

Company Registration Number - 05853982

The Charity Registration Number is :- 1117071

Cytûn: Eglwysi Ynghyd yng Nghymru/Churches Together in Wales Limited

Report and Accounts

31 December 2023



Cytûn: Eglwysi Ynghyd yng Nghymru/Churches Together in Wales Limited

Report and accounts for the year ended 31 December 2023

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Trustees' Annual Report for the year ended 31 December 2023

The Trustees present their Report and Accounts for the year ended 31 December 2023, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name.

The legal name of the charity is:- Cytûn: Eglwysi Ynghyd yng Nghymru/Churches Together in Wales Limited.

The charity is also known by its operating name, Cytûn.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1117071.

Mae Cytûn yn elusen gofrestredig yng Nghymru a Lloegr trwy Gomisiwn Elusennau Llowgr a Chymru | Rhif: 1117071 |

Cytûn is a registered company in England and Wales | Number: 05853982| Mae Cytûn yn gwmni cofrestredig yng Nghymru a Lloegr.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as a company limited by guarantee, registered under the Companies Acts . The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

Ystafell 3.3 / Room 3.3

Ty Hastings / Hastings House, Llys Fitzalan / Fitzalan Court (opposite Brunel House)

Caerdydd / Cardiff

CF24 0BL

Ffôn / Telephone 03300169860

E-bost / Email post@cytun.cymru Web address www.cytun.co.uk

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

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EGLWYSI SY'N AELODAU / MEMBER CHURCHES

Categori A (a) / Category A (a)

1. Byddin yr Iachawdwriaeth / The Salvation Army
2. Eglwys Bresbyteraidd Cymru / The Presbyterian Church of Wales
3. Cymanfa Bedyddwyr De Cymru / South Wales Baptist Association
4. Eglwysy Lutheriaid Almaeneg ei Hiaith yn Ne Cymru / German Speaking Lutheran Church in South Wales
5. Undeb Bedyddwyr Cymru / The Baptist Union of Wales
6. Undeb yr Annibynwyr Cymraeg / The Union of Welsh Independents
7. Y Gynghrair Gynulleidfaol / The Congregational Federation
8. Yr Eglwys Ddiwygiedig Unedig / The United Reformed Church
9. Yr Eglwys Gatholig Rufeinig / The Roman Catholic Church
10. Yr Eglwys Fethodistaidd / The Methodist Church
11. Yr Eglwys yng Nghymru / The Church in Wales
12. Yr Eglwys Uniongred Indiaidd / The Indian Orthodox Church
13. Eglwys Pentecost DU / The Church of Pentecost UK
14. Cynulleidfaoedd Duw / Assemblies of God
15. Eglwysy Duw / Churches of God

Categori A (b) / Category A (b)

1. Cymdeithas Grefyddol y Cyfeillion / The Religious Society of Friends

Categori B (a) / Category B (a)

1. Eglwys Bresbyteraidd De Korea yng Nghymru / Presbyterian Church of South Korea in Wales
2. Eglwys Adfentiaid y Seithfed Dydd yng Nghymru / Seventh Day Adventists Church in Wales
3. Yr Eglwys Uniongred Ethiopiaidd / The Ethiopian Orthodox Church

Aelodau Categori B (b) / Category B (b) Membership

1. Cymorth Cristnogol / Christian Aid
2. CAFOD
3. Cymdeithas Dai Aelwyd / Aelwyd Housing Association
4. Cymdeithas y Beibl / Bible Society
5. Drwy'r Tô / Through the Roof
6. Cyngor Cymru ar Alcohol a Chyffuriau Eraill / Welsh Council on Alcohol and Other Drugs
7. Cyngor Ysgolion Sul Cymru / Welsh Sunday Schools Council
8. Comisiwn yr Eglwysy Cyfamodol / Commission of the Covenanted Churches
9. Cyngor Eglwysy Rhyddion Cymru / Free Church Council of Wales
10. Cofleidio'r Dwyrain Canol / Embrace the Middle East
11. Cyfiawnder Tai / Housing Justice
12. Teuluoedd Diogel dros Blant / Safe Families for Children
13. A Rocha DU / A Rocha UK
14. Cymdeithas y Plant / The Children Society
15. Cymdeithas Gristnogol Iracaidd yng Nghymru / Iraqi Christian Association in Wales
16. Undeb Credyd Cydfuddiannol yr Eglwysy / Churches' Mutual Credit Union
17. Home for Good
18. Ffydd yn Ewrop – Rhwydwaith Cydberthynas Ewropeaidd yr Eglwysy
19. Parish Nursing Ministries UK

Cytûn: Eglwys Ynghyd yng Nghymru/Churches Together in Wales Limited

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Trustees' Annual Report for the year ended 31 December 2023

The Trustees in office on the date the report was approved were:-

ALLEN, David Eglwys Duw / Churches of God (Appointed 08/06/23)
BATT, Roger James Byddin yr Iachadwriaeth / The Salvation Army (Appointed 22/6/21)
BRIGNALL, Peter Malcolm Eglwys Gatholig / Catholig Church (Appointed 22/06/21)
CAMERON, Right Revd / Gwir Barch Gregory Kenneth Yr Eglwys yng Nghymru / The Church in Wales (Appointed 01/02/18)
DESPRÉS, Annette Eglwys Lutheraid Almaeneg ei Hiaith / German Speaking Lutheran Church in South Wales (Appointed 27/06/13)
EVANS, Anna Jane Eglwys Bresbyteraidd Cymru / The Presbyterian Church of Wales (Appointed 08/06/23)
EVANS, Owain Gethin Cymdeithas Grefyddol y Cyfeillion / The Religious Society of Friends (Appointed 25/6/18)
GALE, Revd / Parch Catherine Laura Yr Eglwys Fethodistaidd / The Methodist Church (Appointed 01/02/18)
GEORGE Mr Jacob Pappy Yr Eglwys Uniongred Indiaidd / Indian Orthodox Church (Appointed 27/6/13)
HURD, Revd Dr/Parch Ddr Jennifer Anne (Cadeirydd/Chair) (Appointed 08/06/23)
MASON, Dawn Y Gynghrair Gynulleidfaol / The Congregational Federation (Appointed 08/06/23)
MORRIS, Judith Anne Undeb y Bedyddwyr Cymru / Baptist Union of Wales (Appointed 06/06/17)
OKYERE, David Kwabena Eglwys y Pentecost DU / The Church of Pentecost UK (Appointed 08/06/23)
REES, Revd / Parch Dyfrig, Undeb yr Annibynnwyr Cymraeg / Union of Welsh Independents (Appointed 10/02/20)
ROWLANDS, Timothy Cynulliadau Duw / Assemblies of God (Appointed 02/10/23)
SPAIN, Revd / Parch. Martin Yr Eglwys Ddiwygiedig Unedig / The United Reformed Church (Appointed 08/06/23)

The following persons served as Trustees during the year ended 31 December 2023 :-

