

TREFELIN BOYS' CLUB

England & Wales · Charity number 519558

Details

Other names TREFELIN BOYS AND GIRLS CLUB

Status Registered

Legal form Other

Registered 1987-11-30

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

Contact

Address 6 Ford Road
Port Talbot
West Glamorgan
SA13 1AJ

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Activities

Objects: TO EDUCATE BOYS AND GIRLS RESIDENT IN THE AREA OF VELINDRE THROUGH THEIR LEISURE TIME OCCUPATION SO AS TO DEVELOP THEIR PHYSICAL, MENTAL AND SPIRITUAL CAPACITIES THAT THEY MAY GROW TO FULL MATURITY AS INDIVIDUALS AND MEMBERS OF SOCIETY AND THAT THEIR CONDITIONS OF LIFE MAY BE IMPROVED.

Activities: SPORTS FOR YOUNG PEOPLE INCLUDING FOOTBALL,ATHLETICS AND RUGBY

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space
- **What:** Amateur Sport
- **Who:** Children/young People

Geography

- **Area of benefit:** VELINDRE
- Neath Port Talbot

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£265,499	£267,214	-	-
2024-12-31	£170,559	£195,562	-	-
2024-05-30	£10,000	£7,654	-	-
2023-05-30	£60,079	£57,871	-	-
2022-05-30	£9,550	£9,150	-	-

Trustees

Name	Role	Appointed
Martyn Wagstaff	Chair	2025-07-15
Christopher Latham		2023-10-09
Gary Hockin		2023-10-09
Michael Cook		2023-10-09
Michael Noonan		2023-10-09
Stephen Green		2015-01-01

TREFELIN BOYS' CLUB

England & Wales - Charity number 519558

Accounts

**TREFELIN BOYS' CLUB
TRUSTEES' REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

Trefelin Boys' Club
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Trefelin Boys' Club
Trustees' Report For The Year Ended 31 December 2025

The trustees present their report and the financial statements for the year ended 31 December 2025.

Objectives and Activities

Aims and Objectives

To educate boys and girls in Velindre through leisure activities to develop their physical, mental and spiritual capacities.

Significant Activities

- Football
- Rugby
- Athletics

Public Benefit

The trustees confirm compliance with public benefit guidance and provide opportunities promoting health and development.

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

Achievements and Performance

Main Achievements

- Delivered regular sporting activities
- Maintained facilities
- Supported youth participation
- Ensured safeguarding compliance

Financial Review

Financial Position

The trustees consider the charity financially stable.

Reserves Policy

The charity maintains reserves to cover operational costs and unforeseen expenditure. Reserve levels are reviewed regularly.

Trefelin Boys' Club
Trustees' Report (continued)
For The Year Ended 31 December 2025

Going Concern

The trustees have reviewed the financial position of the company, taking account of the reserves and cash balance that is currently available, the 2025 budget and longer term plans, together with its financial and risk management systems.

The trustees believe that the company has adequate resources to continue to operate for the foreseeable future and the actions that could be taken if the best and worst outcomes were to take place. Therefore, the company continues to adopt the going concern basis of accounting in preparing the annual financial statements.

Structure, Governance and Management

Governing Document

Constitution adopted 27 July 1986, amended 29 November 1992. The charity is managed by its trustees, responsible for governance and strategy. Trustees meet periodically and are supported by volunteers.

Reference and Administrative Details

Trustees

Mr M Wagstaff - Chair (appointed 15/07/2025)
Mr G Hockin
Mr M Cook
Mr C Latham
Mr M Noonan
Mr S Green

Charity Number

519558

Accountants

PML Accountants
Chartered Certified Accountants
Unit 8
Water Street Business Centre
Port Talbot
West Glamorgan
SA12 6LF

Auditors

Willis Jones T/A Jowills Ltd
64 Walter Road
Swansea
SA1 4PT

Trefelin Boys' Club
Trustees' Report (continued)
For The Year Ended 31 December 2025

Post Balance Sheet Events

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgments and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at anytime the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees' report was approved by the board of trustees and signed on its behalf by:

Mr M Wagstaff

Trustee
25/03/2026

**Independent Auditor's Report
to the Members of
Trefelin Boys' Club**

Opinion

We have audited the financial statements of Trefelin Boys' Club (the "charity") for the year ended 31 December 2025 which comprise the Statement of Financial Activities (including Income and Expenditure Account), Statement of Financial Position, Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 21 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions Relating to Going Concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other Information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Independent Auditor's Report (continued)
to the Members of
Trefelin Boys' Club

Matters on Which We Are Required to Report by Exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the Trustees' Report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records or returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the Trustees' Responsibilities Statement set out on page 1—3, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Independent Auditor's Report (continued)
to the Members of
Trefelin Boys' Club

