

MENTER IAITH SIR CAERFFILI

England & Wales · Charity number 1105172

Details

Status	Registered
Legal form	Charitable company
Company number	05096968
Registered	2004-07-28
Register	View on the Charity Commission register

Contact

Address	Porth Tredomen Parc Tredomen Ystrad Mynach Hengoed Caerffili CF82 7EH
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Website	www.mentercaerffili.cymru

Activities

Objects: TO ADVANCE THE EDUCATION AND GENERAL KNOWLEDGE OF THE COMMUNITY BY THE PROMOTION OF THE WELSH LANGUAGE.I HYBU ADDYSG A GWYBODAETH CYFFREDINOL Y GYMUNED DRWY HYRWYDDO'R IAITH GYMRAEG.

Activities: Mae'r Fenter yn cynyddu'r cyfleoedd i ddefnyddio'r Gymraeg yn y gymuned drwy ddarparu gwasanaethau gofal plant, gweithgareddau i ddysgwyr, clybiau ieuenctid, hybu'r defnydd o'r Gymraeg yn y sector breifat, gweithgareddau i blant a theuluoedd, cyfleoedd i ddefnyddio technoleg a gweithgareddau cymdeithasol.

Classification

- **How:** Provides Human Resources, Provides Services
- **What:** Education/training
- **Who:** Children/young People, The General Public/mankind

Geography

- **Area of benefit:** NOT DEFINED, IN PRACTICE CAERPHILLY
- Caerphilly

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£997,028	£1,020,495	£189,550	64
2024-03-31	£936,806	£1,025,128	£213,036	62
2023-03-31	£935,824	£934,169	£301,358	60
2022-03-31	£865,540	£735,173	£299,703	71
2021-03-31	£636,149	£690,636	£169,336	74

Trustees

Name	Role	Appointed
David Anthony Thomas		2018-12-14
GWYNETH HEFINA DAVIES		
Geraint Williams Ashton		2022-11-22
Jeff Grenfell		2018-11-14
Lois Roberts		2022-11-22
Samantha Louise Jarrett		2018-11-14

Accounts

Company registration number: 05096968
Charity registration number: 1105172

**MENTER IAITH SIR CAERFFILI
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

Stanford Williams Limited
Chartered Certified Accountants
Unit C
271-273 High Street
Blackwood
Gwent
NP12 1AW

Menter Iaith Sir Caerffili
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Menter Iaith Sir Caerffili
Company No. 05096968
Trustees' Report For The Year Ended 31 March 2025

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

Objectives and Activities

Aims and Objectives

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 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).

Our main long-term goal during this period is:

Increase the use of the Welsh language across Caerphilly County communities by enabling residents to use the Welsh language in all aspects of local community life.

Below are our objectives for the period 2022-25 to achieve the main goal:

Lead joint planning for the Welsh language at county level:

- 1.1) Co-ordinate and lead a Welsh Language Forum for Caerphilly County and ensure a prominent and strategic role for the local Forum.
- 1.2) Produce a detailed and current language profile regularly as the basis for language planning in the County.
- 1.3) To represent the Welsh Language on a cross-section of forums and committees within the Third Sector, local authority and Health Board and the Local Services Board.

Develop and provide services and opportunities of the highest quality:

- 2.1) Development projects that have a positive impact on the use of Welsh in the County of Caerphilly within the field of childcare, play and leisure, youth services, adult education, community events, volunteering opportunities, support and training, artistic activities and consultation. The intention of these services is to encourage confidence in using the language and strengthen positive attitudes towards the language.
- 2.2) Continue to develop our annual festival, Ffiliffest.
- 2.3) Researching projects in new areas including community translation.
- 2.4) Investigate and develop projects that are changing attitudes and behaviour.
- 2.5) Ensure that all of Menter Caerffili's services meet the requirements and standards of the Trusted Quality Mark Level 1.

Influence for the benefit of the language at county level and represent the voice of Welsh speakers and learners:

- 3.1) Respond proactively to local and national consultations.
- 3.2) Influence local policy for the benefit of the Welsh language.
- 3.3) Network extensively across sectors at the local level.
- 3.4) Effective communication with the public, partners and others.
- 3.5) To raise awareness of the need for Welsh language services and bodies acting on behalf of those services.
- 3.6) Contribute significantly to development of strategies and plans, including local community plans, Well-Being Plan, Third Sector Agreement.
- 3.7) Raise the profile of the important relationship between the local economy, quality of life, environment, confidence of communities in the language of the community.
- 3.8) Support local people to express their views on their needs as Welsh speakers and learners.
- 3.9) Support local people to submit views to service planners including the local authority and Health Board as well as others.
- 3.10) Support local people to express viewpoints to service planners including the Local Authority, Health Board and others.

Research new opportunities to provide services which are self-sustaining:

- 4.1) Completion of research and detailed assessments in order to identify relevant and innovative opportunities to develop Welsh medium services that are self-sufficient and take advantage of the economic value of the Welsh language locally.
- 4.2) Identify components of the existing work of Menter Iaith Sir Caerffili that could operate on a more ambitious scale as social enterprises.
- 4.3) Promote and develop further our Childcare Service which is now a successful service employing over 70 members of staff.
- 4.4) Conduct research and detailed consultations to assess the sufficiency of establishing a permanent home for Menter Caerffili which would operate as a focal point for Welsh medium services in Caerphilly County Borough and support a range of organisations.
- 4.5) Research a range of funding sources to fulfil the aims of Menter Caerffili.
- 4.6) Utilise resources in the most effective way to ensure the most benefit.

Manage and develop an organisation which works effectively, with strong governance and considers and ensures the wellbeing of its volunteers and members of staff:

- 5.1) Achieve and retain Trusted Charity Mark Level 1.
- 5.2) Continue to operate the revision programme of policies including the Staff and Trustees Handbook in addition to others.
- 5.3) Ensure sufficient funding to support and sustain our current services effectively.
- 5.4) Procure a Human Resources Service.
- 5.5) Develop and adopt new and relevant policies and procedures.
- 5.6) Sustain and review risk management procedures.
- 5.7) Develop a Wellbeing Policy for both members of staff and volunteers in addition to training and procedures where appropriate.

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**Menter Iaith Sir Caerffili
Trustees' Report (continued)
For The Year Ended 31 March 2025**

Aims and Objectives - continued

Public benefit

All the work of Menter iaith is designed to benefit the public. The main aim of the Menter is to boost the education and general knowledge of the community by promoting the Welsh language. This is done by arranging activities and events which are open to the public. The activities and events provide an opportunity for people of all ages to socialize, improve their communication skills and to enjoy themselves in a friendly atmosphere. Wide publicity is given to the provision and new people are encouraged to take part. There is a growing demand for the provision from the public in every part of the County. Some of the activities are free of charge and when there is a need to charge, support is given in the use of subsidies which are available to reduce the cost for people who cannot afford to pay the full price.

Review of activities

At the end of another period Menter iaith Sir Caerffili has a very important opportunity to continue as a very influential community development organisation in the area and to further expand its level of services and activities.

It was therefore very important to consider the current climate with regard to the community development field, in order to confirm the role of Menter iaith Sir Caerffili as a language and community regeneration organisation. Similarly, this report reinforces the importance of Welsh Government's Strategy for the Welsh Language, Cymraeg 2050.

Projects and partnerships stated in this document are clear indications of the main intent of Menter iaith Sir Caerffili, which is empowering and motivating communities to develop new opportunities to use the language, in a manner that works from the bottom up, while also reinforcing the current opportunities to use the language.

At the heart of the work and objectives of Menter iaith Sir Caerffili therefore, is the clear ethos that Menter Caerffili belongs to its local communities and the needs and nature of those communities shape the direction of projects and plans.

Menter iaith Sir Caerffili is a leading community and voluntary organisation, promoting and supporting the development of the Welsh language across Caerphilly County's communities. We operate in order to enable local residents to use the Welsh language in all aspects of their lives. This aim will be achieved through the provision of Welsh medium opportunities and services for all ages in partnership with a number of other organisations.

OBJECTIVES AND ACTIVITIES

Main areas of our work:

- 1) Leading joint planning for the Welsh language at county level
- 2) Develop and provide services and opportunities
- 3) Influence for the benefit of the language at county level
- 4) Representing the voice of Welsh speakers and learners in Caerphilly County
- 5) Investigating new opportunities to provide services which are self-sustaining

Mission statement

Menter iaith Sir Caerffili's purpose is to increase the use of the Welsh language across communities in Caerphilly County. To achieve this we will develop and provide a cross-section of services and opportunities to local Welsh speakers and learners so that they can use the language. We will consult regularly with local residents to develop Welsh language services that are accessible, relevant and of the highest quality. We want to see a growth in the use of the Welsh language across communities in the County within a variety of areas. At the heart of our main goal is the commitment to work in partnership with a number of local organisations.

Values

Volunteers and employees of Menter iaith Sir Caerffili are committed to our core values that are fundamental to our work.

The Welsh Language:

- 1) Growth in the use of the Welsh language in the County of Caerphilly in the short term and in the future is the primary reason for the existence of Menter Caerffili.
- 2) Caerphilly County residents have the right to speak and use the Welsh language in all aspects of community life.
- 3) The Welsh language belongs to and is relevant to everyone across Caerphilly County's communities.
- 4) We want adequate opportunities for the people of Caerphilly County to use the Welsh language.

Our Work:

- 1) We will develop and provide relevant services and of the highest quality.
- 2) We can achieve more and act more effectively through joint planning and developing partnerships with others.
- 3) We can learn from experience.
- 4) We work in a transparent and fair way.
- 5) We consider the environment when operating.
- 6) We are working in a strategic, creative and innovative way.

People:

- 1) We support our employees and volunteers and their development.
- 2) We treat everyone equally.
- 3) The involvement of local residents is crucial to us.

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Menter Iaith Sir Caerffili
Trustees' Report (continued)
For The Year Ended 31 March 2025

Aims and Objectives - continued

Charitable activities

Our detailed operational Plan for 2024-25 contains details about how we intended to achieve the above objectives during the period. The plan includes the individual targets that are intended to be delivered in terms of our various objectives. The operational plan is a key document in the planning of officers' work programmes and ensures that they are aware of how their work reflects the objectives and the main aim which is central to all our services. The operational plan will also help us to decide which individual projects contribute effectively towards meeting the principal aim and whether there is a need to modify projects or develop different projects.

Key performance indicators

High level key performance indicators

An increase in the use of the Welsh language across communities in Caerphilly County is the primary goal of Menter Iaith Sir Caerffili for the duration of this corporate plan. In consideration of this, the most useful high level indicators relating to the use of the Welsh language is the census results and detailed information on local ward level. In addition, it will be important for us as an organisation to consider any research undertaken by the Welsh Government Research Unit and other bodies such as universities and research companies. Any surveys that are considering use of the language within communities are key in measuring the impact of our activities on the use of the language and the extent to which the type of activities provided are achieving our primary goal.

Other key performance indicators

Menter Iaith Sir Caerffili works and operates projects on behalf of a number of organisations at present and monitoring and measuring outcomes is central to that work. We are used to measuring soft, qualitative and quantitative, outputs through our work in order to assess and determine whether activities and projects are achieving their intended goals and objectives. Through the development of ambitious and relevant targets we have identified a number of performance indicators that are suitable for and unique to each element of our work. We will therefore monitor and measure a number of performance indicators including:

- 1) number of activities/opportunities
- 2) number of beneficiaries
- 3) number of volunteers
- 4) the number who report increased confidence in using the language
- 5) the number who report increase in awareness of Welsh-medium services locally
- 6) an increase in turnover or fundraising levels

We will consider these KPI's on a consistent basis and assess whether they continue to be effective in order to measure progress in terms of the intended results. In addition, employees are aware and familiar with the KPI's that are relevant to their respective work programmes and understand how they contribute to the main objective of the initiative.

The local community

Menter Iaith Sir Caerffili is managed by an experienced and ambitious Management Board of volunteers. The members are from communities across the County of Caerphilly and their guidance and input into the development and effective management of our work is key. The significant contribution by volunteers ensures that it is the needs of local people that shapes our work. In addition, we are recruiting and supporting volunteers across our services and activities so that volunteers contribute significantly to every element of our work.

As well as attracting volunteers to our work, when planning projects and services we will continue to bring stakeholders and local people together to encourage communities to take ownership of new developments. We feel that it is vital that local residents receive an opportunity to voice their opinion on new developments or respond to a gaps in services.

STRATEGIC REPORT

Financial position

The charity's results are reported in the Statement of Financial Activities on page 9.

A total of £997,028 of resources came in (2024: £936,806), and a total of £1,020,495 (2023: £1,025,128) was spent. This gave a net deficit of £23,470 (2023: £88,322). The fund balance brought forward was £213,036 and this gave a net total of £189,566. This is represented by £188,596 in unrestricted funds and £970 in restricted funds. Tangible fixed assets represent £23,110. The designated fund balance brought forward in relation to Fflifist was £13,342. All designated funding to Fflifist has been spent, leaving £165,471 as the charity's free reserves.

No changes were made to the accounts for the previous year.

The trustees have no material interest in the charity's transactions.

Reserves policy

The trustee's have considered the needs of the charity for financial reserves in accordance with the guidelines given by the Charity Commission that trustees carry out an ongoing review of the reserves levels and the reserves policy to ensure they continue to be relevant in changing circumstances. As a result they have adopted the following policies:

The need for a reserve fund is:-

- a) To have money to earmark for special projects in order to develop them or realise them in a short period of time.

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**Menter Iaith Sir Caerffili
Trustees' Report (continued)
For The Year Ended 31 March 2025**

Aims and Objectives - continued

- b) To ensure that money is available for administration and support costs which enable the charity to operate, especially during periods of uncertainty that has an enormous impact on the income generation opportunity of the charity, as well as additional pressures on future grants. This reserve level also takes into account periods at the beginning of a new financial year as well as ensuring there are sufficient funds to meet all contractual liabilities in the event of winding up the charity.
- c) To provide a sufficient reserve to enable its voluntary fundraising scheme to operate.

The current policy of the trustees is to maintain free reserves, which are the unrestricted funds of the charity less designated funds and the net book value of the fixed assets, at a level which equates to at least three months running costs (approx £170,000). The trustees consider the current level of reserves to be sufficient to meet the charity's needs.

Free reserves stood at £165,471 at 31st March 2025.

Future plans

The plans for the period 2022-25 include plans that are already in place and those we intend to realise from 2025 onwards. In addition to the budget currently agreed it is a priority during the period to explore and take advantage of new income streams. In particular, it is intended to develop our own income generation methods, for example by broadening our childcare provision, consider developing Community translation services and provide a cross-section of services. To accompany this we will consider tendering for contracts, ensure further grants and investigate more alternative methods of fund raising, for example crowd-funding.

In the past, we have been very successful in securing grants from a wide variety of sources but it is proposed to consider the grant programmes below during the period under review:

- 1) Local funds administered by Caerphilly County Borough Council and GAVO
- 2) Lottery funds - People and Places and the Heritage Fund
- 3) Funds and grants from other Welsh Government departments
- 4) Trusts e.g. Esmee Fairburn, Paul Hamlyn Foundation, Henry Smith
- 5) Volunteering in Wales Fund
- 6) Arts Council for Wales funding
- 7) SPF funding

In line with our objectives for 2022-25, Menter Iaith Sir Caerffili is keen to allocate time in order to explore the potential of developing projects or new initiatives which will generate a new source of income to invest in our services or to develop new services.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

In order to achieve the aims and objectives within this report it is essential that we preserve and develop the management structure and staffing that we currently operate. This structure was developed following a detailed Job Evaluation exercise in 2013 and it is felt that it reflects the needs of the organisation and enables us to operate and to communicate effectively. The management and communication processes below supports the structure.

Management Board of Directors/Trustees

The Board meets quarterly with the Chief Officer and receives a progress report and financial report. The directors are acting in order to achieve the main aim and objectives of the organisation and is responsible for the strategic management of Menter Iaith Sir Caerffili. Chair of the organisation acts as the Chief Officer's line manager and the Treasurer of the organisation will meet regularly with the Chief Officer to monitor budgets and the financial position. In addition, annually, members of the Management Board conduct performance management meetings with each member of staff. At times, there will be a need to establish sub-committees, to consider specific issues or complete a piece of work. The Board has agreed the organisation's long-term strategy and defines its main aim and objectives that reflect this report and the short-term operational plan.

Chief Officer

The Chief Officer is the line manager for the team of core staff and responds to the needs of the organisation on a day-to-day basis. In addition, the Children and Families Services Officer also acts as a line manager for our workforce of Childcare Support Officers. The line managers will hold meetings on a quarterly basis as well as organising monthly staff meetings and meetings with specific groups of staff as needed. These processes ensure that all staff are familiar with and committed to strategic and operational plans. In addition, the Chief Officer will discuss with each Member of staff how their work programmes support the aims and objectives of the initiative and expected outputs. There is also agreement on which performance indicators are used to measure progress.

Reference and Administrative Details

Trustees

Mr Geraint Ashton
Gwyneth Davies
Mr Jeff Grenfell
Ms Samantha Jarrett
Ms Llinos Neale
Mrs Lois Roberts
Mr Huw Rowlands
Mr David Thomas

**Menter Iaith Sir Caerffili
Trustees' Report (continued)
For The Year Ended 31 March 2025**

Company Secretary

Lowri Jones

Charity Number

1105172

Company Number

05096968

Principal Address

Porth Tredomen
Parc Tredomen
Ystrad Mynach
Caerffili
CF82 7EH

Independent Examiner

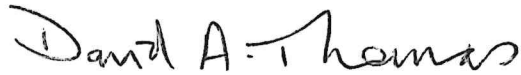
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Unit C
271-273 High Street
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Gwent
NP12 1AW

Menter Iaith Sir Caerffili
Trustees' Report (continued)
For The Year Ended 31 March 2025

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

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

A handwritten signature in black ink that reads "David A. Thomas". The signature is written in a cursive style with a large initial 'D' and 'A'.

Mr David Thomas

Trustee
27/11/2025

Menter Iaith Sir Caerffili
Independent Examiner's Report to the Trustees of Menter Iaith Sir Caerffili
For The Year Ended 31 March 2025

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and Basis of Report

As the charity's trustees of the Company (and also its directors for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for Independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent Examiner's Statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a fellow of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.



Stanford Williams Limited Chartered Certified Accountants

26/11/2025
Unit C
271-273 High Street
Blackwood
Gwent
NP12 1AW

Menter Iaith Sir Caerffili
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 March 2025

				2025	2024
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	10,620	264,946	275,566	255,361
Charitable activities:	4				
The enhancement of community education and general information by promoting the Welsh language		720,671	-	720,671	677,675
Other trading activities	5	-	-	-	1,944
Investments	6	791	-	791	1,826
		<u>732,082</u>	<u>264,946</u>	<u>997,028</u>	<u>936,806</u>
EXPENDITURE ON:					
Raising funds	7	-	-	-	(70,709)
Charitable activities:	7				
The enhancement of community education and general information by promoting the Welsh language		(720,537)	(299,977)	(1,020,514)	(954,419)
		<u>(720,537)</u>	<u>(299,977)</u>	<u>(1,020,514)</u>	<u>(1,025,128)</u>
NET EXPENDITURE		<u>11,545</u>	<u>(35,031)</u>	<u>(23,486)</u>	<u>(88,322)</u>
NET MOVEMENT IN FUNDS		<u>11,545</u>	<u>(35,031)</u>	<u>(23,486)</u>	<u>(88,322)</u>
RECONCILIATION OF FUNDS:					
Total funds brought forward		177,035	36,001	213,036	301,358
TOTAL FUNDS CARRIED FORWARD	18	<u>188,580</u>	<u>970</u>	<u>189,550</u>	<u>213,036</u>

The notes on pages 12 to 21 form part of these financial statements.

Menter Iaith Sir Caerffili
Comparative Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 March 2025

		2024		
		Unrestricted funds	Restricted funds	Total funds
	Notes	£	£	£
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	3	-	255,361	255,361
Charitable activities:	4			
The enhancement of community education and general information by promoting the Welsh language		677,675	-	677,675
Other trading activities	5	1,944	-	1,944
Investments	6	1,826	-	1,826
		<u>681,445</u>	<u>255,361</u>	<u>936,806</u>
EXPENDITURE ON:				
Raising funds	7	(57,823)	(12,886)	(70,709)
Charitable activities:	7			
The enhancement of community education and general information by promoting the Welsh language		(686,638)	(267,781)	(954,419)
		<u>(744,461)</u>	<u>(280,667)</u>	<u>(1,025,128)</u>
NET EXPENDITURE		<u>(63,016)</u>	<u>(25,306)</u>	<u>(88,322)</u>
		<u>(63,016)</u>	<u>(25,306)</u>	<u>(88,322)</u>
NET MOVEMENT IN FUNDS				
RECONCILIATION OF FUNDS:				
Total funds brought forward		240,051	61,307	301,358
TOTAL FUNDS CARRIED FORWARD	18	<u>177,035</u>	<u>36,001</u>	<u>213,036</u>

The notes on pages 12 to 21 form part of these financial statements.

Menter Iaith Sir Caerffili
Statement of Financial Position
As At 31 March 2025

				2025	2024
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	14	23,109	-	23,109	28,808
		23,109	-	23,109	28,808
CURRENT ASSETS					
Debtors	15	26,290	-	26,290	36,793
Cash at bank and in hand		183,812	-	183,812	179,076
		210,102	-	210,102	215,869
Creditors: Amounts Falling Due Within One Year	16	(43,661)	-	(43,661)	(31,641)
NET CURRENT ASSETS (LIABILITIES)		166,441	-	166,441	184,228
TOTAL ASSETS LESS CURRENT LIABILITIES		189,550	-	189,550	213,036
NET ASSETS		189,550	-	189,550	213,036
FUNDS OF THE CHARITY					
Restricted Funds				970	36,001
Unrestricted Funds				188,580	177,035
TOTAL FUNDS	18			189,550	213,036

For the year ending 31 March 2025 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

On behalf of the board

David A. Thomas

Mr David Thomas

Trustee
27/11/2025

The notes on pages 12 to 21 form part of these financial statements.

Menter Iaith Sir Caerffili
Statement of Cash Flows
For The Year Ended 31 March 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Net cash generated from/(used in) operations	1	7,296	(126,087)
Interest paid		(861)	-
Net cash generated from/(used in) operating activities		<u>6,435</u>	<u>(126,087)</u>
Cash flows from Investing activities			
Purchase of tangible assets		(2,490)	(5,075)
Interest received		791	1,826
Net cash used in investing activities		<u>(1,699)</u>	<u>(3,249)</u>
		<u>4,736</u>	<u>(129,336)</u>
Increase/(decrease) in cash and cash equivalents			
Cash and cash equivalents at beginning of year	2	<u>179,076</u>	<u>308,412</u>
Cash and cash equivalents at end of year	2	<u><u>183,812</u></u>	<u><u>179,076</u></u>

Menter Iaith Sir Caerffili
Notes to the Statement of Cash Flows
For The Year Ended 31 March 2025

1. Reconciliation of expenditure to cash generated from/(used in) operations

	2025	2024
	£	£
Net expenditure	(23,486)	(88,322)
<i>Adjustments for:</i>		
Interest expense	861	-
Interest income	(791)	(1,826)
Depreciation of tangible assets	8,189	9,000
<i>Movements in working capital:</i>		
Decrease/(increase) in trade and other debtors	10,503	(16,763)
Increase/(decrease) in trade and other creditors	12,020	(28,176)
Net cash generated from/(used in) operations	<u>7,296</u>	<u>(126,087)</u>

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	<u>183,812</u>	<u>179,076</u>

3. Analysis of changes in net funds

	As at 1 April 2024	Cash flows	As at 31 March 2025
	£	£	£
Cash at bank and in hand	<u>179,076</u>	<u>4,736</u>	<u>183,812</u>

Menter Iaith Sir Caerffili
Notes to the Financial Statements
For The Year Ended 31 March 2025

1. General Information

Menter Iaith Sir Caerffili is a company limited by guarantee, incorporated in England & Wales, registered number 05096968 and registered charity number 1105172. The registered office 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 Companies Act 2006.

The charitable company is a Public Benefit Entity as defined by FRS 102.

2.2. 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.

2.3. Incoming Resources

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.

Donations and legacies income

Donations and legacies income includes donations, gifts and grants that provide core funding or are of a general nature are recognised where there is entitlement, probability of receipt and the amount can be measured with sufficient reliability. Such income is only deferred when the donor specifies it must be used in future accounting periods or the donor has imposed conditions which must be met before the charity has unconditional entitlement.

Income from charitable activities

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific performance conditions. This income is recognised as the related services are provided and there is entitlement, probability of receipt and the amount can be measured with sufficient reliability. Income is deferred when the amounts received are in advance of the performance of the service or event to which they relate.

Investment income

Investment income is recognised on a receivable basis.

2.4. Resources Expended

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.

Expenditure on raising funds include costs of fundraising, advertising, marketing and direct mail materials. Expenditure on charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those costs that, whilst necessary to deliver an activity, do not themselves produce or constitute the output of the charitable activity. This includes governance costs which are those costs associated with meeting the constitutional and statutory requirements of the charity and include the accountancy fees and costs linked to the strategic management of the charity.

Menter Iaith Sir Caerffili
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

2.5. 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:

Freehold	10% straight line
Fixtures & Fittings	25% reducing balance

2.6. Leasing and Hire Purchase Contracts

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

2.7. 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.

2.8. Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2.9. Taxation

The charity is exempt from tax as all its income is charitable and applied for charitable purposes.

2.10. Pensions

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2.11. Debtors

Trade debtors and other debtors are recognised at the settlement amount due after any trade discounts offered. Prepayment are valued at the amount prepaid net of any trade discounts due.

2.12. Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

3. Income from Donations and Legacies

	Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
	£	£	£	£
Grants	10,620	264,946	275,566	255,361

The following grants are included within the total income from donations and legacies above:

	Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
	£	£	£	£
Llywodraeth Cymru	-	95,542	95,542	168,552
Cyngor B.S. Caerffili- Cytundeb Gofal Plant	-	30,000	30,000	30,000
Cyngor B.S.Caerffili - Grant Chwarae	-	-	-	10,120
Mentrau Iaith Cymru - Other	2,260	-	2,260	1,122
Arts Council of Wales	-	10,000	10,000	10,000

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Menter Iaith Sir Caerffili
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

Cyngor B.S.Caerffili-Welsh Medium Youth Provision	5,000	-	5,000	5,000
Mentrau Iaith Cymru	-	-	-	1,424
Cyngor B.S.Caerffili- National Playday Grants	-	1,250	1,250	750
Main Grants	-	-	-	9,978
Cyngor B.S.Caerffili- Council Arts Development	2,060	-	2,060	2,060
Caerphilly Town Council	1,300	-	1,300	1,300
Cyngor B.S Caerffili - Prosiect Perthyn	-	-	-	12,055
Cyngor B.S.Caerffili – Early Years and Childcare grants	-	-	-	3,000
Pencampwr Hyrwyddo Addysg Gymraeg Rhanbarthol	-	68,010	68,010	-
Grant Ffyniant Bro SPF	-	27,944	27,944	-
Cyngor B.S.Caerffili - Welsh Church Fund	-	2,413	2,413	-
Coleg y Cymoedd - Multiply	-	11,000	11,000	-
Cyngor B.S.Caerffili - Welsh Medium Playschemes	-	9,954	9,954	-
The Oakdale Trust - Prosiect Perthyn - Belonging Project	-	2,000	2,000	-
Cyngor B.S.Caerffili– Business Development Grant	-	6,084	6,084	-
Learning and Work Institute	-	749	749	-
	<u>10,620</u>	<u>264,946</u>	<u>275,566</u>	<u>255,361</u>

4. Income from Charitable Activities

	2025	2024
	Unrestricted funds	Total funds
	£	£
The enhancement of community education and general information by promoting the Welsh language:		
Club fees	714,057	664,851
Community Events	6,614	12,824
	<u>720,671</u>	<u>677,675</u>

5. Income from Other Trading Activities

	2025	2024
	Unrestricted funds	Total funds
	£	£
Fundraising events	-	1,944

6. Investment Income

	2025	2024
	Unrestricted funds	Total funds
	£	£
Bank interest receivable	791	1,826

Menter Iaith Sir Caerffili
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

7. Analysis of Expenditure

	2025			
	Activities undertaken directly (see note 8)	Grant funding of activities (see note 9)	Support costs (see note 10)	Total
	£	£	£	£
The enhancement of community education and general information by promoting the Welsh language	1,009,319	5,000	6,195	1,020,514
	2024			
	Activities undertaken directly (see note 8)		Support costs (see note 10)	Total
	£		£	£
Raising funds	70,710		(1)	70,709
The enhancement of community education and general information by promoting the Welsh language	947,412		7,007	954,419
	1,018,122		7,006	1,025,128

8. Direct Costs

	2025
	The enhancement of community education and general information by promoting the Welsh language
	£
Fundraising activities	138,368
Cost of goods sold	39,458
Employee costs	773,778
General administration	48,665
Depreciation	8,189
Interest payable	861
	1,009,319

Menter Iaith Sir Caerffili
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

	2024		
	Raising funds	The enhancement of community education and general information by promoting the Welsh language	Total
	£	£	£
Fundraising activities	59,386	62,408	121,794
Cost of goods sold	-	89,719	89,719
Employee costs	-	759,634	759,634
General administration	11,324	26,651	37,975
Depreciation	-	9,000	9,000
	<u>70,710</u>	<u>947,412</u>	<u>1,018,122</u>

9. Grants Payable

	2025	2024
	Grants to Institutions	Grants to Institutions
	£	£
The enhancement of community education and general information by promoting the Welsh language	<u>5,000</u>	<u>-</u>

10. Support Costs

	2025
	The enhancement of community education and general information by promoting the Welsh language
	£
General administration	<u>6,195</u>

	2024		
	Raising funds	The enhancement of community education and general information by promoting the Welsh language	Total
	£	£	£
General administration	<u>(1)</u>	<u>7,007</u>	<u>7,006</u>

Included within support costs are fees payable to the independent examiner of £5,220.