ALLEN, David Eglwys Duw / Churches of God (Appointed 08/06/23)
BATT, Roger James Byddin yr Iachadwriaeth / The Salvation Army (Appointed 22/6/21)
BRIGNALL, Peter Malcolm Eglwys Gatholig / Catholig Church (Appointed 22/6/21)
CAMERON, Right Revd / Gwir Barch Gregory Kenneth Yr Eglwys yng Nghymru / The Church in Wales (Appointed 1/2/18)
COYLE, Dr Patrick Joseph (Cadeirydd / Chair) (Appointed 14/10/08; Resigned 08.06.23)
DESPRÉS, Annette Eglwys Lutheraid Almaeneg ei Hiaith / German Speaking Lutheran Church in South Wales (Appointed 27/6/13)
EVANS, Anna Jane Eglwys Bresbyteraidd Cymru / The Presbyterian Church of Wales (Appointed 08/06/23)
EVANS, Owain Gethin Cymdeithas Grefyddol y Cyfeillion / The Religious Society of Friends (Appointed 25/6/18)
GALE, Revd / Parch Catherine Laura Yr Eglwys Fethodistaidd / The Methodist Church (Appointed 01/02/18)
GEORGE Mr Jacob Pappy Yr Eglwys Uniongred Indiaidd / Indian Orthodox Church (Appointed 27/6/13)
GILLHAM, Revd / Parch Christopher Leon Y Gynghrair Gynulleidfaol / The Congregational Federation (Appointed 10/10/07; Resigned 08.06.23)
HURD, Revd Dr/Parch Ddr Jennifer Anne (Cadeirydd/Chair) (Appointed 08.06.23)
KEIR, Stuart Andrew Cynulleidfaoedd Duw / Assemblies of God (Appointed 22/6/21; Resigned 02/10/23)
KUNUTSOR, Revd / Parch Shelter Eglwys y Pentecost DU / The Church of Pentecost UK (Appointed 1/2/18; Resigned 08/06/23)
MASON, Dawn Y Gynghrair Gynulleidfaol / The Congregational Federation (Appointed 08/06/23)
MATTHEWS, Revd / Parch Brian Clifford Eglwys Bresbyteraidd Cymru / The Presbyterian Church of Wales (Appointed 25/06/18; Resigned 08/06/23)
MORRIS, Judith Anne Undeb y Bedyddwyr Cymru / Baptist Union of Wales (Appointed 06/06/17)
OKYERE, David Kwabena Eglwys y Pentecost DU / The Church of Pentecost UK (Appointed 08/06/23)
REES, Revd / Parch Dyfrig, Undeb yr Annibynnwyr Cymraeg / Union of Welsh Independents (Appointed 10/02/20)
ROWLANDS, Timothy Cynulliadau Duw / Assemblies of God (Appointed 02/10/23)
SPAIN, Revd / Parch. Martin Yr Eglwys Ddiwygiedig Unedig / The United Reformed Church (Appointed 08/06/23)
WALKLING, Revd / Parch Simon Edwin Yr Eglwys Ddiwygiedig Unedig / The United Reformed Church (Appointed 27/06/13; Resigned 08/06/23)

Cytûn: Eglwysi Ynghyd yng Nghymru/Churches Together in Wales Limited

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Trustees' Annual Report for the year ended 31 December 2023

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

Fel elusen, nod eglur Cytûn yw uno mewn pererindod yr eglwysi hynny yng Nghymru sydd, gan gydnabod datguddiad Duw yng Nghrist, yn cyffesu yr Arglwydd Iesu Grist yn Dduw a Gwaredwr yn ôl yr Ysgrythurau; ac mewn ufudd-dod i ewyllys Duw ac yng ngrym yr Ysbryd Glân, yn ymrwymo'u hunain i geisio dyfnhau eu cymundeb â Christ ac â'i gilydd yn yr Eglwys, sef ei gorff ef, ac i gyflawni eu cenhadaeth o gyhoeddi'r efengyl drwy dystiolaethu a gwasanaethu gyda'i gilydd yn y byd, er gogoniant yr un Duw, Tad, Mab ac Ysbryd Glân.

As a charity, Cytûn has the clear aim of uniting in pilgrimage those churches in Wales which, acknowledging God's revelation in Christ, confess the Lord Jesus Christ as God and Saviour according to the Scriptures; and, in obedience to God's will and in the power of the Holy Spirit, commit themselves to seek a deepening of their communion with Christ and with one another in the Church, which is his body, and to fulfil their mission to proclaim the Gospel by common witness and service in the world, to the glory of one God, Father, Son and Holy Spirit.

The main activities undertaken in relation to those purposes during the year.

Ffynonellau incwm yr elusen yw: cyfraniadau gan aelodau ac asiantaethau sy'n bartneriaid a thanysgrifiadau oddi wrth gyrff eciwmenaidd rhanbarthol a lleol.

Tri phrif weithgaredd Cytûn ar gyfer codi arian oedd: sicrhau cyfraniadau oddi wrth yr eglwysi a'r enwadau sy'n aelodau, sicrhau tanysgrifiadau oddi wrth grwpiau lleol a rhanbarthol a sicrhau cymorth oddi wrth Gyngor Gweithredu Gwirfoddol Cymru i alluogi Cytûn i gyflawni ein dyletswyddau tuag at gymunedau ffydd Cymru.

Nodir newidiadau penodol i asedau sefydlog yn nodiadau'r cyfrifon.

Y mae'r Ymddiriedolwyr yn fodlon fod asedau'r elusen ym mhob cronfa ar gael ac yn ddigonol ar gyfer cyfarfod â'i oblygiadau parthed pob cronfa.

The charity's sources of income are: contributions from members and partner agencies and subscriptions from regional and local ecumenical bodies.

Cytûn's three main fundraising activities were: raising contributions from member churches and denominations, gaining subscriptions from local and regional groups and gaining support from the Wales Council for Voluntary Action to enable Cytûn to meet its obligations to Wales' faith communities.

Specific changes in fixed assets are detailed in the notes to the accounts.

The Trustees are satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

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The main activities undertaken during the year to further the charity's purpose for the public benefit.

Mae'r Ymddiriedolwyr yn ymwybodol o ganllawiau'r Comisiwn Elusennau ar fudd i'r cyhoedd, gan gynnwys y canllawiau ar hyrwyddo crefydd. Mae'r Ymddiriedolwyr wedi rhoi sylw i ganllawiau'r Comisiwn Elusennau ar fudd i'r cyhoedd wrth reoli gweithgareddau'r elusen.

The Trustees are mindful of the Charity Commission's guidance on Public Benefit including the guidance on advancement of religion. The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The charity's strategies for achieving its aims and objectives in the future.

Mae Cytûn yn ceisio darparu "man eciwmenaidd strwythuredig" ar gyfer cyfarfod a chyswllt, gan hwyluso astudiaeth ar y cyd o faterion cyffredin a meithrin perthynas ymhlith a rhwng yr eglwysi ar faterion ffydd a threfn a'r materion ehangach a drafodir yn y sgwâr cyhoeddus yng Nghymru.

Cyfraniad enfawr i fywyd aelod-eglwysi Cytûn oedd y bwletinau polisi rheolaidd a gynhyrchwyd gan swyddog polisi'r sefydliad. Cyhoeddwyd 6 ohonynt yn 2023. Ymhlith y materion eraill sydd wedi bod yn ganolog i waith y swyddog polisi roedd cynnull y Grwp Laser o swyddogion yr Eglwys a Chymdeithas (gwirfoddolwyr yn bennaf) yng Nghymru, a chymryd rhan yn y Grwp Radar cyfatebol yn y DU; a monitro datblygiadau yn Senedd Cymru a chynnal cyswllt rheolaidd rhwng eglwysi sy'n aelodau, rhwydweithiau a sefydliadau a chyrrff cyhoeddus yng Nghymru. Ym mis Ionawr 2023, enwebodd Comisiynydd Cenedlaethau'r Dyfodol Cymru, Sophie Howe, ein Swyddog Polisi fel un o'i 100 Ysgogydd Newid yng Nghymru am ei waith yn ei chynghori hi a chyrrff cyhoeddus eraill ar faterion sy'n ymwneud â ffydd. Hefyd o arwyddocâd parhaus mae cwrs Croeso i Gymru Cytûn sy'n cael ei gynnal ddechrau'r hydref bob blwyddyn. Cwrs hyfforddi preswyl yw hwn ar gyfer Gweinidogion Crefyddol a Gweithwyr Cristnogol sy'n symud i Gymru i wasanaethu o rannau eraill o'r DU neu tu hwnt. Amcanion dysgu'r cwrs yw cyflwyno cyd-destun eciwmenaidd Cymru, y sîn wleidyddol yng Nghymru, y cyd-destun diwylliannol cyfoes a hanesyddol, lle'r Gymraeg, hanes crefyddol Cymru, hanes ysbrydolrwydd yng Nghymru a gwaith rhyng-ffydd yng Nghymru.