Auditor's Responsibilities for the Audit of the Financial Statements

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the charity and its environment, we identified the principal risks of non-compliance with laws and regulations, particularly those relating to the regulatory framework applicable to charities. This includes compliance with the requirements of the Charity Commission for England and Wales, relevant charity law, and the applicable Statement of Recommended Practice, namely the Charities SORP (FRS 102). We also considered the extent to which non-compliance might have a material effect on the financial statements. In addition, we considered those laws and regulations that have a direct impact on the financial statements, such as the Charities Act 2011 and, where applicable, the Companies Act 2006.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the nature of the charity, its control environment, and the involvement of trustees in oversight. We evaluated management's and trustees' incentives and opportunities for fraudulent manipulation of the financial statements, including the risk of override of controls. The principal risks identified were related to the recognition of income (in particular donations, legacies, and grant income, including restricted funds), the posting of inappropriate journal entries to manipulate reported results, and the misappropriation of charitable funds or assets.

Our audit procedures in response to these risks included:

- Enquiries of management and trustees regarding known or suspected instances of non-compliance with laws and regulations and fraud;
- Review of key correspondence with regulators, funders, and other relevant bodies;
- Identification and testing of journal entries, with a focus on unusual or high-risk postings, to assess whether they were appropriate;
- Testing a sample of income and expenditure transactions, tracing them to supporting documentation to confirm they represent valid transactions in furtherance of the charity's objectives and are appropriately classified (including between restricted and unrestricted funds); and
- Designing audit procedures to incorporate an element of unpredictability in the nature, timing, and extent of testing.

Owing to the inherent limitations of an audit, there is an unavoidable risk that not all irregularities, including those leading to material misstatement or non-compliance with laws and regulations, may be detected. This risk is greater where non-compliance is not closely related to the transactions and events reflected in the financial statements. In addition, the risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve deliberate concealment, collusion, forgery, omission, or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Independent Auditor's Report (continued)
to the Members of
Trefelin Boys' Club

Use Of Our Report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters that we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Kathryn A. Stallard FCCA

31/03/2026

Kathryn A. Stallard FCCA
Willis Jones T/A Jowills Ltd
64 Walter Road
Swansea
SA1 4PT

Trefelin Boys' Club
Statement of Financial Activities
For The Year Ended 31 December 2025

		2025	2024
		Unrestricted funds	Unrestricted funds
	Notes	£	£
INCOME AND ENDOWMENTS FROM:			
Charitable activities:			
Sports for young people, including: football, athletics, and rugby		59,287	6,955
Other trading activities	3	206,170	163,560
Investments	4	44	43
		265,499	170,559
EXPENDITURE ON:			
Charitable activities:			
Sports for young people, including: football, athletics, and rugby	6	(267,214)	(195,562)
NET EXPENDITURE		(1,715)	(25,003)
NET MOVEMENT IN FUNDS		(1,715)	(25,003)
RECONCILIATION OF FUNDS:			
Total funds brought forward		754,030	779,033
TOTAL FUNDS CARRIED FORWARD	17	752,315	754,030

The notes on pages 11 to 18 form part of these financial statements.

Trefelin Boys' Club
Statement of Financial Position
As At 31 December 2025

		2025	2024
	Notes	Unrestricted funds £	Total funds £
FIXED ASSETS			
Tangible Assets	11	1,253,070	1,182,267
		1,253,070	1,182,267
CURRENT ASSETS			
Stocks	12	5,175	4,916
Debtors	13	-	4,952
Cash at bank and in hand		19,803	24,937
		24,978	34,805
Creditors: Amounts Falling Due Within One Year	14	(42,190)	(46,963)
NET CURRENT ASSETS (LIABILITIES)		(17,212)	(12,158)
TOTAL ASSETS LESS CURRENT LIABILITIES		1,235,858	1,170,109
Creditors: Amounts Falling Due After More Than One Year	15	(483,543)	(416,079)
NET ASSETS		752,315	754,030
FUNDS OF THE CHARITY			
Unrestricted Funds		752,315	754,030
TOTAL FUNDS	17	752,315	754,030

On behalf of the board

Mr S Green

Trustee

31/03/2026

The notes on pages 11 to 18 form part of these financial statements.

Trefelin Boys' Club
Statement of Cash Flows
For The Year Ended 31 December 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Net cash generated from operations	1	106,740	328,533
Interest paid		(6,550)	(2,206)
Net cash generated from operating activities		100,190	326,327
Cash flows from investing activities			
Purchase of tangible assets		(111,912)	(359,256)
Interest received		43	43
Net cash used in investing activities		(111,869)	(359,213)
Cash flows from financing activities			
Proceeds from new bank borrowings		40,600	34,723
Repayment of bank borrowings		(10,955)	-
Proceeds from new other loans		-	23,100
Repayment of other loans		(23,100)	-
Net cash generated from financing activities		6,545	57,823
(Decrease)/increase in cash and cash equivalents		(5,134)	24,937
Cash and cash equivalents at beginning of year	2	24,937	-
Cash and cash equivalents at end of year	2	19,803	24,937