Menter Iaith Sir Caerffili
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

11. Independent Examiner's Remuneration

	2025	2024
	£	£
Independent examination of the financial statements	4,200	-
Other assurance services	1,020	-
Tax advisory services	-	-
Other financial services	-	-
	<u>5,220</u>	<u>-</u>

12. Staff Costs

Staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	697,635	680,567
Social security costs	37,530	37,867
Other pension costs	28,704	28,035
	<u>763,869</u>	<u>746,469</u>

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

13. Average Number of Employees

Average number of employees during the year was: 64 (2024: 62)

14. Tangible Assets

	Land & Property Freehold	Fixtures & Fittings	Total
	£	£	£
Cost			
As at 1 April 2024	7,302	58,466	65,768
Additions	-	2,490	2,490
As at 31 March 2025	<u>7,302</u>	<u>60,956</u>	<u>68,258</u>
Depreciation			
As at 1 April 2024	5,840	31,120	36,960
Provided during the period	730	7,459	8,189
As at 31 March 2025	<u>6,570</u>	<u>38,579</u>	<u>45,149</u>
Net Book Value			
As at 31 March 2025	<u>732</u>	<u>22,377</u>	<u>23,109</u>
As at 1 April 2024	<u>1,462</u>	<u>27,346</u>	<u>28,808</u>

15. Debtors

	2025	2024
	£	£
Due within one year		
Other debtors	<u>26,290</u>	<u>36,793</u>

Menter Iaith Sir Caerffili
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

16. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Trade creditors	1,017	-
Other creditors	-	454
Taxation and social security	10,331	9,285
Accruals and deferred income	32,313	21,902
	<u>43,661</u>	<u>31,641</u>

17. Pension Commitments

The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

During the year the charge to the statement of financial activities in respect of defined contribution schemes was £28,704 (2024: £28,035).

At the statement of financial position date contributions of £NIL were due to the fund and are included in creditors.

18. Movement In Funds

	As at 1 April 2024	Income	Expenditure	As at 31 March 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	163,693	728,722	(703,835)	188,580
Designated:				
Ffillifest	13,342	3,360	(16,702)	-
Total unrestricted funds	<u>177,035</u>	<u>732,082</u>	<u>(720,537)</u>	<u>188,580</u>
Restricted funds				
Llywodraeth Cymru	-	95,542	(95,542)	-
Llywodraeth Cymru - Pencampwr Hyrwyddo Addysg Gymraeg	31,711	68,010	(99,721)	-
Cyngor B S Caerffili - Grant Chwarae	4,290	-	(4,290)	-
Grant Ffyniant Bro SPF	-	27,944	(27,944)	-
CCBC - Grant Childcare Development	-	30,000	(30,000)	-
ACW Lottery AC - Cyngor Celfyddydau Cymru	-	10,000	(10,000)	-
Mentrau 1 CM23 - Dysgywr	-	2,413	(2,413)	-
Coleg y Cymoedd - Multiply	-	11,000	(11,000)	-
CCBC - Grant National Playdays	-	1,250	(1,250)	-
CCBC - Welsh Medium Playschemes	-	9,954	(8,984)	970
The Oakdale Trust - Prosiect Perthyn - Belonging Project perthyn	-	2,000	(2,000)	-
CCBC - Arian tuag at family App 2024-2025	-	6,084	(6,084)	-
Grant - National Learning	-	749	(749)	-
Total restricted funds	<u>36,001</u>	<u>264,946</u>	<u>(299,977)</u>	<u>970</u>
Total funds	<u>213,036</u>	<u>997,028</u>	<u>(1,020,514)</u>	<u>189,550</u>

Menter Iaith Sir Caerffili
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

	As at 1 April 2023	Income	Expenditure	As at 31 March 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	200,051	681,445	(717,803)	163,693
Designated:				
Ffillifest	40,000	-	(26,658)	13,342
Total unrestricted funds	240,051	681,445	(744,461)	177,035
Restricted funds				
Llywodraeth Cymru	-	98,552	(98,552)	-
Cyngor B S Caerffili - Cylundeb Gfal Plant	-	30,000	(30,000)	-
Llywodraeth Cymru - Pencampwr Hyrwyddo Addysg Gymraeg	61,307	70,000	(99,596)	31,711
Cyngor B S Caerffili - Grant Chwarae	-	10,870	(6,580)	4,290
Mentrau Iaith Cymru	-	2,546	(2,546)	-
Grant Ffyniant Bro SPF	-	12,055	(12,055)	-
Cronfa Cymunedol Loteri	-	9,978	(9,978)	-
Club Fund	-	3,000	(3,000)	-
Ffillifest	-	13,360	(13,360)	-
CCBC - Welsh Medium Playschemes	-	5,000	(5,000)	-
Total restricted funds	61,307	255,361	(280,667)	36,001
Total funds	301,358	936,806	(1,025,128)	213,036

Net Movements of Funds

Restricted funds

Llywodraeth Cymru

This is Menter Caerffili's core grant which contributes to the costs of the Chief Officer, Finance and Administrative Officer, Community Development Officer and office costs.

Llywodraeth Cymru - Pencampwr Hyrwyddo Addysg Gymraeg

Welsh Government funding for a new regional project to promote Welsh medium education across 10 local authorities in South East Wales. Menter Caerffili has agreed to host the project and manage the funding and Project Champion.

Cyngor B.S. Caerffili - Cytundeb Gofal Plant

This agreement funds development work within the childcare sector in order to increase the use of the Welsh language within a range of childcare.

Learning and Work Institute

Funding to support the delivery of Welsh medium learning opportunities for adults.

Cyngor Celfyddydau Cymru

Funding towards the costs of Ffillifest, Menter Caerffili's annual summer festival to celebrate the Welsh language, arts and culture.

Cyngor B.S. Caerffili - Early Years

Various grants awarded during the year to purchase various items of equipment and resources for the childcare clubs.

Cyngor B.S. Caerffili - Grant Chwarae

Funding to develop and deliver Welsh medium playschemes during the school holidays.

Mentrau Iaith Cymru - Learners Activities

...CONTINUED

Menter Iaith Sir Caerffili
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

18. Movement in Funds - continued

Funding provided to deliver a range of activities for adult Welsh learners in the community.

Cyngor B.S. Caerffili - Welsh Medium Youth Provision

Funding provided to develop and deliver a range of services and activities through the medium of Welsh, in the community, for young people.

Rhaglen Datblygu Gwledig Cwm a Mynydd Cyngor Bwrdeistref Sirol Caerffili 2023-25 - Grant Ffyniant Bro

Funding provided by the SPF to work closely with individual communities to increase community engagement with the Welsh language, increase opportunities to use the Welsh language, to volunteer through the medium of Welsh and to increase engagement with cultural activities.

Cyngor B.S.Caerffili – Welsh Church Fund

Funding was awarded to enable the purchase of new tablets for the childcare services.

Coleg y Cymoedd - Multiply

Funding was secured from Coleg y Cymoedd via the Multiply programme to deliver Welsh medium learning opportunities for adults to improve their numeracy skills.

The Oakdale Trust

Funding was secured to deliver cultural and art activities for adults within the community.

Cyngor B.S.Caerffili – Business Development Grant

Funding was awarded to purchase a service management app for 1 year for the childcare service.

19. 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.

20. Related Party Disclosures

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

21. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

Accounts

REGISTERED COMPANY NUMBER: 05096968 (England and Wales)
REGISTERED CHARITY NUMBER: 1105172

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024
FOR
MENTER IAITH SIR CAERFFILI

MHA (trading name of MacIntyre Hudson LLP)
Limited liability partnership in England & Wales
Registered number OC312313
Elfed House
Oak Tree Court
Cardiff Gate Business Park
CARDIFF
CF23 8RS

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Our main long-term goal during this period is:

Increase the use of the Welsh language across Caerphilly County communities by enabling residents to use the Welsh language in all aspects of local community life.

Below are our objectives for the period 2022-25 to achieve the main goal:

Lead joint planning for the Welsh language at county level:

- 1.1) Co-ordinate and lead a Welsh Language Forum for Caerphilly County and ensure a prominent and strategic role for the local Forum.
- 1.2) Produce a detailed and current language profile regularly as the basis for language planning in the County.
- 1.3) To represent the Welsh Language on a cross-section of forums and committees within the Third Sector, local authority and Health Board and the Local Services Board.

Develop and provide services and opportunities of the highest quality:

- 2.1) Development projects that have a positive impact on the use of Welsh in the County of Caerphilly within the field of childcare, play and leisure, youth services, adult education, community events, volunteering opportunities, support and training, artistic activities and consultation. The intention of these services is to encourage confidence in using the language and strengthen positive attitudes towards the language.
- 2.2) Continue to develop our annual festival, Ffilifest.
- 2.3) Researching projects in new areas including community translation.
- 2.4) Investigate and develop projects that are changing attitudes and behaviour.
- 2.5) Ensure that all of Menter Caerffili's services meet the requirements and standards of the Trusted Quality Mark Level 1.

Influence for the benefit of the language at county level and represent the voice of Welsh speakers and learners:

- 3.1) Respond proactively to local and national consultations.
- 3.2) Influence local policy for the benefit of the Welsh language.
- 3.3) Network extensively across sectors at the local level.
- 3.4) Effective communication with the public, partners and others.
- 3.5) To raise awareness of the need for Welsh language services and bodies acting on behalf of those services.
- 3.6) Contribute significantly to development of strategies and plans, including local community plans, Well-Being Plan, Third Sector Agreement.
- 3.7) Raise the profile of the important relationship between the local economy, quality of life, environment, confidence of communities in the language of the community.
- 3.8) Support local people to express their views on their needs as Welsh speakers and learners.
- 3.9) Support local people to submit views to service planners including the local authority and Health Board as well as others.
- 3.10) Support local people to express viewpoints to service planners including the Local Authority, Health Board and others.

OBJECTIVES AND ACTIVITIES

Objectives and aims

Research new opportunities to provide services which are self-sustaining:

- 4.1) Completion of research and detailed assessments in order to identify relevant and innovative opportunities to develop Welsh medium services that are self-sufficient and take advantage of the economic value of the Welsh language locally.
- 4.2) Identify components of the existing work of Menter Iaith Sir Caerffili that could operate on a more ambitious scale as social enterprises.
- 4.3) Promote and develop further our Childcare Service which is now a successful service employing over 70 members of staff.
- 4.4) Conduct research and detailed consultations to assess the sufficiency of establishing a permanent home for Menter Caerffili which would operate as a focal point for Welsh medium services in Caerphilly County Borough and support a range of organisations.
- 4.5) Research a range of funding sources to fulfil the aims of Menter Caerffili.
- 4.6) Utilise resources in the most effective way to ensure the most benefit.

Manage and develop an organisation which works effectively, with strong governance and considers and ensures the wellbeing of its volunteers and members of staff:

- 5.1) Achieve and retain Trusted Charity Mark Level 1.
- 5.2) Continue to operate the revision programme of policies including the Staff and Trustees Handbook in addition to others.
- 5.3) Ensure sufficient funding to support and sustain our current services effectively.
- 5.4) Procure a Human Resources Service.
- 5.5) Develop and adopt new and relevant policies and procedures.
- 5.6) Sustain and review risk management procedures.
- 5.7) Develop a Wellbeing Policy for both members of staff and volunteers in addition to training and procedures where appropriate.

Public benefit

All the work of Menter Iaith is designed to benefit the public. The main aim of the Menter is to boost the education and general knowledge of the community by promoting the Welsh language. This is done by arranging activities and events which are open to the public. The activities and events provide an opportunity for people of all ages to socialize, improve their communication skills and to enjoy themselves in a friendly atmosphere. Wide publicity is given to the provision and new people are encouraged to take part. There is a growing demand for the provision from the public in every part of the County. Some of the activities are free of charge and when there is a need to charge, support is given in the use of subsidies which are available to reduce the cost for people who cannot afford to pay the full price.

Review of activities

At the end of another period Menter Iaith Sir Caerffili has a very important opportunity to continue as a very influential community development organisation in the area and to further expand its level of services and activities.

It was therefore very important to consider the current climate with regard to the community development field, in order to confirm the role of Menter Iaith Sir Caerffili as a language and community regeneration organisation. Similarly, this report reinforces the importance of Welsh Government's Strategy for the Welsh Language, Cymraeg 2050.

Projects and partnerships stated in this document are clear indications of the main intent of Menter Iaith Sir Caerffili, which is empowering and motivating communities to develop new opportunities to use the language, in a manner that works from the bottom up, while also reinforcing the current opportunities to use the language.

At the heart of the work and objectives of Menter Iaith Sir Caerffili therefore, is the clear ethos that the Menter belongs to its local communities and the needs and nature of those communities shape the direction of projects and plans.

Menter Iaith Sir Caerffili is a leading community and voluntary organisation, promoting and supporting the development of the Welsh language across Caerphilly County's communities. We operate in order to enable local residents to use the Welsh language in all aspects of their lives. This aim will be achieved through the provision of Welsh medium opportunities and services for all ages in partnership with a number of other organisations.

OBJECTIVES AND ACTIVITIES

Main areas of our work:

- 1) Leading joint planning for the Welsh language at county level
- 2) Develop and provide services and opportunities
- 3) Influence for the benefit of the language at county level
- 4) Representing the voice of Welsh speakers and learners in Caerphilly County
- 5) Investigating new opportunities to provide services which are self-sustaining

Mission statement

Menter iaith Sir Caerffili's purpose is to increase the use of the Welsh language across communities in Caerphilly County. To achieve this we will develop and provide a cross-section of services and opportunities to local Welsh speakers and learners so that they can use the language. We will consult regularly with local residents to develop Welsh language services that are accessible, relevant and of the highest quality. We want to see a growth in the use of the Welsh language across communities in the County within a variety of areas. At the heart of our main goal is the commitment to work in partnership with a number of local organisations.

Values

Volunteers and employees of Menter iaith Sir Caerffili are committed to our core values that are fundamental to our work.

The Welsh Language:

- 1) Growth in the use of the Welsh language in the County of Caerphilly in the short term and in the future is the primary reason for the existence of Menter Caerffili.
- 2) Caerphilly County residents have the right to speak and use the Welsh language in all aspects of community life.
- 3) The Welsh language belongs to and is relevant to everyone across Caerphilly County's communities.
- 4) We want adequate opportunities for the people of Caerphilly County to use the Welsh language.

Our Work:

- 1) We will develop and provide relevant services and of the highest quality.
- 2) We can achieve more and act more effectively through joint planning and developing partnerships with others.
- 3) We can learn from experience.
- 4) We work in a transparent and fair way.
- 5) We consider the environment when operating.
- 6) We are working in a strategic, creative and innovative way.

People:

- 1) We support our employees and volunteers and their development.
- 2) We treat everyone equally.
- 3) The involvement of local residents is crucial to us.

Charitable activities

Our detailed operational Plan for 2023-24 contains details about how we intended to achieve the above objectives during the period. The plan includes the individual targets that are intended to be delivered in terms of our various objectives. The operational plan is a key document in the planning of officers' work programmes and ensures that they are aware of how their work reflects the objectives and the main aim which is central to all our services. The operational plan will also help us to decide which individual projects contribute effectively towards meeting the principal aim and whether there is a need to modify projects or develop different projects.

Key performance indicators

High level key performance indicators

An increase in the use of the Welsh language across communities in Caerphilly County is the primary goal of Menter iaith Sir Caerffili for the duration of this corporate plan. In consideration of this, the most useful high level indicators relating to the use of the Welsh language is the census results and detailed information on local ward level. In addition, it will be important for us as an organisation to consider any research undertaken by the Welsh Government Research Unit and other bodies such as universities and research companies. Any surveys that are considering use of the language within communities are key in measuring the impact of our activities on the use of the language and the extent to which the type of activities provided are achieving our primary goal.

OBJECTIVES AND ACTIVITIES

Other key performance indicators

Menter iaith Sir Caerffili works and operates projects on behalf of a number of organisations at present and monitoring and measuring outcomes is central to that work. We are used to measuring soft, qualitative and quantitative, outputs through our work in order to assess and determine whether activities and projects are achieving their intended goals and objectives. Through the development of ambitious and relevant targets we have identified a number of performance indicators that are suitable for and unique to each element of our work. We will therefore monitor and measure a number of performance indicators including:

- 1) number of activities/opportunities
- 2) number of beneficiaries
- 3) number of volunteers
- 4) the number who report increased confidence in using the language
- 5) the number who report increase in awareness of Welsh-medium services locally
- 6) an increase in turnover or fundraising levels

We will consider these KPI's on a consistent basis and assess whether they continue to be effective in order to measure progress in terms of the intended results. In addition, employees are aware and familiar with the KPI's that are relevant to their respective work programmes and understand how they contribute to the main objective of the initiative.

The local community

Menter iaith Sir Caerffili is managed by an experienced and ambitious Management Board of volunteers. The members are from communities across the County of Caerphilly and their guidance and input into the development and effective management of our work is key. The significant contribution by volunteers ensures that it is the needs of local people that shapes our work. In addition, we are recruiting and supporting volunteers across our services and activities so that volunteers contribute significantly to every element of our work.

As well as attracting volunteers to our work, when planning projects and services we will continue to bring stakeholders and local people together to encourage communities to take ownership of new developments. We feel that it is vital that local residents receive an opportunity to voice their opinion on new developments or respond to a gaps in services.

STRATEGIC REPORT

Financial position

The charity's results are reported in the Statement of Financial Activities on page 9.

A total of £936,806 of resources came in (2023: £935,824), and a total of £1,025,128 (2023: £934,169) was spent. This gave a net deficit of £88,322 (2023: net surplus £1,655). The fund balance brought forward was £301,358 and this gave a net total of £213,036. This is represented by £177,035 in unrestricted funds and £36,001 in restricted funds. Tangible fixed assets represent £28,808. The designated fund balance brought forward in relation to Ffilifest was £40,000, £26,658 of spend has been allocated to this fund leaving a net total of £13,342 leaving £134,885 as the charities free reserves.

No changes were made to the accounts for the previous year.

The trustees have no material interest in the charity's transactions.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

STRATEGIC REPORT

Financial review

Reserves policy

The trustees have considered the needs of the charity for financial reserves in accordance with the guidelines given by the Charity Commission that trustees carry out an ongoing review of the reserves levels and the reserves policy to ensure they continue to be relevant in changing circumstances. As a result they have adopted the following policies:

The need for a reserve fund is:-

- a) To have money to earmark for special projects in order to develop them or realise them in a short period of time.
- b) To ensure that money is available for administration and support costs which enable the charity to operate, especially during periods of uncertainty that has an enormous impact on the income generation opportunity of the charity, as well as additional pressures on future grants. This reserve level also takes into account periods at the beginning of a new financial year as well as ensuring there are sufficient funds to meet all contractual liabilities in the event of winding up the charity.
- c) To provide a sufficient reserve to enable its voluntary fundraising scheme to operate.

The current policy of the trustees is to maintain free reserves, which are the unrestricted funds of the charity less designated funds and the net book value of the fixed assets, at a level which equates to at least three months running costs (approx £170,000). The trustees consider the current level of reserves to be sufficient to meet the charity's needs.

Free reserves stood at £134,885 at 31 March 2024.

Future plans

The plans for the period 2022-25 include plans that are already in place and those we intend to realise from 2024 onwards. In addition to the budget currently agreed it is a priority during the period to explore and take advantage of new income streams, in particular, it is intended to develop our own income generation methods, for example by broadening our childcare provision, consider developing Community translation services and provide a cross-section of services. To accompany this we will consider tendering for contracts, ensure further grants and investigate more alternative methods of fund raising, for example crowd-funding..

In the past, we have been very successful in securing grants from a wide variety of sources but it is proposed to consider the grant programmes below during the period under review:

- 1) Local funds administered by Caerphilly County Borough Council and GAVO
- 2) Lottery funds - People and Places and the Heritage Fund
- 3) Funds and grants from other Welsh Government departments
- 4) Trusts e.g. Esmee Fairburn, Paul Hamlyn Foundation, Henry Smith
- 5) Volunteering in Wales Fund
- 6) Arts Council for Wales funding
- 7) SPF funding

In line with our objectives for 2022-25, Menter Iaith Sir Caerffili is keen to allocate time in order to explore the potential of developing projects or new initiatives which will generate a new source of income to invest in our services or to develop new services.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

In order to achieve the aims and objectives within this report it is essential that we preserve and develop the management structure and staffing that we currently operate. This structure was developed following a detailed Job Evaluation exercise in 2013 and it is felt that it reflects the needs of the organisation and enables us to operate and to communicate effectively. The management and communication processes below supports the structure.

Management Board of Directors/Trustees

The Board meets quarterly with the Chief Officer and receives a progress report and financial report. The directors are acting in order to achieve the main aim and objectives of the organisation and is responsible for the strategic management of Menter Iaith Sir Caerffili. Chair of the organisation acts as the Chief Officer's line manager and the Treasurer of the organisation will meet regularly with the Chief Officer to monitor budgets and the financial position. In addition, annually, members of the Management Board conduct performance management meetings with each member of staff. At times, there will be a need to establish sub-committees, to consider specific issues or complete a piece of work. The Board has agreed the organisation's long-term strategy and defines its main aim and objectives that reflect this report and the short-term operational plan.

Chief Officer

The Chief Officer is the line manager for the team of core staff and responds to the needs of the organisation on a day-to-day basis. In addition, the Children and Families Services Officer also acts as a line manager for our workforce of Childcare Support Officers. The line managers will hold meetings on a quarterly basis as well as organising monthly staff meetings and meetings with specific groups of staff as needed. These processes ensure that all staff are familiar with and committed to strategic and operational plans. In addition, the Chief Officer will discuss with each Member of staff how their work programmes support the aims and objectives of the initiative and expected outputs. There is also agreement on which performance indicators are used to measure progress.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05096968 (England and Wales)

Registered Charity number

1105172

Registered office

Porth Tredomen
Parc Tredomen
Ystrad Mynach
Hengoed
Caerphilly
CF82 7EH

Trustees

J Grenfell	
D A Thomas	
G H Davies	
L I Neale	resigned 22 November 2023
J Bruzas	resigned 15 January 2024
S Jarrett	
H Rowlands	
L Roberts	
G W Ashton	
R Spiller	appointed 22 November 2023

Chief Executive Officer and Company Secretary

L C Jones

MENTER IAITH SIR CAERFFILI

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

MHA (trading name of MacIntyre Hudson LLP)

Limited liability partnership in England & Wales

Registered number OC312313

Elfed House

Oak Tree Court

Cardiff Gate Business Park

CARDIFF

CF23 8RS

Approved by order of the Board of Trustees on 20/11/24 and signed on its behalf by:


.....

J Grenfell - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
MENTER IAITH SIR CAERFFILI**

Independent examiner's report to the trustees of Menter iaith Sir Caerffili ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

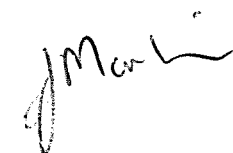
Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



Julia Mortimer FCCA
MHA (trading name of MacIntyre Hudson LLP)
Limited liability partnership in England & Wales
Registered number OC312313
Elfed House
Oak Tree Court
Cardiff Gate Business Park
CARDIFF
CF23 8RS

Date: 28 November 2024

MENTER IAITH SIR CAERFFILI

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	-	255,361	255,361	326,002
Charitable activities	6				
The enhancement of community education and general information by promoting the Welsh language		677,675	-	677,675	606,473
Other trading activities	4	1,944	-	1,944	2,869
Investment income	5	<u>1,826</u>	<u>-</u>	<u>1,826</u>	<u>480</u>
Total		<u>681,445</u>	<u>255,361</u>	<u>936,806</u>	<u>935,824</u>
EXPENDITURE ON					
Raising funds	7	70,710	-	70,710	74,732
Charitable activities	8				
The enhancement of community education and general information by promoting the Welsh language		<u>673,751</u>	<u>280,667</u>	<u>954,418</u>	<u>859,437</u>
Total		<u>744,461</u>	<u>280,667</u>	<u>1,025,128</u>	<u>934,169</u>
NET INCOME/(EXPENDITURE)		(63,016)	(25,306)	(88,322)	1,655
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>240,051</u>	<u>61,307</u>	<u>301,358</u>	<u>299,703</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>177,035</u></u>	<u><u>36,001</u></u>	<u><u>213,036</u></u>	<u><u>301,358</u></u>

The notes form part of these financial statements

MENTER IAITH SIR CAERFFILI

BALANCE SHEET
31 MARCH 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	15	28,808	-	28,808	32,733
CURRENT ASSETS					
Debtors	16	21,738	15,055	36,793	20,030
Cash at bank and in hand		<u>158,130</u>	<u>20,946</u>	<u>179,076</u>	<u>308,412</u>
		179,868	36,001	215,869	328,442
CREDITORS					
Amounts falling due within one year	17	(31,641)	-	(31,641)	(59,817)
NET CURRENT ASSETS		<u>148,227</u>	<u>36,001</u>	<u>184,228</u>	<u>268,625</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>177,035</u>	<u>36,001</u>	<u>213,036</u>	<u>301,358</u>
NET ASSETS		<u>177,035</u>	<u>36,001</u>	<u>213,036</u>	<u>301,358</u>
FUNDS	19				
Unrestricted funds				177,035	240,051
Restricted funds				<u>36,001</u>	<u>61,307</u>
TOTAL FUNDS				<u>213,036</u>	<u>301,358</u>

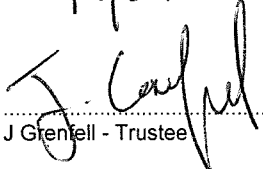
The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements were approved by the Board of Trustees and authorised for issue on 20/1/24 and were signed on its behalf by:


J Grenfell - Trustee

The notes form part of these financial statements

MENTER IAITH SIR CAERFFILI

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	1	<u>(126,087)</u>	<u>21,328</u>
Net cash (used in)/provided by operating activities		<u>(126,087)</u>	<u>21,328</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(5,075)	(26,129)
Interest received		<u>1,826</u>	<u>480</u>
Net cash used in investing activities		<u>(3,249)</u>	<u>(25,649)</u>
Change in cash and cash equivalents in the reporting period		(129,336)	(4,321)
Cash and cash equivalents at the beginning of the reporting period		<u>308,412</u>	<u>312,733</u>
Cash and cash equivalents at the end of the reporting period		<u>179,076</u>	<u>308,412</u>

The notes form part of these financial statements

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2024

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES			
	2024	2023	
	£	£	
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(88,322)	1,655	
Adjustments for:			
Depreciation charges	9,000	3,254	
Interest received	(1,826)	(480)	
(Increase)/decrease in debtors	(16,763)	18,130	
Decrease in creditors	(28,176)	(1,231)	
Net cash (used in)/provided by operations	<u>(126,087)</u>	<u>21,328</u>	
2. ANALYSIS OF CHANGES IN NET FUNDS			
	At 1/4/23	Cash flow	At 31/3/24
	£	£	£
Net cash			
Cash at bank and in hand	<u>308,412</u>	<u>(129,336)</u>	<u>179,076</u>
	<u>308,412</u>	<u>(129,336)</u>	<u>179,076</u>
Total	<u>308,412</u>	<u>(129,336)</u>	<u>179,076</u>

The notes form part of these financial statements

1. STATUTORY INFORMATION

Menter Iaith Sir Caerffili is a company limited by guarantee incorporated in Wales within the United Kingdom. The registered office is St. Margaret's Park, Suite 1 Pengam Road, Aberbargoed, Bargoed, Mid Glamorgan, CF81 9FW

The financial statements are presented in Sterling (£), the company's functional currency, and rounded to the nearest pound.