Cytûn seeks to provide a "structured ecumenical space" for meeting and encounter, facilitating a shared study on common issues and fostering relationships among and between the churches regarding faith and order issues and the wider matters discussed in the public place in Wales.

A huge contribution to the life of the member churches of Cytûn was the regular policy bulletins produced by the organization's policy officer, of which 6 were published in 2023. Other matters which have been central to the policy officer's work included convening the Laser Group of Church & Society officers (mainly volunteers) in Wales, and participating in the equivalent UK-level Radar Group; and monitoring developments in the Senedd and maintaining regular liaison between member churches, networks and organisations and public bodies in Wales. In January 2023, the outgoing Future Generations Commissioner for Wales, Sophie Howe, nominated our Policy Officer as one of her 100 Changemakers in Wales for his work in advising her and other public bodies on faith-related matters. Also of continuing significance is Cytûn's Welcome to Wales course which takes place in the early autumn each year. This is a residential training course for Ministers of Religion and Christian workers who are transferring into Wales from other parts of the UK or further afield and has as its learning objectives, the introduction of the ecumenical context of Wales, the political scene in Wales, contemporary and historical cultural context, the place of the Welsh language, the religious history of Wales, spirituality in Wales and interfaith work in Wales.

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Trustees' Annual Report for the year ended 31 December 2023

The main achievements and performance of the charity during the year.

Mae gweithgareddau pwysicaf Cytûn wedi canolbwyntio ar ddarparu cefnogaeth eciwmenaidd i eglwysi sy'n aelodau trwy hwyluso eu tystiolaeth ar y cyd, cynnal cyfarfodydd ar y cyd, darparu sesiynau briffio ac adnoddau addoli a hyfforddiant.

Rhoddwyd cefnogaeth i sawl mudiad trydydd sector gan gynnwys Urdd Gobaith Cymru, , Eisteddfod Genedlaethol Cymru a nifer o gymunedau ffydd eraill. Swyddog Polisi Cytûn yw'r Prif Gynrychiolydd ar gyfer Crefydd ar Gyngor Partneriaeth Trydydd Sector Llywodraeth Cymru, ac fe'i henwebwyd gan Gyngor Rhyng-ffydd Cymru, a'i gefnogi gan dîm o wirfoddolwyr o'r Cyngor hwnnw. Mae hyn yn darparu cyswllt â 24 o rwydweithiau eraill o gyrff gwirfoddol ledled Cymru. Maent yn cyfarfod ar y cyd â phob gweinidog o fewn Llywodraeth Cymru yn ogystal â Chomisiynydd Cenedlaethau'r Dyfodol Cymru ddwywaith y flwyddyn. Mae Cytûn yn aelod gweithgar o Gyngor Gweithredu Gwirfoddol Cymru, Climate Cymru a Chynghrair Cymdeithas Sifil y DU.

Ymgwymerodd y Parchedig Siôn Brynach yn swydd, Prif Weithredwr Cytûn ym mis Ebrill 2023. Ym mis Ionawr 2024 cyhoeddodd y byddai'n ymddiswyddo ar ddiwedd Ebrill 2024 er mwyn cymryd rôl offeiriaeth llawn amser yn yr Eglwys yng Nghymru, a fe drefnodd yr Ymddiriedolwyr hysbysebu am olynydd.

Cytûn's most significant activities have focused on providing ecumenical support to member churches through facilitating their shared witness, holding shared meetings, providing briefings and resourcing worship and training.

Support was given to several third sector organisations including Urdd Gobaith Cymru, , Eisteddfod Genedlaethol Cymru and a number of other faith communities. Cytûn's Policy Officer is the Lead Representative for Religion on Welsh Government's Third Sector Partnership Council, nominated by the Inter-faith Council for Wales, and supported by a team of volunteers from that Council. This provides links with 24 other networks of voluntary bodies throughout Wales, who jointly meet with each Welsh Government minister and the Future Generations Commissioner for Wales twice a year. Cytûn is an active member of the Wales Council for Voluntary Action, Climate Cymru and the UK Civil Society Alliance.

Revd Siôn Brynach took up the post of Chief Executive of Cytûn in April 2023. In January 2024 he announced that he would resign at the end of April 2024 in order to take up full-time priesthood in the Church in Wales, and the Trustees arranged to advertise for a successor.

Cytûn: Eglwysi Ynghyd yng Nghymru/Churches Together in Wales Limited

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Trustees' Annual Report for the year ended 31 December 2023

The difference the charity's performance during the year has made to the beneficiaries of the charity and the wider society

Prif fuddiolwyr cyhoeddus gwaith yr elusen yw'r miloedd lawer o aelodau unigol a'r nifer fwy fyth sy'n gysylltiedig ag eglwysi, rhwydweithiau a chyrff sy'n aelodau Cytûn ac a wasanaethir ganddynt ym mhob cymuned yng Nghymru a thu hwnt i Gymru. Mae'r rhain yn cynnwys rhai o'r eglwysi lleiafrifol ethnig mwy newydd yng Nghymru. Mae eglwysi a grwpiau lleol wedi elwa o ddeunyddiau astudio dwy-ieithog, mewn partneriaeth ag Eglwysi Ynghyd ym Mhrydain ac Iwerddon, ac adnoddau addysgiadol. Cefnogir gwaith y caplaniaid arbenigol ar faes y Sioe Amaethyddol Frenhinol yn weinyddol, a chynigir cefnogaeth ehangach i waith caplaniaethau eciwmenaidd mewn ysbytai a lleoliadau eraill.

Cyflawnwyd nodau Cytûn drwy: bod yn dyst i, a gweithio tuag at undod gweladwy yr Eglwysi Cristnogol o fewn Comisiwn yr Eglwysi Cyfamodol, cynorthwyo gyda'r gwaith a rennir gyd Chyngor Eglwysi Rhyddion Cymru, yn enwedig o ran ymgysylltu â CYSAGau a darparu arbenigedd ym maes polisi cyhoeddus, a thrwy dynnu sylw at waith yr holl eglwysi ac enwadau a chyrff sy'n aelodau mewn cysylltiad gerbron ei gilydd a'r cyhoedd ehangach yng Nghymru.

Trwy ei Fwrdd Ymddiriedolwyr, rhwydweithiau a memoranda dealltwriaeth gyda Chomisiwn yr Eglwysi Cyfamodol a Chyngor Eglwysi Rhyddion Cymru mae cyfle i'r Eglwysi gyfarfod a chynllunio eu gwaith gyda'i gilydd ac i lunio Cynllun Gwaith yr elusen sy'n esblygu dros amser. Mynychodd aelodau staff gynulliadau enwadol, cyrff llywodraethol, synodau a phwyllgorau. Mae gan y tîm staff batrwm o gyfarfodydd cyson sy'n cadw golwg ar gynnydd o ran gwireddu'r Cynllun Gwaith a chyflawni amcanion strategol cyffredinol yr elusen. Mae'r staff yn adrodd yn ôl wrth yr Ymddiriedolwyr, y Grwp Galluogi a'r Cyfarfod Cyffredinol Blynyddol. Cytunwyd ar gynllun gwaith drafft newydd.

