

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 2024***



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

**Report and accounts for the year ended 31 December 2024**

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

Company Registration Number - 05853982

### **Trustees' Annual Report for the year ended 31 December 2024**

The Trustees present their Report and Accounts for the year ended 31 December 2024, 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 Lloegr 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](mailto:post@cytun.cymru) Web address [www.cytun.co.uk](http://www.cytun.co.uk)

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

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

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### **Trustees' Annual Report for the year ended 31 December 2024**

#### **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. Cymnfa Bedyddwyr De Cymru / South Wales Baptist Association
4. Eglwys 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 Unionged Indiaidd / The Indian Orthodox Church
13. Eglwys Pentecost DU / The Church of Pentecost UK
14. Cynulleidfaoedd Duw / Assemblies of God
15. Eglwys 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 Unionged 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 Eglwys Cyfamodol / Commission of the Covenanted Churches
9. Cyngor Eglwys 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 Eglwys / Churches’ Mutual Credit Union
17. Home for Good
18. Ffydd yn Ewrop – Rhwydwaith Cydberthynas Ewropeaidd yr Eglwys / Faith in Europe - The Churches European Relations Network
19. Parish Nursing Ministries UK
20. Eglwys Glenwood / Glenwood Churches

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

Company Registration Number - 05853982

### **Trustees' Annual Report for the year ended 31 December 2024**

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

ALLEN, David Eglwys Duw / Churches of God (Appointed 08/06/23)  
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)  
GALE, Revd / Parch Catherine Laura Yr Eglwys Fethodistaidd / The Methodist Church (Appointed 01/02/18)  
GEORGE Mr Jacob Pappy Yr Eglwys Unionged Indiaidd / Indian Orthodox Church (Appointed 27/6/03)  
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)  
RAKODI, Carole Cymdeithas y Cyfeillion / Society of Friends (Appointed 05.06.24)  
REES, Revd / Parch Dyfrig, Undeb yr Annibynnwyr Cymraeg / Union of Welsh Independents (Appointed 10/02/20)  
ROBERTS, Lt. Col. Jonathan Byddin yr Iachawdwriaeth / Salvation Army (Appointed 05.06.24)  
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 2024 :-**

ALLEN, David Eglwys Duw / Churches of God (Appointed 08/06/23)  
BATT, Roger James Byddin yr Iachawdwriaeth / The Salvation Army (Appointed 22/6/21; Resigned 05/06/24)  
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)  
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)  
GALE, Revd / Parch Catherine Laura Yr Eglwys Fethodistaidd / The Methodist Church (Appointed 01/02/18)  
GEORGE Mr Jacob Pappy Yr Eglwys Unionged 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)  
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SPAIN, Revd / Parch. Martin Yr Eglwys Ddiwygiedig Unedig / The United Reformed Church (Appointed 08/06/23)

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

Company Registration Number - 05853982

### **Trustees' Annual Report for the year ended 31 December 2024**

#### **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 tanygrifiadau 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.

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

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### **Trustees' Annual Report for the year ended 31 December 2024**

#### ***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.***

Er mwyn cryfhau llais unedig yr eglwysi yn y sgwâr cyhoeddus, mae Cytun yn cynrychioli eglwysi yn y llywodraeth, y cyfryngau a'r gymdeithas sifil. Rydym yn cydlynu ymatebion i faterion cymdeithasol. Rydym yn darparu briffiau ac adnoddau ar bolisi cyhoeddus o safbwynt Cristnogol. Rydym yn hwyluso partneriaethau ar gyfer mentrau cymunedol a chyfiawnder ac rydym yn cefnogi eglwysi yn eu hymgyssylltiad ag ymdrechion eiriolaeth lleol a chenedlaethol.

Er mwyn meithrin perthnasoedd dyfnach a chydweithrediad rhwng enwadau Cristnogol, mae Cytun yn creu mannau ar gyfer myfyrion a deialog ddiwinyddol, cefnogi addoliad, digwyddiadau ac adnoddau litwrgaidd ar y cyd, hwyluso adeiladu ymddiriedaeth, datrys gwrthdaro pan fo angen, a chydweithredu rhwng eglwysi, hyrwyddo mentrau datblygu disgyblaeth ac arweinyddiaeth a rennir a chwilio am aelodau newydd.