The principal activities and nature of the charity's operations is that of the enhancement of community education and general information by promoting the Welsh language.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 S1A Update Bulletin 1) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Assets and liabilities are initially recognised at historical cost or transaction values unless otherwise stated in the relevant accounting policy note(s)

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.

Donations and legacies income

Donations and legacies income includes donations, gifts and grants that provide core funding or are of a general nature are recognised where there is entitlement, probability of receipt and the amount can be measured with sufficient reliability. Such income is only deferred when the donor specifies it must be used in future accounting periods or the donor has imposed conditions which must be met before the charity has unconditional entitlement.

Income from charitable activities

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific performance conditions. This income is recognised as the related services are provided and there is entitlement, probability of receipt and the amount can be measured with sufficient reliability. Income is deferred when the amounts received are in advance of the performance of the service or event to which they relate.

Investment income

Investment income is recognised on a receivable basis.

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.

Expenditure on raising funds include costs of fundraising, advertising, marketing and direct mail materials.

Expenditure on charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

2. ACCOUNTING POLICIES - continued

Expenditure

Support costs are those costs that, whilst necessary to deliver an activity, do not themselves produce or constitute the output of the charitable activity. This includes governance costs which are those costs associated with meeting the constitutional and statutory requirements of the charity and include the accountancy fees and costs linked to the strategic management of the charity.

Tangible fixed assets

Fixed assets are capitalised at cost.

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

Improvements to property	- 10% straight line
Fixtures and fittings	- 25% reducing balance

Taxation

The charity is exempt from corporation 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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Debtors

Trade debtors and other debtors are recognised at the settlement amount due after any trade discounts offered. Prepayment are valued at the amount prepaid net of any trade discounts due.

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

MENTER IAITH SIR CAERFFILI

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

3. DONATIONS AND LEGACIES

	2024	2023
	£	£
Grants	<u>255,361</u>	<u>326,002</u>

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

	2024	2023
	£	£
Llywodraeth Cymru	168,552	101,262
Cyngor B.S. Caerffili - Cytundeb Gofal Plant	30,000	30,000
Llywodraeth Cymru - Helo Blod Lleol	-	660
CCBC - Small capital grant	-	1,440
Cyngor B.S. Caerffili - Hwyl o Haf	-	34,072
Mentrau Iaith Cymru - Kickstart Scheme	-	5,942
Blaenau Gwent BC - Head4Arts	-	2,060
Sefydliad Dysgu a Gwaith	-	747
CCBC - Community Empowerment Fund	-	8,980
CCBC - Early Years	-	34,717
CCBC - Grant Chwarae	10,120	3,310
CCBC - Community Consultation	-	4,900
Mentrau Iaith Cymru - Summer of Fun	-	14,912
Mentrau Iaith Cymru - Other	1,122	1,000
Arts Council of Wales	10,000	10,000
Llywodraeth Cymru - Pencampwr Hyrwyddo Addysg Gymraeg	-	67,000
CCBC - Welsh Medium Youth Provision	5,000	5,000
Mentrau Iaith Cymru - Costau Swyddfa	1,424	-
CCBC- National Playdays	750	-
Main Grants	9,978	-
CCBC - Council Arts Development	2,060	-
Caerphilly Town Council	1,300	-
Cyngor Bwrdeistref Sirol Caerffili - Prosiect Perthyn	12,055	-
Caerffili Council - clubs	<u>3,000</u>	<u>-</u>
	<u>255,361</u>	<u>326,002</u>

4. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Other income	<u>1,944</u>	<u>2,869</u>

5. INVESTMENT INCOME

	2024	2023
	£	£
Interest receivable	<u>1,826</u>	<u>480</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

6. INCOME FROM CHARITABLE ACTIVITIES

	2024	2023
	£	£
Club fees	664,850	598,972
Community events	12,824	7,501
	<u>677,674</u>	<u>606,473</u>

7. RAISING FUNDS

Raising donations and legacies

	2024	2023
	£	£
Hire of equipment & venues	1,781	1,362
Events	59,266	63,252
Literature and books	120	134
Insurance	9,543	9,984
	<u>70,710</u>	<u>74,732</u>

8. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 9) £	Support costs (see note 10) £	Totals £
The enhancement of community education and general information by promoting the Welsh language	<u>947,411</u>	<u>7,007</u>	<u>954,418</u>

9. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2024	2023
	£	£
Staff costs	746,469	689,780
Rent	40,586	31,210
Rates and water	294	181
Light and heat	1,904	4,411
Telephone	12,563	9,856
Postage and stationery	7,669	5,231
Office costs/goods	9,038	9,240
Translation	1,656	1,656
Resources	98,756	74,748
Training	5,269	4,070
Computer and software costs	3,890	8,375
Repairs and renewals	238	370
Household and cleaning	769	2,571
Travelling and expenses	8,270	7,171
Membership	1,040	1,050
Depreciation	9,000	3,254
	<u>947,411</u>	<u>853,174</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

10. SUPPORT COSTS

	Finance £	Governance costs £	Totals £
The enhancement of community education and general information by promoting the Welsh language	<u>887</u>	<u>6,120</u>	<u>7,007</u>

Included within support costs are fees payable to the independent examiner of £4,260.

11. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024 £	2023 £
Independent exam fee	5,040	4,260
Accountancy	1,080	1,080
Depreciation - owned assets	9,000	3,254
Hire of equipment & venues	1,781	1,362
Other operating leases	<u>40,586</u>	<u>31,210</u>

12. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 or for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 or for the year ended 31 March 2023.

13. STAFF COSTS

	2024 £	2023 £
Wages and salaries	680,567	633,531
Social security costs	37,867	31,787
Other pension costs	<u>28,035</u>	<u>24,462</u>
	<u>746,469</u>	<u>689,780</u>

The average monthly number of employees during the year was as follows:

	2024	2023
Staff	<u>62</u>	<u>60</u>

No employees received emoluments in excess of £60,000.

The total key management personnel remuneration benefits during the year was £50,329 (2023: £49,082)

14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	5,942	320,060	326,002
Charitable activities			
The enhancement of community education and general information by promoting the Welsh language	606,473	-	606,473
Other trading activities	2,869	-	2,869
Investment income	<u>480</u>	<u>-</u>	<u>480</u>
Total	<u>615,764</u>	<u>320,060</u>	<u>935,824</u>
EXPENDITURE ON			
Raising funds	74,732	-	74,732
Charitable activities			
The enhancement of community education and general information by promoting the Welsh language	<u>579,899</u>	<u>279,538</u>	<u>859,437</u>
Total	<u>654,631</u>	<u>279,538</u>	<u>934,169</u>
NET INCOME/(EXPENDITURE)	(38,867)	40,522	1,655
Transfers between funds	<u>24,619</u>	<u>(24,619)</u>	<u>-</u>
Net movement in funds	(14,248)	15,903	1,655
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>254,299</u>	<u>45,404</u>	<u>299,703</u>
TOTAL FUNDS CARRIED FORWARD	<u>240,051</u>	<u>61,307</u>	<u>301,358</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

15. TANGIBLE FIXED ASSETS

	Improvements to property £	Fixtures and fittings £	Totals £
COST			
At 1 April 2023	7,302	53,391	60,693
Additions	-	5,075	5,075
At 31 March 2024	<u>7,302</u>	<u>58,466</u>	<u>65,768</u>
DEPRECIATION			
At 1 April 2023	5,110	22,850	27,960
Charge for year	<u>730</u>	<u>8,270</u>	<u>9,000</u>
At 31 March 2024	<u>5,840</u>	<u>31,120</u>	<u>36,960</u>
NET BOOK VALUE			
At 31 March 2024	<u>1,462</u>	<u>27,346</u>	<u>28,808</u>
At 31 March 2023	<u>2,192</u>	<u>30,541</u>	<u>32,733</u>

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Other debtors	1,367	1,049
Accrued income	26,567	5,000
Prepayments	<u>8,859</u>	<u>13,981</u>
	<u>36,793</u>	<u>20,030</u>

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Social security and other taxes	9,285	8,841
Other creditors	454	-
Deferred income	-	40,359
Accrued expenses	<u>21,902</u>	<u>10,617</u>
	<u>31,641</u>	<u>59,817</u>

Included within accruals and deferred income above is the following deferred income:

	2023 £	2022 £
Deferred income brought forward	41,761	30,587
Released to SOFA	(41,441)	(30,217)
Additional income deferred in the year	<u>40,039</u>	<u>41,391</u>
	<u>40,359</u>	<u>41,761</u>

The deferred income relates to funding received in advance of service delivery.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

18. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2024 £	2023 £
Within one year	17,375	20,218
Between one and five years	42,598	59,454
In more than five years	-	519
	<u>59,973</u>	<u>80,191</u>

Total operating lease payments recognised as an expense in the year was £22,203 (2023: £21,528).

19. MOVEMENT IN FUNDS

	At 1/4/23 £	Net movement in funds £	At 31/3/24 £
Unrestricted funds			
General fund	200,051	(36,358)	163,693
Ffiliffest	<u>40,000</u>	<u>(26,658)</u>	<u>13,342</u>
	240,051	(63,016)	177,035
Restricted funds			
Llywodraeth Cymru - Pencampwr			
Hyrwyddo Addysg Gymraeg	61,307	(29,596)	31,711
Cyngor B.S Caerffili - Grant Chwarae	<u>-</u>	<u>4,290</u>	<u>4,290</u>
	61,307	(25,306)	36,001
TOTAL FUNDS	<u>301,358</u>	<u>(88,322)</u>	<u>213,036</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	681,445	(717,803)	(36,358)
Ffiliffest	<u>-</u>	<u>(26,658)</u>	<u>(26,658)</u>
	681,445	(744,461)	(63,016)
Restricted funds			
Llywodraeth Cymru	98,552	(98,552)	-
Cyngor B.S. Caerffili – Cytundeb Gofal Plant	30,000	(30,000)	-
Llywodraeth Cymru - Pencampwr			
Hyrwyddo Addysg Gymraeg	70,000	(99,596)	(29,596)
Cyngor B.S Caerffili - Grant Chwarae	10,870	(6,580)	4,290
Mentrau Iaith Cymru	2,546	(2,546)	-
Ffiliffest	13,360	(13,360)	-
Grant Ffyniant Bro SPF	12,055	(12,055)	-
CCBC - Welsh Medium Youth Provision	5,000	(5,000)	-
Cronfa Cymunedol Loteri	9,978	(9,978)	-
Club Fund	<u>3,000</u>	<u>(3,000)</u>	<u>-</u>
	255,361	(280,667)	(25,306)
TOTAL FUNDS	<u>936,806</u>	<u>(1,025,128)</u>	<u>(88,322)</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

19. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/22 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
Unrestricted funds				
General fund	214,299	(38,867)	24,619	200,051
Ffilifest	<u>40,000</u>	<u>-</u>	<u>-</u>	<u>40,000</u>
	254,299	(38,867)	24,619	240,051
Restricted funds				
Cyngor Gweithredu Gwirfoddol Cymru - CGTS3	45,404	(45,404)	-	-
Llywodraeth Cymru - Pencampwr				
Hyrwyddo Addysg Gymraeg	-	61,307	-	61,307
Cyngor B.S Caerffili - Outdoor Storage	-	1,440	(1,440)	-
Cyngor B.S Caerffili - Early Years	<u>-</u>	<u>23,179</u>	<u>(23,179)</u>	<u>-</u>
	<u>45,404</u>	<u>40,522</u>	<u>(24,619)</u>	<u>61,307</u>
TOTAL FUNDS	<u>299,703</u>	<u>1,655</u>	<u>-</u>	<u>301,358</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	615,764	(654,631)	(38,867)
Restricted funds			
Llywodraeth Cymru	101,262	(101,262)	-
Cyngor B.S. Caerffili – Cytundeb Gofal Plant	30,000	(30,000)	-
Llywodraeth Cymru - Helo Blod Lleol	660	(660)	-
Cyngor B.S. Caerffili - Summer of Fun	34,072	(34,072)	-
Cyngor Gweithredu Gwirfoddol Cymru - CGTS3	-	(45,404)	(45,404)
Blaenau Gwent CBC - Head4Arts	2,060	(2,060)	-
Learning and Work Institute	747	(747)	-
Cyngor Celfyddydau Cymru	10,000	(10,000)	-
Llywodraeth Cymru - Pencampwr			
Hyrwyddo Addysg Gymraeg	67,000	(5,693)	61,307
Cyngor B.S Caerffili - Outdoor Storage	1,440	-	1,440
Cyngor B.S Caerffili - Community Empowerment Fund	8,980	(8,980)	-
Cyngor B.S Caerffili - Early Years	34,717	(11,538)	23,179
Cyngor B.S Caerffili - Grant Chwarae	3,310	(3,310)	-
Cyngor B.S Caerffili - Community Consultation	4,900	(4,900)	-
Mentrau Iaith Cymru - Summer of Fun	14,912	(14,912)	-
Mentrau Iaith Cymru - Learners Activities	1,000	(1,000)	-
Cyngor B.S. Caerffili - Welsh Medium Youth Provision	<u>5,000</u>	<u>(5,000)</u>	<u>-</u>
	<u>320,060</u>	<u>(279,538)</u>	<u>40,522</u>
TOTAL FUNDS	<u>935,824</u>	<u>(934,169)</u>	<u>1,655</u>

19. MOVEMENT IN FUNDS - continued

Designated funds

Ffiliffest - the Board agreed to set aside an amount to be used for the 2023 Ffiliffest event.

Restricted funds

Llywodraeth Cymru

This is Menter Caerffili's core grant which contributes to the costs of the Chief Officer, Finance and Administrative Officer, Community Development Officer and office costs.

Llywodraeth Cymru - Pencampwr Hyrwyddo Addysg Gymraeg

Welsh Government funding for a new regional project to promote Welsh medium education across 10 local authorities in South East Wales. Menter Caerffili has agreed to host the project and manage the funding and Project Champion.

Cyngor B.S. Caerffili - Cytundeb Gofal Plant

This agreement funds development work within the childcare sector in order to increase the use of the Welsh language within a range of childcare.

Ffiliffest

Funding received to develop and hold an annual celebration of the Welsh language, local heritage and culture. This includes the main festival in addition to a series of 'frin' events held prior and following the main festival.

Mentrau Iaith Cymru

Funding is received to support a series of activities for adult Welsh learners which provide an opportunity for local people to gain confidence using the Welsh language and connect with Welsh speaking organisations.

Cyngor B.S. Caerffili - Grant Chwarae

Funding to develop and deliver Welsh medium playschemes during the school holidays.

Grant Ffyniant Bro Cronfa Ffyniant Gyffredin Rhaglen Datblygu Gwledig Cwm a Mynydd Cyngor B.S.Caerffili

Funding received to develop a community project which focuses on individual communities to enhance the opportunities to use the Welsh language, learn about the natural environment and take part in heritage and cultural activities.

Cyngor B.S. Caerffili - Welsh Medium Youth Provision

Funding provided to develop and deliver a range of services and activities through the medium of Welsh, in the community, for young people.

Cronfa Cymunedol Loteri

Funding received to further develop Ffiliffest as a community event which celebrates the Welsh language, local culture and heritage.

Prior year funds only

Llywodraeth Cymru - Helo Blod Lleol

The agreement supports businesses to increase their use of the Welsh Language.

Cyngor B.S. Caerffili - Hwyl o Haf

Funding to provide Welsh medium activities for children and young people to alleviate the effects of Covid-19

Cyngor Gweithredu Gwirfoddol Cymru - CGTS3

Funding to support the improvement of services and systems to ensure the organisation is as resilient as possible.

Head4Arts/Blaenau Gwent County Borough Council

Support work provided for Welsh medium digital and art activities in the community.

Learning and Work Institute

Funding to support the delivery of Welsh medium learning opportunities for adults.

19. MOVEMENT IN FUNDS - continued

Cyngor Celfyddydau Cymru

Funding towards the costs of Ffilifest, Menter Caerffili's annual summer festival to celebrate the Welsh language, arts and culture.

Cyngor B.S. Caerffili - Outdoor Storage

Grant awarded during the year to purchase outdoor storage units for the childcare clubs.

Cyngor B.S. Caerffili - Community Empowerment Fund

Funding towards the development of Ffilifest, Menter Caerffili's annual summer festival to celebrate the Welsh language, arts and culture.

Cyngor B.S. Caerffili - Early Years

Various grants awarded during the year to purchase various items of equipment and resources for the childcare clubs.

Mentrau Iaith Cymru - Learners Activities

Funding provided to deliver a range of activities for adult Welsh learners in the community.

Cyngor B.S. Caerffili - Community Consultation

Menter Caerffili were commissioned by Caerphilly County Borough Council to consult with local communities to determine the need for opportunities to use the Welsh language and engage in cultural and heritage activities.

Mentrau Iaith Cymru - Hwyl o Haf

Funding provided to develop and deliver a programme of Welsh medium activities in the community for children and young people. The funding was allocated to respond to the adverse effects of Covid-19 and subsequent lockdowns.

20. EMPLOYEE BENEFIT OBLIGATIONS

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in independently administered funds. The pension cost charge represents contributions paid by the charity to the fund and amounted to £28,035 (2023: £24,462). Contributions due at the year end amounted to £Nil (2023: £Nil).

21. CONTINGENT LIABILITIES

During the year ended 31 March 2023, the charity received a number of grants from Cyngor BC Caerffili through the Childcare and Early Years Scheme. The total received amounted to £34,717. A condition of the grants is that Menter Iaith Sir Caerffili commit to offering childcare for a minimum of 5 years from the final grant payment, else all, or part, of the funding maybe required to be repaid. No repayment was required for the year ended 31 March 2024.

22. RELATED PARTY DISCLOSURES

There were no further related party transaction for the year ended 31 March 2024 that require disclosure.

Accounts

REGISTERED COMPANY NUMBER: 05096968 (England and Wales)
REGISTERED CHARITY NUMBER: 1105172

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023
FOR
MENTER IAITH SIR CAERFFILI**

MHA
Elfed House
Oak Tree Court
Cardiff Gate Business Park
CARDIFF
CF23 8RS

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MENTER IAITH SIR CAERFFILI

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Our main long-term goal during this period is:

Increase the use of the Welsh language across Caerphilly County communities by enabling residents to use the Welsh language in all aspects of local community life.

Below are our objectives for the period 2022-25 to achieve the main goal:

Lead joint planning for the Welsh language at county level:

- 1.1) Co-ordinate and lead a Welsh Language Forum for Caerphilly County and ensure a prominent and strategic role for the local Forum.
- 1.2) Produce a detailed and current language profile regularly as the basis for language planning in the County.
- 1.3) To represent the Welsh Language on a cross-section of forums and committees within the Third Sector, local authority and Health Board and the Local Services Board.

Develop and provide services and opportunities of the highest quality:

- 2.1) Development projects that have a positive impact on the use of Welsh in the County of Caerphilly within the field of childcare, play and leisure, youth services, adult education, community events, volunteering opportunities, support and training, artistic activities and consultation. The intention of these services is to encourage confidence in using the language and strengthen positive attitudes towards the language.
- 2.2) Continue to develop our annual festival, Ffilifest.
- 2.3) Researching projects in new areas including community translation.
- 2.4) Investigate and develop projects that are changing attitudes and behaviour.
- 2.5) Ensure that all of Menter Caerffili's services meet the requirements and standards of the Trusted Quality Mark Level 1.

Influence for the benefit of the language at county level and represent the voice of Welsh speakers and learners:

- 3.1) Respond proactively to local and national consultations.
- 3.2) Influence local policy for the benefit of the Welsh language.
- 3.3) Network extensively across sectors at the local level.
- 3.4) Effective communication with the public, partners and others.
- 3.5) To raise awareness of the need for Welsh language services and bodies acting on behalf of those services.
- 3.6) Contribute significantly to development of strategies and plans, including local community plans, Well-Being Plan, Third Sector Agreement.
- 3.7) Raise the profile of the important relationship between the local economy, quality of life, environment, confidence of communities in the language of the community.
- 3.8) Support local people to express their views on their needs as Welsh speakers and learners.
- 3.9) Support local people to submit views to service planners including the local authority and Health Board as well as others.
- 3.10) Support local people to express viewpoints to service planners including the Local Authority, Health Board and others.

OBJECTIVES AND ACTIVITIES

Objectives and aims

Research new opportunities to provide services which are self-sustaining:

- 4.1) Completion of research and detailed assessments in order to identify relevant and innovative opportunities to develop Welsh medium services that are self-sufficient and take advantage of the economic value of the Welsh language locally.
- 4.2) Identify components of the existing work of Menter iaith Sir Caerffili that could operate on a more ambitious scale as social enterprises.
- 4.3) Promote and develop further our Childcare Service which is now a successful service employing over 70 members of staff.
- 4.4) Conduct research and detailed consultations to assess the sufficiency of establishing a permanent home for Menter Caerffili which would operate as a focal point for Welsh medium services in Caerphilly County Borough and support a range of organisations.
- 4.5) Research a range of funding sources to fulfil the aims of Menter Caerffili.
- 4.6) Utilise resources in the most effective way to ensure the most benefit.

Manage and develop an organisation which works effectively, with strong governance and considers and ensures the wellbeing of its volunteers and members of staff:

- 5.1) Achieve and retain Trusted Charity Mark Level 1.
- 5.2) Continue to operate the revision programme of policies including the Staff and Trustees Handbook in addition to others.
- 5.3) Ensure sufficient funding to support and sustain our current services effectively.
- 5.4) Procure a Human Resources Service.
- 5.5) Develop and adopt new and relevant policies and procedures.
- 5.6) Sustain and review risk management procedures.
- 5.7) Develop a Wellbeing Policy for both members of staff and volunteers in addition to training and procedures where appropriate.

Public benefit

All the work of Menter iaith is designed to benefit the public. The main aim of the Menter is to boost the education and general knowledge of the community by promoting the Welsh language. This is done by arranging activities and events which are open to the public. The activities and events provide an opportunity for people of all ages to socialize, improve their communication skills and to enjoy themselves in a friendly atmosphere. Wide publicity is given to the provision and new people are encouraged to take part. There is a growing demand for the provision from the public in every part of the County. Some of the activities are free of charge and when there is a need to charge, support is given in the use of subsidies which are available to reduce the cost for people who cannot afford to pay the full price.

Review of activities

At the end of another period Menter iaith Sir Caerffili has a very important opportunity to continue as a very influential community development organisation in the area and to further expand its level of services and activities.

It was therefore very important to consider the current climate with regard to the community development field, in order to confirm the role of Menter iaith Sir Caerffili as a language and community regeneration organisation. Similarly, this report reinforces the importance of Welsh Government's Strategy for the Welsh Language, Cymraeg 2050.

Projects and partnerships stated in this document are clear indications of the main intent of Menter iaith Sir Caerffili, which is empowering and motivating communities to develop new opportunities to use the language, in a manner that works from the bottom up, while also reinforcing the current opportunities to use the language.

At the heart of the work and objectives of Menter iaith Sir Caerffili therefore, is the clear ethos that the Menter belongs to its local communities and the needs and nature of those communities shape the direction of projects and plans.

Menter iaith Sir Caerffili is a leading community and voluntary organisation, promoting and supporting the development of the Welsh language across Caerphilly County's communities. We operate in order to enable local residents to use the Welsh language in all aspects of their lives. This aim will be achieved through the provision of Welsh medium opportunities and services for all ages in partnership with a number of other organisations.

MENTER IAITH SIR CAERFFILI

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

OBJECTIVES AND ACTIVITIES

Main areas of our work:

- 1) Leading joint planning for the Welsh language at county level
- 2) Develop and provide services and opportunities
- 3) Influence for the benefit of the language at county level
- 4) Representing the voice of Welsh speakers and learners in Caerphilly County
- 5) Investigating new opportunities to provide services which are self-sustaining

Mission statement

Menter iaith Sir Caerffili's purpose is to increase the use of the Welsh language across communities in Caerphilly County. To achieve this we will develop and provide a cross-section of services and opportunities to local Welsh speakers and learners so that they can use the language. We will consult regularly with local residents to develop Welsh language services that are accessible, relevant and of the highest quality. We want to see a growth in the use of the Welsh language across communities in the County within a variety of areas. At the heart of our main goal is the commitment to work in partnership with a number of local organisations.

Values

Volunteers and employees of Menter iaith Sir Caerffili are committed to our core values that are fundamental to our work.

The Welsh Language:

- 1) Growth in the use of the Welsh language in the County of Caerphilly in the short term and in the future is the primary reason for the existence of Menter Caerffili.
- 2) Caerphilly County residents have the right to speak and use the Welsh language in all aspects of community life.
- 3) The Welsh language belongs to and is relevant to everyone across Caerphilly County's communities.
- 4) We want adequate opportunities for the people of Caerphilly County to use the Welsh language.

Our Work:

- 1) We will develop and provide relevant services and of the highest quality.
- 2) We can achieve more and act more effectively through joint planning and developing partnerships with others.
- 3) We can learn from experience.
- 4) We work in a transparent and fair way.
- 5) We consider the environment when operating.
- 6) We are working in a strategic, creative and innovative way.

People:

- 1) We support our employees and volunteers and their development.
- 2) We treat everyone equally.
- 3) The involvement of local residents is crucial to us.

Achievement and performance

Charitable activities

Our detailed operational Plan for 2022-23 contains details about how we intended to achieve the above objectives during the period. The plan includes the individual targets that are intended to be delivered in terms of our various objectives. The action plan is a key document in the planning of officers' work programmes and ensures that they are aware of how their work reflects the objectives and the main aim which is central to all our services. The operational plan will also help us to decide which individual projects contribute effectively towards meeting the principal aim and whether there is a need to modify projects or develop different projects.

MENTER IAITH SIR CAERFFILI

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

Achievement and performance

Key performance indicators

High level key performance indicators

An increase in the use of the Welsh language across communities in Caerphilly County is the primary goal of Menter Iaith Sir Caerffili for the duration of this corporate plan. In consideration of this, the most useful high level indicators relating to the use of the Welsh language is the census results and detailed information on local ward level. In addition, it will be important for us as an organisation to consider any research undertaken by the Welsh Government Research Unit and other bodies such as universities and research companies. Any surveys that are considering use of the language within communities are key in measuring the impact of our activities on the use of the language and the extent to which the type of activities provided are achieving our primary goal.

Other key performance indicators

Menter iaith Sir Caerffili works and operates projects on behalf of a number of organisations at present and monitoring and measuring outcomes is central to that work. We are used to measuring soft, qualitative and quantitative, outputs through our work in order to assess and determine whether activities and projects are achieving their intended goals and objectives. Through the development of ambitious and relevant targets we have identified a number of performance indicators that are suitable for and unique to each element of our work. We will therefore monitor and measure a number of performance indicators including:

- 1) number of activities/opportunities
- 2) number of beneficiaries
- 3) number of volunteers
- 4) the number who report increased confidence in using the language
- 5) the number who report increase in awareness of Welsh-medium services locally
- 6) an increase in turnover or fundraising levels

We will consider these KPI's on a consistent basis and assess whether they continue to be effective in order to measure progress in terms of the intended results. In addition, employees are aware and familiar with the KPI's that are relevant to their respective work programmes and understand how they contribute to the main objective of the initiative.

The local community

Menter iaith Sir Caerffili is managed by an experienced and ambitious Management Board of volunteers. The members are from communities across the County of Caerphilly and their guidance and input into the development and effective management of our work is key. The significant contribution by volunteers ensures that it is the requirements of local people that shapes our work. In addition, we are recruiting and supporting volunteers across our services and activities so that volunteers contribute significantly to every element of our work.