The main public beneficiaries of the charity's work are the many thousands of individual members and the many more associated with and served by Cytûn's member churches, networks and bodies in association in every community in Wales and also outside Wales. These include some of the newer ethnic minority churches in Wales. Local churches and groups have benefitted from the production, in partnership with Churches Together in Britain and Ireland, of bilingual study and educational resources. The work of the specialist chaplaincy at the Royal Welsh Showground is supported administratively, and broader support is offered to the work of ecumenical chaplaincies in hospitals and other settings.

Cytûn's aims have been achieved by: witnessing to and working towards the visible unity of the Christian Churches within the Commission of the Covenanted Churches, assisting the shared work of the Free Church Council of Wales especially in engagement with SACREs and the provision of expertise in public policy, and in highlighting the work of all the member churches and denominations and bodies in association before each other and the wider public in Wales.

Cytûn provides, through its Board of Trustees, networks and memoranda of understanding with the Commission of the Covenanted Churches and the Free Church Council of Wales an opportunity for the Churches to meet and to plan their work together and to shape the charity's rolling Workplan. Staff members attended denominational assemblies, governing bodies, synods and committees. The staff team has a rolling pattern of meetings which keep a check on the progress of the Workplan and the delivery of the charity's overall strategic aims and objectives. The staff reports back to the Board, the Enabling Group and the Annual General Meeting. A new draft Workplan was agreed.

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Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

Caiff yr Ymddiriedolwyr eu recriwtio a'u hapwyntio yn dilyn eu henwebu gan Aelodau Categori A. Yr ymddiriedolwyr sydd â'r cyfrifoldeb terfynol am redeg yr elusen. Buont yn cyfarfod yn rheolaidd drwy'r flwyddyn. Darperir gwybodaeth i'r ymddiriedolwyr yn rheolaidd er mwyn sicrhau bod ganddynt y wybodaeth ddiweddaraf ynghylch materion rheoleiddiol a materion eraill. Ceir Pwyllgor Cyllid sy'n ystyried materion ariannol yn fanwl ac mae Pwyllgor Adnoddau Dynol yn trafod materion staffio. Mae'r ddau bwyllgor yn adrodd yn ôl i'r Ymddiriedolwyr drwy Fwrdd Cytûn ac mae hynny'n wir hefyd am Rwydwaith Cyfiawnder Hiliol Cytûn.

The Trustees are recruited and appointed following nomination by Category A Members. The Trustees have ultimate responsibility for the conduct of the charity. They have met regularly throughout the year. Regular information is provided to the trustees to ensure they are updated on regulatory and other matters. A Finance Committee considers in detail finance issues and a Human Resources Committee considers staffing matters. Both committees report back to the trustees through the Cytûn Board as does Cytûn's Racial Justice Network.

Bancwyr/Bankers	CAF Bank Ltd. 25 Kings Hill Avenue, West Mailing, Kent, ME19 4JQ
Cyfrifwyr/Accountants	Cross and Bowen. Riverside House, Normandy Road, Abertawe/Swansea, SA1 2JA

Financial review

The charity's financial position at the end of the year ended 31 December 2023

The financial position of the charity at 31 December 2023 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2023	2022
	£	£
Net income	(23,562)	(5,046)
Unrestricted Revenue Funds available for the general purposes of the charity	68,202	90,158
Designated Revenue Funds	146,325	147,931
Total Unrestricted Funds	214,527	238,089
Restricted Revenue Funds	1,242	1,242
Total Funds	215,769	239,331

Cytûn: Eglwysi Ynghyd yng Nghymru/Churches Together in Wales Limited

Company Registration Number - 05853982

Trustees' Annual Report for the year ended 31 December 2023

Financial review of the position at the reporting date, 31 December 2023 .

Ystyrir sefyllfa ariannol Cytûn yn gadarn gyda'r incwm yn ddigonol i ariannu ein gweithgareddau craidd i'r rhan helaethaf ac erys lefel yr arian wrth gefn yn iach.

The financial position of Cytûn is considered sound with core activities mostly covered by income while reserves continue to be healthy.

Policies on reserves.

Amcan y polisi yw sicrhau bod gan yr elusen ddigon o arian rhydd sydd ar gael ar gyfer cyfarfod â gofynion o leiaf tri mis o wariant blyneddol wedi ei gyllidebu. Mae'r cronfeydd yn cael eu hadolygu'n rheolaidd er mwyn sicrhau y gall yr elusen eu defnyddio ar gyfer cyflawni ei amcanion.

Roedd balansau credyd yr arian ar ddyddiad y fantolen yn Gronfeydd Refeniw Cyffredinol Anghyfyngedig £68,202 (2022 £90,158), Cronfeydd Refeniw Dynodedig £146,325 (2022 £147,931) a Chronfeydd Refeniw Cyfyngedig £1,242 (2022 £1,242).

The policy is to ensure that the charity has sufficient free and available funds to meet at least three months of annual budgeted expenditure. The funds are under continuing review to enable the charity to put them to use in achieving its objectives.

The credit balances of the funds at the balance sheet date were Unrestricted General Revenue Funds £68,202 (2022 £90,158), Designated Revenue Funds £146,325 (2022 £147,931) and Restricted Revenue Funds £1,242 (2022 £1,242).

Availability and adequacy of assets of each of the funds

Y mae'r Ymddiriedolwyr yn fodlon fod asedau'r elusen ym mhob cronfa ar gael ac yn ddigonol ar gyfer cyfarfod â'i oblygiadau parthed pob confa.

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Cytûn: Eglwysi Ynghyd yng Nghymru/Churches Together in Wales Limited

Company Registration Number - 05853982

Trustees' Annual Report for the year ended 31 December 2023

Plans For the Future

Summary of plans for the future and the trustees' perspective of the future direction of the charity.

Y Flwyddyn Nesaf (2024)

Drwy roi Cynllun Gwaith arall ar waith mae Cytûn wedi gallu cynnig gwasanaethau i'r enwadau a'r eglwysi sy'n aelodau ac i'r cyrff cysylltiedig mewn modd cost effeithiol sy'n gwneud y gorau o botensial bod â thîm staff llawn a sefydlog a bod â memoranda dealltwriaeth gweithredol gyda Chomisiwn yr Eglwysi Cyfamodol a Chyngor Eglwysi Rhyddion Cymru.

Next Year (2024)

The implementation of Cytûn's new Workplan has enabled the charity to provide its member denominations and churches and bodies in association with a cost effective service delivery maximizing the potential provided by a full and settled staff complement and working memoranda of understanding with the Commission of the Covenanted Churches and the Free Church Council of Wales.

