

REGISTERED CHARITY NUMBER: 507485

**Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 5 April 2025  
for  
Clwb Yr Efail**

Salisbury & Company  
Chartered Accountants  
Irish Square  
Upper Denbigh Road  
St Asaph  
Denbighshire  
LL17 0RN

**Contents of the Financial Statements  
for the year ended 5 April 2025**

	<b>Page</b>
<b>Report of the Trustees</b>	1
<b>Independent Examiner's Report</b>	2
<b>Statement of Financial Activities</b>	3
<b>Balance Sheet</b>	4
<b>Notes to the Financial Statements</b>	5 to 7
<b>Detailed Statement of Financial Activities</b>	8

**Clwb Yr Efail**  
**Report of the Trustees**  
**for the year ended 5 April 2025**

The trustees present their report with the financial statements of the charity for the year ended 5 April 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**  
507485

**Principal address**

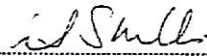
Berry Street  
Conwy  
Conwy  
LL32 8DG

**Trustees**

**Independent Examiner**

Aled Roberts  
Salisbury & Company  
Chartered Accountants  
Irish Square  
Upper Denbigh Road  
St Asaph  
Denbighshire  
LL17 0RN

Approved by order of the board of trustees on 26.11.2025 and signed on its behalf by:

  
.....  
Trustee

**Independent Examiner's Report to the Trustees of  
Clwb Yr Efail**

**Independent examiner's report to the trustees of Clwb Yr Efail**

I report to the charity trustees on my examination of the accounts of Clwb Yr Efail (the Trust) for the year ended 5 April 2025.

**Responsibilities and basis of report**

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


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

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Aled Roberts

Salisbury & Company  
Chartered Accountants  
Irish Square  
Upper Denbigh Road  
St Asaph  
Denbighshire  
LL17 0RN

Date: ..... 26.11.2025 .....

Clwb Yr Efail

Statement of Financial Activities  
for the year ended 5 April 2025

	Notes	Unrestricted fund £	Restricted fund £	year ended 5/4/25 Total funds £	period 1/4/23 to 5/4/24 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		1,635	24,765	26,400	29,557
<b>Charitable activities</b>					
Charitable		8,340	-	8,340	12,374
Investment income	2	916	-	916	697
<b>Total</b>		<u>10,891</u>	<u>24,765</u>	<u>35,656</u>	<u>42,628</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Charitable		12,936	24,765	37,701	40,435
<b>NET INCOME/(EXPENDITURE)</b>		(2,045)	-	(2,045)	2,193
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		117,811	-	117,811	115,618
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>115,766</u>	<u>-</u>	<u>115,766</u>	<u>117,811</u>

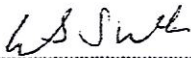
The notes form part of these financial statements

Clwb Yr Efail

Balance Sheet  
5 April 2025

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
<b>CURRENT ASSETS</b>					
Debtors	5	231	-	231	-
Cash at bank and in hand		119,277	-	119,277	117,811
		<u>119,508</u>	<u>-</u>	<u>119,508</u>	<u>117,811</u>
<b>CREDITORS</b>					
Amounts falling due within one year	6	(3,742)	-	(3,742)	-
		<u>115,766</u>	<u>-</u>	<u>115,766</u>	<u>117,811</u>
<b>NET CURRENT ASSETS</b>					
		<u>115,766</u>	<u>-</u>	<u>115,766</u>	<u>117,811</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>115,766</u>	<u>-</u>	<u>115,766</u>	<u>117,811</u>
<b>NET ASSETS</b>					
		<u>115,766</u>	<u>-</u>	<u>115,766</u>	<u>117,811</u>
<b>FUNDS</b>					
Unrestricted funds	7			<u>115,766</u>	<u>117,811</u>
<b>TOTAL FUNDS</b>					
				<u>115,766</u>	<u>117,811</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 26.11.2025 and were signed on its behalf by:



Trustee

The notes form part of these financial statements

Clwb Yr Efail

Notes to the Financial Statements  
for the year ended 5 April 2025

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.