Er mwyn cadw eglwysi yn gysylltiedig, darparu gwybodaeth ac adnoddau rhyngddynt ar gyfer gweinidogaeth effeithiol, mae Cytun yn dosbarthu bwletinâu newyddion rheolaidd, diweddariadau polisi, ac adnoddau eciwmenaidd ac yn cysylltu eglwysi â rhwydweithiau eciwmenaidd cenedlaethol a rhyngwladol.

Er mwyn cefnogi tystiolaeth yr eglwys yn nhirwedd ddiwylliannol, ieithyddol ac ysbrydol unigryw Cymru, mae Cytun yn ymgysylltu â gwyliau diwylliannol, sefydliadau cenedlaethol, a'r cyfryngau Cymreig, yn annog diwinyddiaeth a chenhadaeth gyd-destunol sydd wedi'u gwreiddio ym mywyd Cymru ac yn cefnogi eglwysi i fynd i'r afael â heriau gwledig, trefol ac ôl-ddiwydiannol sy'n unigryw i gymunedau Cymru.

Rhwng 1 Ionawr a 31 Rhagfyr 2024, parhaodd Cytûn – Eglwysi Ynghyd yng Nghymru – i ymgysylltu'n weithredol â pholisi cyhoeddus ar ran ei eglwysi a'i sefydliadau aelodau, gan gynrychioli eu barn i Lywodraethau Cymru a'r DU, y Senedd, a chyrrff cenedlaethol eraill. Roedd y gwaith hwn yn cynnwys cyfrannu at ymgynghoriadau ar ddiwygio tai a digartrefedd, polisi addysg, a dyfodol y dreth gyngor yng Nghymru. Hwylusodd Cytûn hefyd fewnbwn eciwmenaidd i drafodaethau ar gyfiawnder hinsawdd, cysylltiadau rhyng-ffydd, a diogelu grwpiau agored i niwed, gan sicrhau bod llais yr eglwysi yn cael ei glywed mewn dadleuon o arwyddocâd cenedlaethol. Cafodd y cydweithio arfaethedig ar waith cyfathrebu ac ymgyrchu gyda Chymorth Cristnogol yng Nghymru ei atal yn ystod y flwyddyn oherwydd cyfyngiadau ariannol o fewn y sefydliad hwnnw. Drwy gydol y flwyddyn, darparodd y sefydliad friffiau, ymatebion cydlynol, a chefnogodd eglwysi aelodau i ddatblygu eu hymgyssylltiad polisi eu hunain. Tua diwedd 2024, cyhoeddodd Swyddog Polisi hirhoedlog Cytûn, Gethin Rhys, ei fwriad i ymddeol erbyn diwedd mis Mawrth 2025, yn dilyn blynyddoedd lawer o wasanaeth ymroddedig. Dechreuodd yr elusen roi trefniadau ar waith i recriwtio Swyddog Polisi newydd i baratoi ar gyfer y newid hwn.

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

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### **Trustees' Annual Report for the year ended 31 December 2024**

In order to amplify the churches' collective voice and action in the public square, Cytun represents churches in government, media, and civil society. We coordinate responses to social issues. We provide briefings and resources on public policy from a Christian perspective. We facilitate partnerships for community service and justice initiatives and we support churches in their engagement with local and national advocacy efforts.

In order to foster deeper relationships and cooperation among Christian denominations Cytun creates spaces for shared theological reflection and conversation, support joint worship, events, and liturgical resources, facilitate trust-building, conflict resolution, and collaboration between churches, promotes shared discipleship and leadership development initiatives and seek new members.

In order to keep churches connected, informed, and resourced for effective ministry, Cytun distributes regular news bulletins, policy updates, and ecumenical resources and connects churches to national and international ecumenical networks.

To support the church's witness in the distinct cultural, linguistic, and spiritual landscape of Wales Cytun engages with cultural festivals, national institutions, and Welsh media, encourages contextual theology and mission rooted in the life of Wales and supports churches in addressing rural, urban, and post-industrial challenges unique to Welsh communities.