Trefelin Boys' Club
Notes to the Statement of Cash Flows
For The Year Ended 31 December 2025

1. Reconciliation of expenditure to cash generated from operations

	2025	2024
	£	£
Net expenditure	(1,715)	(25,003)
<i>Adjustments for:</i>		
Donations of fixed assets	46,218	341,494
Interest expense	6,550	2,206
Interest income	(44)	(43)
Depreciation of tangible assets	41,109	19,747
<i>Movements in working capital:</i>		
Increase in stocks	(259)	(4,916)
Decrease/(increase) in trade and other debtors	4,953	(4,952)
Increase in trade and other creditors	9,928	-
Net cash generated from operations	106,740	328,533

2. Cash and cash equivalents

Cash and cash equivalents, as stated in the Statement of Cash Flows, relates to the following items in the Balance Sheet:

	2025	2024
	£	£
Cash at bank and in hand	19,803	24,937

3. Analysis of changes in net debt

	As at 1 January 2025	Cash flows	As at 31 December 2025
	£	£	£
Cash at bank and in hand	24,937	(5,134)	19,803
Debts falling due within one year	(28,656)	17,702	(10,954)
Debts falling due after more than one year	(29,167)	(24,247)	(53,414)
	(32,886)	(11,679)	(44,565)

Trefelin Boys' Club
Notes to the Financial Statements
For The Year Ended 31 December 2025

1. General Information

Trefelin Boys' Club is an unincorporated charity registered with the Charity Commission, registered charity number 519558. The principal address is .

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements 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 charity is a Public Benefit Entity as defined by FRS 102.

2.2. Incoming Resources

- Donations
- Fundraising

2.3. Resources Expended

- Facilities maintenance
- Equipment
- Operational costs

2.4. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	10% Straight line
Fixtures & Fittings	5% Straight line

Trefelin Boys' Club
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2025

2.5. Stocks and Work in Progress

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

Cost is determined using the first-in, first-out method. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

Work in progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

At the end of each reporting period stocks are assessed for impairment. If an item of stock is impaired, the identified stock is reduced to its selling price less costs to complete and sell and an impairment charge is recognised in the statement of financial activities. Where a reversal of the impairment is required the impairment charge is reversed, up to the original impairment loss, and is recognised as a credit in the statement of financial activities.

2.6. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Income from Other Trading Activities

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Membership subscriptions	3,463	2,409
Sponsorships	21,028	17,136
Shop income	130,716	114,022
Sponsorships / social lotteries	15,635	5,242
Gate receipts	5,775	13,312
Sundry receipts	29,553	11,439
	206,170	163,560
	206,170	163,560

4. Investment Income

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Bank interest receivable	44	43
	44	43
	44	43

Trefelin Boys' Club
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2025

5. Net Income/(Expenditure)

The net expenditure is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets - owned	41,109	19,747
	41,109	19,747

6. Analysis of Expenditure

	2025		
	Activities undertaken directly	Support costs (see note 7)	Total
	£	£	£
Sports for young people, including: football, athletics, and rugby	128,469	138,745	267,214
	128,469	138,745	267,214
	2024		
	Activities undertaken directly	Support costs (see note 7)	Total
	£	£	£
Sports for young people, including: football, athletics, and rugby	114,575	80,987	195,562
	114,575	80,987	195,562

7. Support Costs

	2025
	Sports for young people, including: football, athletics, and rugby
	£
Employee costs	23,714
Premises expenses	11,465
General administration	55,907
Depreciation	41,109
Interest payable	6,550
	138,745

Trefelin Boys' Club
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2025

	2024
	Sports for young people, including: football, athletics, and rugby
	£
Employee costs	14,050
Premises expenses	8,687
General administration	36,297
Depreciation	19,747
Interest payable	2,206
	80,987

8. Auditor's Remuneration

Remuneration received by the charity's auditors and their associates during the year was as follows:

	2025	2024
	£	£
Audit Services		
Audit of the company's financial statements	3,750	-
	3,750	-

9. Staff Costs

Staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	13,774	8,056
	13,774	8,056

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

10. Average Number of Employees

Average number of employees during the year was: NIL (2024: NIL)

Trefelin Boys' Club
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2025

11. Tangible Assets

	Land & Property Freehold	Plant & Machinery	Fixtures & Fittings	Total
	£	£	£	£
Cost				
As at 1 January 2025	512,758	36,000	653,256	1,202,014
Additions	-	33,823	78,089	111,912
As at 31 December 2025	<u>512,758</u>	<u>69,823</u>	<u>731,345</u>	<u>1,313,926</u>
Depreciation				
As at 1 January 2025	-	3,600	16,147	19,747
Provided during the period	-	4,992	36,117	41,109
As at 31 December 2025	<u>-</u>	<u>8,592</u>	<u>52,264</u>	<u>60,856</u>
Net Book Value				
As at 31 December 2025	<u>512,758</u>	<u>61,231</u>	<u>679,081</u>	<u>1,253,070</u>
As at 1 January 2025	<u>512,758</u>	<u>32,400</u>	<u>637,109</u>	<u>1,182,267</u>

