REGISTERED CHARITY NUMBER: 507485

Report of the Trustees and

Unaudited Financial Statements

for the Year Ended 5 April 2026

for

Clwb Yr Efail

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

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for the year ended 5 April 2026

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Report of the Trustees
for the year ended 5 April 2026

The trustees present their report with the financial statements of the charity for the year ended 5 April 2026. 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

Ms P Roberts
Mr T James
Mr F Ranson

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 18 September 2026 and signed on its behalf by:

Mr T James - Trustee

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 2026.

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

18 September 2026

Clwb Yr Efail

Statement of Financial Activities
for the year ended 5 April 2026

	Notes	Unrestricted fund £	Restricted funds £	2026 Total funds £	2025 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		5,830	10,763	16,593	26,400
Charitable activities					
Charitable		8,336	-	8,336	8,340
Investment income	2	922	-	922	916
Total		15,088	10,763	25,851	35,656
EXPENDITURE ON					
Charitable activities					
Charitable		29,142	10,763	39,905	37,701
NET INCOME/(EXPENDITURE)		(14,054)	-	(14,054)	(2,045)
RECONCILIATION OF FUNDS					
Total funds brought forward		115,766	-	115,766	117,811
TOTAL FUNDS CARRIED FORWARD		101,712	-	101,712	115,766

The notes form part of these financial statements

Clwb Yr Efail

Balance Sheet
5 April 2026

	Notes	Unrestricted fund £	Restricted funds £	2026 Total funds £	2025 Total funds £
FIXED ASSETS					
Tangible assets	5	297	-	297	-
CURRENT ASSETS					
Debtors	6	278	-	278	231
Cash at bank and in hand		105,379	-	105,379	119,277
		105,657	-	105,657	119,508
CREDITORS					
Amounts falling due within one year	7	(4,242)	-	(4,242)	(3,742)
NET CURRENT ASSETS		101,415	-	101,415	115,766
TOTAL ASSETS LESS CURRENT LIABILITIES		101,712	-	101,712	115,766
NET ASSETS		101,712	-	101,712	115,766
FUNDS	8				
Unrestricted funds				101,712	115,766
TOTAL FUNDS				101,712	115,766

The financial statements were approved by the Board of Trustees and authorised for issue on 18 September 2026 and were signed on its behalf by:

Mr T James - Trustee

The notes form part of these financial statements

Notes to the Financial Statements
for the year ended 5 April 2026

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.

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

	2026	2025
	£	£
Deposit account interest	922	916

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 5 April 2026 nor for the year ended 5 April 2025.

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 April 2026 nor for the year ended 5 April 2025.

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4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	1,635	24,765	26,400
Charitable activities			
Charitable	8,340	-	8,340
Investment income	916	-	916
Total	10,891	24,765	35,656
EXPENDITURE ON			
Charitable activities			
Charitable	12,936	24,765	37,701
NET INCOME/(EXPENDITURE)	(2,045)	-	(2,045)
RECONCILIATION OF FUNDS			
Total funds brought forward	117,811	-	117,811
TOTAL FUNDS CARRIED FORWARD	115,766	-	115,766

5. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
Additions	349
DEPRECIATION	
Charge for year	52
NET BOOK VALUE	
At 5 April 2026	297
At 5 April 2025	-

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026 £	2025 £
Prepayments	278	231

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7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026 £	2025 £
Trade creditors	1	-
Taxation and social security	920	1,198
Other creditors	3,321	2,544
	4,242	3,742

8. MOVEMENT IN FUNDS

	At 6/4/25 £	Net movement in funds £	At 5/4/26 £
Unrestricted funds			
General fund	115,766	(14,054)	101,712
TOTAL FUNDS	115,766	(14,054)	101,712

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	15,088	(29,142)	(14,054)
Restricted funds			
Community Voluntary Support Conwy (CVSC)	10,763	(10,763)	-
TOTAL FUNDS	25,851	(39,905)	(14,054)

Comparatives for movement in funds

	At 6/4/24 £	Net movement in funds £	At 5/4/25 £
Unrestricted funds			
General fund	117,811	(2,045)	115,766
TOTAL FUNDS	117,811	(2,045)	115,766

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	10,891	(12,936)	(2,045)
Restricted funds			
Gwynt y Mor	24,765	(24,765)	-
TOTAL FUNDS	35,656	(37,701)	(2,045)

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9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 5 April 2026.