Between 1 January and 31 December 2024, Cytûn – Churches Together in Wales – continued its active engagement in public policy on behalf of its member churches and organisations, representing their views to the Welsh and UK Governments, the Senedd, and other national bodies. This work included contributing to consultations on housing and homelessness reform, education policy, and the future of council tax in Wales. Cytûn also facilitated ecumenical input into discussions on climate justice, interfaith relations, and the safeguarding of vulnerable groups, ensuring that the voice of the churches was heard in debates of national significance. Proposed collaboration on communications and campaigning work with Christian Aid in Wales was halted during the year due to financial constraints within that organisation. Throughout the year, the organisation provided briefings, co-ordinated responses, and supported member churches in developing their own policy engagement. Towards the end of 2024, Cytûn's longstanding Policy Officer, Gethin Rhys, announced his intention to retire by the end of March 2025, following many years of dedicated service. The charity began to put in place arrangements to recruit a new Policy Officer in preparation for this transition.

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

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### **Trustees' Annual Report for the year ended 31 December 2024**

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

Yn ystod y flwyddyn, gwnaeth yr elusen gamau sylweddol wrth ddyfnhau ei heffaith, cryfhau cydweithredu ymhlith eglwysi sy'n aelodau, a gwella ei phresenoldeb cenedlaethol trwy ddigwyddiadau a mentrau allweddol.

Penodwyd Dr Cynan Llwyd yn Ysgrifennydd Cyffredinol Cytûn ym mis Gorffennaf 2024.

Un o uchafbwyntiau'r flwyddyn oedd cydlynu tystiolaeth Gristnogol yn llwyddiannus mewn digwyddiadau cenedlaethol mawr Cymru, gan gynnwys Eisteddfod yr Urdd, yr Eisteddfod Genedlaethol, a'r Sioe Frenhinol. Roedd y cyfarfodydd hyn yn darparu cyfleoedd gwerthfawr i ymgysylltu â'r cyhoedd ehangach ac yn dangos pŵer tystiolaeth a rennir mewn lleoliadau diwylliannol amrywiol. Ochr yn ochr â hyn, cynhaliodd yr elusen ddau ddigwyddiad preswyl mawr - y Cyfarfod Arweinwyr yn yr hydref a'r Cyfarfod Preswyl Croeso i Gymru ym mis Hydref, gan hefyd cydlynnu Encil yr Arweinwyr ym mis Chwefror - a ddarparodd fannau ar gyfer myfyrio, cysylltu a chynllunio strategol i arweinwyr eglwysi a'r rhai a oedd newydd gyrraedd Cymru.

Roedd penodi Iestyn Davies fel y Swyddog Polisi newydd yn ddatblygiad sylweddol yng ngallu'r elusen i ymgysylltu'n ddyfnach â materion polisi sy'n effeithio ar gymunedau ffydd. Mae ei rôl eisoes wedi dechrau cryfhau llais yr elusen mewn trafodaethau cenedlaethol a gwella llif gwybodaeth a chefnogaeth i aelod-eglwysi.

Parhaodd cefnogaeth eciwmenaidd yn ffocws craidd trwy gydol y flwyddyn. Parhaodd yr elusen i hwyluso tystiolaeth a rennir, cynnull cyfarfodydd ar y cyd, darparu sesiynau briffio amserol, a chynnig adnoddau ar gyfer addoli a hyfforddiant. Mae'r ymdrechion hyn wedi meithrin perthynas gryfach rhwng enwadau ac wedi annog presenoldeb Cristnogol mwy unedig yng Nghymru. Cyfrannodd Encil Arweinwyr Chwefror yn ystyrlon at hyn hefyd, gan gynnig gofod mawr ei angen ar gyfer adnewyddu a myfyrio ymhlith arweinwyr eglwysi.

Yn olaf, cynhaliwyd adolygiad cynhwysfawr o lywodraethu a chyllid, gan sicrhau bod yr elusen yn parhau i fod yn addas i'r diben ac yn ariannol gadarn. Mae'r adolygiad hwn wedi llywio ymdrechion parhaus i wella

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

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### **Trustees' Annual Report for the year ended 31 December 2024**

During the year, the charity made significant strides in deepening its impact, strengthening collaboration among member churches, and enhancing its national presence through key events and initiatives.