12. Stocks

	2025	2024
	£	£
Stock	<u>5,175</u>	<u>4,916</u>

13. Debtors

	2025	2024
	£	£
Due within one year		
Other debtors	<u>-</u>	<u>4,952</u>

14. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Bank loans and overdrafts	10,954	5,556
Other loans	-	23,100
Taxation and social security	3,678	-
Accruals and deferred income	6,250	-
Accruals for grants payable	21,308	18,307
	<u>42,190</u>	<u>46,963</u>

Trefelin Boys' Club
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2025

15. Creditors: Amounts Falling Due After More Than One Year

	2025	2024
	£	£
Bank loans	53,414	29,167
Accruals for grants payable	430,129	386,912
	483,543	416,079
	483,543	416,079

16. Loans

An analysis of the maturity of loans is given below:

	2025	2024
	£	£
Amounts falling due within one year or on demand:		
Bank loans	10,954	5,556
Other loans	-	23,100
	10,954	28,656
	10,954	28,656
	2025	2024
	£	£
Amounts falling due between one and five years:		
Bank loans	53,414	29,167
	53,414	29,167
	53,414	29,167

17. Movement in Funds

	As at 1 January 2025	Income	Expenditure	As at 31 December 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	754,030	265,499	(267,214)	752,315
	754,030	265,499	(267,214)	752,315
Total funds	754,030	265,499	(267,214)	752,315

Trefelin Boys' Club
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2025

	As at 1 January 2024	Income	Expenditure	As at 31 December 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	779,033	170,559	(195,562)	754,030
Total funds	779,033	170,559	(195,562)	754,030

18. Transactions with Trustees

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

19. Related Party Disclosures

There have been no related party transactions in the reporting period that require disclosure.

21. FRC's Ethical Standard - Provision Available for Small Entities

In common with other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

Trefelin Boys' Club
Detailed Statement of Financial Activities
For The Year Ended 31 December 2025

	2025	2024
	Total funds	Total funds
	£	£
INCOME AND ENDOWMENTS FROM:		
Charitable Activities:		
Sports for young people, including: football, athletics, and rugby		
Rental income	13,200	2,316
Grants	46,087	4,639
	59,287	6,955
Other trading activities		
Membership subscriptions	3,463	2,409
Sponsorships	21,028	17,136
Bar & kitchen income	130,716	114,022
Fundraising & social lotteries	15,635	5,242
Gate receipts	5,775	13,312
Sundry receipts	29,553	11,439
	206,170	163,560
Investments		
Bank interest receivable	44	43
	44	43
	265,499	170,559
EXPENDITURE ON:		
Charitable Activities:		
Sports for young people, including: football, athletics, and rugby		
Opening stock and work in progress	(4,916)	(4,709)
Purchases	(71,498)	(67,632)
Player match fees	(57,230)	(47,150)
Closing stock and work in progress	5,175	4,916
Wages and salaries	(13,774)	(8,056)
Health and safety costs	(1,425)	(1,321)
Kit renewal	(4,991)	(4,237)
Travel and subsistence expenses	(3,524)	(436)
Rent	(2,362)	(4,413)
Rates	(2,210)	(1,439)
Repairs and maintenance	(6,135)	(2,302)
Cleaning	(758)	(533)
Hire and leasing of plant and machinery	(446)	(501)
Vehicle running costs	(1,276)	(1,310)

...CONTINUED

Trefelin Boys' Club
Detailed Statement of Financial Activities (continued)
For The Year Ended 31 December 2025

Repairs, renewals and maintenance	(16,274)	(7,103)
Insurance	(3,379)	(1,597)
Printing, postage and stationery	-	(43)
Advertising and marketing costs	(484)	(260)
Telecommunications and data costs	(383)	-
Audit fees	(3,750)	-
Accountancy fees	(2,699)	-
Legal & professional fees	(3,236)	(7,395)
Referee match fees	(4,487)	(5,063)
Subscriptions	(4,965)	(4,046)
Licences, registrations & fees	(4,418)	(2,875)
Charitable donations	(50)	(455)
Entertaining	(4,455)	(1,464)
Sundry expenses	(60)	(240)
Fundraising raffle costs	(5,545)	(3,945)
Depreciation	(41,109)	(19,747)
Bank charges	(2,387)	(1,254)
Bank loan interest	(4,163)	(952)
	<u>(267,214)</u>	<u>(195,562)</u>
	<u>(267,214)</u>	<u>(195,562)</u>
NET EXPENDITURE	<u>(1,715)</u>	<u>(25,003)</u>

TREFELIN BOYS' CLUB

England & Wales - Charity number 519558

Accounts

**TREFELIN BOYS' CLUB
TRUSTEES' REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

Trefelin Boys' Club
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The following pages do not form part of the statutory accounts:	
Detailed Statement of Financial Activities	19—20

Trefelin Boys' Club
Trustees' Report For The Year Ended 31 December 2025

The trustees present their report and the financial statements for the year ended 31 December 2025.