Details of The Independent Examiner

Mr. N. Davies

Chartered Certified Accountant

Cross & Bowen

Riverside House

Normandy Road

SA1 2JA

Cytûn: Eglwysi Ynghyd yng Nghymru/Churches Together in Wales Limited

Company Registration Number - 05853982

Trustees' Annual Report for the year ended 31 December 2023

Datganiad o Gyfrifoldebau Cyfarwyddwyr ac Ymddiriedolwyr

Datganiad o Gyfrifoldebau Cyfarwyddwyr ac Ymddiriedolwyr

Mae'r ymddiriedolwyr elusen yn gyfrifol am baratoi'r cyfrifon yn unol â telerau, Deddf Elusennau 2011 Deddf Cwmnïau 2006 a Rheoliadau Elusennau (Cyfrifon ac Adroddiadau) 2008. Er gwaethaf y gofyniad penodol yn y rheoliadau statudol sy'n bodoli, Elusennau (2008 cyfrifon ac Adroddiadau), i baratoi'r datganiadau ariannol yn unol â'r SORP 2005, yn wyneb y ffaith bod y SORP 2005 wedi cael ei dynnu'n ôl, penderfynodd yr Ymddiriedolwyr i ddehongli'r cyfrifoldeb hwn bod angen iddynt ddilyn arferion gorau cyfredol a pharatoi'r cyfrifon yn ôl FRS 102 SORP 2015. Yn benodol, mae Deddf Cwmnïau 2006 a'r gyfraith elusennau yn gofyn ar i Fwrdd yr Ymddiriedolwyr baratoi datganiadau ariannol ar gyfer pob blwyddyn ariannol sy'n rhoi darlun gwir a theg o gyflwr busnes yr elusen ar ddiwedd y flwyddyn ariannol ac o'r gwarged neu ddiffyg yr elusen. Wrth baratoi'r datganiadau ariannol hynny mae gofyn i'r Bwrdd:

- i baratoi'r cyfrifon yn unol â Ymarfer Cyfrifo Cyffredinol y Deyrnas Unedig'r Deyrnas Unedig Dderbynnir yn Gyffredinol (Safonau Cyfrifo'r Deyrnas Unedig a chyfraith berthnasol).
- dewis polisiâu cyfrifyddu addas ac yna eu cymhwyso'n gyson;
- gwneud dyfarniadau ac amcangyfrifon sy'n rhesymol ac yn ddoeth; a
- pharatoi'r datganiadau ariannol ar sail busnes gweithredol oni bai ei bod yn amhriodol tybio y bydd yr elusen yn parhau mewn busnes.
- safonau a datganiadau o nodi a chyfrifo perthnasol arfer a argymhellir wedi eu dilyn, yn amodol ar unrhyw ddeunydd wyriadau a ddatgelwyd ac a esboniwyd yn y datganiadau ariannol;

Mae'r gyfraith yn mynnu bod rhaid i'r ymddiriedolwyr beidio cymeradwyo'r cyfrifon oni bai eu bod yn fodlon eu bod yn rhoi darlun cywir a theg o gyflwr busnes yr elusen ac o'r waged neu' ddiffyg yr elusen am y flwyddyn.

Mae'r Ymddiriedolwyr hefyd yn gyfrifol am gynnal cofnodion cyfrifo digonol sy'n datgelu gyda chywirdeb rhesymol ar unrhyw adeg sefyllfa ariannol yr elusen ac sy'n ddigonol i ddangos ac egluro trafodion yr elusen ac sy'n eu galluogi i sicrhau bod y datganiadau ariannol yn cydymffurfio â Deddf Cwmnïau 2006 ac yn cydymffurfio â rheoliadau a wnaed o dan y Ddeddf Elusennau. Maent hefyd yn gyfrifol am ddiogelu asedau'r elusen ac felly am gymryd camau rhesymol i atal a datgelu twyll ac anghysondebau eraill.

Mae'r Ymddiriedolwyr hefyd yn gyfrifol am gynnwys Adroddiad yr Ymddiriedolwyr ac mae cyfrifoldeb statudol y Archwiliwr Annibynnol o ran yr Adroddiad yr Ymddiriedolwyr wedi'i gyfyngu i archwilio'r adroddiad a sicrhau bod, ar wyneb yr adroddiad, nid oes unrhyw ddeunydd anghysondebau gyda'r ffigurau a ddatgelwyd yn y datganiadau ariannol.

Cytûn: Eglwysi Ynghyd yng Nghymru/Churches Together in Wales Limited

Company Registration Number - 05853982

Trustees' Annual Report for the year ended 31 December 2023

Statement of Directors' and Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP 2015.

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

Cytûn: Eglwysi Ynghyd yng Nghymru/Churches Together in Wales Limited

Company Registration Number - 05853982

Trustees' Annual Report for the year ended 31 December 2023

Dull paratoi cyfrifon - Darpariaethau cwmni bach

The financial statements have been prepared implementing the Statement of Recommended Practice for Accounting and Reporting by Charities 2015 and in accordance with the Financial Reporting Standard for Smaller Entities 2015.

These accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Method of preparation of accounts - Small company provisions

The financial statements have been prepared implementing the Statement of Recommended Practice for Accounting and Reporting by Charities 2015 and in accordance with the Financial Reporting Standard for Smaller Entities 2015.

These accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 7 May 2024.

Rev. Dr. Jennifer Hurd

Director and Trustee

Cytûn: Eglwysi Ynghyd yng Nghymru/Churches Together in Wales Limited

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 December 2023

I report to the Trustees on my examination of the financial statements of the charitable company on pages 18 to 41 for the year ended 31 December 2023 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW), and under the historical cost convention and the accounting policies set out on page 24.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 14, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Cytûn: Eglwysi Ynghyd yng Nghymru/Churches Together in Wales Limited

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in section 396 of the Companies Act 2006 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;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

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 financial statements to be reached.

Signed:-

Mr. N. Davies - Independent Examiner

Chartered Certified Accountant

Cross & Bowen
Riverside House
Normandy Road
Swansea
SA1 2JA

This report was signed on 8 May 2024

Cytûn: Eglwysi Ynghyd yng Nghymru/Churches Together in Wales Limited - Statement of Financial Activities for the year ended 31 December 2023

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 December 2023, as required by the Companies Act 2006)

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2023 £	2023 £	2023 £	2022 £
Income & Endowments from:					
Donations & Legacies	A1	175,986	-	175,986	176,548
Investments	A4	5,623	-	5,623	1,533
Total income	A	181,609	-	181,609	178,081
Expenditure on:					
Charitable activities	B2	205,171	-	205,171	183,127
Total expenditure	B	205,171	-	205,171	183,127
Net income for the year		(23,562)	-	(23,562)	(5,046)
Net income after transfers	A-B-C	(23,562)	-	(23,562)	(5,046)
Net movement in funds		(23,562)	-	(23,562)	(5,046)
Reconciliation of funds:-	E				
Total funds brought forward		238,089	1,242	239,331	244,377
Total funds carried forward		214,527	1,242	215,769	239,331

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

The notes attached on pages 24 to 41 form an integral part of these accounts.

Cytûn: Eglwysi Ynghyd yng Nghymru/Churches Together in Wales Limited - Statement of Financial Activities for the year ended 31 December 2023

Cytûn: Eglwysi Ynghyd yng Nghymru/Churches Together in Wales Limited - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

	SORP Ref	Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £
Income & Endowments from:				
Donations & Legacies	A1	175,548	1,000	176,548
Investments	A4	1,533	-	1,533
Total income	A	177,081	1,000	178,081
Expenditure on:				
Charitable activities	B2	183,127	-	183,127
Total expenditure	B	183,127	-	183,127
Net income for the year		(6,046)	1,000	(5,046)
Transfers between funds	C	-	-	-
Net income after transfers		(6,046)	1,000	(5,046)
Net movement in funds		(6,046)	1,000	(5,046)
Reconciliation of funds:-	E			
Total funds brought forward		243,065	1,312	244,377
Total funds carried forward		237,019	2,312	239,331

All activities derive from continuing operations

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.'

The notes attached on pages 24 to 41 form an integral part of these accounts.