As well as attracting volunteers to our work, when planning projects and services we will continue to bring stakeholders and local people together to encourage communities to take ownership of new developments. We feel that it is vital that local residents receive an opportunity to voice their opinion on new developments or respond to a gaps in services.

Financial review

The charity's results are reported in the Statement of Financial Activities on page 9.

A total of £935,824 of resources came in (2022: £865,540), and a total of £934,169 (2022: £735,173) was spent. This gave a net surplus of £1,655 (2022: £130,367). The fund balance brought forward was £299,703 and this gave a net total of £301,358. This is represented by £240,051 in unrestricted funds and £61,307 in restricted funds. Tangible fixed assets represent £32,733 and £40,000 has been designated for the 2023 Ffilifest event, leaving £167,318 as the charities free reserves.

No changes were made to the accounts for the previous year.

The trustees have no material interest in the charity's transactions.

Reserves policy

The trustees have considered the needs of the charity for financial reserves in accordance with the guidelines given by the Charity Commission that trustees carry out an ongoing review of the reserves levels and the reserves policy to ensure they continue to be relevant in changing circumstances. As a result they have adopted the following policies:

The need for a reserve fund is:-

- To have money to earmark for special projects in order to develop them or realise them in a short period of time.
- a) To ensure that money is available for administration and support costs which enable the charity to operate, especially during periods of uncertainty that has an enormous impact on the income generation opportunity of the charity, as well as additional pressures on future grants. This reserve level also takes into account periods at the beginning of a new financial year as well as ensuring there are sufficient funds to meet all contractual liabilities in the event of winding up the charity.
- b) To provide a sufficient reserve to enable its voluntary fundraising scheme to operate.
- c)

The current policy of the trustees is to maintain free reserves, which are the unrestricted funds of the charity less designated funds and the net book value of the fixed assets, at a level which equates to at least three months running costs (approx £170,000). The trustees consider the current level of reserves to be sufficient to meet the charity's needs.

Free reserves stood at £167,318 at 31 March 2023.

Future plans

The plans for the period 2022-25 include plans that are already in place and those we intend to realise from 2023 onwards. In addition to the budget currently agreed it is a priority during the period to explore and take advantage of new income streams, in particular, it is intended to develop our own income generation methods, for example by broadening our childcare provision, consider developing Community translation services and provide a cross-section of services. To accompany this we will consider tendering for contracts, ensure further grants and investigate more alternative methods of fund raising, for example crowd-funding.

In the past, we have been very successful in securing grants from a wide variety of sources but it is proposed to consider the grant programmes below during the period under review:

- 1) Local funds administered by Caerphilly County Borough Council and GAVO
- 2) Lottery funds - People and Places and the Heritage Fund
- 3) Funds and grants from other Welsh Government departments
- 4) Trusts e.g. Esmee Fairburn, Paul Hamlyn Foundation, Henry Smith
- 5) Volunteering in Wales Fund
- 6) Arts Council for Wales funding
- 7) SPF funding

In line with our objectives for 2022-25, Menter iaith Sir Caerffili is keen to allocate time in order to explore the potential of developing projects or new initiatives which will generate a new source of income to invest in our services or to develop new services.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

In order to achieve the aims and objectives within this report it is essential that we preserve and develop the management structure and staffing that we currently operate. This structure was developed following a detailed Job Evaluation exercise in 2013 and it is felt that it reflects the needs of the organisation and enables us to operate and to communicate effectively. The management and communication processes below supports the structure.

Management Board of Directors/Trustees

The Board meets quarterly with the Chief Officer and receives a progress report and financial report. The directors are acting in order to achieve the main aim and objectives of the organisation and is responsible for the strategic management of Menter iaith Sir Caerffili. Chair of the organisation acts as the Chief Officer's line manager and the Treasurer of the organisation will meet regularly with the Chief Officer to monitor budgets and the financial position. In addition, annually, members of the Management Board conduct performance management meetings with each member of staff. At times, there will be a need to establish sub-committees, to consider specific issues or complete a piece of work. The Board has agreed the organisation's long-term strategy and defines its main aim and objectives that reflect this report and the short-term operational plan.

Chief Officer

The Chief Officer is the line manager for the team of core staff and responds to the needs of the organisation on a day-to-day basis. In addition, the Children and Families Services Officer also acts as a line manager for our workforce of part time childcare workers. The line managers will hold meetings on a quarterly basis as well as organising monthly staff meetings and meetings with specific groups of staff as needed. These processes ensure that all staff are familiar with and committed to strategic and operational plans. In addition, the Chief Officer will discuss with each Member of staff how their work programmes support the aims and objectives of the initiative and expected outputs. There is also agreement on which performance indicators are used to measure progress.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05096968 (England and Wales)

Registered Charity number

1105172

Registered office

Suite 1
St Margarets Park
Pengam Road
Aberbargoed
Caerphilly
CF81 9FW

Trustees

J Grenfell	
D A Thomas	
G H Davies	
L I Neale	
J Bruzas	
S Jarrett	
H Rowlands	
G James	resigned 18 April 2022
L Roberts	appointed 11 January 2023
G W Ashton	appointed 11 January 2023

Chief Executive Officer and Company Secretary

L C Jones

MENTER IAITH SIR CAERFFILI

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

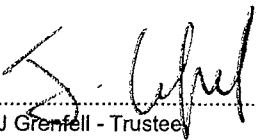
REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

MHA (trading name of MacIntyre Hudson LLP)
Limited liability partnership in England & Wales
Registered number OC312313
Elfed House
Oak Tree Court
Cardiff Gate Business Park
CARDIFF
County of Cardiff
CF23 8RS

22/11/23

Approved by order of the Board of Trustees on and signed on its behalf by:


.....
J Grenfell - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
MENTER IAITH SIR CAERFFILI**

Independent examiner's report to the trustees of Menter iaith Sir Caerffili ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



Julia Mortimer FCCA
MHA (trading name of MacIntyre Hudson LLP)
Limited liability partnership in England & Wales
Registered number OC312313
Elfed House
Oak Tree Court
Cardiff Gate Business Park
CARDIFF
CF23 8RS

Date: 18 December 2023

MENTER IAITH SIR CAERFFILI

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	5,942	320,060	326,002	399,823
Charitable activities	6				
The enhancement of community education and general information by promoting the Welsh language		606,473	-	606,473	451,099
Other trading activities	4	2,869	-	2,869	14,609
Investment income	5	<u>480</u>	<u>-</u>	<u>480</u>	<u>9</u>
Total		<u>615,764</u>	<u>320,060</u>	<u>935,824</u>	<u>865,540</u>
EXPENDITURE ON					
Raising funds	7	74,732	-	74,732	7,405
Charitable activities	8				
The enhancement of community education and general information by promoting the Welsh language		<u>579,899</u>	<u>279,538</u>	<u>859,437</u>	<u>727,768</u>
Total		<u>654,631</u>	<u>279,538</u>	<u>934,169</u>	<u>735,173</u>
NET INCOME/(EXPENDITURE)		(38,867)	40,522	1,655	130,367
Transfers between funds	19	<u>24,619</u>	<u>(24,619)</u>	<u>-</u>	<u>-</u>
Net movement in funds		(14,248)	15,903	1,655	130,367
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>254,299</u>	<u>45,404</u>	<u>299,703</u>	<u>169,336</u>
TOTAL FUNDS CARRIED FORWARD		<u>240,051</u>	<u>61,307</u>	<u>301,358</u>	<u>299,703</u>

The notes form part of these financial statements

MENTER IAITH SIR CAERFFILI

**BALANCE SHEET
31 MARCH 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	15	32,733	-	32,733	9,858
CURRENT ASSETS					
Debtors	16	15,030	5,000	20,030	38,160
Cash at bank and in hand		<u>252,105</u>	<u>56,307</u>	<u>308,412</u>	<u>312,733</u>
		267,135	61,307	328,442	350,893
CREDITORS					
Amounts falling due within one year	17	(59,817)	-	(59,817)	(61,048)
NET CURRENT ASSETS		<u>207,318</u>	<u>61,307</u>	<u>268,625</u>	<u>289,845</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>240,051</u>	<u>61,307</u>	<u>301,358</u>	<u>299,703</u>
NET ASSETS		<u>240,051</u>	<u>61,307</u>	<u>301,358</u>	<u>299,703</u>
FUNDS	19				
Unrestricted funds				240,051	254,299
Restricted funds				<u>61,307</u>	<u>45,404</u>
TOTAL FUNDS				<u>301,358</u>	<u>299,703</u>

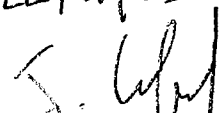
The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements were approved by the Board of Trustees and authorised for issue on 22/11/23 and were signed on its behalf by:


J Grenfell - Trustee

The notes form part of these financial statements

MENTER IAITH SIR CAERFFILI**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	2023 £	2022 £
Cash flows from operating activities			
Cash generated from operations	1	<u>21,328</u>	<u>119,053</u>
Net cash provided by operating activities		<u>21,328</u>	<u>119,053</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(26,129)	(575)
Interest received		<u>480</u>	<u>9</u>
Net cash used in investing activities		<u>(25,649)</u>	<u>(566)</u>
Change in cash and cash equivalents in the reporting period		(4,321)	118,487
Cash and cash equivalents at the beginning of the reporting period		<u>312,733</u>	<u>194,246</u>
Cash and cash equivalents at the end of the reporting period		<u>308,412</u>	<u>312,733</u>

The notes form part of these financial statements

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2023

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023 £	2022 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	1,655	130,367
Adjustments for:		
Depreciation charges	3,254	2,930
Interest received	(480)	(9)
Decrease/(increase) in debtors	18,130	(28,756)
(Decrease)/increase in creditors	<u>(1,231)</u>	<u>14,521</u>
Net cash provided by operations	<u>21,328</u>	<u>119,053</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/22 £	Cash flow £	At 31/3/23 £
Net cash			
Cash at bank and in hand	<u>312,733</u>	<u>(4,321)</u>	<u>308,412</u>
	<u>312,733</u>	<u>(4,321)</u>	<u>308,412</u>
Total	<u>312,733</u>	<u>(4,321)</u>	<u>308,412</u>

The notes form part of these financial statements

1. STATUTORY INFORMATION

Menter Iaith Sir Caerffili is a company limited by guarantee incorporated in Wales within the United Kingdom. The registered office is St. Margaret's Park, Suite 1 Pengam Road, Aberbargoed, Bargoed, Mid Glamorgan, CF81 9FW.

The financial statements are presented in Sterling (£), the company's functional currency, and rounded to the nearest pound.

The principal activities and nature of the charity's operations is that of the enhancement of community education and general information by promoting the Welsh language.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 S1A Update Bulletin 1) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Assets and liabilities are initially recognised at historical cost or transaction values unless otherwise stated in the relevant accounting policy note(s)

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.

Donations and legacies income

Donations and legacies income includes donations, gifts and grants that provide core funding or are of a general nature are recognised where there is entitlement, probability of receipt and the amount can be measured with sufficient reliability. Such income is only deferred when the donor specifies it must be used in future accounting periods or the donor has imposed conditions which must be met before the charity has unconditional entitlement.

Income from charitable activities

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific performance conditions. This income is recognised as the related services are provided and there is entitlement, probability of receipt and the amount can be measured with sufficient reliability. Income is deferred when the amounts received are in advance of the performance of the service or event to which they relate.

Investment income

Investment income is recognised on a receivable basis.

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.

Expenditure on raising funds include costs of fundraising, advertising, marketing and direct mail materials.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

2. ACCOUNTING POLICIES - continued

Expenditure

Expenditure on charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those costs that, whilst necessary to deliver an activity, do not themselves produce or constitute the output of the charitable activity. This includes governance costs which are those costs associated with meeting the constitutional and statutory requirements of the charity and include the accountancy fees and costs linked to the strategic management of the charity.

Tangible fixed assets

Fixed assets are capitalised at cost.

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

Improvements to property	- 10% straight line
Fixtures and fittings	- 25% reducing balance

Taxation

The charity is exempt from corporation 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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Debtors

Trade debtors and other debtors are recognised at the settlement amount due after any trade discounts offered. Prepayment are valued at the amount prepaid net of any trade discounts due.

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

MENTER IAITH SIR CAERFFILI

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

3. DONATIONS AND LEGACIES

	2023	2022
	£	£
Grants	<u>326,002</u>	<u>399,823</u>

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

	2023	2022
	£	£
Llywodraeth Cymru	101,262	95,552
Cyngor B.S. Caerffili - Cytundeb Gofal Plant	30,000	26,390
Llywodraeth Cymru - Helo Blod Lleol	660	31,390
CCBC - Small capital grant	1,440	-
CCBC - Covid-19 recovery grant	-	4,532
Welsh Government - JRS grants	-	30,376
CCBC - Covid Reignite and Recovery	-	59,023
CCBC - Winter of Wellbeing	-	30,271
Cyngor B.S. Caerffili - Hwyl o Haf	34,072	15,604
CCBC - Youth Wellbeing grant	-	8,905
CCBC - Welsh Language Youth Work	-	8,340
Mentrau Iaith Cymru - Kickstart Scheme	5,942	4,866
Cyngor Gweithredu Gwirfoddol Cymru - CGTS3	-	49,727
Cyngor Gweithredu Gwirfoddol Cymru - Grantiau Bach VWG	-	19,884
Blaenau Gwent BC - Head4Arts	2,060	8,265
Sefydliad Dysgu a Gwaith	747	738
Gwent Association of Voluntary Organisations	-	5,960
CCBC - Community Empowerment Fund	8,980	-
CCBC - Early Years	34,717	-
CCBC - Grant Chwarae	3,310	-
CCBC - Community Consultation	4,900	-
CCBC - Welsh Medium Youth Provision	5,000	-
Mentrau Iaith Cymru - Summer of Fun	14,912	-
Mentrau Iaith Cymru - Other	1,000	-
Arts Council of Wales	10,000	-
Llywodraeth Cymru - Pencampwr Hyrwyddo Addysg Gymraeg	67,000	-
	<u>326,002</u>	<u>399,823</u>

4. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Other income	<u>2,869</u>	<u>14,609</u>

5. INVESTMENT INCOME

	2023	2022
	£	£
Interest receivable	<u>480</u>	<u>9</u>

MENTER IAITH SIR CAERFFILI

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

6. INCOME FROM CHARITABLE ACTIVITIES

	2023 £	2022 £
Club fees	598,972	446,696
Community events	7,501	4,403
	<u>606,473</u>	<u>300,712</u>

7. RAISING FUNDS

Raising donations and legacies

	2023 £	2022 £
Hire of equipment & venues	1,362	612
Events	63,252	1,514
Literature and books	134	262
Insurance	9,984	4,793
Advertising and publicity	-	224
	<u>74,732</u>	<u>7,405</u>

8. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 9) £	Support costs (see note 10) £	Totals £
The enhancement of community education and general information by promoting the Welsh language	<u>853,174</u>	<u>6,263</u>	<u>859,437</u>

9. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2023 £	2022 £
Staff costs	689,780	621,373
Rent	31,210	28,143
Rates and water	181	212
Light and heat	4,411	2,869
Telephone	9,856	5,380
Postage and stationery	5,231	4,792
Office costs/goods	9,240	4,655
Translation	1,656	2,340
Resources	74,748	27,949
Training	4,070	1,952
Computer and software costs	8,375	6,417
Repairs and renewals	370	5,315
Household and cleaning	2,571	3,293
Travelling and expenses	7,171	4,537
Membership	1,050	1,000
Depreciation	3,254	2,930
	<u>853,174</u>	<u>723,157</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

10. SUPPORT COSTS

	Finance £	Governance costs £	Totals £
The enhancement of community education and general information by promoting the Welsh language	<u>923</u>	<u>5,340</u>	<u>6,263</u>

Included within support costs are fees payable to the independent examiner of £4,260.

11. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023 £	2022 £
Independent examination fee	4,260	4,260
Accountancy	1,080	60
Depreciation - owned assets	3,254	2,930
Hire of equipment & venues	1,362	612
Other operating leases	<u>31,210</u>	<u>28,143</u>

12. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 or for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 or for the year ended 31 March 2022.

13. STAFF COSTS

	2023 £	2022 £
Wages and salaries	633,531	569,863
Social security costs	31,787	28,331
Other pension costs	<u>24,462</u>	<u>23,179</u>
	<u>689,780</u>	<u>621,373</u>

The average monthly number of employees during the year was as follows:

	2023	2022
Staff	<u>60</u>	<u>71</u>

No employees received emoluments in excess of £60,000.

The total key management personnel remuneration benefits during the year was £49,082 (2022: £44,983).

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	98,797	301,026	399,823
Charitable activities			
The enhancement of community education and general information by promoting the Welsh language	451,099	-	451,099
Other trading activities	14,609	-	14,609
Investment income	<u>9</u>	<u>-</u>	<u>9</u>
Total	<u>564,514</u>	<u>301,026</u>	<u>865,540</u>
EXPENDITURE ON			
Raising funds	7,405	-	7,405
Charitable activities			
The enhancement of community education and general information by promoting the Welsh language	<u>468,359</u>	<u>259,409</u>	<u>727,768</u>
Total	<u>475,764</u>	<u>259,409</u>	<u>735,173</u>
NET INCOME	88,750	41,617	130,367
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>165,549</u>	<u>3,787</u>	<u>169,336</u>
TOTAL FUNDS CARRIED FORWARD	<u>254,299</u>	<u>45,404</u>	<u>299,703</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

15. TANGIBLE FIXED ASSETS

	Improvements to property £	Fixtures and fittings £	Totals £
COST			
At 1 April 2022	7,302	27,262	34,564
Additions	-	26,129	26,129
At 31 March 2023	7,302	53,391	60,693
DEPRECIATION			
At 1 April 2022	4,380	20,326	24,706
Charge for year	730	2,524	3,254
At 31 March 2023	5,110	22,850	27,960
NET BOOK VALUE			
At 31 March 2023	2,192	30,541	32,733
At 31 March 2022	2,922	6,936	9,858

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other debtors	1,049	1,056
Accrued income	5,000	14,420
Prepayments	13,981	22,684
	<u>20,030</u>	<u>38,160</u>

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Social security and other taxes	8,841	8,687
Other creditors	-	49
Deferred income	40,359	41,761
Accrued expenses	10,617	10,551
	<u>59,817</u>	<u>61,048</u>

Included within accruals and deferred income above is the following deferred income:

	2023 £	2022 £
Deferred income brought forward	41,761	30,587
Released to SOFA	(41,441)	(30,217)
Additional income deferred in the year	40,039	41,391
	<u>40,359</u>	<u>41,761</u>

The deferred income relates to funding received in advance of service delivery.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

18. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2023 £	2022 £
Within one year	19,618	16,360
Between one and five years	39,678	593
In more than five years	<u>519</u>	<u>-</u>
	<u>59,815</u>	<u>16,953</u>

Total operating lease payments recognised as an expense in the year was £21,528 (2022: £21,549).

19. MOVEMENT IN FUNDS

	At 1/4/22 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
Unrestricted funds				
General fund	214,299	(38,867)	24,619	200,051
Ffilifest	<u>40,000</u>	<u>-</u>	<u>-</u>	<u>40,000</u>
	254,299	(38,867)	24,619	240,051
Restricted funds				
Cyngor Gweithredu Gwirfoddol Cymru - CGTS3	45,404	(45,404)	-	-
Llywodraeth Cymru - Pencampwr				
Hyrwyddo Addysg Gymraeg	-	61,307	-	61,307
Cyngor B.S. Caerffili - Outdoor Storage	-	1,440	(1,440)	-
Cyngor B.S. Caerffili - Early Years	<u>-</u>	<u>23,179</u>	<u>(23,179)</u>	<u>-</u>
	<u>45,404</u>	<u>40,522</u>	<u>(24,619)</u>	<u>61,307</u>
TOTAL FUNDS	<u>299,703</u>	<u>1,655</u>	<u>-</u>	<u>301,358</u>

MENTER IAITH SIR CAERFFILI

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

19. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	615,764	(654,631)	(38,867)
Restricted funds			
Llywodraeth Cymru	101,262	(101,262)	-
Cyngor B.S. Caerffili – Cytundeb Gofal Plant	30,000	(30,000)	-
Llywodraeth Cymru - Helo Blod Lleol	660	(660)	-
Cyngor B.S. Caerffili - Summer of Fun	34,072	(34,072)	-
Cyngor Gweithredu Gwirfoddol Cymru - CGTS3	-	(45,404)	(45,404)
Blaenau Gwent CBC - Head4Arts	2,060	(2,060)	-
Learning and Work Institute	747	(747)	-
Cyngor Celfyddydau Cymru	10,000	(10,000)	-
Llywodraeth Cymru - Pencampwr			
Hyrwyddo Addysg Gymraeg	67,000	(5,693)	61,307
Cyngor B.S. Caerffili - Outdoor Storage	1,440	-	1,440
Cyngor B.S. Caerffili - Community Empowerment Fund	8,980	(8,980)	-
Cyngor B.S. Caerffili - Early Years	34,717	(11,538)	23,179
Cyngor B.S. Caerffili - Grant Chwarae	3,310	(3,310)	-
Cyngor B.S. Caerffili - Community Consultation	4,900	(4,900)	-
Mentrau Iaith Cymru - Summer of Fun	14,912	(14,912)	-
Mentrau Iaith Cymru – Summer of Fun	14,912	(14,912)	-
Cyngor B.S. Caerffili – Welsh Medium Youth Provision	5,000	(5,000)	-
	<u>320,060</u>	<u>(279,538)</u>	<u>40,522</u>
TOTAL FUNDS	<u>935,824</u>	<u>(934,169)</u>	<u>1,655</u>

Comparatives for movement in funds

	At 1/4/21 £	Net movement in funds £	Transfers between funds £	At 31/3/22 £
Unrestricted funds				
General fund	165,549	88,750	(40,000)	214,299
Ffiliiffest	-	-	40,000	40,000
	165,549	88,750	-	254,299
Restricted funds				
Cyngor B.S. Caerffili - Strategaeth Pum Mlynedd	365	(365)	-	-
Llywodraeth Cymru - Helo Blod Lleol	3,422	(3,422)	-	-
Cyngor Gweithredu Gwirfoddol Cymru - CGTS3	-	45,404	-	45,404
	<u>3,787</u>	<u>41,617</u>	<u>-</u>	<u>45,404</u>
TOTAL FUNDS	<u>169,336</u>	<u>130,367</u>	<u>-</u>	<u>299,703</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

19. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	564,514	(475,764)	88,750
Restricted funds			
Llywodraeth Cymru	95,552	(95,552)	-
Cyngor B.S. Caerffili – Cytundeb Gofal Plant	26,390	(26,390)	-
Cyngor B.S. Caerffili - Gwaith Ieuenctid	8,340	(8,340)	-
Cyngor B.S. Caerffili - Strategaeth Pum Mlynedd	-	(365)	(365)
Llywodraeth Cymru - Helo Blod Lleol	31,390	(34,812)	(3,422)
Cyngor B.S. Caerffili - Summer of Fun	45,875	(45,875)	-
Cyngor B.S. Caerffili - Youth Wellbeing fund	8,905	(8,905)	-
Cyngor Gweithredu Gwirfoddol Cymru - CGTS3	49,727	(4,323)	45,404
Cyngor Gweithredu Gwirfoddol Cymru - Grantiau Bach VWG	19,884	(19,884)	-
Blaenau Gwent CBC - Head4Arts	8,265	(8,265)	-
Learning and Work Institute	738	(738)	-
Gwent Association of Voluntary Organisations - Health & Wellbeing	5,960	(5,960)	-
	<u>301,026</u>	<u>(259,409)</u>	<u>41,617</u>
TOTAL FUNDS	<u>865,540</u>	<u>(735,173)</u>	<u>130,367</u>

Designated funds

Ffilifest - the Board agreed to set aside an amount to be used for the 2023 Ffilifest event.

Restricted funds

Llywodraeth Cymru

This is Menter Caerffili's core grant which contributes to the costs of the Chief Officer, Finance and Administrative Officer, Community Development Officer and office costs.

Llywodraeth Cymru - Helo Blod Lleol

The agreement supports businesses to increase their use of the Welsh Language.

Llywodraeth Cymru – Pencampwr Hyrwyddo Addysg Gymraeg

Welsh Government funding for a new regional project to promote Welsh medium education across 10 local authorities in South East Wales. Menter Caerffili has agreed to host the project and manage the funding and Project Champion.

Cyngor B.S. Caerffili - Cytundeb Gofal Plant

This agreement funds development work within the childcare sector in order to increase the use of the Welsh language within a range of childcare.

Cyngor B.S. Caerffili – Hwyl o Haf

Funding to provide Welsh medium activities for children and young people to alleviate the effects of Covid-19.

Cyngor Gweithredu Gwirfoddol Cymru – CGTS3

Funding to support the improvement of services and systems to ensure the organisation is as resilient as possible.

Head4Arts/Blaenau Gwent County Borough Council

Support work provided for Welsh medium digital and art activities in the community.

Learning and Work Institute

Funding to support the delivery of Welsh medium learning opportunities for adults.

19. MOVEMENT IN FUNDS - continued

Cyngor Celfyddydau Cymru

Funding towards the costs of Ffliffest, Menter Caerffili's annual summer festival to celebrate the Welsh language, arts and culture.

Cyngor B.S. Caerffili – Outdoor Storage

Grants awarded during the year to purchase outdoor storage units for the childcare clubs.

Cyngor B.S. Caerffili – Community Empowerment Fund

Funding towards the development of Ffliffest, Menter Caerffili's annual summer festival to celebrate the Welsh language, arts and culture.

Cyngor B.S. Caerffili – Early Years

Various grants awarded during the year to purchase various items of equipment and resources for the childcare clubs.

Cyngor B.S. Caerffili – Grant Chwarae

Funding to develop and deliver Welsh medium playschemes during the school holidays.

Cyngor B.S. Caerffili – Community Consultation

Menter Caerffili were commissioned by Caerphilly County Borough Council to consult with local communities to determine the need for opportunities to use the Welsh language and engage in cultural and heritage activities.

Mentrau Iaith Cymru – Hwyl o Haf

Funding provided to develop and deliver a programme of Welsh medium activities in the community for children and young people. The funding was allocated to respond to the adverse effects of Covid-19 and subsequent lock-downs.

Mentrau Iaith Cymru – Learners Activities

Funding provided to deliver a range of activities for adult Welsh learners in the community.

Cyngor B.S. Caerffili – Welsh Medium Youth Provision

Funding provided to develop and deliver a range of services and activities through the medium of Welsh, in the community, for young people.

Prior year funds only

Cyngor B.S. Caerffili - Strategaeth Pum Mlynedd

Menter Caerffili were commissioned to complete work on the Five Year Strategy which included developing a template and consulting with local people regarding the content of the Strategy.

Cyngor B.S. Caerffili - childcare loss of income

Grants to support with loss of income due to the impact of Covid-19.

Caerphilly County Borough Council - Welsh medium Youth Work

Funding to develop and provide Welsh medium opportunities and activities for young people.

Caerphilly County Borough Council - Youth Well-being Fund

Funding to provide Welsh medium opportunities and activities which support the well-being of young people.

Cyngor Gweithredu Gwirfoddol Cymru - Grantiau Bach VWG

Funding to support the recruitment and support of volunteers.

GAVO - Health and Wellbeing Grant

Funding to support Welsh medium activities in the community which support well-being

Transfers between funds

The following transfers have been made from restricted funds to the general fund to cover capital spend that was incurred during the year:

- Cyngor B.S Caerffili - Outdoor Storage £1,440
- Cyngor B.S Caerffili - Early Years £23,179

20. EMPLOYEE BENEFIT OBLIGATIONS

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in independently administered funds. The pension cost charge represents contributions paid by the charity to the fund and amounted to £24,462 (2022: £23,179). Contributions due at the year end amounted to £Nil (2022: £Nil).

MENTER IAITH SIR CAERFFILI

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

21. CONTINGENT LIABILITIES

During the year, the charity received a number of grants from Cyngor B.S. Caerffili through the Childcare and Early Years Scheme. The total received amounted to £34,717. A condition of the grants is that Menter Iaith Sir Caerffili commit to offering childcare for a minimum of 5 years from the final grant payment, else all, or part, of the funding maybe required to be repaid.

22. RELATED PARTY DISCLOSURES

There were no further related party transaction for the year ended 31 March 2023 that require disclosure.