Dr Cynan Llwyd was appointed General Secretary of Cytûn in July 2024.

One of the year's highlights was the successful coordination of Christian witness at major Welsh national events, including the Urdd Eisteddfod, the National Eisteddfod, and the Royal Welsh Show. These gatherings provided valuable opportunities for engagement with the wider public and demonstrated the power of shared witness in diverse cultural settings. Alongside this, the charity hosted two major residential events — the Leaders Gathering in the autumn and the Welcome to Wales residential in October — which provided spaces for reflection, connection, and strategic planning for church leaders and those newly arrived in Wales.

The appointment of Iestyn Davies as the new Policy Officer marked a significant development in the charity's capacity to engage more deeply with policy issues affecting faith communities. His role has already begun to strengthen the charity's voice in national discussions and improve the flow of information and support to member churches.

Ecumenical support remained a core focus throughout the year. The charity continued to facilitate shared witness, convene joint meetings, provide timely briefings, and offer resources for worship and training. These efforts have fostered stronger relationships among denominations and encouraged a more united Christian presence in Wales. The February Leaders Retreat also contributed meaningfully to this, offering a much-needed space for renewal and reflection among church leaders.

Finally, a comprehensive review of governance and finances was undertaken, ensuring that the charity remains fit for purpose and financially sound. This review has informed ongoing efforts to improve transparency, sustainability, and strategic oversight in the year ahead.

#### ***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 chyrrff 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 Eglwys 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 Eglwys Cristnogol o fewn Comisiwn yr Eglwys Cyfamodol, cynorthwyo gyda'r gwaith a rennir gyd Chyngor Eglwys Rhyddion Cymru, yn enwedig o ran ymgysylltu â CYSAGau a darparu arbenigedd ym maes polisi cyhoeddus, a thrwy dynnu sylw at waith yr holl eglwys ac enwadau a chyrrff 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 Eglwys Cyfamodol a Chyngor Eglwys Rhyddion Cymru mae cyfle i'r Eglwys 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, cyrrff 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 Blynnyddol. Cytunwyd ar gynllun gwaith drafft newydd.

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

Company Registration Number - 05853982

### **Trustees' Annual Report for the year ended 31 December 2024**

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.

### **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  
Cyfrifwyr/Accountants

CAF Bank Ltd. 25 Kings Hill Avenue, West Mailing, Kent, ME19 4JQ  
Cross & Bowen. Riverside House, Normandy Road, Abertawe/Swansea, 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 2024

#### Financial review

##### *The charity's financial position at the end of the year ended 31 December 2024*

The financial position of the charity at 31 December 2024 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2024	2023
	£	£
Net income	(4,923)	(23,562)
Unrestricted Revenue Funds available for the general purposes of the charity	57,779	68,202
Designated Revenue Funds	151,825	146,325
<b>Total Unrestricted Funds</b>	<b>209,604</b>	<b>214,527</b>
Restricted Revenue Funds	1,242	1,242
<b>Total Funds</b>	<b>210,846</b>	<b>215,769</b>

##### *Financial review of the position at the reporting date, 31 December 2024 .*

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 £57,779 (2023 £68,202), Cronfeydd Refeniw Dynodedig £151,825 (2023 £146,325) a Chronfeydd Refeniw Cyfyngedig £1,242 (2023 £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 £57,779 (2023 £68,202), Designated Revenue Funds £151,825 (2023 £146,325) and Restricted Revenue Funds £1,242 (2023 £1,242).

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

Company Registration Number - 05853982

### **Trustees' Annual Report for the year ended 31 December 2024**

#### ***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.

#### ***Plans For the Future***

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

In 2025, Cytûn will prioritise creating a firm foundation for engagement with its member churches and organisations on policy matters ahead of the Senedd elections in May 2026. Key areas of focus will include health, education, the economy, international affairs, and citizenship, reflecting the shared concerns of member churches. A central task for the year will be the recruitment and induction of a new Policy Officer, ensuring continuity and capacity for effective representation and advocacy during this important period.