Cytûn: Eglwysi Ynghyd yng Nghymru/Churches Together in Wales Limited - Statement of Financial Activities for the year ended 31 December 2023

Cytûn: Eglwysi Ynghyd yng Nghymru/Churches Together in Wales Limited - Resources applied in the year ended 31 December 2023 towards fixed assets for Charity use:-

	2023 £	2022 £
Funds generated in the year as detailed in the SOFA	(23,562)	(5,046)
Resources applied on functional fixed assets	(2,792)	-
Net resources available to fund charitable activities	(26,354)	(5,046)

Movements in revenue and capital funds for the year ended 31 December 2023

Revenue accumulated funds

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last year Total Funds 2022 £
Accumulated funds brought forward	238,089	1,242	239,331	244,377
Recognised gains and losses before transfers	(23,562)	-	(23,562)	(5,046)
	214,527	1,242	215,769	239,331
Closing revenue funds	214,527	1,242	215,769	239,331

Designated revenue funds included within the unrestricted funds above

	Total Funds 2023 £	Last year Total Funds 2022 £
At 1 January	147,931	155,533
Transfer (to)/from revenue accumulated funds	(1,606)	(7,602)
At 31 December	146,325	147,931

The purposes for which these funds have been designated are described in Note 17 to the accounts.

Summary of funds

	Unrestricted and Designated funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last Year Total Funds 2022 £
Revenue accumulated funds	68,202	1,242	69,444	91,400
Revenue designated funds	146,325	-	146,325	147,931
Total funds	214,527	1,242	215,769	239,331

The notes attached on pages 24 to 41 form an integral part of these accounts.

Cytûn: Eglwysi Ynghyd yng Nghymru/Churches Together in Wales Limited - Statement of Financial Activities for the year ended 31 December 2023

**Cytûn: Eglwysi Ynghyd yng Nghymru/Churches Together in Wales Limited
Income and Expenditure Account for the year ended 31 December 2023 as required by the
Companies Act 2006**

	2023 £	2022 £
<i>Income</i>		
Income from operations	175,986	176,548
Investment income		
Interest receivable	5,623	1,533
Gross income in the year before exceptional items	181,609	178,081
Gross income in the year including exceptional items	181,609	178,081
<i>Expenditure</i>		
Charitable expenditure, excluding depreciation and amortisation	194,925	175,529
Depreciation and amortisation	856	373
Governance costs	9,390	7,225
Total expenditure in the year	205,171	183,127
Net income before tax in the financial year	(23,562)	(5,046)
Net income after tax in the financial year	(23,562)	(5,046)
Retained surplus for the financial year	(23,562)	(5,046)

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 24 to 41 form an integral part of these accounts.

Cytûn: Eglwysi Ynghyd yng Nghymru/Churches Together in Wales Limited - Balance Sheet as at 31 December 2023

	SORP		2023	2022
	Note	Ref	£	£
Fixed assets		A		
Tangible assets	9	A2	3,428	1,492
Current assets		B		
Debtors	10	B2	30,034	4,204
Cash at bank and in hand		B4	264,173	308,764
Total current assets			<u>294,207</u>	<u>312,968</u>
Creditors: amounts falling due within one year	11	C1	<u>(81,866)</u>	<u>(75,129)</u>
Net current assets			212,341	237,839
The total net assets of the charity			<u>215,769</u>	<u>239,331</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds				
Restricted Revenue Funds	15	D2	1,242	1,242
			1,242	1,242
Unrestricted Funds				
Unrestricted Revenue Funds	15	D3	68,202	90,158
			68,202	90,158
Designated Funds				
Designated Revenue Funds	15	D3	146,325	147,931
			<u>146,325</u>	<u>147,931</u>
Total charity funds			<u>215,769</u>	<u>239,331</u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

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

Cytûn: Eglwysi Ynghyd yng Nghymru/Churches Together in Wales Limited - Balance Sheet as at 31 December 2023

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 17.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.

Rev. Judith Morris

Trustee

Approved by the board of trustees on 7 May 2024

The notes attached on pages 24 to 41 form an integral part of these accounts.

Cytûn: Eglwysi Ynghyd yng Nghymru/Churches Together in Wales Limited

Notes to the Accounts for the year ended 31 December 2023

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Going Concern

The Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. The Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

Risks and future assumptions

The charity is a public benefit entity.

The Trustees are mindful of the Charity Commission's guidance on Public Benefit including the guidance on advancement of religion. They believe that the services and support that the Union offers and extends to churches, Local Associations, ministers, church leaders and individual members enable its member churches to better serve the widest possible sectors of their communities. Beyond that the Union enables its members also to support and serve communities across the world through its membership of the Council for World Mission and partnerships including Christian Aid.

Policies relating to categories of income and income recognition.

Nature of income

Gross income represents the value, member contributions, donations & grants and some exchange transactions.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Cytûn: Eglwys Ynghyd yng Nghymru/Churches Together in Wales Limited

Notes to the Accounts for the year ended 31 December 2023

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned, and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

Income from legacies

Income from legacies is recognised when the charity has sufficient evidence that a gift has been left to them, that where required, probate has been granted, the executor is satisfied that the property in question will not be required to satisfy claims in the estate, that it is probable that the amount will be received by the charity, and the amount to be received can be estimated with sufficient accuracy, and that any conditions attached to the legacy are either within the control of the charity or have been met.

Where a payment is received from an estate or is notified as receivable by the executors after the reporting date and before the accounts are authorised for issue but it is clear that the payment had been agreed by the executors prior to the end of the reporting period, then the amount concerned is treated as an adjusting event and accrued as income in the accounting period if receipt is probable.

Where the charity has established entitlement to a legacy but there is uncertainty as to the amount of the payment, details of the legacy are disclosed as a contingent asset until the criteria for income recognition are met. Where a legacy is subject to the interest of a life tenant, the legacy is not recognised as income until the death of the life tenant.

If it is doubtful that full settlement of a legacy debtor will be received, then an adjustment is made to reduce the amount of the legacy debtor and legacy income rather than charging the adjustment as expenditure in the Statement of Financial Activities

Cytûn: Eglwysi Ynghyd yng Nghymru/Churches Together in Wales Limited

Notes to the Accounts for the year ended 31 December 2023

Donated goods, facilities and services

Donated fixed assets are recognised at the current fair value. All such donations are recognised as donation income, and debited to fixed assets.

Donated goods that are not fixed assets are accounted for at a fair value, unless it is impractical to reliably measure the value of the donated items.

In the absence of any direct evidence of fair value of donated goods, then a value is derived from the cost of the item to the donor or, in the case of goods that are expected to be sold, the estimated resale value after deducting any anticipated costs of sales.

If it is impracticable to measure the fair value of goods donated for resale, or the costs of valuation outweigh the benefits, the donated goods are recognised as income when sold, with an equivalent amount being recognised as an expense.

The costs of goods donated for distribution to beneficiaries is deemed to be the fair value of those goods upon receipt. When the goods are distributed freely or for a nominal consideration, then the carrying amount is adjusted at the time of sale, to the value at the point of distribution and the adjustment is shown as a cost of donations made.

The carrying amount of any stock held for distribution is assessed for impairment at the reporting date. All donated goods are recognised as donation income, and debited to trading stock. When trading stock is subsequently sold, or appropriated to meet an expense, then the carrying value of the stock is recognised as an expense. In accordance with the SORP, goods donated for distribution to beneficiaries, or for consumption by the charity are included in *'legacies and donations'*. Goods donated for resale are included in *'Income from other trading activities'*

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt. If the goods held are to be distributed freely or for a nominal consideration, then the carrying amount is subsequently adjusted to reflect the lower of deemed cost adjusted for any loss of service potential and replacement cost. Replacement cost is the economic cost incurred if the charity was to replace the service potential of the donated goods at its own expense in the most economic manner.