Accounts

REGISTERED COMPANY NUMBER: 05096968 (England and Wales)
REGISTERED CHARITY NUMBER: 1105172

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022
FOR
MENTER IAITH SIR CAERFFILI

Watts Gregory LLP
Chartered Accountants
Elfed House
Oak Tree Court
Cardiff Gate Business Park
CARDIFF
County of Cardiff
CF23 8RS

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Our main long-term goal during this period is:

Increase the use of the Welsh language across Caerphilly County communities by enabling residents to use the Welsh language in all aspects of local community life.

Below are our objectives for the period 2019-22 to achieve the main goal:

Lead joint planning for the Welsh language at county level:

- 1.1) Co-ordinate and lead a Welsh Language Forum for Caerphilly County and ensure a prominent and strategic role for the local Forum.
- 1.2) Produce a detailed and current language profile regularly as the basis for language planning in the County.
- 1.3) to represent the Welsh Language on a cross-section of forums and committees within the Third Sector, local authority and Health Board and the Local Services Board.

Develop and provide services and opportunities of the highest quality:

- 2.1) Development projects that have a positive impact on the use of Welsh in the County of Caerphilly within the field of childcare, play and leisure, youth services, adult education, community events, volunteering opportunities, support and training, artistic activities and consultation. The intention of these services is to encourage confidence in using the language and strengthen positive attitudes towards the language.
- 2.2) Continue to develop our annual festival, Ffiliffest.
- 2.3) Researching projects in new areas including community translation.
- 2.4) Investigate and develop projects that are changing attitudes and behaviour.
- 2.5) Ensure that all of Menter Caerffili's services meet the requirements and standards of the Trusted Quality Mark Level 1.

Influence for the benefit of the language at county level and represent the voice of Welsh speakers and learners:

- 3.1) Respond proactively to local and national consultations.
- 3.2) Influence local policy for the benefit of the Welsh language.
- 3.3) Network extensively across sectors at the local level.
- 3.4) Effective communication with the public, partners and others.
- 3.5) To raise awareness of the need for Welsh language services and bodies acting on behalf of those services.
- 3.6) Contribute significantly to development of strategies and plans, including local community plans, Well-Being Plan, Third Sector Agreement.
- 3.7) Raise the profile of the important relationship between the local economy, quality of life, environment, confidence of communities in the language of the community.
- 3.8) Support local people to express their views on their needs as Welsh speakers and learners.
- 3.9) Support local people to submit views to service planners including the local authority and Health Board as well as others.

Research new opportunities to provide services which are self-sustaining:

- 4.1) Completion of research and detailed assessments in order to identify relevant and innovative opportunities to develop Welsh medium services that are self-sufficient and take advantage of the economic value of the Welsh language locally.
- 4.2) Identify components of the existing work of Menter iaith Sir Caerffili that could operate on a more ambitious scale as social enterprises.
- 4.3) Promote and develop further our Childcare Service which is now a successful service employing over 70 members of staff.
- 4.4) Conduct research and detailed consultations to assess the sufficiency of establishing a permanent home for Menter Caerffili which would operate as a focal point for Welsh medium services in Caerphilly County Borough and support a range of organisations.
- 4.5) Research a range of funding sources to fulfil the aims of Menter Caerffili.
- 4.6) Utilise resources in the most effective way to ensure the most benefit.

Manage and develop an organisation which works effectively, with strong governance and considers and ensures the wellbeing of its volunteers and members of staff:

- 5.1) Achieve and retain Trusted Charity Mark Level 1.
- 5.2) Continue to operate the revision programme of policies including the Staff and Trustees Handbook in addition to others.
- 5.3) Ensure sufficient funding to support and sustain our current services effectively.
- 5.4) Procure a Human Resources Service.
- 5.5) Develop and adopt new and relevant policies and procedures.
- 5.6) Sustain and review risk management procedures.
- 5.7) Develop a Wellbeing Policy for both members of staff and volunteers in addition to training and procedures where appropriate.

Public benefit

All the work of Menter iaith is designed to benefit the public. The main aim of the Menter is to boost the education and general knowledge of the community by promoting the Welsh language. This is done by arranging activities and events which are open to the public. The activities and events provide an opportunity for people of all ages to socialize, improve their communication skills and to enjoy themselves in a friendly atmosphere. Wide publicity is given to the provision and new people are encouraged to take part. There is a growing demand for the provision from the public in every part of the County. Some of the activities are free of charge and when there is a need to charge, support is given in the use of subsidies which are available to reduce the cost for people who cannot afford to pay the full price.

Review of Activities

At the end of another period Menter iaith Sir Caerffili has a very important opportunity to continue as a very influential community development organisation in the area and to further expand its level of services and activities.

It was therefore very important to consider the current climate with regard to the community development field, in order to confirm the role of Menter iaith Sir Caerffili as a language and community regeneration organisation. Similarly, this report reinforces the importance of Welsh Government's Strategy for the Welsh Language.

Projects and partnerships stated in this document are clear indications of the main intent of Menter iaith Sir Caerffili, which is empowering and motivating communities to develop new opportunities to use the language, in a manner that works from the bottom up, while also reinforcing the current opportunities to use the language.

At the heart of the work and objectives of Menter iaith Sir Caerffili therefore, is the clear ethos that the Menter belongs to its local communities and the needs and nature of those communities shape the direction of projects and plans.

Menter iaith Sir Caerffili is a leading community and voluntary organisation, promoting and supporting the development of the Welsh language across Caerphilly County's communities. We operate in order to enable local residents to use the Welsh language in all aspects of their lives. This aim will be achieved through the provision of Welsh medium opportunities and services for all ages in partnership with a number of other organisations.

OBJECTIVES AND ACTIVITIES

Main areas of our work:

- 1) Leading joint planning for the Welsh language at county level
- 2) Develop and provide services and opportunities
- 3) Influence for the benefit of the language at county level
- 4) Representing the voice of Welsh speakers and learners in Caerphilly County
- 5) Investigating new opportunities to provide services which are self-sustaining

Mission statement

Menter iaith Sir Caerffili's purpose is to increase the use of the Welsh language across communities in Caerphilly County. To achieve this we will develop and provide a cross-section of services and opportunities to local Welsh speakers and learners so that they can use the language. We will consult regularly with local residents to develop Welsh language services that are accessible, relevant and of the highest quality. We want to see a growth in the use of the Welsh language across communities in the County within a variety of areas. At the heart of our main goal is the commitment to work in partnership with a number of local organisations.

Values

Volunteers and employees of Menter iaith Sir Caerffili are committed to our core values that are fundamental to our work.

The Welsh Language:

- 1) Growth of the Welsh language in the County of Caerphilly in the short term and in the future is the primary reason for the existence of Menter Caerffili.
- 2) Caerphilly County residents have the right to speak and use the Welsh language in all aspects of community life.
- 3) The Welsh language belongs to and is relevant to everyone across Caerphilly County's communities.
- 4) We want adequate opportunities for the people of Caerphilly County to use the Welsh language.

Our Work:

- 1) We will develop and provide relevant services and of the highest quality
- 2) We can achieve more and act more effectively through joint planning and developing partnerships with others
- 3) We can learn from experience
- 4) We work in a transparent and fair way
- 5) We consider the environment when operating
- 6) We are working in a strategic, creative and innovative way

People:

- 1) We support our employees and volunteers and their development
- 2) We treat everyone equally
- 3) The involvement of local residents is crucial to us

STRATEGIC REPORT

Achievement and performance

Charitable activities

Our detailed operational Plan for 2021-22 contains details about how we intended to achieve the above objectives during the period. The plan includes the individual targets that are intended to be delivered in terms of our various objectives. The action plan is a key document in the planning of officers' work programmes and ensures that they are aware of how their work reflects the objectives and the main aim which is central to all our services. The action plan will also help us to decide which individual projects contribute effectively towards meeting the principal aim and whether there is a need to modify projects or develop different projects.

STRATEGIC REPORT

Achievement and performance

Key Performance Indicators

High Level Key Performance Indicators

An increase in the use of the Welsh language across communities in Caerphilly County is the primary goal of Menter Iaith Sir Caerffili for the duration of this corporate plan. In consideration of this, the most useful high level indicators relating to the use of the Welsh language is the census results and detailed information on local ward level. In addition, it will be important for us as an organisation to consider any research undertaken by the Welsh Government Research Unit and other bodies such as universities and research companies. Any surveys that are considering use of the language within communities are key in measuring the impact of our activities on the use of the language and the extent to which the type of activities provided are achieving our primary goal.

Other key performance indicators

Menter Iaith Sir Caerffili works and operates projects on behalf of a number of organisations at present and monitoring and measuring outcomes is central to that work. We are used to measuring soft, qualitative and quantitative, outputs through our work in order to assess and determine whether activities and projects are achieving their intended goals and objectives. Through the development of ambitious and relevant targets we have identified a number of performance indicators that are suitable for and unique to each element of our work. We will therefore monitor and measure a number of performance indicators including:

- 1) number of activities/opportunities
- 2) number of beneficiaries
- 3) number of volunteers
- 4) the number who report increased confidence in using the language
- 5) the number who report increase in awareness of Welsh-medium services locally
- 6) an increase in turnover or fundraising levels

We will consider these KPI's on a consistent basis and assess whether they continue to be effective in order to measure progress in terms of the intended results. In addition, employees are aware and familiar with the KPI's that are relevant to their respective work programmes and understand how they contribute to the main objective of the initiative.

The Local Community

Menter Iaith Sir Caerffili is managed by an experienced and ambitious Management Board of volunteers. The members are from communities across the County of Caerphilly and their guidance and input into the development and effective management of our work is key. The significant contribution by volunteers ensures that it is the requirements of local people that shapes our work. In addition, we are recruiting and supporting volunteers across our services and activities so that volunteers contribute significantly to every element of our work.

As well as attracting volunteers to our work, when planning projects and services we will continue to bring stakeholders and local people together to encourage communities to take ownership of new developments. We feel that it is vital that local residents receive an opportunity to voice their opinion on new developments or respond to a gaps in services.

Financial review

Financial position

The charity's results are reported in the Statement of Financial Activities on page 9.

A total of £865,540 of resources came in (2021: £636,149), and a total of £735,173 (2021: £690,636) was spent. This gave a net surplus of £130,367 in resources (2021: net deficit £54,487). The balance brought forward was £169,336 and this gave a net total of £299,703. This is represented by £254,299 in unrestricted funds and £45,404 in restricted funds. Tangible fixed assets represent £9,858 leaving £244,441 as the charity's free reserves.

No changes were made to the accounts for the previous year.

The trustees have no material interest in the charity's transactions.

STRATEGIC REPORT

Financial review

Reserves policy

The trustees have considered the needs of the charity for financial reserves in accordance with the guidelines given by the Charity Commission that trustees carry out an ongoing review of the reserves levels and the reserves policy to ensure they continue to be relevant in changing circumstances. As a result they have adopted the following policies:

The need for a reserve fund is:

- a) To have money to earmark for special projects in order to develop them or realise them in a short period of time.
- b) To ensure that money is available for administration and support costs which enable the charity to operate, especially during periods of uncertainty that has an enormous impact on the income generation opportunity of the charity, as well as additional pressures on future grants. This reserve level also takes into account periods at the beginning of a new financial year as well as ensuring there are sufficient funds to meet all contractual liabilities in the event of winding up the charity.
- c) To provide a sufficient reserve to enable its voluntary fundraising scheme to operate

The current policy of the trustees is to maintain free reserves, which are the unrestricted funds of the charity less designated funds and the net book value of the fixed assets, at a level which equates to at least three months running costs (approx. £170,000). The trustees consider the current level of reserves to be sufficient to meet the charity's needs.

Free reserves stood at £204,441 at 31 March 2022.

Future plans

The plans for the period 2022-25 include plans that are already in place and those we intend to realise from 2022 onwards. In addition to the budget currently agreed it is a priority during the period to explore and take advantage of new income streams, in particular, it is intended to develop our own income generation methods, for example by broadening our childcare provision, consider developing Community translation services and provide a cross-section of services. To accompany this we will consider tendering for contracts, ensure further grants and investigate more alternative methods of fund raising, for example crowd-funding.

In the past, we have been very successful in securing grants from a wide variety of sources but it is proposed to consider the grant programmes below during the period under review:

- 1) Local funds administered by Caerphilly County Borough Council and GAVO
- 2) Lottery funds - People and Places and the Heritage Fund
- 3) Funds and grants from other Welsh Government departments
- 4) Trusts e.g. Esmee Fairburn, Paul Hamlyn Foundation, Henry Smith
- 5) Volunteering in Wales Fund
- 6) Arts Council for Wales funding

In line with our objectives for 2022-25, Menter Iaith Sir Caerffili is keen to allocate time in order to explore the potential of developing projects or new initiatives which will generate a new source of income to invest in our services or to develop new services.

Effect of COVID-19

At the end of March 2020, we saw the effects of COVID-19 on our methods of working, from providing services to our ability to generate income to invest in our work and in our local communities. During the first months of 2021 our core staff continued to work primarily from home in order to ensure the safety of their health and the health of our communities, we continued to manage, co-ordinate and develop our services by communicating and working digitally. The effect and threat of COVID-19 also meant we had to change many of our community services to be digital rather than face to face to ensure the safety of our staff and members of the public and to adhere to Welsh Government restrictions. By September 2021, some of our services had begun to reopen and face to face services have gradually returned. However, the effect has been substantial with some of our childcare services having been closed for over a year and a half. These services would normally generate significant income for Menter Caerffili during an average year and we have therefore seen a substantial impact on our levels of income generation. This in turn has affected our ability to invest in new community projects and fund our core costs.

The Job Retention Scheme provided by UK Government has been crucial in supporting us to respond to the challenge of a decrease in our income and has ensured that we were able to retain staff and avoid redundancies. We have secured funding to respond to these challenges in addition to adapting our service delivery. Our priority has been to protect the long-term sustainability of Menter Caerffili and to retain our enthusiastic, skilled and experienced workforce.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

In order to achieve the aims and objectives within this report it is essential that we preserve and develop the management structure and staffing that we currently operate. This structure was developed following a detailed Job Evaluation exercise in 2013 and it is felt that it reflects the needs of the organisation and enables us to operate and to communicate effectively. The management and communication processes below support the structure.

Management Board of Directors/Trustees

The Board meets quarterly with the Chief Officer and receives a progress report and financial report. The directors are acting in order to achieve the main aim and objectives of the organisation and is responsible for the strategic management of Menter Iaith Sir Caerffili. Chair of the organisation acts as the Chief Officer's line manager and the Treasurer of the organisation will meet regularly with the Chief Officer to monitor budgets and the financial position. In addition, annually, members of the Management Board conduct performance management meetings with each member of staff. At times, there will be a need to establish sub-committees, to consider specific issues or complete a piece of work. The Board has agreed the organisation's long-term strategy and defines its main aim and objectives that reflect this report and the short-term operational plan.

Chief Officer

The Chief Officer is the line manager for the team of core staff and responds to the needs of the organisation on a day-to-day basis. In addition, the Children and Families Services Officer also acts as a line manager for our workforce of part time childcare workers. The line managers will hold meetings on a quarterly basis as well as organising monthly staff meetings and meetings with specific groups of staff as needed. These processes ensure that all staff are familiar with and committed to strategic and operational plans. In addition, the Chief Officer will discuss with each Member of staff how their work programmes support the aims and objectives of the initiative and expected outputs. There is also agreement on which performance indicators are used to measure progress.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
05096968 (England and Wales)

Registered Charity number
1105172

Registered office
Suite 1
St Margarets Park
Pengam Road
Aberbargoed
CF81 9FW

Trustees

J Grenfell
D A Thomas
G H Davies
L I Neale
J Bruzas
S Jarrett
H Rowlands
G James

Resigned 18 April 2022

Company Secretary
L C Jones

Chief Executive Officer
L C Jones

MENTER IAITH SIR CAERFFILI

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Watts Gregory LLP

Chartered Accountants

Elfed House

Oak Tree Court

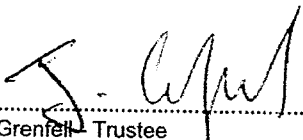
Cardiff Gate Business Park

CARDIFF

County of Cardiff

CF23 8RS

Report of the trustees, incorporating a strategic report, approved by order of the Board of Trustees, as the company directors, on 22/11/22..... and signed on the Board's behalf by:


.....
J Grenfell Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
MENTER IAITH SIR CAERFFILI**

Independent examiner's report to the trustees of Menter iaith Sir Caerffili ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ACCA which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Julia Mortimer FCCA
Watts Gregory LLP
Chartered Accountants
Elfed House
Oak Tree Court
Cardiff Gate Business Park
CARDIFF
County of Cardiff
CF23 8RS

Date: 29 November 2022

MENTER IAITH SIR CAERFFILI

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	98,797	301,026	399,823	335,353
Charitable activities					
The enhancement of community education and general information by promoting the Welsh language		451,099	-	451,099	300,712
Other trading activities	4	14,609	-	14,609	-
Investment income	5	<u>9</u>	<u>-</u>	<u>9</u>	<u>84</u>
Total		<u>564,514</u>	<u>301,026</u>	<u>865,540</u>	<u>636,149</u>
EXPENDITURE ON					
Raising funds	7	7,405	-	7,405	5,454
Charitable activities					
The enhancement of community education and general information by promoting the Welsh language	8	468,359	259,409	727,768	685,182
Total		<u>475,764</u>	<u>259,409</u>	<u>735,173</u>	<u>690,636</u>
NET INCOME/(EXPENDITURE)		88,750	41,617	130,367	(54,487)
RECONCILIATION OF FUNDS					
Total funds brought forward		165,549	3,787	169,336	223,823
TOTAL FUNDS CARRIED FORWARD		<u>254,299</u>	<u>45,404</u>	<u>299,703</u>	<u>169,336</u>

The notes form part of these financial statements

MENTER IAITH SIR CAERFFILI

**BALANCE SHEET
31 MARCH 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	15	9,858	-	9,858	12,213
CURRENT ASSETS					
Debtors	16	2,841	35,319	38,160	9,404
Cash at bank and in hand		<u>302,443</u>	<u>10,290</u>	<u>312,733</u>	<u>194,246</u>
		305,284	45,609	350,893	203,650
CREDITORS					
Amounts falling due within one year	17	(60,843)	(205)	(61,048)	(46,527)
NET CURRENT ASSETS		<u>244,441</u>	<u>45,404</u>	<u>289,845</u>	<u>157,123</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>254,299</u>	<u>45,404</u>	<u>299,703</u>	<u>169,336</u>
NET ASSETS		<u>254,299</u>	<u>45,404</u>	<u>299,703</u>	<u>169,336</u>
FUNDS	19				
Unrestricted funds				254,299	165,549
Restricted funds				<u>45,404</u>	<u>3,787</u>
TOTAL FUNDS				<u>299,703</u>	<u>169,336</u>

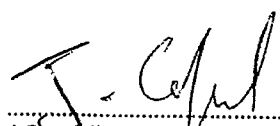
The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements were approved by the Board of Trustees and authorised for issue on 22/11/22 and were signed on its behalf by:


J Gronnell - Trustee

The notes form part of these financial statements

MENTER IAITH SIR CAERFFILI

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2022 £	2021 £
Cash flows from operating activities			
Cash generated from operations	1	<u>119,053</u>	<u>(67,687)</u>
Net cash provided by/(used in) operating activities		<u>119,053</u>	<u>(67,687)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(575)	-
Interest received		<u>9</u>	<u>84</u>
Net cash (used in)/provided by investing activities		(566)	84
Change in cash and cash equivalents in the reporting period		<u>118,487</u>	<u>(67,603)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>194,246</u>	<u>261,849</u>
Cash and cash equivalents at the end of the reporting period		<u><u>312,733</u></u>	<u><u>194,246</u></u>

The notes form part of these financial statements

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2022

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022 £	2021 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	130,367	(54,487)
Adjustments for:		
Depreciation charges	2,930	3,585
Interest received	(9)	(84)
Increase in debtors	(28,756)	(1,351)
Increase/(decrease) in creditors	14,521	(15,350)
Net cash provided by/(used in) operations	<u>119,053</u>	<u>(67,687)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/21 £	Cash flow £	At 31/3/22 £
Net cash			
Cash at bank and in hand	<u>194,246</u>	<u>118,487</u>	<u>312,733</u>
	<u>194,246</u>	<u>118,487</u>	<u>312,733</u>
Total	<u>194,246</u>	<u>118,487</u>	<u>312,733</u>

1. STATUTORY INFORMATION

Menter Iaith Sir Caerffili is a company limited by guarantee incorporated in Wales within the United Kingdom. The registered office is St. Margaret's Park, Suite 1 Pengam Road, Aberbargoed, Bargoed, Mid Glamorgan, CF81 9FW.

The financial statements are presented in Sterling (£), the company's functional currency, and rounded to the nearest pound.

The principal activities and nature of the charity's operations is that of the enhancement of community education and general information by promoting the Welsh language.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 S1A Update Bulletin 1) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Menter Iaith Sir Caerffili meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction values unless otherwise stated in the relevant accounting policy note(s)

Preparation of the accounts on a going concern

The trustees are satisfied that despite the Coronavirus pandemic, it is appropriate for the charity's financial statements to be prepared on a going concern basis. The pandemic has resulted in a number of uncertainties arising and the trustees and senior management team have taken steps to minimise the effect on the charity and will continue to do so. In the circumstances they have concluded that no adjustments or additional disclosures are required to the financial statements at this time. See Report of the Trustees for further information on the Implications of Covid-19 on the charity.

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.

Donations and legacies income

Donations and legacies income includes donations, gifts and grants that provide core funding or are of a general nature are recognised where there is entitlement, probability of receipt and the amount can be measured with sufficient reliability. Such income is only deferred when the donor specifies it must be used in future accounting periods or the donor has imposed conditions which must be met before the charity has unconditional entitlement.

Income from charitable activities

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific performance conditions. This income is recognised as the related services are provided and there is entitlement, probability of receipt and the amount can be measured with sufficient reliability. Income is deferred when the amounts received are in advance of the performance of the service or event to which they relate.

Investment income

Investment income is recognised on a receivable basis.

It is not the policy of the charity to show income net of expenditure.

2. ACCOUNTING POLICIES - continued

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.

Expenditure on raising funds include costs of fundraising, advertising, marketing and direct mail materials.

Expenditure on charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those costs that, whilst necessary to deliver an activity, do not themselves produce or constitute the output of the charitable activity. This includes governance costs which are those costs associated with meeting the constitutional and statutory requirements of the charity and include the accountancy fees and costs linked to the strategic management of the charity.

Tangible fixed assets

Fixed assets are capitalised at cost.

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

Improvements to property	- 10% straight line
Fixtures and fittings	- 25% reducing balance

Taxation

The charity is exempt from corporation 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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Debtors

Trade debtors and other debtors are recognised at the settlement amount due after any trade discounts offered. Prepayment are valued at the amount prepaid net of any trade discounts due.

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

3. DONATIONS AND LEGACIES

	2022	2021
	£	£
Grants	<u>399,823</u>	<u>335,353</u>

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

	2022	2021
	£	£
Llywodraeth Cymru	95,552	95,553
Cyngor B.S. Caerffili - Cytundeb Gofal Plant	26,390	24,875
Llywodraeth Cymru - Helo Blod Lleol	31,390	31,390
Cyngor B.S. Caerffili - Grant Cynllun Gofal Plant	-	20,000
Cyngor B.S. Caerffili - Small capital grant	-	4,772
Cyngor B.S. Caerffili - Covid-19 recovery grant	4,532	9,762
Welsh Government - JRS grants	30,376	119,711
Business rates support grant	-	22,000
Moondance Foundation	-	7,290
Cyngor B.S. Caerffili - Covid Reignite and Recovery	59,023	-
Cyngor B.S. Caerffili - Winter of Wellbeing	30,271	-
Cyngor B.S. Caerffili - Hwyl o Haf	15,604	-
Cyngor B.S. Caerffili - Youth Wellbeing grant	8,905	-
Cyngor B.S. Caerffili - Welsh Language Youth Work	8,340	-
Mentrau Iaith Cymru - Kickstart Scheme	4,866	-
Cyngor Gweithredu Gwirfoddol Cymru - CGTS3	49,727	-
Cyngor Gweithredu Gwirfoddol Cymru - Grantiau Bach VWG	19,884	-
Blaenau Gwent BC - Head4Arts	8,265	-
Sefydliad Dysgu a Gwaith	738	-
Gwent Association of Voluntary Organisations	<u>5,960</u>	-
	<u>399,823</u>	<u>335,353</u>

4. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Other income	<u>14,609</u>	-

5. INVESTMENT INCOME

	2022	2021
	£	£
Interest receivable	<u>9</u>	<u>84</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

6. INCOME FROM CHARITABLE ACTIVITIES

	2022	2021
	£	£
Club fees	446,696	266,719
Community Events	4,403	33,993
	<u>451,099</u>	<u>300,712</u>

7. RAISING FUNDS

Raising donations and legacies

	2022	2021
	£	£
Hire of equipment & venues	612	-
Events	1,514	780
Literature and books	262	239
Insurance	4,793	4,435
Advertising and publicity	224	-
	<u>7,405</u>	<u>5,454</u>

8. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 9) £	Support costs (see note 10) £	Totals £
The enhancement of community education and general information by promoting the Welsh language	<u>723,157</u>	<u>4,611</u>	<u>727,768</u>

9. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2022	2021
	£	£
Staff costs	621,373	612,539
Rent	28,143	22,122
Rates and water	212	171
Light and heat	2,869	1,748
Telephone	5,380	8,133
Postage and stationery	4,792	4,765
Office costs/goods	4,655	552
Translation	2,340	264
Resources	27,949	17,509
Training	1,952	1,314
Computer and software costs	6,417	3,686
Repairs and renewals	5,315	397
Household and cleaning	3,293	655
Travelling and expenses	4,537	463
Membership	1,000	1,025
Depreciation	2,930	3,585
	<u>723,157</u>	<u>678,928</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

10. SUPPORT COSTS

	Finance £	Governance costs £	Totals £
The enhancement of community education and general information by promoting the Welsh language	<u>291</u>	<u>4,320</u>	<u>4,611</u>

Included within support costs are fees payable to the independent examiner of £4,260.

11. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022 £	2021 £
Independent exam fee	4,260	4,970
Accountancy	60	1,284
Depreciation - owned assets	2,930	3,585
Hire of equipment & venues	612	-
Other operating leases	<u>28,143</u>	<u>22,122</u>

12. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 or for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 or for the year ended 31 March 2021.

13. STAFF COSTS

	2022 £	2021 £
Wages and salaries	569,863	562,580
Social security costs	28,331	26,574
Other pension costs	<u>23,179</u>	<u>23,385</u>
	<u>621,373</u>	<u>612,539</u>

The average monthly number of employees during the year was as follows:

2022	2021
<u>71</u>	<u>74</u>

No employees received emoluments in excess of £60,000.

The total key management personnel remuneration benefits during the year was £44,983 (2021: £45,093).

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES – YEAR ENDED 31 MARCH 2021

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	151,473	183,880	335,353
Charitable activities			
The enhancement of community education and general information by promoting the Welsh language	300,712	-	300,712
Investment income	84	-	84
Total	<u>452,269</u>	<u>183,880</u>	<u>636,149</u>
EXPENDITURE ON			
Raising funds	5,454	-	5,454
Charitable activities			
The enhancement of community education and general information by promoting the Welsh language	496,576	188,606	685,182
Total	<u>502,030</u>	<u>188,606</u>	<u>690,636</u>
NET INCOME/(EXPENDITURE)	(49,761)	(4,726)	(54,487)
Transfers between funds	<u>(7,645)</u>	<u>7,645</u>	-
Net movement in funds	(57,406)	2,919	(54,487)
RECONCILIATION OF FUNDS			
Total funds brought forward	222,955	868	223,823
TOTAL FUNDS CARRIED FORWARD	<u>165,549</u>	<u>3,787</u>	<u>169,336</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

15. TANGIBLE FIXED ASSETS

	Improvements to property £	Fixtures and fittings £	Totals £
COST			
At 1 April 2021	7,302	26,687	33,989
Additions	-	575	575
At 31 March 2022	<u>7,302</u>	<u>27,262</u>	<u>34,564</u>
DEPRECIATION			
At 1 April 2021	3,650	18,126	21,776
Charge for year	730	2,200	2,930
At 31 March 2022	<u>4,380</u>	<u>20,326</u>	<u>24,706</u>
NET BOOK VALUE			
At 31 March 2022	<u>2,922</u>	<u>6,936</u>	<u>9,858</u>
At 31 March 2021	<u>3,652</u>	<u>8,561</u>	<u>12,213</u>

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Other debtors	1,056	854
Accrued income	14,420	-
Prepayments	<u>22,684</u>	<u>8,550</u>
	<u>38,160</u>	<u>9,404</u>

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Social security and other taxes	8,687	7,309
Other creditors	49	95
Deferred income	41,761	30,587
Accrued expenses	<u>10,551</u>	<u>8,536</u>
	<u>61,048</u>	<u>46,527</u>

Included within accruals and deferred income above is the following deferred income:

	2022 £	2021 £
Deferred income brought forward	30,587	42,302
Released to SOFA	(30,217)	(41,857)
Additional income deferred in the year	<u>41,391</u>	<u>30,142</u>
	<u>41,761</u>	<u>30,587</u>

The deferred income relates to funding received in advance of service delivery.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

18. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2022 £	2021 £
Within one year	16,360	9,973
Between one and five years	<u>593</u>	<u>16,174</u>
	<u>16,953</u>	<u>26,147</u>

Total operating lease payments recognised as an expense in the year was £21,549 (2021: £21,602).