Yn 2025, bydd Cytûn yn blaenoriaethu creu sylfaen gadarn ar gyfer ymgysylltu â'i eglwysi a'i sefydliadau aelod ar faterion polisi cyn etholiadau'r Senedd ym mis Mai 2026. Bydd meysydd ffocws allweddol yn cynnwys iechyd, addysg, yr economi, materion rhyngwladol, a dinasyddiaeth, gan adlewyrchu pryderon cyffredin yr eglwysi aelod. Tasg ganolog ar gyfer y flwyddyn fydd recriwtio a sefydlu Swyddog Polisi newydd, gan sicrhau parhad a chapasiti ar gyfer cynrychiolaeth ac eiriolaeth effeithiol yn ystod y cyfnod pwysig hwn.

#### **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 2024**

#### **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 gwarged 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 2024**

#### **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 2024**

**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 14 May 2025.

A handwritten signature in black ink, appearing to read 'J. A. Hurd', followed by a horizontal line.

**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 2024**

I report to the Trustees on my examination of the financial statements of the charitable company on pages 17 to 40 for the year ended 31 December 2024 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 23.

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

As described on page 12, 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 15 May 2025

**Cytûn: Eglwysi Ynghyd yng Nghymru/Churches Together in Wales Limited - Statement of Financial Activities for the year ended 31 December 2024**

*Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 December 2024, as required by the Companies Act 2006)*

	SORP Ref	Current year Unrestricted Funds  2024 £	Current year Restricted Funds  2024 £	Current year Total Funds  2024 £	Prior Year Total Funds  2023 £
<b>Income &amp; Endowments from:</b>					
Donations & Legacies	A1	181,097	-	<b>181,097</b>	175,986
Investments	A4	6,896	-	<b>6,896</b>	5,623
<b>Total income</b>	<b>A</b>	<b>187,993</b>	<b>-</b>	<b>187,993</b>	<b>181,609</b>
<b>Expenditure on:</b>					
Charitable activities	B2	191,372	-	<b>191,372</b>	205,171
Other	B3	1,544	-	<b>1,544</b>	-
<b>Total expenditure</b>	<b>B</b>	<b>192,916</b>	<b>-</b>	<b>192,916</b>	<b>205,171</b>
<b>Net income for the year</b>		<b>(4,923)</b>	<b>-</b>	<b>(4,923)</b>	<b>(23,562)</b>
<b>Net income after transfers</b>	<b>A-B-C</b>	<b>(4,923)</b>	<b>-</b>	<b>(4,923)</b>	<b>(23,562)</b>
<b>Net movement in funds</b>		<b>(4,923)</b>	<b>-</b>	<b>(4,923)</b>	<b>(23,562)</b>
<b>Reconciliation of funds:-</b>	<b>E</b>				
<b>Total funds brought forward</b>		214,527	1,242	<b>215,769</b>	239,331
<b>Total funds carried forward</b>		<b>209,604</b>	<b>1,242</b>	<b>210,846</b>	<b>215,769</b>

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 Statement of Total Recognised Gains and Losses is included as a primary statement in these accounts.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

**The notes attached on pages 23 to 40 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 2024**

	SORP Ref	Prior Year Unrestricted Funds 2023 £	Prior Year Restricted Funds 2023 £	Prior Year Total Funds 2023 £
<b>Income &amp; Endowments from:</b>				
Donations & Legacies	A1	175,986	-	175,986
Investments	A4	5,623	-	5,623
<b>Total income</b>	<b>A</b>	<u>181,609</u>	<u>-</u>	<u>181,609</u>
<b>Expenditure on:</b>				
Charitable activities	B2	205,171	-	205,171
<b>Total expenditure</b>	<b>B</b>	<u>205,171</u>	<u>-</u>	<u>205,171</u>
<b>Net income for the year</b>		(23,562)	-	(23,562)
<b>Net income after transfers</b>		<u>(23,562)</u>	<u>-</u>	<u>(23,562)</u>
<b>Net movement in funds</b>		<u>(23,562)</u>	<u>-</u>	<u>(23,562)</u>
<b>Reconciliation of funds:-</b>	<b>E</b>			
<b>Total funds brought forward</b>		238,089	1,242	239,331
<b>Total funds carried forward</b>		<u>214,527</u>	<u>1,242</u>	<u>215,769</u>