Objectives and Activities

Aims and Objectives

To educate boys and girls in Velindre through leisure activities to develop their physical, mental and spiritual capacities.

Significant Activities

- Football
- Rugby
- Athletics

Public Benefit

The trustees confirm compliance with public benefit guidance and provide opportunities promoting health and development.

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

Achievements and Performance

Main Achievements

- Delivered regular sporting activities
- Maintained facilities
- Supported youth participation
- Ensured safeguarding compliance

Financial Review

Financial Position

The trustees consider the charity financially stable.

Reserves Policy

The charity maintains reserves to cover operational costs and unforeseen expenditure. Reserve levels are reviewed regularly.

Trefelin Boys' Club
Trustees' Report (continued)
For The Year Ended 31 December 2025

Going Concern

The trustees have reviewed the financial position of the company, taking account of the reserves and cash balance that is currently available, the 2025 budget and longer term plans, together with its financial and risk management systems.

The trustees believe that the company has adequate resources to continue to operate for the foreseeable future and the actions that could be taken if the best and worst outcomes were to take place. Therefore, the company continues to adopt the going concern basis of accounting in preparing the annual financial statements.

Structure, Governance and Management

Governing Document

Constitution adopted 27 July 1986, amended 29 November 1992. The charity is managed by its trustees, responsible for governance and strategy. Trustees meet periodically and are supported by volunteers.

Reference and Administrative Details

Trustees

Mr M Wagstaff - Chair (appointed 15/07/2025)
Mr G Hockin
Mr M Cook
Mr C Latham
Mr M Noonan
Mr S Green

Charity Number

519558

Accountants

PML Accountants
Chartered Certified Accountants
Unit 8
Water Street Business Centre
Port Talbot
West Glamorgan
SA12 6LF

Auditors

Willis Jones T/A Jowills Ltd
64 Walter Road
Swansea
SA1 4PT

Trefelin Boys' Club
Trustees' Report (continued)
For The Year Ended 31 December 2025

Post Balance Sheet Events

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgments and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at anytime the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees' report was approved by the board of trustees and signed on its behalf by:

Mr M Wagstaff

Trustee
25/03/2026

**Independent Auditor's Report
to the Members of
Trefelin Boys' Club**

Opinion

We have audited the financial statements of Trefelin Boys' Club (the "charity") for the year ended 31 December 2025 which comprise the Statement of Financial Activities (including Income and Expenditure Account), Statement of Financial Position, Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 21 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions Relating to Going Concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other Information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Independent Auditor's Report (continued)
to the Members of
Trefelin Boys' Club

Matters on Which We Are Required to Report by Exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the Trustees' Report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records or returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the Trustees' Responsibilities Statement set out on page 1—3, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Independent Auditor's Report (continued)
to the Members of
Trefelin Boys' Club

Auditor's Responsibilities for the Audit of the Financial Statements

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the charity and its environment, we identified the principal risks of non-compliance with laws and regulations, particularly those relating to the regulatory framework applicable to charities. This includes compliance with the requirements of the Charity Commission for England and Wales, relevant charity law, and the applicable Statement of Recommended Practice, namely the Charities SORP (FRS 102). We also considered the extent to which non-compliance might have a material effect on the financial statements. In addition, we considered those laws and regulations that have a direct impact on the financial statements, such as the Charities Act 2011 and, where applicable, the Companies Act 2006.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the nature of the charity, its control environment, and the involvement of trustees in oversight. We evaluated management's and trustees' incentives and opportunities for fraudulent manipulation of the financial statements, including the risk of override of controls. The principal risks identified were related to the recognition of income (in particular donations, legacies, and grant income, including restricted funds), the posting of inappropriate journal entries to manipulate reported results, and the misappropriation of charitable funds or assets.

Our audit procedures in response to these risks included:

- Enquiries of management and trustees regarding known or suspected instances of non-compliance with laws and regulations and fraud;
- Review of key correspondence with regulators, funders, and other relevant bodies;
- Identification and testing of journal entries, with a focus on unusual or high-risk postings, to assess whether they were appropriate;
- Testing a sample of income and expenditure transactions, tracing them to supporting documentation to confirm they represent valid transactions in furtherance of the charity's objectives and are appropriately classified (including between restricted and unrestricted funds); and
- Designing audit procedures to incorporate an element of unpredictability in the nature, timing, and extent of testing.

