

**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**

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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 Clarbston 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**

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### **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<br>£ | Restricted funds<br>£ | 2021<br>Total funds<br>£ | 2020<br>Total funds<br>£ |
|------------------------------------|-------|------------------------|-----------------------|--------------------------|--------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |       |                        |                       |                          |                          |
| Donations and legacies             |       | 4,000                  | -                     | 4,000                    | 4,162                    |
| <b>Charitable activities</b>       | 4     |                        |                       |                          |                          |
| General                            |       | 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     | (12,673)               | 12,673                | -                        | -                        |
| <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> |       | 10,680                 | 361,833               | 372,513                  | 262,865                  |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |       | <u>44,755</u>          | <u>387,270</u>        | <u>432,025</u>           | <u>372,513</u>           |

The notes form part of these financial statements

**CLARBESTON ROAD ASSOCIATION FOOTBALL CLUB**

**BALANCE SHEET  
30 APRIL 2021**

|  | Notes | Unrestricted fund<br>£ | Restricted funds<br>£ | 2021<br>Total funds<br>£ | 2020<br>Total funds<br>£ |
|--|-------|------------------------|-----------------------|--------------------------|--------------------------|
| <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                             |       |                        |                       | <u>387,270</u>           | <u>361,833</u>           |
| <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**

|                              | Activity            | 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<br>fund<br>£ | Restricted<br>funds<br>£ | Total<br>funds<br>£ |
|------------------------------------|---------------------------|--------------------------|---------------------|
| <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<br>property<br>£ | Plant and<br>machinery<br>£ | Totals<br>£ |
|-----------------------|---------------------------|-----------------------------|-------------|
| <b>COST</b>           |                           |                             |             |
| At 1 May 2020         | 410,524                   | 44,485                      | 455,009     |
| Additions             | 49,154                    | 4,662                       | 53,816      |
| At 30 April 2021      | 459,678                   | 49,147                      | 508,825     |
| <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      | 105,933                   | 15,622                      | 121,555     |
| <b>NET BOOK VALUE</b> |                           |                             |             |
| At 30 April 2021      | 353,745                   | 33,525                      | 387,270     |
| At 30 April 2020      | 313,783                   | 33,778                      | 347,561     |

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

|                 | 2021<br>£ | 2020<br>£ |
|-----------------|-----------|-----------|
| Other creditors | 594       | 594       |

**9. MOVEMENT IN FUNDS**

|                           | At 1.5.20<br>£ | Net<br>movement<br>in funds<br>£ | Transfers<br>between<br>funds<br>£ | At<br>30.4.21<br>£ |
|---------------------------|----------------|----------------------------------|------------------------------------|--------------------|
| <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            |
|                           | 361,833        | 12,764                           | 12,673                             | 387,270            |
| <b>TOTAL FUNDS</b>        | 372,513        | 59,512                           | -                                  | 432,025            |

**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<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <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<br>£ | Net<br>movement<br>in funds<br>£ | Transfers<br>between<br>funds<br>£ | At<br>30.4.20<br>£ |
|---------------------------|----------------|----------------------------------|------------------------------------|--------------------|
| <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<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <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<br>£ | Net<br>movement<br>in funds<br>£ | Transfers<br>between<br>funds<br>£ | At<br>30.4.21<br>£ |
|---------------------------|----------------|----------------------------------|------------------------------------|--------------------|
| <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<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <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<br>£     | 2020<br>£      |
|---------------------------------|---------------|----------------|
| <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          |

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**CLARBESTON ROAD ASSOCIATION FOOTBALL CLUB**

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

|                                | 2021<br>£     | 2020<br>£      |
|--------------------------------|---------------|----------------|
| <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