**All activities derive from continuing operations**

A Statement of Total Recognised Gains and Losses is included in these accounts as a separate primary statement

**The notes attached on pages 23 to 40 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 2024**

**Cytûn: Eglwysi Ynghyd yng Nghymru/Churches Together in Wales Limited - Resources applied in the year ended 31 December 2024 towards fixed assets for Charity use:-**

	2024 £	2023 £
Funds generated in the year as detailed in the SOFA	(4,923)	(23,562)
Resources applied on functional fixed assets	2,360	(2,792)
<b>Net resources available to fund charitable activities</b>	<b>(2,563)</b>	<b>(26,354)</b>

**Movements in revenue and capital funds for the year ended 31 December 2024**

**Revenue accumulated funds**

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Last year Total Funds 2023 £
Accumulated funds brought forward	214,527	1,242	215,769	239,331
Recognised gains and losses before transfers	(4,923)	-	(4,923)	(23,562)
	<b>209,604</b>	<b>1,242</b>	<b>210,846</b>	<b>215,769</b>
<b>Closing revenue funds</b>	<b>209,604</b>	<b>1,242</b>	<b>210,846</b>	<b>215,769</b>

**Designated revenue funds included within the unrestricted funds above**

	Total Funds 2024 £	Last year Total Funds 2023 £
At 1 January	146,325	147,931
Movement in funds	5,500	(1,606)
<b>At 31 December</b>	<b>151,825</b>	<b>146,325</b>

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

**Summary of funds**

	Unrestricted and Designated funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Last Year Total Funds 2023 £
Revenue accumulated funds	57,779	1,242	59,021	69,444
Revenue designated funds	151,825	-	151,825	146,325
<b>Total funds</b>	<b>209,604</b>	<b>1,242</b>	<b>210,846</b>	<b>215,769</b>

The notes attached on pages 23 to 40 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 2024**

**Cytûn: Eglwysi Ynghyd yng Nghymru/Churches Together in Wales Limited  
Income and Expenditure Account for the year ended 31 December 2024 as required by the Companies Act 2006**

	2024 £	2023 £
<b><i>Income</i></b>		
Income from operations	181,097	175,986
Investment income		
Interest receivable	6,896	5,623
<b>Gross income in the year before exceptional items</b>	<b>187,993</b>	<b>181,609</b>
<b>Gross income in the year including exceptional items</b>	<b>187,993</b>	<b>181,609</b>
<b><i>Expenditure</i></b>		
Charitable expenditure, excluding depreciation and amortisation	182,462	194,925
Depreciation and amortisation	444	856
Governance costs	8,466	9,390
Realised losses on disposals of social investments which are programme related	-	-
Realised losses on disposals of tangible fixed assets held for the charity's own use	1,544	-
<b>Total expenditure in the year</b>	<b>192,916</b>	<b>205,171</b>
<b>Net income before tax in the financial year</b>	<b>(4,923)</b>	<b>(23,562)</b>
Tax on surplus on ordinary activities	-	-
<b>Net income after tax in the financial year</b>	<b>(4,923)</b>	<b>(23,562)</b>
<b>Retained surplus for the financial year</b>	<b>(4,923)</b>	<b>(23,562)</b>

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 23 to 40 form an integral part of these accounts.**

**Cytûn: Eglwysi Ynghyd yng Nghymru/Churches Together in Wales Limited - Balance Sheet as at 31 December 2024**

		<b>SORP</b>		<b>2024</b>	<b>2023</b>
	<b>Note</b>	<b>Ref</b>		<b>£</b>	<b>£</b>
<b>Fixed assets</b>		<b>A</b>			
Tangible assets	9	A2		2,766	3,428
<b>Current assets</b>		<b>B</b>			
Debtors	10	B2	4,981	30,034	
Cash at bank and in hand		B4	286,384	264,173	
<b>Total current assets</b>			<u>291,365</u>	<u>294,207</u>	
<b>Creditors: amounts falling due within one year</b>	11	C1	<u>(83,285)</u>	<u>(81,866)</u>	
<b>Net current assets</b>				208,080	212,341
<b>The total net assets of the charity</b>				<u><b>210,846</b></u>	<u><b>215,769</b></u>