Owing to the inherent limitations of an audit, there is an unavoidable risk that not all irregularities, including those leading to material misstatement or non-compliance with laws and regulations, may be detected. This risk is greater where non-compliance is not closely related to the transactions and events reflected in the financial statements. In addition, the risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve deliberate concealment, collusion, forgery, omission, or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Independent Auditor's Report (continued)
to the Members of
Trefelin Boys' Club

Use Of Our Report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters that we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Kathryn A. Stallard FCCA

31/03/2026

Kathryn A. Stallard FCCA
Willis Jones T/A Jowills Ltd
64 Walter Road
Swansea
SA1 4PT

Trefelin Boys' Club
Statement of Financial Activities
For The Year Ended 31 December 2025

	2025	2024
	Unrestricted funds	Unrestricted funds
Notes	£	£
INCOME AND ENDOWMENTS FROM:		
Charitable activities:		
Sports for young people, including: football, athletics, and rugby	59,287	6,955
Other trading activities	3 206,170	163,560
Investments	4 44	43
	265,499	170,559
EXPENDITURE ON:		
Charitable activities:		
Sports for young people, including: football, athletics, and rugby	6 (267,214)	(195,562)
NET EXPENDITURE	(1,715)	(25,003)
NET MOVEMENT IN FUNDS	(1,715)	(25,003)
RECONCILIATION OF FUNDS:		
Total funds brought forward	754,030	779,033
TOTAL FUNDS CARRIED FORWARD	17 752,315	754,030

The notes on pages 11 to 18 form part of these financial statements.

Trefelin Boys' Club
Statement of Financial Position
As At 31 December 2025

		2025	2024
	Notes	Unrestricted funds £	Total funds £
FIXED ASSETS			
Tangible Assets	11	1,253,070	1,182,267
		1,253,070	1,182,267
CURRENT ASSETS			
Stocks	12	5,175	4,916
Debtors	13	-	4,952
Cash at bank and in hand		19,803	24,937
		24,978	34,805
Creditors: Amounts Falling Due Within One Year	14	(42,190)	(46,963)
NET CURRENT ASSETS (LIABILITIES)		(17,212)	(12,158)
TOTAL ASSETS LESS CURRENT LIABILITIES		1,235,858	1,170,109
Creditors: Amounts Falling Due After More Than One Year	15	(483,543)	(416,079)
NET ASSETS		752,315	754,030
FUNDS OF THE CHARITY			
Unrestricted Funds		752,315	754,030
TOTAL FUNDS	17	752,315	754,030

On behalf of the board

Mr S Green

Trustee

31/03/2026

The notes on pages 11 to 18 form part of these financial statements.

Trefelin Boys' Club
Statement of Cash Flows
For The Year Ended 31 December 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Net cash generated from operations	1	106,740	328,533
Interest paid		(6,550)	(2,206)
Net cash generated from operating activities		100,190	326,327
Cash flows from investing activities			
Purchase of tangible assets		(111,912)	(359,256)
Interest received		43	43
Net cash used in investing activities		(111,869)	(359,213)
Cash flows from financing activities			
Proceeds from new bank borrowings		40,600	34,723
Repayment of bank borrowings		(10,955)	-
Proceeds from new other loans		-	23,100
Repayment of other loans		(23,100)	-
Net cash generated from financing activities		6,545	57,823
(Decrease)/increase in cash and cash equivalents		(5,134)	24,937
Cash and cash equivalents at beginning of year	2	24,937	-
Cash and cash equivalents at end of year	2	19,803	24,937

Trefelin Boys' Club
Notes to the Statement of Cash Flows
For The Year Ended 31 December 2025

1. Reconciliation of expenditure to cash generated from operations

	2025	2024
	£	£
Net expenditure	(1,715)	(25,003)
<i>Adjustments for:</i>		
Donations of fixed assets	46,218	341,494
Interest expense	6,550	2,206
Interest income	(44)	(43)
Depreciation of tangible assets	41,109	19,747
<i>Movements in working capital:</i>		
Increase in stocks	(259)	(4,916)
Decrease/(increase) in trade and other debtors	4,953	(4,952)
Increase in trade and other creditors	9,928	-
Net cash generated from operations	106,740	328,533

2. Cash and cash equivalents

Cash and cash equivalents, as stated in the Statement of Cash Flows, relates to the following items in the Balance Sheet:

	2025	2024
	£	£
Cash at bank and in hand	19,803	24,937

3. Analysis of changes in net debt

	As at 1 January 2025	Cash flows	As at 31 December 2025
	£	£	£
Cash at bank and in hand	24,937	(5,134)	19,803
Debts falling due within one year	(28,656)	17,702	(10,954)
Debts falling due after more than one year	(29,167)	(24,247)	(53,414)
	(32,886)	(11,679)	(44,565)

Trefelin Boys' Club
Notes to the Financial Statements
For The Year Ended 31 December 2025

1. General Information

Trefelin Boys' Club is an unincorporated charity registered with the Charity Commission, registered charity number 519558. The principal address is .