19. MOVEMENT IN FUNDS

	At 1/4/21 £	Net movement in funds £	Transfers between funds £	At 31/3/22 £
Unrestricted funds				
General fund	165,549	88,750	(40,000)	214,299
Designated fund – Ffiliffest	<u>-</u>	<u>-</u>	<u>40,000</u>	<u>40,000</u>
	165,549	88,750	-	254,299
Restricted funds				
Cyngor B.S. Caerffili - Strategaeth Pum Mlynedd	365	(365)	-	-
Llywodraeth Cymru - Helo Blod Lleol	3,422	(3,422)	-	-
Cyngor Gweithredu Gwirfoddol Cymru - CGTS3	<u>-</u>	<u>45,404</u>	<u>-</u>	<u>45,404</u>
	<u>3,787</u>	<u>41,617</u>	<u>-</u>	<u>45,404</u>
TOTAL FUNDS	<u>169,336</u>	<u>130,367</u>	<u>-</u>	<u>299,703</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

19. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	564,514	(475,764)	88,750
Restricted funds			
Llywodraeth Cymru	95,552	(95,552)	-
Cyngor B.S. Caerffili – Cytundeb Gofal Plant	26,390	(26,390)	-
Cyngor B.S. Caerffili - Gwaith Ieuencid	8,340	(8,340)	-
Cyngor B.S. Caerffili - Strategaeth Pum Mlynedd	-	(365)	(365)
Llywodraeth Cymru - Helo Blod Lleol	31,390	(34,812)	(3,422)
Cyngor B.S. Caerffili - Summer of Fun / Winter of Wellbeing	45,875	(45,875)	-
Cyngor B.S. Caerffili - Youth Wellbeing fund	8,905	(8,905)	-
Cyngor Gweithredu Gwirfoddol Cymru - CGTS3	49,727	(4,323)	45,404
Cyngor Gweithredu Gwirfoddol Cymru - Grantiau Bach VWG	19,884	(19,884)	-
Blaenau Gwent CBC - Head4Arts	8,265	(8,265)	-
Learning and Work Institute	738	(738)	-
Gwent Association of Voluntary Organisations - Health & Wellbeing	5,960	(5,960)	-
	<u>301,026</u>	<u>(259,409)</u>	<u>41,617</u>
TOTAL FUNDS	<u>865,540</u>	<u>(735,173)</u>	<u>130,367</u>

Comparatives for movement in funds

	At 1/4/20 £	Net movement in funds £	Transfers between funds £	At 31/3/21 £
Unrestricted funds				
General fund	222,955	(49,761)	(7,645)	165,549
Restricted funds				
Llywodraeth Cymru	-	(7,545)	7,545	-
Cyngor B.S. Caerffili – Cytundeb Gofal Plant	503	(603)	100	-
Cyngor B.S. Caerffili - Strategaeth Pum Mlynedd	365	-	-	365
Llywodraeth Cymru - Helo Blod Lleol	-	3,422	-	3,422
	<u>868</u>	<u>(4,726)</u>	<u>7,645</u>	<u>3,787</u>
TOTAL FUNDS	<u>223,823</u>	<u>(54,487)</u>	<u>-</u>	<u>169,336</u>

19. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	452,269	(502,030)	(49,761)
Restricted funds			
Llywodraeth Cymru	95,553	(103,098)	(7,545)
Cyngor B.S. Caerffili – Cytundeb Gofal Plant	24,875	(25,478)	(603)
Llywodraeth Cymru - Helo Blod Lleol	31,390	(27,968)	3,422
Cyngor B.S. Caerffili - Grant Cynllun Gofal Plant	20,000	(20,000)	-
Cyngor B.S. Caerffili - Small capital grant - childcare	4,772	(4,772)	-
Moondance Foundation	7,290	(7,290)	-
	<u>183,880</u>	<u>(188,606)</u>	<u>(4,726)</u>
TOTAL FUNDS	<u>636,149</u>	<u>(690,636)</u>	<u>(54,487)</u>

Designated funds

Ffiliffest – the Board agreed to set aside an amount to be used for the 2022 Ffiliffest event.

Restricted funds

Llywodraeth Cymru

This is Menter Caerffili's core grant which contributes to the costs of the Chief Officer, Finance and Administrative Officer and Community Development Officer.

Cyngor B.S. Caerffili - Cytundeb Gofal Plant

This agreement funds development work within the childcare sector in order to increase the use of the Welsh language within a range of childcare settings.

Cyngor B.S. Caerffili - Strategaeth Pum Mlynedd

Menter Caerffili were commissioned to complete work on the Five Year Strategy which included developing a template and consulting with local people and organisations regarding the content of the Strategy.

Cyngor B.S. Caerffili - Grant cynllun gofal plant

Grant to purchase equipment for clubs for Menter Caerffili's childcare clubs.

Llywodraeth Cymru - Helo Blod Lleol

The agreement supports businesses to increase their use of the Welsh Language.

Cyngor B.S. Caerffili - childcare loss of income

Grants to support with loss of income due to the impact of Covid-19.

Caerphilly County Borough Council – Welsh medium Youth Work

Funding to develop and provide Welsh medium opportunities and activities for young people.

Caerphilly County Borough Council – Summer of Fun/Winter of Wellbeing

Funding to provide Welsh medium activities for children and young people to alleviate the effects of Covid-19

Caerphilly County Borough Council – Youth Well-being Fund

Funding to provide Welsh medium opportunities and activities which support the well-being of young people.

WCVA – Third Sector Resilience Fund

Funding to support the improvement of services and systems to ensure the organisation is as resilient as possible.

19. MOVEMENT IN FUNDS - continued

WCVA – Volunteering Wales Grant

Funding to support the recruitment and support of volunteers

Head4Arts/Blaenau Gwent County Borough Council

Support work provided for Welsh medium digital and art activities in the community

Learning and Work Institute

Funding to support the delivery of Welsh medium learning opportunities for adults.

GAVO – Health and Wellbeing Grant

Funding to support Welsh medium activities in the community which support well-being

Prior year funds only

Moondance Foundation

This grant is to contribute to the costs of the project staff and website development.

Transfer between funds

A transfer of £40,000 was made during the year from the general fund to the designated fund for Ffiliffest, to cover costs incurred for the event in June 2022.

20. EMPLOYEE BENEFIT OBLIGATIONS

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in independently administered funds. The pension cost charge represents contributions paid by the charity to the fund and amounted to £23,179 (2021: £23,385). Contributions due at the year end amounted to £Nil (2021: £Nil).

21. RELATED PARTY DISCLOSURES

There were no further related party transaction for the year ended 31 March 2022 that require disclosure.

Accounts

RHIF CWMNI COFRESTREDIG: 05096968 (Cymru a Lloegr)
RHIF ELUSEN GOFRESTREDIG: 1105172

**ADRODDIAD YR YMDDIRIEDOLWYR A
DATGANIADAU ARIANNOL NAS ARCHWILIWYD
AR GYFER Y FLWYDDYN A DDAETH I BEN AR
31 MARCH 2021
AR GYFER
MENTER IAITH SIR CAERFFILI**

Watts Gregory LLP
Cyfrifwyr Siartredig
Elfed House
Oak Tree Court
Parc Busnes Cardiff Gate
CAERDYDD
Sir Caerdydd
CF23 8RS

MENTER IAITH SIR CAERFFILI

**CYNNWYS Y DATGANIADAU ARIANNOL
AR GYFER Y FLWYDDYN A DDAETH I BEN AR 31 MAWRTH 2021**

	Tudalen
Adroddiad yr Ymddiriedolwyr	1 i 6
Adroddiad yr Archwilydd Annibynnol	7
Datganiad o Weithgareddau Ariannol	8
Mantolen	9
Datganiad Llif Arian	10
Nodiadau i'r Datganiad Llif Arian	11
Nodiadau i'r Datganiadau Ariannol	12 i 21
Datganiad Manwl o'r weithgareddau Ariannol	22 i 23

MENTER IAITH SIR CAERFFILI

ADRODDIAD YR YMDDIRIEDOLWYR

AR GYFER Y FLWYDDYN A DDAETH I BEN AR 31 MAWRTH 2021

Mae'r ymddiriedolwyr, sydd hefyd yn gyfarwyddwyr yr elusen at ddibenion Deddf Cwmnïau 2006, yn cyflwyno eu hadroddiad, ynghyd â datganiadau ariannol yr elusen, ar gyfer y flwyddyn a ddaeth i ben ar 31 Mawrth 2021. Mae'r ymddiriedolwyr wedi mabwysiadu *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)* (yn weithredol o 1 Ionawr 2019).

AMCANION A GWEITHGAREDDAU

Amcanion a nodau 2019-22

Ein prif nod hir dymor yn ystod y cyfnod hwn yw:

Cynyddu'r defnydd o'r Gymraeg ar draws cymunedau Sir Caerffili trwy alluogi trigolion i ddefnyddio'r Gymraeg ymhob agwedd o fywyd y gymuned leol.

Nodir isod ein hamcanion ar gyfer y cyfnod 2019-22 er mwyn cyflawni'r prif nod hwn. Nodir hefyd y targedau penodol y byddwn yn cyflawni er mwyn gwireddu pob nod. Ceir manylion pellach ynghylch y targedau penodol o fewn ein Cynllun Gweithredu blynyddol. Mae'n bosib hefyd y byddwn yn addasu ac yn ychwanegu targedau o fewn y Cynllun Gweithredu wrth fod cyfleoedd yn codi:

1. Arwain cyd-gynllunio ar gyfer y Gymraeg ar lefel Sirol

- 1.1 Cydlynw ac arwain Fforwm Iaith Sir Caerffili a sicrhau rôl flaenllaw a strategol i'r Fforwm yn lleol
- 1.2 Cynhyrchu Proffil Iaith fanwl a chyfoes yn gyson fel sylfaen i gynllunio ieithyddol yn y Sir
- 1.3 Cynrychioli'r Gymraeg ar drawstoriad o fforymau a phwyllgorau o fewn y Trydydd Sector, Awdurdod Lleol a'r Bwrdd Iechyd a'r Bwrdd Gwasanaethau Lleol.

2. Datblygu a darparu gwasanaethau a chyfleoedd o'r safon a'r ansawdd uchaf

- 2.1 Datblygu prosiectau sydd yn cael effaith positif ar y defnydd o'r Gymraeg yn Sir Caerffili o fewn maes gofal plant, cyfleoedd chwarae a hamdden, gwasanaethau ieuencid, addysg oedolion, digwyddiadau cymunedol, cyfleoedd gwirfoddoli, cefnogaeth a hyfforddiant, gweithgareddau celfyddydol ac ymgynghori, cefnogi busnesau a gweithgareddau digidol sy'n cynyddu'r defnydd o'r Gymraeg o fewn technoleg. Bwriad y gwasanaethau hyn fydd magu hyder wrth ddefnyddio'r Gymraeg a chryfhau agweddau cadarnhaol tuag at yr iaith.
- 2.2 Parhau i ddatblygu ein gŵyl flynyddol Ffiliffest
- 2.3 Edrych ar gyfleoedd i hyrwyddo gwerth economaidd y Gymraeg yn lleol a chyfleoedd i gynyddu'r gwerth hwnnw.
- 2.4 Ymchwilio i brosiectau mewn meysydd newydd gan gynnwys cyfieithu cymunedol
- 2.5 Ymchwilio i a datblygu prosiectau sydd yn newid agweddau ac ymddygiad
- 2.6 Sicrhau bod holl wasanaethau'r Fenter yn cydymffurfio â dangosyddion Marc Ansawdd *Elusen Dibynadwy* Lefel 1.

3. Dylanwadu er lles y Gymraeg ar lefel Sirol a chynrychioli llais siaradwyr a dysgwyr y Gymraeg yn Sir Caerffili

- 3.1 Ymateb yn rhagweithiol i ymgynghoriadau lleol a chenedlaethol
- 3.2 Dylanwadu ar bolisi lleol er budd y Gymraeg
- 3.3 Rhwydweithio yn eang ar draws sectorau yn lleol
- 3.4 Cyfathrebu effeithiol gyda'r cyhoedd, partneriaid ac eraill
- 3.5 Codi ymwybyddiaeth o'r angen am wasanaethau cyfrwng Cymraeg a'r cyrff sy'n gweithredu ar ran y gwasanaethau hynny.
- 3.6 Cyfrannu'n sylweddol i ddatblygiadau strategaethau a chynlluniau yn lleol gan gynnwys Cynlluniau Cymunedol, Y strategaeth Pum Mlynedd Hyrwyddo'r Gymraeg, Cytundeb Trydydd Sector sirol, Cynllun Strategol y Gymraeg mewn Addysg.
- 3.7 Codi proffil y berthynas bwysig rhwng yr economi lleol, ansawdd bywyd, yr amgylchedd, hyder cymunedau ac iaith y gymuned.
- 3.8 Cefnogi pobl leol i leisio barn am eu hanghenion fel siaradwyr a dysgwyr y Gymraeg
- 3.9 Cefnogi pobl leol i gyflwyno safbwyntiau i gynllunwyr gwasanaethau gan gynnwys yr Awdurdod Lleol a'r Bwrdd Iechyd yn ogystal ag eraill.

4. Ymchwilio i gyfleoedd newydd i ddarparu gwasanaethau sy'n hunangynhaliol

- 4.1 Cwblhau ymchwil ac asesiadau manwl er mwyn adnabod cyfleoedd perthnasol ac arloesol i ddatblygu gwasanaethau cyfrwng Cymraeg sy'n hunangynhaliol ac yn manteisio ar werth economaidd y Gymraeg yn lleol
- 4.2 Adnabod elfennau o waith presennol y Fenter a allai weithredu ar raddfa fwy uchelgeisiol fel mentrau cymdeithasol.
- 4.3 Hyrwyddo a datblygu ymhellach ein Gwasanaeth Gofal Plant sydd bellach yn wasanaeth llwyddiannus sy'n cyflogi dros 70 o weithwyr.
- 4.4 Cwblhau ymchwil ac ymgynghoriadau manwl er mwyn asesu dichonolrwydd sefydlu cartref parhaol i'r Fenter a fyddai'n ganolbwynt i wasanaethau cyfrwng Cymraeg y sir ac yn gefnogaeth i drawstoriad o fudiadau.

MENTER IAITH SIR CAERFFILI

ADRODDIAD YR YMDDIRIEDOLWYR

AR GYFER Y FLWYDDYN A DDAETH I BEN AR 31 MAWRTH 2021

AMCANION A GWEITHGAREDDAU

4.5 Ymchwilio i ffynonellau cyllid amrywiol ac ymgeisio am gyllid er mwyn gwireddu amcanion y Fenter.

4.6 Defnyddio adnoddau yn y modd mwyaf effeithiol er mwyn sicrhau'r budd pennaf.

5 Cynnal a datblygu sefydliad sy'n gweithredu'n effeithiol, gyda llywodraethiant cryf ac sy'n ystyried a diogelu lles ei gwirfoddolwyr a gweithwyr

5.1 Cyflawni Marc Ansawdd *Elusen Dibynadwy* Lefel 1

5.2 Parhau i weithredu'r rhaglen adolygu gweithdrefnau a pholisïau blynyddol sydd eisoes yn digwydd gan gynnwys Llawlyfr Staff ac Ymddiriedolwyr a pholisïau eraill

5.3 Sicrhau cyllid digonol er mwyn cynnal ein gwasanaethau presennol yn effeithiol

5.4 Pwrcasu Gwasanaeth Cefnogi Adnoddau Dynol

5.5 Datblygu a mawbwyiadau polisiau a gweithdrefnau newydd perthnasol

5.6 Cynnal ac adolygu gweithdrefnau rheoli risg y Fenter

5.7 Datblygu Polisi Llesiant ar gyfer gweithwyr a gwirfoddolwyr yn ogystal ag hyfforddiant a gweithdrefnau perthnasol lle bo'n briodol.

Budd y cyhoedd

Cynllunir yr holl waith a wneir gan y Fenter iaith er budd y cyhoedd. Prif nod y Fenter yw gwella addysg a gwybodaeth gyffredinol y gymuned trwy hyrwyddo'r Gymraeg.

Gwneir hyn trwy drefnu gweithgareddau, gwasanaethau a digwyddiadau sy'n agored i'r cyhoedd. Mae'r gweithgareddau a'r digwyddiadau yn rhoi cyfle i bobl o bob oedran gymdeithasu, gwella'u sgiliau cyfathrebu a mwynhau eu hunain mewn awyrgylch cyfeillgar. Rhoddir cyhoeddusrwydd eang i'r ddarpariaeth hon, ac anogir pobl newydd i gymryd rhan. Mae'r galw am y ddarpariaeth ymhlith y cyhoedd yn cynyddu ym mhob rhan o'r Sir.

Darperir rhai o'r gweithgareddau yn ddi-dâl, a phan fydd angen codi tâl, darperir cymorthdaliadau i leihau'r gost i bobl na allant fforddio talu'r pris llawn.

Adolygiad o'r gweithgareddau

Mae diwedd cyfnod megis hwn yn cynnig cyfle pwysig arall i Fenter iaith Sir Caerffili barhau'n sefydliad datblygu cymunedol dylanwadol iawn yn yr ardal, ac ehangu ei gwasanaethau a'i gweithgareddau ymhellach.

Roedd yn dra phwysig, felly, ystyried hinsawdd gyfredol y maes datblygu cymunedol, er mwyn cadarnhau Menter iaith Sir Caerffili fel sefydliad iaith a datblygu cymunedol. Yn yr un modd, mae'r adroddiad hwn yn ategu pwysigrwydd Strategaeth Llywodraeth Cymru ar gyfer y Gymraeg.

Mae'r prosiectau a'r partneriaethau a nodir yn y ddogfen hon yn arwyddion eglur o brif fwriad Menter iaith Sir Caerffili, sef grymuso cymunedau a'u cymell i ddatblygu cyfleoedd newydd i ddefnyddio'r iaith, gan weithredu megis 'o'r gwaelod i fyny', ac ar yr un pryd atgyfnerthu'r cyfleoedd presennol i ddefnyddio'r iaith.

Canolbwynt gwaith ac amcanion Menter iaith Sir Caerffili, felly, yw ei hethos eglur fod y Fenter yn eiddo i'w chymunedau lleol, ac mai natur ac anghenion y cymunedau hynny sy'n llywio ac yn pennu cyfeiriad ei phrosiectau a'i chynlluniau.

Mae Menter iaith Sir Caerffili yn sefydliad cymunedol a gwirfoddol blaengar sy'n hyrwyddo a chefnogi datblygiad y Gymraeg ledled y cymunedau yn Sir Caerffili. Rydym yn gweithredu er mwyn galluogi preswylwyr lleol i ddefnyddio'r Gymraeg ym mhob agwedd ar eu bywydau. Byddwn yn cyrraedd y nod hwnnw trwy ddarparu cyfleoedd a gwasanaethau cyfrwng Cymraeg i bobl o bob oedran, mewn partneriaeth â nifer o sefydliadau eraill.

Prif feysydd ein gwaith:

- 1) arwain y cydgyllunio ar gyfer y Gymraeg ar lefel sirol
- 2) datblygu a darparu gwasanaethau a chyfleoedd
- 3) dylanwadu er bydd yr iaith ar lefel sirol
- 4) cynrychioli llais siaradwyr a dysgwyr Cymraeg yn Sir Caerffili
- 5) ymchwilio i gyfleoedd newydd i ddarparu gwasanaethau sy'n hunangynhaliol

Datganiad cenhadaeth

Pwmpas Menter iaith Sir Caerffili yw cynyddu'r defnydd o'r Gymraeg ledled y cymunedau yn Sir Caerffili. Er mwyn cyflawni hynny byddwn yn darparu trawstoriad o wasanaethau a chyfleoedd i siaradwyr a dysgwyr Cymraeg i'w galluogi i ddefnyddio'r iaith. Byddwn yn ymgynghori yn rheolaidd â phreswylwyr lleol i ddatblygu gwasanaethau Cymraeg a fydd yn hygyrch, perthnasol ac o'r ansawdd uchaf. Ein dymuniad yw gweld twf yn y defnydd o'r Gymraeg ledled cymunedau'r Sir, mewn amrywiaeth o feysydd. Wrth galon ein prif nod mae'n hymrwymiad i weithio mewn partneriaeth â nifer o sefydliadau lleol.

MENTER IAITH SIR CAERFFILI

ADRODDIAD YR YMDDIRIEDOLWYR AR GYFER Y FLWYDDYN A DDAETH I BEN AR 31 MAWRTH 2021

AMCANION A GWEITHGAREDDAU

Gwerthoedd

Mae gwirfoddolwyr a chyflogeion Menter Iaith Sir Caerffili wedi ymrwymo i'n gwerthoedd craidd, sydd yn sylfaen i'n gwaith.

Y Gymraeg:

- 1) twf y Gymraeg yn Sir Caerffili, yn y tymor byr ac yn y dyfodol, yw'r prif reswm dros fodolaeth Menter Caerffili
- 2) mae hawl gan breswylwyr Sir Caerffili i siarad a defnyddio'r Gymraeg ym mhob agwedd ar fywyd y gymuned
- 3) mae'r Gymraeg yn eiddo ac yn berthnasol i bawb, ledled y cymunedau yn Sir Caerffili
- 4) mae arnom eisiau i bobl Sir Caerffili gael cyfleoedd digonol i ddefnyddio'r Gymraeg

Ein gwaith:

- 1) byddwn yn datblygu ac yn darparu gwasanaethau perthnasol o'r ansawdd uchaf
- 2) gallwn gyflawni mwy a gweithredu'n fwy effeithiol trwy gydgyllunio a datblygu partneriaethau gydag eraill
- 3) gallwn ddysgu trwy brofiad
- 4) rydym yn gweithio mewn ffordd dryloyw a theg
- 5) wrth weithredu, rydym yn ystyried yr amgylchedd
- 6) rydym yn gweithio mewn ffordd strategol, greadigol ac arloesol

Pobl:

- 1) rydym yn cefnogi ein cyflogeion a'n gwirfoddolwyr a'u datblygiad
- 2) rydym yn trin pawb yn gyfartal
- 3) mae cynnwys preswylwyr lleol yn fater hanfodol i ni

ADRODDIAD STRATEGOL

Cyflawniad a pherfformiad

Gweithgareddau elusennol

Mae ein Cynllun gweithredol manwl ar gyfer 2020-21 yn cynnwys manylion am y modd y bwriadwn gyflawni'r amcanion uchod yn ystod y cyfnod. Mae'r cynllun yn cynnwys y targedau unigol y bwriedir eu cyflenwi yn nhermau ein gwahanol amcanion. Mae'r cynllun gweithredu yn ddogfen allweddol o ran cynllunio rhaglenni gwaith y swyddogion, ac yn sicrhau eu bod yn gwybod sut y bydd eu gwaith yn adlewyrchu'r amcanion a'r prif nod sy'n ganolog i'n holl wasanaethau. Bydd y cynllun gweithredu yn gymorth hefyd i benderfynu pa brosiectau unigol sy'n cyfrannu'n effeithiol at wireddu'r prif nod, ac a oes angen addasu prosiectau neu ddatblygu prosiectau gwahanol

Dangosyddion Perfformiad Allweddol

Dangosyddion Perfformiad Allweddol Lefel Uchel

Cynnydd yn y defnydd o'r Gymraeg ar draws cymunedau Sir Caerffili yw prif nod Menter iaith Sir Caerffili ar gyfer cyfnod y Cynllun Corfforaethol hwn. Wrth ystyried hwn, y dangosyddion lefel uchel mwyaf defnyddiol sy'n ymwneud a defnydd y Gymraeg yw canlyniadau'r cyfrifiad a'r wybodaeth fanwl ar lefel wardiau lleol. Yn ogystal, fe fydd yn bwysig i ni fel sefydliad i ystyried unrhyw ymchwil a wneir gan Uned Ymchwil Llywodraeth Cymru a chyrrff eraill megis Prifysgolion a chwmnïau ymchwil. Fe fydd unrhyw arolygon sy'n ystyried defnydd o'r Gymraeg o fewn cymunedau yn allweddol wrth fesur effaith ein gweithgareddau ar y defnydd hynny ac i ba raddau mae'r math o weithgareddau a darperir yn cyflawni ein prif nod.

Dangosyddion Perfformiad Allweddol Eraill

Mae'r Fenter yn cyflawni gwaith a phrosiectau ar ran nifer o sefydliadau ar hyn o bryd ac mae monitro a mesur canlyniadau yn ganolog i'r gwaith hwnnw. Rydym wedi arfer â mesur allbynnau meddal, ansoddol, a meintiol trwy ein gwaith er mwyn asesu a phrofi bod gweithgareddau a phrosiectau yn cyrraedd eu nodau ac amcanion fwriedig. Trwy ddatblygu targedau uchelgeisiol a pherthnasol rydym wedi dynodi nifer o Ddangosyddion Perfformiad sy'n addas ac yn unigryw i bob elfen o'n gwaith. Byddwn felly yn monitro ac yn mesur nifer o Ddangosyddion Perfformiad gan gynnwys:

- Nifer o weithgareddau/cyfleoedd
- Nifer o fuddiolwyr
- Nifer o wirfoddolwyr
- Nifer sy'n cofnodi cynnydd mewn hyder wrth ddefnyddio'r Gymraeg
- Nifer sy'n cofnodi cynnydd mewn ymwybyddiaeth o wasanaethau cyfrwng Gymraeg yn lleol
- Cynnydd yn nhrosiant neu lefelau codi arian

Byddwn yn ystyried y DPAau hyn yn gyson ac yn asesu a ydynt yn parhau i fod yn effeithiol er mwyn mesur cynnydd yn nhermau'r canlyniadau a fwriadwyd. Yn ogystal, fe fydd gweithwyr yn ymwybodol ac yn gyfarwydd â'r DPAau sy'n berthnasol i'w rhaglenni gwaith unigol ac yn deall sut maent yn cyfrannu at brif nod y Fenter.

MENTER IAITH SIR CAERFFILI

ADRODDIAD YR YMDDIRIEDOLWYR AR GYFER Y FLWYDDYN A DDAETH I BEN AR 31 MAWRTH 2021

ADRODDIAD STRATEGOL

Y Gymuned Leol

Rheolir Menter iaith Sir Caerffili gan Fwrdd Rheoli o wirfoddolwyr profiadol ac uchelgeisiol. Daw aelodau'r Bwrdd o'r cymunedau ledled Sir Caerffili, ac mae eu harweiniad a'u mewnbwn yn allweddol i ddatblygiad a rheolaeth effeithiol ein gwaith. Y cyfraniad sylweddol hwn gan wirfoddolwyr sy'n sicrhau mai gofynion y bobl leol sy'n llywio ein gwaith. Yn ychwanegol, rydym yn recriwtio ac yn cefnogi gwirfoddolwyr eraill ar draws ein gwasanaethau a'n gweithgareddau; ac felly mae gwirfoddolwyr yn cyfrannu'n arwyddocaol i bob elfen o'n gwaith.