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

<b>Restricted funds</b>					
Restricted Revenue Funds	15	D2	1,242	1,242	
				1,242	1,242
<b>Unrestricted Funds</b>					
Unrestricted Revenue Funds	15	D3	57,779	68,202	
				57,779	68,202
<b>Designated Funds</b>					
Designated Revenue Funds	15	D3	151,825	146,325	
				151,825	146,325
<b>Total charity funds</b>				<u><b>210,846</b></u>	<u><b>215,769</b></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.

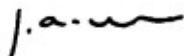
The members have not required the company to obtain an audit in accordance with section 476 of the Act.

**Cytûn: Eglwysi Ynghyd yng Nghymru/Churches Together in Wales Limited - Balance Sheet as at 31 December 2024**

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 16.

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 14 May 2025

**The notes attached on pages 23 to 40 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 2024

### 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 2024**

### **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 2024

### 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 2024**

### ***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 2024**

### **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 2024**

### **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 2024

### 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

	2024	2023
	£	£
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	444	856
Pension costs	7,024	13,298

### 6 Staff costs and emoluments

<i>Salary costs</i>	2024	2023
	£	£
Gross Salaries excluding trustees and key management personnel	97,222	103,433
Employer's National Insurance for all staff	4,858	5,508
Employer's contribution to defined benefit pension schemes	7,024	13,298
<b>Total salaries, wages and related costs</b>	<b>109,104</b>	<b>122,239</b>

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

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 2024

#### 9 Tangible fixed assets

<i>Current Year</i>	<b>Land and Buildings</b>	<b>Plant &amp; Machinery</b>	<b>Motor Vehicles</b>	<b>Total</b>
	£	£	£	£
<b>Cost</b>				
At 1 January 2024	-	38,527	-	38,527
Additions	-	1,976	-	1,976
Disposals	-	(2,792)	-	(2,792)
<b>At 31 December 2024</b>	<b>-</b>	<b>37,711</b>	<b>-</b>	<b>37,711</b>
<b>Depreciation</b>				
At 1 January 2024	-	35,099	-	35,099
Charge for the year	-	444	-	444
On disposals	-	(598)	-	(598)
<b>At 31 December 2024</b>	<b>-</b>	<b>34,945</b>	<b>-</b>	<b>34,945</b>
<b>Net book value</b>				
<b>At 31 December 2024</b>	<b>-</b>	<b>2,766</b>	<b>-</b>	<b>2,766</b>
<b>At 31 December 2023</b>	<b>-</b>	<b>3,428</b>	<b>-</b>	<b>3,428</b>

<i>Prior Year</i>	<b>Land and Buildings</b>	<b>Plant &amp; Machinery</b>	<b>Motor Vehicles</b>	<b>Total</b>
	£	£	£	£
<b>Cost</b>				
01 January 2023	-	35,735	-	35,735
Additions	-	2,792	-	2,792
<b>01 January 2024</b>	<b>-</b>	<b>38,527</b>	<b>-</b>	<b>38,527</b>
<b>Depreciation</b>				
01 January 2023	-	34,243	-	34,243
Charge for the year	-	856	-	856
<b>01 January 2024</b>	<b>-</b>	<b>35,099</b>	<b>-</b>	<b>35,099</b>
<b>Net book value</b>				
<b>01 January 2024</b>	<b>-</b>	<b>3,428</b>	<b>-</b>	<b>3,428</b>
<b>01 January 2023</b>	<b>-</b>	<b>1,492</b>	<b>-</b>	<b>1,492</b>

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

## Notes to the Accounts for the year ended 31 December 2024

### 10 Debtors

	2024	2023
	£	£
Contributions	2,562	27,518
Prepayments and accrued income	-	97
Other debtors	2,419	2,419
	<b>4,981</b>	<b>30,034</b>