Donated services and facilities (including seconded staff and use of property) are included in the accounts on the basis of the value of the gift to the charity.

All donated services and facilities are recognised as donation income when received, (provided the value of the gift can be measured reliably) and recognised as an expense with an equivalent value.

Membership subscriptions

The income and any associated Gift Aid or other tax refund from a membership subscription received by the charity in the nature of a gift, is accounted for on the same basis as a donation.

The income from a membership subscription received by the charity where the subscription purchases the right to services or benefits is recognised as income from charitable activities.

Cytûn: Eglwysi Ynghyd yng Nghymru/Churches Together in Wales Limited

Notes to the Accounts for the year ended 31 December 2023

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Allocating costs to activities

Direct costs that are specifically related to an activity are allocated to that activity. Shared direct costs and support costs are apportioned between activities.

The basis for apportionment, which is consistently applied, and proportionate to the circumstances, is :-

Staffing - on the basis of time spent in connection with any particular activity.

Staffing - on a per capita basis, based on the number of people employed within any particular activity.

Premises related costs - on the proportion of floor area occupied by a particular activity.

Non specific support costs - on the basis of the usage of resources, in terms of time taken, capacity used, request made or other measures

Estimation techniques used in apportioning costs - give details

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Plant and machinery	20 % reducing balance
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Cytûn: Eglwysi Ynghyd yng Nghymru/Churches Together in Wales Limited

Notes to the Accounts for the year ended 31 December 2023

Accounting for capital grants and fixed asset funds.

Gifts of tangible fixed assets or grants of a capital nature, given for the purposes of acquiring specific assets to be fully utilised in the furtherance of the objects of the charity, are credited to fixed asset funds after the donated asset has been received or sums have been properly expended on the restricted purpose.

Where the terms of the gift require the charity to hold the asset on an ongoing basis for a specific purpose, then the fixed asset fund so created is categorised as a restricted fixed asset fund, and the relevant restrictions are noted in the fixed asset note 9.

Where the terms of the gift are met once the asset is acquired, so allowing the charity to use the asset on an unrestricted basis, including the right to receive the proceeds of any future sale of the asset on an unrestricted basis, then the fixed asset fund so created is categorised as a designated fixed asset fund.

When assets are acquired for the furtherance of the charity's objects, utilising the charity's own unrestricted funds, a transfer is made from unrestricted funds to a designated fixed asset fund.

Whether acquired with unrestricted or restricted funds, the asset acquired is initially shown in the balance sheet at the full cost of acquisition or subsequent revaluation.

As the related assets are depreciated, in accordance with the depreciation policy, in order to reflect the diminution in the asset, a transfer is made from the relevant fixed asset funds to either unrestricted or restricted revenue funds, as appropriate to the terms of the original gift, if any.

The effect of this policy is that the aggregate of all fixed asset funds shall equate to the net book value of fixed assets.

In the first year that this policy was adopted, a transfer to fixed asset funds was made equivalent to the net book value of the assets.

Any residual liability to the donor arising from, for example, the asset's future sale, is disclosed as a contingent liability unless the event that would trigger repayment of the grant becomes probable in which case a liability for repayment is recognised.

Insofar as this policy relates to Government grants and to the extent that it may be a departure from the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), such departure is justified on the basis that it is in order to comply with the SORP.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Cytûn: Eglwysi Ynghyd yng Nghymru/Churches Together in Wales Limited

Notes to the Accounts for the year ended 31 December 2023

Leasing and hire purchase contracts and commitments

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the charity, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

There are no endowment funds.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

Cytûn: Eglwysi Ynghyd yng Nghymru/Churches Together in Wales Limited

Notes to the Accounts for the year ended 31 December 2023

4 Significance of financial instruments to the charity's position

There is no significance of financial instruments to the charity's financial position or performance.

5 Net surplus before tax in the financial year

	2023 £	2022 £
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	856	373
Pension costs	13,298	5,968

6 Staff costs and emoluments

<i>Salary costs</i>	2023 £	2022 £
Gross Salaries excluding trustees and key management personnel	103,433	95,197
Employer's National Insurance for all staff	5,508	4,893
Employer's contribution to defined benefit pension schemes	13,298	5,968
Total salaries, wages and related costs	122,239	106,058

The average number of full time staff employed in the year was 3 4

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

7 Defined contribution pension schemes

The charity operates a defined contribution pension scheme, the costs of which are shown above.

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

8 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

Cytûn: Eglwysi Ynghyd yng Nghymru/Churches Together in Wales Limited

Notes to the Accounts for the year ended 31 December 2023

9 Tangible fixed assets

<i>Current Year</i>	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 January 2023	-	35,735	-	35,735
Additions	-	2,792	-	2,792
At 31 December 2023	-	38,527	-	38,527
Depreciation				
At 1 January 2023	-	34,243	-	34,243
Charge for the year	-	856	-	856
At 31 December 2023	-	35,099	-	35,099
Net book value				
At 31 December 2023	-	3,428	-	3,428
At 31 December 2022	-	1,492	-	1,492

<i>Prior Year</i>	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
01 January 2022	-	35,735	-	35,735
31 December 2022	-	35,735	-	35,735
Depreciation				
01 January 2022	-	33,870	-	33,870
Charge for the year	-	373	-	373
31 December 2022	-	34,243	-	34,243
Net book value				
31 December 2022	-	1,492	-	1,492
31 December 2021	-	1,865	-	1,865

Cytûn: Eglwysi Ynghyd yng Nghymru/Churches Together in Wales Limited

Notes to the Accounts for the year ended 31 December 2023

10 Debtors

	2023	2022
	£	£
Contributions	27,518	-
Prepayments and accrued income	97	1,786
Other debtors	2,419	2,418
	30,034	4,204

11 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	1,816	2,007
Accruals	1,362	1,351
Amounts owed to group undertakings and undertakings in which the charity has a participating interest	75,901	69,085
PAYE, NIC VAT and other taxes	2,787	2,200
Other creditors	-	486
	81,866	75,129

12 Income and Expenditure account summary

	2023	2022
	£	£
At 1 January 2023	239,331	244,377
Surplus after tax for the year	(23,562)	(5,046)
At 31 December 2023	215,769	239,331

13 No related party transactions

There were no transactions with related parties in the year.

Cytûn: Eglwysi Ynghyd yng Nghymru/Churches Together in Wales Limited

Notes to the Accounts for the year ended 31 December 2023

14 Particulars of how particular funds are represented by assets and liabilities

At 31 December 2023	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	3,428	-	-	3,428
Current Assets	146,640	146,325	1,242	294,207
Current Liabilities	(81,866)	-	-	(81,866)
	68,202	146,325	1,242	215,769
At 1 January 2023	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	1,492	-	-	1,492
Current Assets	163,795	147,931	1,242	312,968
Current Liabilities	(75,129)	-	-	(75,129)
	90,158	147,931	1,242	239,331

15 Change in total funds over the year as shown in Note 14 , analysed by individual funds

	Funds brought forward from 2022 £	Movement in funds in 2023 £	Transfers between funds in 2023 £	Funds carried forward to 2024 £
		See Note 16	See Note 0	
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	90,158	(23,562)	1,606	68,202
Designated Revenue Funds	147,931	-	(1,606)	146,325
Total unrestricted and designated funds	238,089	(23,562)	-	214,527
<i>Restricted funds:-</i>				
Chaplaincy fund	1,242	-	-	1,242
Total restricted funds	1,242	-	-	1,242
Total charity funds	239,331	(23,562)	-	215,769

Cytûn: Eglwysi Ynghyd yng Nghymru/Churches Together in Wales Limited

Notes to the Accounts for the year ended 31 December 2023

16 Analysis of movements in funds over the year as shown in Note 15

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2023	2023	2023	2023
	£	£	£	£
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	181,609	(205,171)	-	(23,562)
	<u>181,609</u>	<u>(205,171)</u>	<u>-</u>	<u>(23,562)</u>

Cytûn: Eglwysi Ynghyd yng Nghymru/Churches Together in Wales Limited

Notes to the Accounts for the year ended 31 December 2023

17 The purposes for which the funds as

Unrestricted and designated funds:-

Unrestricted Revenue Funds

These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

Designated Revenue Funds

The funds were initially set up by the unincorporated charity, Eglwysi Ynghyd yng Nghymru Churches Together in Wales (charity number 246209). The balances on each fund were transferred to this charity on 1st January 2007. Details of each fund are as follows:

Property and Development Reserve

The Fund was set up to finance a house for the General Secretary, later it was designated for alternative office accommodation. Our present office accommodation is on the 1st floor of the South Wales Baptist College. As it has no disabled access, our office accommodation is continually under review.