Yn ogystal â denu gwirfoddolwyr i gydweithio â ni, byddwn hefyd, wrth gynllunio ein prosiectau a'n gwasanaethau, yn parhau i ddwyn rhanddeiliaid a phobl leol ynghyd, er mwyn annog cymunedau i ymgymryd â pherchnogaeth datblygiadau newydd. Credwn ei bod yn hollbwysig bod preswylwyr lleol yn cael cyfle i fynegi eu barn ar ddatblygiadau newydd neu ymateb i unrhyw fylchau mewn gwasanaethau.

Adolygiad ariannol

Sefyllfa ariannol

Adroddir am ganlyniadau'r elusen yn y Datganiad o Weithgareddau Ariannol ar dudalen 8.

Cyfanswm yr adnoddau a ddaeth i mewn oedd £636,149 (2020: £861,903), a gwariwyd cyfanswm o £690,636 (2020: £791,447). Rhoddodd hyn warged adnoddau net o £54,487 (2020: £24,103). Y balans a ddygwyd ymlaen oedd £223,823 a rhoddodd hynny cyfanswm net o £169,336. Cynrychiolir y ffigwr hwnnw gan £165,549 mewn cronfeydd anghyfyngedig a £3,787 mewn cronfeydd cyfyngedig. Mae'r gronfa gyffredinol yn £169,336. Mae asedau diriaethol yn cynrychioli £12,213 sy'n gadael £153,336 fel cronfeydd wrth gefn yr elusen.

Nid oes gan yr ymddiriedolwyr unrhyw fuddiant perthnasol yn nhrafodiadau'r elusen.

Polisi cronfeydd wrth gefn

Mae'r ymddiriedolwyr wedi ystyried anghenion yr elusen am gronfa ariannol wrth gefn yn unol â chyfarwyddiadau'r Comisiwn Elusennau, ac wedi mabwysiadu'r polisiâu canlynol:

Mae angen cronfa wrth gefn er mwyn:

- bod ag arian wedi ei glustnodi ar gyfer prosiectau arbennig, fel y gellir eu datblygu neu eu gwireddu o fewn cyfnod byr,
- sicrhau bod arian ar gael ar gyfer costau gweinyddu a chynnal, i alluogi'r elusen i weithredu, yn enwedig yn ystod y cyfnod ar ddechrau blwyddyn ariannol newydd, ac
- sicrhau cronfa ddigonol i alluogi gweithredu cynllun codi arian gwirfoddol yr elusen.

Polisi'r ymddiriedolwyr yw y dylai'r Gronfa wrth Gefn fod tua 25% o'r gwariant anghyfyngedig sef £150,000.

Cynlluniau ar gyfer y dyfodol

Mae'r cynlluniau ar gyfer y cyfnod 2020-22 yn cynnwys rhai cynlluniau sydd eisoes ar droed ac eraill y bwriadwn eu cyflawni o 2021 ymlaen. Yn ychwanegol at y gyllideb a gytunwyd eisoes, rhoddir blaenoriaeth yn ystod y cyfnod i archwilio a manteisio ar ffrydiau incwm newydd; yn benodol, bwriadwn ddatblygu ein dulliau cynhyrchu incwm ein hunain, er enghraifft trwy ehangu ein darpariaeth gofal plant, ystyried datblygu gwasanaethau cyfieithu cymunedol a darparu croestoriad o wasanaethau. Ar y cyd â hynny, byddwn yn ystyried tendro am gontractau, sicrhau grantiau pellach ac ymchwilio i ddulliau amgen o godi arian, megis cyllido torfol

Yn y gorffennol, llwyddasom i sicrhau grantiau o amrywiaeth eang o ffynonellau, ond cynigir y dylid ystyried y rhaglenni grant canlynol yn ystod y cyfnod dan sylw:

- Cyllid Ewropeaidd - ESF, ERDF, RDP
- Cronfeydd Loteri - Pawb a'i Le a'r Gronfa Dreftadaeth
- Cyllid a grantiau o adrannau eraill Llywodraeth Cymru
- Ymddiriedolaethau, e.e. Esmee Fairburn, Sefydliad Paul Hamlyn, Henry Smith
- Cyllid gan Gyngor Celfyddydau Cymru

Yn unol â'n hamcanion ar gyfer 2020-22, mae Menter iaith Sir Caerffili yn frwd dros neilltuo amser i archwilio'r potensial i ddatblygu prosiectau neu fentrau newydd a fydd yn cynhyrchu ffynonellau newydd o incwm i'w fuddsoddi yn ein gwasanaethau neu i ddatblygu gwasanaethau newydd.

MENTER IAITH SIR CAERFFILI

ADRODDIAD YR YMDDIRIEDOLWYR

AR GYFER Y FLWYDDYN A DDAETH I BEN AR 31 MAWRTH 2021

ADRODDIAD STRATEGOL

Effaith COVID-19

Ar ddiwedd mis Mawrth 2020, gwelwom ddechreuad effaith COVID-19 ar ein dulliau o weithio, o ddarparu gwasanaethau a'n gallu i gynhyrchu incwm i fuddsoddi yn ein gwaith a'n cymunedau lleol. Ers Ebrill 2020, mae ein staff craidd wedi gweithio'n bennaf o adref er mwyn diogelu eu hiechyd a iechyd aelodau o'r gymuned. Rydym wedi rheoli, cydlynu a datblygu gwasanaethau trwy gyfathrebu yn ddigidol. Bu effaith a bygythiad COVID-19 hefyd yn golygu y buon ni'n gorfod newid ein holl gwasanaethau yn y gymuned sydd fel arfer yn weithgareddau wyneb yn wyneb i fod yn weithgareddau rhithiol a digidol er mwyn diogelu ein staff a'r cyhoedd ac er mwyn cydymffurfio â rheolau Llywodraeth Cymru. Rhagwelwn y bydd hwn yn parhau hyd Haf 2021 os nad tu hwnt i'r cyfnod hwn yn ddibynol ar reolau ac argymhellion Llywodraeth Cymru.

O ddiwedd mis Mawrth 2020, bu'n rhaid cau ein holl gwasanaethau gofal plant er mwyn diogelu ein staff a'r cyhoedd ac er mwyn cydymffurfio â rheolau Llywodraeth Cymru. Mae'r gwasanaeth hwn yn cynhyrchu incwm sylweddol i'r Fenter yn ystod blwyddyn arferol ac felly bu cau y gwasanaeth am gyfnod yn cael effaith sylweddol ar lefelau incwm y Fenter yn ystod 2020-21 ac ar ein gallu i fuddsoddi mewn prosiectau newydd a chefnogi ein costau craidd. Yn ogystal, oherwydd y lleihad mewn incwm mae'n bosib y byddwn yn gorfod ystyried defnyddio ein cronfa wrth gefn er mwyn ariannu rhai o'n costau canolog. Rhagwelwn y bydd ein gwasanaeth gofal plant yn parhau i fod ar gau neu'n rhannol ar gau hyd nes o leiaf Haf 2021 os nad tu hwnt i hynny.

Bu'r Cynllun Arbed Swyddi a ddarparwyd gan Lywodraeth y DU yn allweddol er mwyn ymdopi â'r her o leihad yn ein hincwm a sicrhau ein bod yn medru cadw staff ac osgoi diswyddiadau lle bo'n bosib. Yn yr un modd, byddwn yn ymchwilio i gyfleoedd i sicrhau grantiau ychwanegol sydd ar gael yn benodol er mwyn ymateb i heriau COVID-19 trwy addasu gwasanaethau a'n ffyrdd o weithio. Ein blaenoriaeth yw diogelu dyfodol a hyfywedd hir-dymor y Fenter yn ogystal â chadw ein gweithlu brwd a phrofiadol.

STRWYTHUR, LLYWODRAETHU A RHEOLAETH

Strwythur sefydliadol

Er mwyn cyflawni'r nodau ac amcanion a nodir yn yr adroddiad hwn, mae'n hanfodol ein bod yn diogelu a datblygu'r strwythur rheoli a staffio sy'n weithredol ar hyn o bryd. Datblygwyd y strwythur presennol yn dilyn ymarfer Gwerthuso Swyddi manwl a gynhaliwyd yn 2013, a chredir ei fod yn adlewyrchu anghenion y sefydliad ac yn ein galluogi i weithredu a chyfathrebu yn effeithiol. Cynorthwyr y strwythur gan y prosesau rheoli a chyfathrebu canlynol:

Bwrdd Rheoli o Gyfarwyddwyr/Ymddiriedolwyr

Mae'r Bwrdd yn cyfarfod â'r Prif Swyddog ac yn cael adroddiad cynnydd ac adroddiad ariannol yn chwarterol. Mae'r cyfarwyddwyr yn gweithredu i gyflawni prif nod ac amcanion y sefydliad ac yn gyfrifol am reolaeth strategol Menter iaith Sir Caerffili. Cadeirydd y sefydliad sy'n gweithredu fel rheolwr llinell y Prif Swyddog, a bydd Trysorydd y sefydliad yn cyfarfod â'r Prif Swyddog yn rheolaidd i fonitro cyllidebau a'r sefyllfa ariannol. Yn ychwanegol at hynny, mae aelodau o'r Bwrdd Rheoli, yn flynyddol, yn cynnal cyfarfodydd rheoli perfformiad â phob aelod o'r staff. Ar adegau, bydd angen sefydlu is-bwyllgorau i ystyried materion penodol neu gwblhau darn o waith. Mae'r Bwrdd wedi cytuno ar strategaeth hirdymor y sefydliad ac yn diffinio ei brif nod ac amcanion a adlewyrchir yn yr adroddiad hwn ac yn y cynllun gweithredu byrdymor.

Y Prif Swyddog

Y Prif Swyddog yw'r rheolwr llinell ar gyfer y tîm o staff craidd, ac hi sy'n atebol am anghenion y sefydliad o ddydd i ddydd. Yn ychwanegol, mae'r Swyddog Gwasanaethau Plant a Theuluoedd hefyd yn gweithredu fel rheolwr llinell i'n gweithlu o weithwyr gofal plant rhan-amser. Bydd y rheolwyr llinell yn cynnal cyfarfodydd chwarterol, yn ogystal â threfnu cyfarfodydd staff misol a chyfarfodydd â grwpiau penodol o'r staff fel y bo angen. Mae'r prosesau hyn yn sicrhau bod yr holl staff yn gyfarfod â'r cynlluniau strategol a gweithredol ac wedi ymrwngwng i'w gweithredu. Yn ychwanegol, bydd y Prif Swyddog yn trafod â phob aelod o'r staff y modd y bydd eu rhaglenni gwaith yn ategu nodau ac amcanion y fenter a'r allbynnau a ddisgwylir. Cytunwyd hefyd ar ba ddangosyddion perfformiad i'w defnyddio i fesur cynnydd.

MANYLION CYFEIRIO A GWEINYDDOL

Rhif Cwmni Cofrestredig

05096968 (Cymru a Lloegr)

Rhif Elusen Gofrestredig

1105172

Swyddfa gofrestredig

Swit 1

Parc St Margaret's

Heol Pengam

Aberbargod

CF81 9FW

MENTER IAITH SIR CAERFFILI

**ADRODDIAD YR YMDDIRIEDOLWYR
AR GYFER Y FLWYDDYN A DDAETH I BEN AR 31 MAWRTH 2021**

Ymddiriedolwyr

G H Davies	J Bruzas
D A Thomas	J Grenfell
G James	S Jarrett
L Neale	Huw Rowlands

Ysgrifennydd y Cwmni

L C Jones

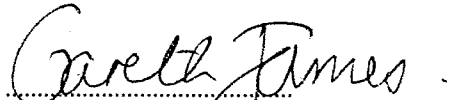
Archwilydd annibynnol

Watts Gregory LLP
Cyfrifwyr Siartredig
Elfed House
Oak Tree Court
Parc Busnes Cardiff Gate
CAERDYDD
Sir Caerdydd
CF23 8RS

Prif Swyddog Gweithredol

L C Jones

Adroddiad yr ymddiriedolwyr, sy'n ymgorffori adroddiad strategol, a gymeradwywyd trwy orchymyn bwrdd yr ymddiriedolwyr, fel cyfarwyddwyr y cwmni, ar 17/11/21..... ac a lofnodwyd ar ran y bwrdd gan:


.....
G James – Ymddiriedolwyr

**ADRODDIAD YR ARCHWILYDD ANNIBYNNOL I YMDDIRIEDOLWYR
MENTER IAITH SIR CAERFFILI**

Adroddiad yr Archwilydd Annibynnol i Ymddiriedolwyr Menter Iaith Sir Caerffili ('y Cwmni')

Rwy'n adrodd wrth yr ymddiriedolwyr am fy nhrosolwg o gyfrifon y Cwmni ar gyfer y flwyddyn a ddaeth i ben ar 31 Mawrth 2021.

Cyfrifoldebau a sail yr adroddiad

Fel ymddiriedolwyr yr elusen (a chyfarwyddwyr y Cwmni at ddibenion cyfraith cwmnïau) chi sydd yn gyfrifol am baratoi'r cyfrifon yn unol â gofynion Deddf Cwmnïau 2006 ('Deddf 2006').

Ar ôl bodloni fy hunan nad yw'n ofynnol cynnal archwiliad o gyfrifon y Cwmni o dan Ran 16 o Ddeddf 2006, a bod y cyfrifon yn gymwys ar gyfer trosolwg gan archwilydd annibynnol, rwy'n adrodd mewn perthynas â'm trosolwg o gyfrifon eich elusen, a gyflawnwyd o dan adran 145 o Ddeddf Elusennau 2011 ('Deddf 2011'). Wrth gyflawni fy nhrosolwg, rwyf wedi dilyn y Cyfarwyddiadau a roddwyd gan y Comisiwn Elusennau o dan adran 145(5) (b) o Ddeddf 2011.

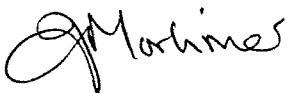
Datganiad yr archwilydd annibynnol

Gan fod incwm gros eich elusen yn fwy na £250,000 rhaid i'ch archwilydd fod yn aelod o gorff rhestredig. Gallaf gadarnhau fy mod yn gymwys i ymgymryd â'r trosolwg gan fy mod yn aelod cofrestredig o ACCA sydd yn un o'r cyrff rhestredig.

Rwyf wedi cwblhau fy nhrosolwg. Rwy'n cadarnhau na ddaeth materion i'm sylw mewn cysylltiad â'r trosolwg sydd yn rhoi imi reswm i gredu:

1. na chadwyd cofnodion cyfrifyddu mewn perthynas â'r Cwmni fel sy'n ofynnol gan adran 386 o Ddeddf 2006; neu
2. nad yw'r cyfrifon yn gyson â'r cofnodion hynny; neu
3. nad yw'r cyfrifon yn cydymffurfio â'r gofynion cyfrifyddu yn adran 396 o Ddeddf 2006 ac eithrio unrhyw ofyniad i'r perwyl bod y cyfrifon yn rhoi darlun gwir a theg, nad yw'n fater a ystyrir fel rhan o drosolwg annibynnol; neu
4. nad yw'r cyfrifon wedi eu paratoi yn unol â dulliau ac egwyddorion y Datganiad o Arfer a Argymhellir ar gyfer cyfrifyddu ac adrodd gan elusennau [sy'n berthnasol i elusennau sy'n paratoi eu cyfrifon yn unol â'r Safon Adrodd Ariannol sy'n gymwysadwy yn y Deyrnas Unedig a Gweriniaeth Iwerddon (FRS 102)].

Nid oes gennyf unrhyw bryderon, ac ni ddaethom ar draws unrhyw faterion eraill mewn cysylltiad â'r trosolwg, y dylid tynnu sylw atynt yn yr adroddiad hwn i alluogi dealltwriaeth briodol o'r cyfrifon.



Julia Mortimer FCCA
Watts Gregory LLP
Cyfrifwyr Siartredig
Elfed House
Oak Tree Court
Parc Busnes Cardiff Gate
CAERDYDD
Sir Caerdydd
CF23 8RS

22 Tachwedd 2021

MENTER IAITH SIR CAERFFILI

**DATGANIAD O WEITHGAREDDAU ARIANNOL
(YN YMGORFFORI CYFRIF INCWM A GWARIANT)
AR GYFER Y FLWYDDYN A DDAETH I BEN AR 31 MAWRTH 2021**

	Nodiadau	Cronfa anghyfyngedig £	Cronfeydd cyfyngedig £	2021 Cyfanswm y cronfeydd £	2020 Cyfanswm y cronfeydd £
INCWM A GWADDOLION:					
Rhoddion a chymynroddion	3	151,473	183,880	335,353	151,600
Gweithgareddau elusennol	5				
Gwella addysg gymunedol a gwybodaeth gyffredinol trwy hyrwyddo'r Gymraeg		330,712	-	330,002	710,179
Incwm o fuddsoddiadau	4	84	-	84	124
Cyfanswm		452,269	183,880	636,149	861,903
GWARIANT:					
Codi arian	6	5,454	-	5,454	43,518
Gweithgareddau elusennol	7				
Gwella addysg gymunedol a gwybodaeth gyffredinol trwy hyrwyddo'r Gymraeg		496,576	188,606	685,182	842,488
Cyfanswm		502,030	188,606	690,636	886,006
INCWM/(GWARIANT) NET		(49,761)	(4,726)	(54,487)	(24,103)
Trosglwyddiad rhwng cronfeydd	17	(7,645)	7,645	-	-
Symudiad net mewn cronfeydd		(57,406)	2,919	(54,487)	(24,103)
CYSONI'R CRONFEYDD					
Cyfansymiau cronfeydd a ddygwyd ymlaen		222,955	868	223,823	247,926
CYFANSYMAU CRONFEYDD A GARIWYD YMLAEN		165,549	3,787	169,336	223,823

Mae'r nodiadau yn ffurfio rhan o'r datganiadau ariannol hyn

MENTER IAITH SIR CAERFFILI

**MANTOLEN
AR 31 MAWRTH 2021**

	Nodiadau	Cronfa anghyfyngedig £	Cronfeydd cyfyngedig £	2021 Cyfanswm y cronfeydd £	2020 Cyfanswm y cronfeydd £
ASEDAU SEFYDLOG					
Asedau diriaethol	14	12,213	-	12,213	15,798
ASEDAU CYFREDOL					
Dyledwyr	15	4,548	4,856	9,404	8,053
Arian yn y banc ac mewn llaw		<u>195,315</u>	<u>(1,069)</u>	<u>194,246</u>	<u>261,849</u>
		199,863	3,787	203,650	269,902
CREDYDWYR					
Cyfansymiau sy'n ddyledus o fewn blwyddyn	16	(46,527)	-	(46,527)	(61,877)
ASEDAU CYFREDOL NET		<u>153,336</u>	<u>3,787</u>	<u>157,123</u>	<u>208,025</u>
CYFANSWM ASEDAU LLAI RHWYMEDIGAETHAU CYFREDOL		165,549	3,787	169,336	223,823
ASEDAU NET		<u>165,549</u>	<u>3,787</u>	<u>169,336</u>	<u>223,823</u>
CRONFEYDD	17				
Cronfeydd anghyfyngedig				165,549	222,955
Cronfeydd cyfyngedig				<u>3,787</u>	<u>868</u>
CYFANSWM Y CRONFEYDD				<u>169,336</u>	<u>223,823</u>

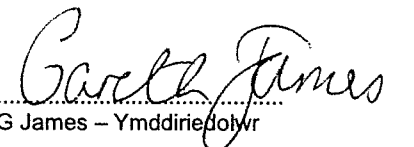
Mae'r cwmni elusenol yn gymwys i'w eithrio rhag cynnal archwiliad o dan adran 477 o Ddeddf Cwmnïau 2006 am y flwyddyn a ddaeth i ben ar 31 Mawrth 2021.

Nid yw'r aelodau wedi ei gwneud yn ofynnol bod y cwmni yn cael archwiliad o'i ddatganiadau ariannol ar gyfer y flwyddyn a ddaeth i ben ar 31 Mawrth 2021, yn unol ag adran 476 o Ddeddf Cwmnïau 2006.

Mae'r ymddiriedolwyr yn cydnabod eu cyfrifoldebau am

- sicrhau bod y cwmni elusenol yn cadw cofnodion cyfrifyddu sy'n cydymffurfio ag adrannau 386 a 387 o Ddeddf Cwmnïau 2006, ac am
- baratoi datganiadau ariannol sy'n rhoi darlun gwir a theg o amgylchiadau'r cwmni elusenol ar ddiwedd pob blwyddyn ariannol, ac o'i warged neu ddiffyg ar gyfer pob blwyddyn ariannol, yn unol â gofynion adrannau 394 a 395 ac sydd fel arall yn cydymffurfio â gofynion Deddf Cwmnïau 2006 mewn perthynas â datganiadau ariannol, i'r graddau y maent yn berthnasol i'r cwmni elusenol.

Cymeradwywyd y datganiadau ariannol gan Fwrdd yr Ymddiriedolwyr ar 17/11/21 a llofnodwyd hwy ar ran y Bwrdd gan:


G. James – Ymddiriedolwr

Mae'r nodiadau yn ffurfio rhan o'r datganiadau ariannol hyn

MENTER IAITH SIR CAERFFILI

DATGANIAD LLIF ARIAN

AR GYFER Y FLWYDDYN A DDAETH I BEN AR 31 MAWRTH 2021

	Notes	2021 £	2020 £
Llifoedd arian o weithgareddau gweithredol:			
Arian a gynhyrchwyd o weithrediadau	1	(67,687)	(589)
Costau cyllido		<u>-</u>	<u>(1)</u>
Arian net a ddarparwyd gan (ddefnyddiwyd mewn) gweithgareddau gweithredol		<u>(67,687)</u>	<u>(590)</u>
Llifoedd arian o weithgareddau buddsoddi:			
Pryniant asedau sefydlog diriaethol		-	(5,136)
Llog a dderbyniwyd		<u>84</u>	<u>124</u>
Arian net a ddarparwyd gan (ddefnyddiwyd mewn) gweithgareddau buddsoddi		<u>84</u>	<u>(5,012)</u>
Newid mewn arian a chyfwerthoedd arian yn y cyfnod adrodd		(67,603)	(5,602)
Arian a chyfwerthoedd arian ar ddechrau'r cyfnod adrodd		<u>261,849</u>	<u>267,451</u>
Arian a chyfwerthoedd arian ar ddiwedd y cyfnod adrodd		<u>194,246</u>	<u>261,849</u>

Mae'r nodiadau yn ffurfio rhan o'r datganiadau ariannol hyn

MENTER IAITH SIR CAERFFILI**NODIADAU I'R DATGANIAD LLIF ARIAN
AR GYFER Y FLWYDDYN A DDAETH I BEN AR 31 MAWRTH 2021****1. CYSONI'R INCWM/(GWARIANT) NET Â'R LLIF ARIAN NET O WEITHGAREDDAU GWEITHREDOL**

	2021 £	2020 £
Incwm/(gwarant) net am y cyfnod adrodd (o'r datganiad o weithgareddau ariannol)	(54,487)	(24,103)
Addasiadau ar gyfer:		
Taliadau dibrisiant	3,585	3,502
Llog a dderbyniwyd	(84)	(124)
Costau cyllido	-	1
Cynnydd mewn dyledwyr	(1,351)	16,854
Cynnydd mewn credydwyr	<u>(15,350)</u>	<u>3,281</u>
Arian net a ddarparwyd gan (ddefnyddiwyd mewn) gweithgareddau gweithredol	<u>(67,687)</u>	<u>(589)</u>

2. DADANSODDIAD O NEWIDIADAU MEWN CRONFEYDD NET

	Ar 1/4/20 £	Llif arian £	Ar 31/3/21 £
Arian net			
Arian yn y banc	261,849	(67,603)	194,246
Cyfanswm	<u>261,849</u>	<u>(67,603)</u>	<u>194,246</u>

MENTER IAITH SIR CAERFFILI

NODIADAU I'R DATGANIADAU ARIANNOL AR GYFER Y FLWYDDYN A DDAETH I BEN AR 31 MAWRTH 2021

1. GWYBODAETH STATUDOL

Mae Menter iaith Sir Caerffili yn gwmni cyfyngedig trwy warant sy'n gorfforedig yng Nghymru o fewn y Deyrnas Unedig. Y swyddfa gofrestredig yw is Swt 1, Parc St. Margaret's, Pengam Road, Aberbargoed, Caerffili, CF81 9FW

Mae'r datganiadau ariannol wedi eu cyflwyno mewn Sterling (£), arian cyfred gweithredol y cwmni, ac wedi eu talgrynnu i'r bunt agosaf.

Prif weithgareddau a natur gweithrediadau'r elusen yw gwella addysg gymunedol a gwybodaeth gyffredinol trwy hyrwyddo'r Gymraeg.

Mae'r polisïau cyfrifyddu arwyddocaol a gymhwysir wrth baratoi'r datganiadau ariannol hyn wedi'u disgrifio isod. Mae'r polisïau hyn wedi'u cymhwyso'n gyson i'r holl flynyddoedd a gyflwynir oni nodir fel arall.

2. POLISÏAU CYFRIFYDDU

Sail paratoi'r datganiadau ariannol

Mae datganiadau ariannol y cwmni elusennol, sy'n endid budd cyhoeddus o dan FRS 102, wedi'u paratoi'n unol a'r SORP Elusennau (FRS 102) 'Cyfrifyddu ac Adrodd gan Elusennau: Datganiad o Arfer Argymelledig a gymhwysir i elusennau wrth baratoi eu cyfrifon yn unol â'r Safon Adrodd Ariannol sy'n berthnasol yn y Deyrnas Unedig a Gweriniaeth Iwerddon (FRS 102 FRS 102 S1A Bwletin Diweddariad 1) (yn effeithiol 1 Ionawr 2019)', Safon Adrodd Ariannol 102 'Y Safon Adrodd Ariannol sy'n berthnasol yn y Deyrnas Unedig a Gweriniaeth Iwerddon' a Deddf Cwmnïau 2006. Mae'r datganiadau ariannol wedi'u paratoi o dan y confensiwn costau hanesyddol.

Mae Menter iaith Sir Caerffili yn bodloni'r diffiniad o endid budd cyhoeddus o dan FRS102. Cydnabyddir asedau a rhwymedigaethau yn gyntaf oll ar gost neu werth gweithrediad hanesyddol oni nodir yn wahanol yn y nodyn/ nodiadau cyfrifo perthnasol.

Paratoi'r cyfrifon ar sail busnes hyfyw

Mae'r datganiadau ariannol wedi eu paratoi ar sail busnes hyfyw. Mae'r Elusen yn parhau i godi arian gan Ymddiriedolaethau ac unigolion, sy'n eu galluogi i gynnal ystod o raglenni cymorth. Mae'r Ymddiriedolwyr yn hyderus y gall Menter iaith Sir Caerffili deilwra ei ddarpariaeth o wasanaethau yn unol â'r cyllid a fydd ar gael a hefyd yn edrych am gyllid ychwanegol o ffynonellau eraill. O ganlyniad, mae'r ymddiriedolwyr o'r farn ei bod yn briodol paratoi'r datganiadau ariannol ar sail busnes hyfyw.

Mae'r ymddiriedolwyr a'r personél rheoli allweddol yn fodlon, er gwaethaf pandemig Coronavirus, ei bod yn briodol i ddatganiadau ariannol yr elusen gael eu paratoi ar sail busnes gweithredol. mae'r pandemig wedi arwain at nifer o ansicrwydd yn codi ac mae'r ymddiriedolwyr wedi cymryd camau i leihau'r effaith ar yr elusen a byddant yn parhau i wneud hynny. Yn yr amgylchiadau daethant i'r casgliad nad oes angen unrhyw addasiadau na datgeliadau ychwanegol i'r datganiadau ariannol ar hyn o bryd.

Incwm

Cydnabyddir yr holl incwm yn y Datganiad o Weithgareddau Ariannol unwaith y bydd hawl gan yr elusen i gael y cyllid, y bydd yn debygol y derbynnir yr incwm ac y gellir mesur y swm yn ddibynadwy.

Incwm o roddion a chymynroddion

Mae incwm o roddion a chymynroddion yn cynnwys rhoddion, anrhegion a grantiau sy'n darparu cyllid craidd neu sydd o natur gyffredinol; cydnabyddir hwy pan fydd hawl gan yr elusen i'w cael, tebygolrwydd y'u derbynnir a gellir mesur y swm mewn modd digon dibynadwy. Ni chaiff incwm o'r fath ei ohirio oni fydd y rhoddwr yn pennu bod yn rhaid ei ddefnyddio mewn cyfnodau cyfrifyddu yn y dyfodol neu pan osodir amodau y bydd yn rhaid eu bodloni cyn y bydd hawl ddiamod gan yr elusen.

