748
Pembrokeshire League	80	282
Grants	28,030	190,464
Equipment income	145	-
Trips	-	530
Comet Registrations	1,406	1,201
Covid grants/Local authority	46,000	-
	<u>79,543</u>	<u>202,574</u>
<b>Total incoming resources</b>	<u>93,177</u>	<u>226,938</u>
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Fundraising expenses	-	2,365
Bonus ball expenses	2,800	3,325
Annual dinner/presentation	42	996
Tuck shop expenses	-	539
Trips	390	640
	<u>3,232</u>	<u>7,865</u>
<b>Charitable activities</b>		
Insurance	1,054	1,129
Training/Astroturf expenses	565	4,212
Kit expenses	2,013	1,798
Carried forward	3,632	7,139

This page does not form part of the statutory financial statements

**CLARBESTON ROAD ASSOCIATION FOOTBALL CLUB**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 APRIL 2021**

	2021 £	2020 £
<b>Charitable activities</b>		
Brought forward	3,632	7,139
Pembrokeshire League/Match fee	1,595	1,495
Rent of pitches	1,100	1,200
Course fees	1,227	2,451
Field costs/sand/mowing	1,551	9,423
Changing room costs/elec/water	3,064	1,489
Machinery/football equipment	1,274	839
Comet Registration	-	1,285
Donations made	2,000	-
Freehold property	9,194	78,387
Plant and machinery	4,916	4,447
	<u>29,553</u>	<u>108,155</u>
<b>Support costs</b>		
<b>Management</b>		
Postage and stationery	208	658
<b>Governance costs</b>		
Accountancy and legal fees	672	612
Total resources expended	<u>33,665</u>	<u>117,290</u>
<b>Net income</b>	<u>59,512</u>	<u>109,648</u>

This page does not form part of the statutory financial statements