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements 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 charity is a Public Benefit Entity as defined by FRS 102.

2.2. Incoming Resources

- Donations
- Fundraising

2.3. Resources Expended

- Facilities maintenance
- Equipment
- Operational costs

2.4. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	10% Straight line
Fixtures & Fittings	5% Straight line

Trefelin Boys' Club
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2025

2.5. Stocks and Work in Progress

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

Cost is determined using the first-in, first-out method. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

Work in progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

At the end of each reporting period stocks are assessed for impairment. If an item of stock is impaired, the identified stock is reduced to its selling price less costs to complete and sell and an impairment charge is recognised in the statement of financial activities. Where a reversal of the impairment is required the impairment charge is reversed, up to the original impairment loss, and is recognised as a credit in the statement of financial activities.

2.6. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Income from Other Trading Activities

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Membership subscriptions	3,463	2,409
Sponsorships	21,028	17,136
Shop income	130,716	114,022
Sponsorships / social lotteries	15,635	5,242
Gate receipts	5,775	13,312
Sundry receipts	29,553	11,439
	206,170	163,560
	206,170	163,560

4. Investment Income

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Bank interest receivable	44	43
	44	43
	44	43

Trefelin Boys' Club
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2025

5. Net Income/(Expenditure)

The net expenditure is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets - owned	41,109	19,747
	41,109	19,747

6. Analysis of Expenditure

	2025		
	Activities undertaken directly	Support costs (see note 7)	Total
	£	£	£
Sports for young people, including: football, athletics, and rugby	128,469	138,745	267,214
	128,469	138,745	267,214
	2024		
	Activities undertaken directly	Support costs (see note 7)	Total
	£	£	£
Sports for young people, including: football, athletics, and rugby	114,575	80,987	195,562
	114,575	80,987	195,562

7. Support Costs

	2025
	Sports for young people, including: football, athletics, and rugby
	£
Employee costs	23,714
Premises expenses	11,465
General administration	55,907
Depreciation	41,109
Interest payable	6,550
	138,745

Trefelin Boys' Club
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2025

	2024
	Sports for young people, including: football, athletics, and rugby
	£
Employee costs	14,050
Premises expenses	8,687
General administration	36,297
Depreciation	19,747
Interest payable	2,206
	80,987

8. Auditor's Remuneration

Remuneration received by the charity's auditors and their associates during the year was as follows:

	2025	2024
	£	£
Audit Services		
Audit of the company's financial statements	3,750	-
	3,750	-

9. Staff Costs

Staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	13,774	8,056
	13,774	8,056

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

10. Average Number of Employees

Average number of employees during the year was: NIL (2024: NIL)

Trefelin Boys' Club
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2025

11. Tangible Assets

	Land & Property Freehold	Plant & Machinery	Fixtures & Fittings	Total
	£	£	£	£
Cost				
As at 1 January 2025	512,758	36,000	653,256	1,202,014
Additions	-	33,823	78,089	111,912
As at 31 December 2025	<u>512,758</u>	<u>69,823</u>	<u>731,345</u>	<u>1,313,926</u>
Depreciation				
As at 1 January 2025	-	3,600	16,147	19,747
Provided during the period	-	4,992	36,117	41,109
As at 31 December 2025	<u>-</u>	<u>8,592</u>	<u>52,264</u>	<u>60,856</u>
Net Book Value				
As at 31 December 2025	<u>512,758</u>	<u>61,231</u>	<u>679,081</u>	<u>1,253,070</u>
As at 1 January 2025	<u>512,758</u>	<u>32,400</u>	<u>637,109</u>	<u>1,182,267</u>

12. Stocks

	2025	2024
	£	£
Stock	<u>5,175</u>	<u>4,916</u>

13. Debtors

	2025	2024
	£	£
Due within one year		
Other debtors	<u>-</u>	<u>4,952</u>

14. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Bank loans and overdrafts	10,954	5,556
Other loans	-	23,100
Taxation and social security	3,678	-
Accruals and deferred income	6,250	-
Accruals for grants payable	21,308	18,307
	<u>42,190</u>	<u>46,963</u>

Trefelin Boys' Club
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2025

15. Creditors: Amounts Falling Due After More Than One Year

	2025	2024
	£	£
Bank loans	53,414	29,167
Accruals for grants payable	430,129	386,912
	483,543	416,079

16. Loans

An analysis of the maturity of loans is given below:

	2025	2024
	£	£
Amounts falling due within one year or on demand:		
Bank loans	10,954	5,556
Other loans	-	23,100
	10,954	28,656
	2025	2024
	£	£
Amounts falling due between one and five years:		
Bank loans	53,414	29,167
	53,414	29,167

17. Movement in Funds

	As at 1 January 2025	Income	Expenditure	As at 31 December 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	754,030	265,499	(267,214)	752,315
	754,030	265,499	(267,214)	752,315
Total funds	754,030	265,499	(267,214)	752,315

Trefelin Boys' Club
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2025

	As at 1 January 2024	Income	Expenditure	As at 31 December 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	779,033	170,559	(195,562)	754,030
Total funds	779,033	170,559	(195,562)	754,030

18. Transactions with Trustees

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

19. Related Party Disclosures

There have been no related party transactions in the reporting period that require disclosure.