Incwm o weithgareddau elusennol

Mae incwm o weithgareddau elusennol yn cynnwys incwm a dderbynnir o dan gontract neu pan fydd hawl i gyllid grant yn destun amodau perfformiad penodol. Cydnabyddir yr incwm hwn wrth i'r gwasanaethau cysylltiedig gael eu darparu a phan fydd hawl gan yr elusen i'w cael, tebygolrwydd y'i derbynnir a gellir mesur y swm mewn modd digon dibynadwy. Caiff yr incwm ei ohirio pan dderbynnir y symiau cyn cyflawni'r gwasanaeth neu'r digwyddiad y mae'r symiau yn gysylltiedig ag ef.

Incwm o fuddsoddiadau

Cydnabyddir incwm o fuddsoddiadau ar y sail ei fod yn dderbyniadwy.

Nid yw'n bolisi gan yr elusen ddangos unrhyw incwm net o wariant.

2. POLISIÂU CYFRIFYDDU- parhad

Gwariant

Cydnabyddir rhwymedigaethau fel gwariant cyn gynted ag y bydd rhwymedigaeth gyfreithiol neu adeiladol yn rhwymo'r elusen i'r gwariant hwnnw, y bydd yn debygol y bydd trosglwyddiad buddiannau economaidd yn ofynnol i setlo'r rhwymedigaeth ac y gellir mesur swm y rhwymedigaeth yn ddibynadwy. Cyfrifyddir gwariant ar sail cronïadau, a dosberthir y gwariant o dan benawdau sy'n cydgrynhoi'r holl gostau sy'n gysylltiedig â'r categori. Pan na ellir priodoli costau'n uniongyrchol i benawdau penodol, priodolir hwy i weithgareddau ar sail sy'n gyson â'r defnydd o adnoddau.

Mae gwariant ar godi arian yn cynnwys costau'r codi arian, hysbysebu, marchnata a deunyddiau a anfonir trwy'r post yn uniongyrchol.

Mae gwariant ar weithgareddau elusennol yn cynnwys y costau a dynnir gan yr elusen wrth gyflwyno ei gweithgareddau a'i gwasanaethau i fuddiolwyr. Mae'n cynnwys y costau y gellir eu priodoli'n uniongyrchol i'r cyfryw weithgareddau a'r costau o natur anuniongyrchol sy'n angenrheidiol i'w cefnogi.

Costau cefnogi yw'r costau hynny, er eu bod yn angenrheidiol er mwyn cyflenwi gweithgaredd, nad ydynt eu hunain yn cynhyrchu nac yn cyfansoddi allbwn y gweithgaredd elusennol. Mae hyn yn cynnwys costau llywodraethu sef y costau hynny sy'n gysylltiedig â bodloni gofynion cyfansoddiadol a statudol yr elusen, ac sy'n cynnwys y ffioedd cyfrifyddu a chostau sy'n gysylltiedig â rheolaeth strategol yr elusen.

Asedau sefydlog diriaethol

Cyfafeir asedau sefydlog ar sail eu cost.

Cyfrifir dibrisiant fel yr ysgrifennir ymaith gost yr ased, llai'r amcangyfrif o'i werth gweddilliol, dros oes ddefnyddiol yr ased hwnnw, fel a ganlyn:

Gwelliannau i eiddo	- 10% ar sail llinell syth
Gosodiadau a ffitiadau	- 25% o'r balans gostyngol

Trethiant

Mae'r elusen wedi'i heithrio o dreth gorfforaethol ar ei gweithgareddau elusennol.

Cyfrifyddu cronfeydd

Ceir defnyddio cronfeydd anghyfyngedig yn unol â'r amcanion elusennol yn ôl disgrisiwn yr ymddiriedolwyr.

Ceir defnyddio cronfeydd cyfyngedig at ddibenion cyfyngedig penodol, yn unig, sydd o fewn amcanion yr elusen. Mae cyfyngiadau yn digwydd pan bennir hwy gan y rhoddwr, neu pan godir cyllid at ddibenion cyfyngedig penodol.

Cynhwysir esboniad pellach o natur a phwrpas pob cronfa yn y nodiadau i'r datganiadau ariannol.

Hurbwrcasu ac ymrwymïadau prydlesu

Codir taliadau rhent, a delir o dan lesioedd gweithredu, yn erbyn y Datganiad o Weithgareddau Ariannol ar sail llinell syth dros gyfnod y les.

Costau pensiwn a buddiannau ar ôl ymddeol

Mae'r cwmni elusennol yn gweithredu cynllun pensiwn cyfraniadau diffiniedig. Codir y cyfraniadau sy'n daladwy i gynllun pensiwn y cwmni elusennol yn erbyn y Datganiad o Weithgareddau Ariannol yn y cyfnod y maent yn berthnasol iddo.

Offerynnau ariannol

Mae'r unig asedau ariannol a rhwymedigaethau ariannol sydd gan yr elusen yn rhai sy'n gymwys i'w hystyried yn asedau ariannol sylfaenol. Cydnabyddir offerynnau ariannol sylfaenol yn gyntaf oll yn ôl eu gwerth trafodiad, a mesurir hwy yn ddiweddarach yn ôl eu gwerth setliad.

Dyledwyr

Cydnabyddir dyledwyr masnachol a dyledwyr eraill yn ôl swm y setliad sy'n ddyledus ar ôl caniatáu unrhyw ddisgownt masnachol a gynigir Prisir blaendaliadau yn ôl y swm a flaendaliwyd, net o unrhyw ddisgowntiau masnachol a ganiatawyd.

Credydwyr

Cydnabyddir credydwyr pan fo'r elusen o dan rhwymedigaeth gyfredol a achoswyd gan ddigwyddiad blaenorol sy'n debygol o arwain at drosglwyddo cyllid i drydydd parti, a gellir mesur y swm sy'n ddyledus i setlo'r rhwymedigaeth, neu amcangyfrifo'r swm hwnnw yn ddibynadwy. Cydnabyddir credydwyr fel arfer yn ôl swm eu setliad net o unrhyw ddisgowntiau masnachol a ganiateir.

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	2021	2020
	£	£
Grantiau	<u>335,353</u>	<u>151,600</u>

Mae'r grantiau a dderbyniwyd, ac sy'n gynwysedig yn yr uchod, fel a ganlyn:

	2021	2020
	£	£
Llywodraeth Cymru	95,553	95,552
Cyngor B.S. Caerffili - Cytundeb Gofal Plant	24,875	25,125
GAVO Grant Cash4U	-	1,997
Llywodraeth Cymru – Helo Blod Lleol	31,390	19,009
Cyngor B.S.Caerffili – Grant Colled Incwm Gofal Plant	20,000	9,917
Cyngor B.S.Caerffili – Grant Cyfalaf Gofal Plant	4,772	-
Cyngor B.S.Caerffili – Grant Adfer Covid-19 Gofal Plant	9,762	-
Llywodraeth DU – Cynllun Arbed Swyddi	119,771	-
Grant Covid-19 Cyngor Caerffili	22,000	-
Moondance Foundation	<u>7,290</u>	
	<u>335,353</u>	<u>151,600</u>

4. INCWM O FUDDSODDIADAU

	2021	2020
	£	£
Llog derbyniadwy	<u>84</u>	<u>124</u>

5. INCWM O WEITHGAREDDAU ELUSENNOL

	2021	2020
	£	£
Ffioedd clybiau	266,719	663,859
Digwyddiadau Cymunedol	63,283	44,421
Ffiliifest	<u>-</u>	<u>1,899</u>
	<u>330,002</u>	<u>710,179</u>

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6. CODI ARIAN

Casglu rhoddion a chymynroddion

	2021 £	2020 £
Llogi cyfarpar a chyrchfannau	-	12,095
Digwyddiadau	780	17,770
Teithio - Digwyddiadau	-	7,960
Adloniant	-	250
Llenyddiaeth a llyfrau	239	713
Yswiriant	4,435	4,188
Hysbysebu a chyhoeddusrwydd	-	542
	<u>5,454</u>	<u>43,518</u>

7. COSTAU GWEITHGAREDDAU ELUSENNOL

	Costau uniongyrchol (gw.nodyn 8) £	Costau cefnogi (gw. nodyn 9) £	Cyfansymiau £
Gwella addysg gymunedol a gwybodaeth gyffredinol trwy hyrwyddo'r Gymraeg	<u>678,928</u>	<u>6,254</u>	<u>685,182</u>

8. COSTAU UNIONGYRCHOL GWEITHGAREDDAU ELUSENNOL

	2021 £	2020 £
Costau staff	612,539	686,005
Lesoedd gweithredu eraill	22,122	24,634
Ardrethi a dŵr	171	329
Goleuo a gwresogi	1,748	4,740
Teleffon	8,133	5,951
Postio a deunyddiau ysgrifennu	4,765	11,448
Costau/nwyddau swyddfa	552	6,034
Cyfieithu	264	516
Adnoddau	17,509	59,858
Hyfforddiant	1,314	9,747
Costau cyfrifiaduron a meddalwedd	3,686	10,093
Atgyweirio ac adnewyddu	397	1,119
Cadw tŷ a glanhau	655	1,472
Treuliau safle	-	600
Teithio a threuliau	463	8,478
Aelodaeth	1,025	1,158
Rhodd	-	113
Dibrisiant	3,585	3,502
Llog yn daladwy	-	1
	<u>678,928</u>	<u>835,798</u>

9. COSTAU CEFNOGI

	Costau llywodraethu £
Gwella addysg gymunedol a gwybodaeth gyffredinol trwy hyrwyddo'r Gymraeg	<u>6,254</u>

Yn y costau cefnogi cynhwysir ffioedd a oedd yn daladwy i'r archwilydd annibynnol o £4,260.

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Datgenir yr incwm/(gwariant) net ar ôl codi/(credydu):

	2021	2020
	£	£
Ffi archwilydd annibynnol	4,970	5,490
Cyfrifion	1,284	1,200
Dibrisiant – asedau a berchnogir	3,585	3,502
Llogi cyfarpar a chyrchfannau	-	12,095
Lesoedd gweithredu eraill	<u>22,122</u>	<u>24,634</u>

11. TÂL CYDNABYDDIAETH A BUDDIANNAU YMDDIRIEDOLWYR

Nid oedd unrhyw dâl ymddiriedolwyr na buddion eraill ar gyfer y flwyddyn a ddaeth i ben 31 Mawrth 2021 nac ar gyfer y flwyddyn a ddaeth i ben 31 Mawrth 2020.

Treuliau ymddiriedolwyr

Nid oedd unrhyw drueliau ymddiriedolwyr ar gyfer y flwyddyn a ddaeth i ben 31 Mawrth 2021 nac ar gyfer y flwyddyn a ddaeth i ben 31 Mawrth 2020.

12. COSTAU STAFF

	2021	2020
	£	£
Cyflogau	562,580	631,085
Costau nawdd cymdeithasol	26,574	31,513
Costau pensiwn eraill	<u>23,385</u>	<u>23,407</u>
	<u>612,539</u>	<u>686,005</u>

Roedd nifer misol cyfartalog y cyflogeion yn ystod y flwyddyn fel a ganlyn:

2021	2020
<u>74</u>	<u>76</u>

Ni dderbyniodd unrhyw gyflogai enillion o fwy na £60,000.

Cyfanswm y tâl cydnabyddiaeth a buddion i ymddiriedolwyr a phersonél rheoli allweddol ar gyfer y flwyddyn a ddaeth i ben ar 31 Mawrth 2021 oedd £45,093 (2020: £40,951).

13. FFIGURAU CYMHAROL AR GYFER Y DATGANIAD O WEITHGAREDDAU ARIANNOL

	Cronfa anghyfyngedig £	Cronfeydd cyfyngedig £	Cyfanswm y cronfeydd £
INCWM A GWADDOLION:			
Rhoddion a chymynroddion	-	151,600	151,600
Gweithgareddau elusenol			
Gwella addysg gymunedol a gwybodaeth gyffredinol trwy hwrwyddo'r Gymraeg	710,179	-	710,179
Incwm o fuddsoddiadau	<u>124</u>	<u>-</u>	<u>124</u>
Cyfanswm	710,303	151,600	861,903

MENTER IAITH SIR CAERFFILI

NODIADAU I'R DATGANIADAU ARIANNOL – PARHAD
AR GYFER Y FLWYDDYN A DDAETH I BEN AR 31 MAWRTH 2021

13. FFIGURAU CYMHAROL AR GYFER Y DATGANIAD O WEITHGAREDDAU ARIANNOL- parhad

	Cronfa anghyfyngedig £	Cronfeydd cyfyngedig £	Cyfanswm y cronfeydd £
GWARIANT			
Codi arian	43,518	-	43,518
Incwm o fuddsoddiadau			
Gwella addysg gymunedol a gwybodaeth gyffredinol trwy hyrwyddo'r Gymraeg	<u>685,776</u>	<u>156,712</u>	<u>842,488</u>
Cyfanswm	<u>729,294</u>	<u>156,712</u>	<u>886,006</u>
INCWM/(GWARIANT) NET	(24,606)	503	(24,103)
CYSONI'R CRONFEYDD			
Cyfanswm cronfeydd a ddygwyd ymlaen	<u>247,561</u>	<u>365</u>	<u>247,926</u>
CYFANSWM CRONFEYDD A GARIWYD YMLAEN	<u>222,955</u>	<u>868</u>	<u>223,823</u>

14. ASED AU SEFYDLOG DIRIAETHOL

	Gwelliannau i eiddo £	Gosodiadau a ffitiadau £	Cyfansymiau £
COST			
Ar 1 Ebrill 2020	7,302	45,701	53,003
Ychwanegiadau	-	-	-
Gwarediadau	<u>-</u>	<u>(19,014)</u>	<u>(19,014)</u>
Ar 31 Mawrth 2021	<u>7,302</u>	<u>26,687</u>	<u>33,989</u>
DIBRISANT			
Ar 1 Ebrill 2020	2,920	34,285	37,205
Charge for year	730	2,855	3,585
Dileu ar gwarediadau	<u>-</u>	<u>(19,014)</u>	<u>(19,014)</u>
Ar 31 Mawrth 2021	<u>3,650</u>	<u>18,126</u>	<u>21,776</u>
GWERTH LLYFR NET			
Ar 31 Mawrth 2021	<u>3,652</u>	<u>8,561</u>	<u>12,213</u>
Ar 1 Ebrill 2020	<u>4,382</u>	<u>11,416</u>	<u>15,798</u>

15. DYLEDWYR: SYMAU SY'N DDYLEDUS O FEWN BLWYDDYN

	2021 £	2020 £
Dyledwyr eraill	854	713
Incwm cronedig	-	580
Blaendaliadau	<u>8,550</u>	<u>6,760</u>
	<u>9,404</u>	<u>8,053</u>

MENTER IAITH SIR CAERFFILI

**NODIADAU I'R DATGANIADAU ARIANNOL – PARHAD
AR GYFER Y FLWYDDYN A DDAETH I BEN AR 31 MAWRTH 2021**

16. CREDYDWYR: SYMAU SY'N DDYLEDUS O FEWN BLWYDDYN

	2021	2020
	£	£
Nawdd cymdeithasol a threthi eraill	7,309	9,311
Credydwyrr eraill	95	-
Incwm gohiriedig	30,587	42,302
Treuliau cronedig	<u>8,536</u>	<u>10,264</u>
	<u>46,527</u>	<u>61,887</u>

Yn y croniadau a'r incwm gohiriedig uchod cynhwysir yr incwm gohiriedig canlynol:

	2021	2020
	£	£
Incwm gohiriedig a ddygwyd ymlaen	43,302	37,866
Rhyddhawyd i'r Datganiad o Weithgareddau Ariannol	(41,857)	(37,866)
Incwm ychwanegol a ohiriwyd yn ystod y flwyddyn	<u>30,142</u>	<u>43,302</u>
	<u>30,587</u>	<u>42,302</u>

Mae'r incwm gohiriedig yn ymwneud â chyllid a dderbyniwyd cyn cyflenwi gwasanaeth.

17. SYMUDIAD MEWN CRONFEYDD

	At 1/4/20	Symudiad net mewn cronfeydd	Trosglwyddiad au rhwng cronfeydd	At 31/3/21
	£	£	£	£
Cronfeydd anghyfyngedig				
Cronfa gyffredinol	<u>222,955</u>	<u>(49,761)</u>	<u>(7,645)</u>	<u>165,549</u>
	222,955	(49,761)	(7,645)	165,549
Cronfeydd cyfyngedig				
Llywodraeth Cymru	-	(7,545)	7,545	-
Cyngor B.S. Caerffili – Cytundeb Gofal Plant	503	(603)	100	-
Cyngor B.S. Caerffili - Strategaeth Pum				
Mlynedd	365	-	-	365
Helo Blod Lleol	<u>-</u>	<u>3,422</u>	<u>-</u>	<u>3,422</u>
	868	(4,726)	7,645	3,787
	<u>223,823</u>	<u>(54,487)</u>	<u>-</u>	<u>169,336</u>
CYFANSWM Y CRONFEYDD	<u>223,823</u>	<u>(54,487)</u>	<u>-</u>	<u>169,336</u>

MENTER IAITH SIR CAERFFILI

NODIADAU I'R DATGANIADAU ARIANNOL – PARHAD
AR GYFER Y FLWYDDYN A DDAETH I BEN AR 31 MAWRTH 2021

17. SYMUDIAD MEWN CRONFEYDD - parhad

Mae'r symudiad net mewn cronfeydd wedi ei gynnwys yn yr uchod fel a ganlyn:

	Adnoddau a ddaeth i mewn	Adnoddau a wariwyd	Symudiad mewn cronfeydd
	£	£	£
Cronfeydd anghyfyngedig			
Cronfa gyffredinol	452,269	(502,030)	(49,761)
	452,269	(502,030)	(49,761)
Cronfeydd cyfyngedig			
Llywodraeth Cymru	95,553	(103,098)	(7,545)
Cyngor B.S. Caerffili – Cytundeb Gofal Plant	24,875	(25,478)	(603)
Helo Blod Lleol	31,390	(27,968)	3,422
Cyngor B.S.Caerffili - Grant Colled Incwm Cynllun Gofal Plant	20,000	(20,000)	-
Cyngor B.S.Caerffili – Grant Cyfalaf (Gofal Plant)	4,772	(4,772)	-
Moondance Foundation	7,290	(7,290)	-
	183,880	(188,606)	(4,726)
CYFANSWM Y CRONFEYDD	<u>636,149</u>	<u>(690,636)</u>	<u>(54,487)</u>

Ffigurau cymharol ar gyfer symudiad yn y cronfeydd

	At 1/4/19	Symudiad net mewn cronfeydd	Trosglwyddiad au rhwng cronfeydd	At 31/3/20
	£	£	£	£
Cronfeydd anghyfyngedig				
Cronfa gyffredinol	199,561	29,009	(56,911)	171,659
Cronfa datblygu digidol	33,000	(33,000)	31,296	31,296
Ffiliffest	15,000	(15,000)	-	-
Ymateb i heriau Covid-19	-	-	20,000	20,000
	247,561	(18,991)	(5,615)	222,955
Cronfeydd cyfyngedig				
Llywodraeth Cymru	-	(3,592)	3,592	-
Cyngor B.S. Caerffili – Cytundeb Gofal Plant	-	503	-	503
Cyngor B.S. Caerffili - Strategaeth Pum				
Mlynedd	365	-	-	365
Helo Blod Lleol	-	(2,023)	2,023	-
	365	(5,112)	5,615	868
CYFANSWM Y CRONFEYDD	<u>247,926</u>	<u>(24,103)</u>	<u>-</u>	<u>223,823</u>

MENTER IAITH SIR CAERFFILI**NODIADAU I'R DATGANIADAU ARIANNOL – PARHAD
AR GYFER Y FLWYDDYN A DDAETH I BEN AR 31 MAWRTH 2021****17. SYMUDIAD MEWN CRONFEYDD - parhad**

Mae'r symudiad net cymharol mewn cronfeydd wedi ei gynnwys yn yr uchod fel a ganlyn:

	Adnoddau a ddaeth i mewn	Adnoddau a wariwyd	Symudiad mewn cronfeydd
	£	£	£
Cronfeydd anghyfyngedig			
Cronfa gyffredinol	710,303	(681,294)	29,009
Cronfa datblygu digidol	-	(33,000)	(33,000)
Ffiliffest	-	(15,000)	(15,000)
	<u>710,303</u>	<u>(729,294)</u>	<u>(18,991)</u>
Cronfeydd cyfyngedig			
Llywodraeth Cymru	95,552	(99,144)	(3,592)
Cyngor B.S. Caerffili – Cytundeb Gofal Plant	25,125	(24,622)	503
GAVO Grant Cash4U	1,997	(1,997)	-
Helo Blod Lleol	19,009	(21,032)	(2,023)
Cyngor B.S.Caerffili - Grant Adfer Cynllun Gofal Plant	<u>9,917</u>	<u>(9,917)</u>	<u>-</u>
	<u>151,600</u>	<u>(156,712)</u>	<u>(5,112)</u>
CYFANSWM Y CRONFEYDD	<u>861,903</u>	<u>(886,006)</u>	<u>(24,103)</u>

Cronfeydd cyfyngedig**Llywodraeth Cymru**

Grant sy'n cyfrannu at gostau'r Prif Swyddog, y Swyddog ariannol a Gweinyddol, y Swyddog Datblygu Cymunedol a'r Rheolwr Gwasanaethau Plant a Theuluoedd.

Cyngor B.S. Caerffili - Cytundeb Gofal Plant

Mae'r cytundeb hwn yn cyllido gwaith datblygu yn y sector gofal plant, er mwyn cynyddu'r defnydd o'r Gymraeg mewn ystod o gyfleusterau gofal plant

Cyngor B.S. Caerffili - Strategaeth Pum Mlynedd

Comisiynwyd Menter Caerffili i gwblhau gwaith ar y Strategaeth Pum Mlynedd, a oedd yn cynnwys datblygu templed ac ymgynghori â'r bobl leol ynghylch cynnwys y Strategaeth.

Cyngor B.S.Caerffili - Grant cynllun gofal plant

Grant i brynu offer ar gyfer ein clybiau gofal plant.

Cyngor B.S.Caerffili – Grant Cyfalaf (Gofal Plant)

Grant i brynu offer ar gyfer ein clybiau gofal plant.

Llywodraeth Cymru – Helo Blod Lleol

Cytundeb rhwng Llywodraeth Cymru a'r Mentrau Iaith i gefnogi busnesau i gynyddu eu defnydd o'r Gymraeg.

Cyngor B.S.Caerffili – Grant Colled Incwm Gofal Plant

Grantiau er mwyn cefnogi gyda colled incwm oherwydd effaith Covid-19.

Cyngor B.S.Caerffili – Grant Adfer Covid-19 Gofal Plant

Grantiau i gefnogi gyda heriau Covid-19.

Llywodraeth DU – Cynllun Arbed Swyddi

Cymorth ariannol i arbed swyddi tra bod gwasanaethau ar gau oherwydd Covid-19.

Moondance Foundation

Grant i gynorthwyo gyda gwariant staff prosiect a datblygu gwefan.

MENTER IAITH SIR CAERFFILI

NODIADAU I'R DATGANIADAU ARIANNOL – PARHAD AR GYFER Y FLWYDDYN A DDAETH I BEN AR 31 MAWRTH 2021

17. SYMUDIAD MEWN CRONFEYDD - parhad

Cronfeydd Blwyddyn Blaenorol

Cronfeydd Penodedig

Gwaith datblygu digidol – neilltuodd y Bwrdd swm i gynyddu presenoldeb digidol Menter iaith Sir Caerffili. Neilltuodd y Bwrdd swm i'w ddefnyddio am Ffiliffest 2020.

GAVO Grant Cash4U

Grant i brynu offer ar gyfer ein clybiau gemau fideo i blant a phobl ifanc er mwyn galluogi gwirfoddolwyr ifanc i gefnogi'r clwb.

Symudiad Rhwng Cronfeydd

Mae trosglwyddiad o £7,545 wedi'i wneud o'r gronfa gyffredinol i gronfa Llywodraeth Cymru er mwyn cliro'r gorwariant.

Mae trosglwyddiad o £100 wedi'i wneud o'r gronfa gyffredinol i gronfa Cyngor B.S Caerffili – Cytundeb Gofal Plant er mwyn cliro'r gorwariant.

18. YMRWYMIADAU PENSIWN

Mae'r elusen yn gweithredu cynllun pensiwn cyfraniadau diffiniedig. Delir asedau'r cynllun ar wahân i asedau'r elusen mewn cronfeydd a weinyddir yn annibynnol. Mae'r taliad cost pensynau yn cynrychioli cyfraniadau a dalwyd i'r gronfa gan yr elusen, sef £23,385 (2020 : £23,407). Y cyfraniadau a oedd yn ddyladwy ar ddiwedd y flwyddyn oedd £dim (2020: £dim).

19. YMRWYMIADAU ARIANNOL ERAILL

	2021	2020
	£	£
Un flwyddyn	9,973	6,808
Rhwng un a phum mlynedd	16,174	15,235
	<u>26,147</u>	<u>22,043</u>

Cyfanswm taliadau prydles weithredol a gydnabuwyd fel cost yn yr flwyddyn oedd £21,602 (2020: £19,314).

20. DATGELIADAU PARTÏON PERTHYNOL

Nid oedd unrhyw drafodiadau partïon perthynol ar gyfer y flwyddyn a ddaeth i ben ar 31 Mawrth 2021.

MENTER IAITH SIR CAERFFILI

DATGANIAD MANWL O WEITHGAREDDAU ARIANNOL AM Y FLWYDDYN A DDAETH I BEN AR 31 MAWRTH 2021

	2021 £	2020 £
INCWM a GWADDOLION		
Rhoddion a chymynroddion		
Grantiau	335,353	151,600
Incwm o fuddsoddiadau		
Llog derbyniadwy	84	124
Gweithgareddau elusenol		
Ffioedd clybiau	266,719	663,859
Digwyddiadau Cymunedol	33,993	44,421
Ffiliwest	-	1,899
	<u>300,712</u>	<u>710,179</u>
Cyfanswm adnoddau a ddaeth i mewn	636,149	861,903
GWARIANT		
Raising donations and legacies		
Llogi cyfarpar a chyrchfannau	-	12,095
Digwyddiadau	780	17,770
Teithio - Digwyddiadau	-	7,960
Adloniant		250
Llenyddiaeth a llyfrau	239	713
Yswiriant	4,435	4,188
Hysbysebu a chyhoedduswyd	-	542
	<u>5,454</u>	<u>43,518</u>
Gweithgareddau elusenol		
Cyflogau	562,580	631,085
Nawdd cymdeithasol	26,574	31,513
Pensiynau	23,385	23,407
Rent	22,122	24,634
Ardrethi a dŵr	171	329
Goleuo a gwresogi	1,748	4,740
Teleffon	8,133	5,951
Postio a deunyddiau ysgrifennu	4,765	11,448
Costau/nwyddau swyddfa	552	6,034
Cyfieithu	264	516
Adnoddau	17,509	59,858
Hyfforddiant	1,314	9,747
Costau cyfrifiaduron a meddalwedd	3,686	10,093
Atgyweirio ac adnewyddu	397	1,119
Cadw tŷ a glanhau	655	1,472
Treuliau safle	-	600
Teithio a threuliau	463	8,478
Aelodaeth	1,025	1,158
Rhodd	-	113
Dibrisiant	3,585	3,502
Llog yn daladwy	-	1
	<u>678,928</u>	<u>835,798</u>

Nid yw'r dudalen hon yn ffurfio rhan o'r datganiadau ariannol statudol

MENTER IAITH SIR CAERFFILI

**DATGANIAD MANWL O WEITHGAREDDAU ARIANNOL
AM Y FLWYDDYN A DDAETH I BEN AR 31 MAWRTH 2021**

	2021 £	2020 £
Costau llywodraethu		
Tâl archwilydd	<u>6,254</u>	<u>6,690</u>
Cyfanswm yr adnoddau a wariwyd	690,636	886,006
Gwariant net	<u>(54,487)</u>	<u>(24,103)</u>

Nid yw'r dudalen hon yn ffurfio rhan o'r datganiadau ariannol statudol