**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.

2. INVESTMENT INCOME

	year ended 5/4/25	period 1/4/23 to 5/4/24
	£	£
Deposit account interest	916	697
	<u>          </u>	<u>          </u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 5 April 2025 nor for the period ended 5 April 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 5 April 2025 nor for the period ended 5 April 2024.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	3,410	26,147	29,557
<b>Charitable activities</b>			
Charitable	12,374	-	12,374
Investment income	697	-	697
<b>Total</b>	<u>16,481</u>	<u>26,147</u>	<u>42,628</u>

**EXPENDITURE ON**

Notes to the Financial Statements - continued  
for the year ended 5 April 2025

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted fund £	Restricted fund £	Total funds £
<b>Charitable activities</b>			
Charitable	14,288	26,147	40,435
	<u>          </u>	<u>          </u>	<u>          </u>
<b>NET INCOME</b>	2,193	-	2,193
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	115,618	-	115,618
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>117,811</u>	<u>-</u>	<u>117,811</u>
 <b>5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		2025	2024
		£	£
Prepayments		231	-
		<u>          </u>	<u>          </u>
 <b>6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		2025	2024
		£	£
Taxation and social security		1,198	-
Other creditors		2,544	-
		<u>          </u>	<u>          </u>
		3,742	-
		<u>          </u>	<u>          </u>
 <b>7. MOVEMENT IN FUNDS</b>		Net movement in funds	At
	At 6/4/24	£	5/4/25
	£	£	£
<b>Unrestricted funds</b>			
General fund	117,811	(2,045)	115,766
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>117,811</u>	<u>(2,045)</u>	<u>115,766</u>
 Net movement in funds, included in the above are as follows:			
	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	10,891	(12,936)	(2,045)
<b>Restricted funds</b>			
Gwyn y Mor	24,765	(24,765)	-
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>35,656</u>	<u>(37,701)</u>	<u>(2,045)</u>

Clwb Yr Efail

Notes to the Financial Statements - continued  
for the year ended 5 April 2025

7. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/23 £	Net movement in funds £	At 5/4/24 £
<b>Unrestricted funds</b>			
General fund	115,618	2,193	117,811
<b>TOTAL FUNDS</b>	<u>115,618</u>	<u>2,193</u>	<u>117,811</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	16,481	(14,288)	2,193
<b>Restricted funds</b>			
Gwynt y Mor	26,147	(26,147)	-
<b>TOTAL FUNDS</b>	<u>42,628</u>	<u>(40,435)</u>	<u>2,193</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 5 April 2025.

Clwb Yr Efail

Detailed Statement of Financial Activities  
for the year ended 5 April 2025

	year ended 5/4/25 £	period 1/4/23 to 5/4/24 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	1,635	3,410
Grants	24,765	26,147
	<u>26,400</u>	<u>29,557</u>
<b>Investment income</b>		
Deposit account interest	916	697
<b>Charitable activities</b>		
Lunches	8,280	12,299
Room Hire	60	75
	<u>8,340</u>	<u>12,374</u>
<b>Total incoming resources</b>	<b>35,656</b>	<b>42,628</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	29,449	30,471
Rates and water	454	456
Insurance	1,301	1,298
Light and heat	2,090	2,646
Telephone	376	167
Sundries	76	209
Food	1,920	2,225
Office Equipment	-	1,297
	<u>35,666</u>	<u>38,769</u>
<b>Support costs</b>		
<b>Information technology</b>		
Repairs and renewals	552	787
<b>Governance costs</b>		
Accountancy and legal fees	1,483	879
	<u>1,483</u>	<u>879</u>
<b>Total resources expended</b>	<b>37,701</b>	<b>40,435</b>
<b>Net (expenditure)/income</b>	<b>(2,045)</b>	<b>2,193</b>

This page does not form part of the statutory financial statements