Mission Fund Reserve

The fund is the final balance of a previous Mission Project, it awaits a suitable project for the Fund to start or complete.

Garden Festival Reserve

The Fund is the final balance of the Churches Pavilion at the Ebbw Vale Garden Festival. It is now designated to be used to fund the Churches' presence at the Royal Welsh Show, National Eisteddfod and the Urdd Eisteddfod.

Witness

The Fund is to be used to fund the Churches' presence at the Royal Welsh Show, National Eisteddfod and the Urdd Eisteddfod.

Restricted funds:-

Chaplaincy fund

The Fund is to be used for the expenses of the Chaplains based at the Royal Welsh showground for their work in the rural community.

18 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity is obliged to contribute such amount as may be required not exceeding £1 to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Cytûn: Eglwysi Ynghyd yng Nghymru/Churches Together in Wales Limited

Detailed analysis of income and expenditure for the year ended 31 December 2023 as required by the SORP 2015

This analysis is classsified by conventional nominal descriptions and not by activity.

19 Donations, Grants and Legacies

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Donations and gifts from individuals				
Donations in lieu of tea and coffee	3,619	-	3,619	2,872
Total donations and gifts from individuals	3,619	-	3,619	2,872

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Revenue grants and donations from non public bodies				
Wales Council for Voluntary Action (non-recurring)	3,501	-	3,501	3,469
World Women's Day of Prayer	466	-	466	450
Local Council Contributions	362	-	362	1,164
Welcome to Wales	9,370	-	9,370	6,080
Donations and legacies	120	-	120	-
CTBI	-	-	-	11,443
Observer Churches/Bodies in Association	500	-	500	500
General Income	-	-	-	994
Total private sector revenue grants	14,319	-	14,319	24,100

All the grants in the prior year were unrestricted.

Cytûn: Eglwysi Ynghyd yng Nghymru/Churches Together in Wales Limited

Detailed analysis of income and expenditure for the year ended 31 December 2023 as required by the SORP 2015

Revenue grants and donations from non public bodies (Include Gift Aid donations from subsidiaries) - Prior Year analysis

	Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £	
Prior Year	23,100	1,000	24,100	
	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Membership subscriptions as donations	158,048	-	158,048	149,576
Total Donations, Grants and Legacies				
Total Donations, Grants and Legacies A1	175,986	-	175,986	176,548

All the donations and gifts in the prior year were unrestricted.

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Prior Year Total Funds 2022 £
<i>Prior year</i>			
Total Donations, Grants and Legacies A1	175,548	1,000	176,548

20 Investment income

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Bank Interest Receivable	5,623	-	5,623	1,533
Total investment income A4	5,623	-	5,623	1,533

Cytûn: Eglwysi Ynghyd yng Nghymru/Churches Together in Wales Limited

Detailed analysis of income and expenditure for the year ended 31 December 2023 as required by the SORP 2015

21 Expenditure on charitable activities - Direct spending

<i>Current Year</i>		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2023	2023	2023	2022
		£	£	£	£
Gross wages and salaries - charitable activities		103,433	-	103,433	95,197
Employers' NI - Charitable activities		5,508	-	5,508	4,893
Defined benefit pension costs - charitable activities		13,298	-	13,298	5,968
Travel and Subsistence - Charitable Activities		4,210	-	4,210	4,762
Welcome to Wales		5,603	-	5,603	3,361
Council meetings		-	-	-	17
Regional meetings and forums		746	-	746	-
Total direct spending	B2a	132,798	-	132,798	114,198

Cytûn: Eglwysi Ynghyd yng Nghymru/Churches Together in Wales Limited

Detailed analysis of income and expenditure for the year ended 31 December 2023 as required by the SORP 2015

22 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
<i>Employee costs not included in direct costs</i>				
Training and welfare - staff	-	-	-	298
<i>Premises Expenses</i>				
Rent payable	23,913	-	23,913	21,227
Service charges payable	143	-	143	486
<i>Administrative overheads</i>				
Telephone, fax and internet	73	-	73	148
Postage	94	-	94	333
Stationery and printing	20	-	20	161
Information and publications	244	-	244	821
Subscriptions	412	-	412	360
Equipment expenses	1,372	-	1,372	709
Advertising and marketing	936	-	936	2,300
Liability and contents insurance	1,786	-	1,786	1,622
Sundry expenses	1,108	-	1,108	1,773
Equipment, repairs, expenses and maintenance	35	-	35	194
Witness expenses	30,123	-	30,123	28,023
Chaplaincy expenses	-	-	-	70
<i>Professional fees paid to advisors other than the auditor or examiner</i>				
Simultaneous translations	-	-	-	751
Written translations	1,781	-	1,781	1,952
<i>Financial costs</i>				
Bank charges	87	-	87	103
Depreciation & Amortisation in total for	856	-	856	373
Support costs before reallocation	62,983	-	62,983	61,704
Total support costs - Current Year	62,983	-	62,983	61,704

The basis of allocation of costs between activities is described under accounting policies

All the expenditure in the prior year was unrestricted.

Cytûn: Eglwysi Ynghyd yng Nghymru/Churches Together in Wales Limited

Detailed analysis of income and expenditure for the year ended 31 December 2023 as required by the SORP 2015

Administrative overheads

The basis of allocation of costs between activities is described under accounting policies

23 Other Expenditure - Governance costs

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
Independent Examiner's fees	2,820	-	2,820	2,820
Payroll and bookkeeping costs	6,256	-	6,256	4,045
Staff meetings	125	-	125	169
Use of home	189	-	189	191
Total Governance costs	9,390	-	9,390	7,225

All the expenditure in the prior year was unrestricted.

Cytûn: Eglwysi Ynghyd yng Nghymru/Churches Together in Wales Limited

Detailed analysis of income and expenditure for the year ended 31 December 2023 as required by the SORP 2015

24 Total Charitable expenditure

<i>Current Year</i>		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2023	2023	2023	2022
		£	£	£	£
Total direct spending	B2a	132,798	-	132,798	114,198
Total support costs	B2d	62,983	-	62,983	61,704
Total Governance costs	B2e	9,390	-	9,390	7,225
Total charitable expenditure	B2	205,171	-	205,171	183,127

All the expenditure in the prior year was unrestricted.

<i>Prior Year</i>		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
		2022	2022	2022
		£	£	£
Total direct spending	B2a	114,198	-	114,198
Total support costs	B2d	61,704	-	61,704
Total Governance costs	B2e	7,225	-	7,225
Total charitable expenditure	B2	183,127	-	183,127