21. FRC's Ethical Standard - Provision Available for Small Entities

In common with other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

Trefelin Boys' Club
Detailed Statement of Financial Activities
For The Year Ended 31 December 2025

	2025	2024
	Total funds	Total funds
	£	£
INCOME AND ENDOWMENTS FROM:		
Charitable Activities:		
Sports for young people, including: football, athletics, and rugby		
Rental income	13,200	2,316
Grants	46,087	4,639
	59,287	6,955
Other trading activities		
Membership subscriptions	3,463	2,409
Sponsorships	21,028	17,136
Bar & kitchen income	130,716	114,022
Fundraising & social lotteries	15,635	5,242
Gate receipts	5,775	13,312
Sundry receipts	29,553	11,439
	206,170	163,560
Investments		
Bank interest receivable	44	43
	44	43
	265,499	170,559
EXPENDITURE ON:		
Charitable Activities:		
Sports for young people, including: football, athletics, and rugby		
Opening stock and work in progress	(4,916)	(4,709)
Purchases	(71,498)	(67,632)
Player match fees	(57,230)	(47,150)
Closing stock and work in progress	5,175	4,916
Wages and salaries	(13,774)	(8,056)
Health and safety costs	(1,425)	(1,321)
Kit renewal	(4,991)	(4,237)
Travel and subsistence expenses	(3,524)	(436)
Rent	(2,362)	(4,413)
Rates	(2,210)	(1,439)
Repairs and maintenance	(6,135)	(2,302)
Cleaning	(758)	(533)
Hire and leasing of plant and machinery	(446)	(501)
Vehicle running costs	(1,276)	(1,310)

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Trefelin Boys' Club
Detailed Statement of Financial Activities (continued)
For The Year Ended 31 December 2025

Repairs, renewals and maintenance	(16,274)	(7,103)
Insurance	(3,379)	(1,597)
Printing, postage and stationery	-	(43)
Advertising and marketing costs	(484)	(260)
Telecommunications and data costs	(383)	-
Audit fees	(3,750)	-
Accountancy fees	(2,699)	-
Legal & professional fees	(3,236)	(7,395)
Referee match fees	(4,487)	(5,063)
Subscriptions	(4,965)	(4,046)
Licences, registrations & fees	(4,418)	(2,875)
Charitable donations	(50)	(455)
Entertaining	(4,455)	(1,464)
Sundry expenses	(60)	(240)
Fundraising raffle costs	(5,545)	(3,945)
Depreciation	(41,109)	(19,747)
Bank charges	(2,387)	(1,254)
Bank loan interest	(4,163)	(952)
	<u>(267,214)</u>	<u>(195,562)</u>
	(267,214)	(195,562)
NET EXPENDITURE	<u>(1,715)</u>	<u>(25,003)</u>

TREFELIN BOYS' CLUB

England & Wales - Charity number 519558

Accounts

Trefelin Boys & Girls Club - Income and Expenditure 2023 - 2024



	Income	£	Expenditure	£	Profit / Loss
BAR	Bar income(In)	120,662.67	Bar Expenditure(Out)	-86,468.48	34,194.19
YNYS PARK			Utilities(Out)	-5,702.57	
			Manitenance and improvements(Out)	-9,597.76	
				-15,300.33	-15,300.33
MATCHDAY	Entrance fees, Raffles, Programmes(In)	8,001.00	Officials and expenses(Out)	-4,409.50	3,591.50
PLAYERS	Players sponsorship (In)	8,524.00	Players expenses (Out)	-27,420.00	
	Kit & Equipment (In)	3,332.81	Kit & Equipment (Out)	-4,414.99	
		11,856.81		-31,834.99	-19,978.18
TRANSPORT	Minibus sponsorship and hire (In)	2,899.50	Minibus and travelling expenses (Out)	-4,047.18	-1,147.68
SPONSORSHIP AND DONATIONS	General sponsorship(in)	4,020.00			
	Grants(In)	35,065.60			
	Advertising boards(In)	3,500.00	Advertising boards(Out)	0.00	
		42,585.60		0.00	42,585.60
FEES AND FINES	Football Fees including fines(In)	3,218.00	Football Fees including fines(Out)	-8,123.20	-4,905.20
50/50	Paid in	2,765.00	Paid out	-2,765.00	0.00
MISC	Paid in	210.00	Paid out	-1,881.08	-1,671.08
FIREWORKS	Paid in	0.00	Paid out	-159.97	-159.97
			Total (Profit or Loss)		37,208.85