### 11 Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	531	1,816
Accruals	1,374	1,362
Amounts owed to group undertakings and undertakings in which the charity has a participating interest	77,509	75,901
PAYE, NIC VAT and other taxes	3,871	2,787
	<b>83,285</b>	<b>81,866</b>

### 12 Income and Expenditure account summary

	2024	2023
	£	£
At 1 January 2024	215,769	239,331
Surplus after tax for the year	(4,923)	(23,562)
At 31 December 2024	<b>210,846</b>	<b>215,769</b>

### 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 2024

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

At 31 December 2024	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	2,766	-	-	2,766
Current Assets	138,298	151,825	1,242	291,365
Current Liabilities	(83,285)	-	-	(83,285)
	<b>57,779</b>	<b>151,825</b>	<b>1,242</b>	<b>210,846</b>

At 1 January 2024	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)
	<b>68,202</b>	<b>146,325</b>	<b>1,242</b>	<b>215,769</b>

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

	Funds brought forward from 2023 £	Movement in funds in 2024 £	Transfers between funds in 2024 £	Funds carried forward to 2025 £
		See Note 16	See Note 0	
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	68,202	(10,423)		57,779
Designated Revenue Funds	146,325	5,500		151,825
<b>Total unrestricted and designated funds</b>	<b>214,527</b>	<b>(4,923)</b>	<b>-</b>	<b>209,604</b>
<i>Restricted funds:-</i>				
Chaplaincy fund	1,242	-	-	1,242
<b>Total restricted funds</b>	<b>1,242</b>	<b>-</b>	<b>-</b>	<b>1,242</b>
<b>Total charity funds</b>	<b>215,769</b>	<b>(4,923)</b>	<b>-</b>	<b>210,846</b>

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

### Notes to the Accounts for the year ended 31 December 2024

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

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2024	2024	2024	2024
	£	£	£	£
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	160,820	(171,243)	-	(10,423)
Designated Revenue Funds	27,173	(21,673)	-	5,500
	<b>187,993</b>	<b>(192,916)</b>	<b>-</b>	<b>(4,923)</b>

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

### Notes to the Accounts for the year ended 31 December 2024

#### 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 2024 as required by the SORP 2015

*This analysis is classified by conventional nominal descriptions and not by activity.*

### 19 Donations, Grants and Legacies

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2024	2024	2024	2023
	£	£	£	£
<b>Donations and gifts from individuals</b>				
Small donations individually less than £1000	1,068	-	1,068	3,619
<b>Total donations and gifts from individuals</b>	<b>1,068</b>	<b>-</b>	<b>1,068</b>	<b>3,619</b>

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2024	2024	2024	2023
	£	£	£	£
<b>Revenue grants and donations from non public bodies</b>				
Wales Council for Voluntary Action (non-recurring)	3,720	-	3,720	3,501
World Women's Day of Prayer	400	-	400	466
Local Council Contributions	399	-	399	362
Welcome to Wales	4,340	-	4,340	9,370
Donations and legacies	-	-	-	120
Observer Churches/Bodies in Association	538	-	538	500
Trefeca College	2,996	-	2,996	-
<b>Total private sector revenue grants</b>	<b>12,393</b>	<b>-</b>	<b>12,393</b>	<b>14,319</b>

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 2024 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 2023 £	Prior Year Restricted Funds 2023 £	Prior Year Total Funds 2023 £	
		Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Membership subscriptions as donations		167,636	-	167,636	158,048
<b>Total Donations, Grants and Legacies</b>					
<b>Total Donations, Grants and Legacies</b>	<b>A1</b>	<b>181,097</b>	<b>-</b>	<b>181,097</b>	<b>175,986</b>

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

### 20 Investment income

		Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Bank Interest Receivable		6,896	-	6,896	5,623
<b>Total investment income</b>	<b>A4</b>	<b>6,896</b>	<b>-</b>	<b>6,896</b>	<b>5,623</b>

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

**Detailed analysis of income and expenditure for the year ended 31 December 2024 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
	2024	2024	2024	2023
	£	£	£	£
Gross wages and salaries - charitable activities	97,222	-	97,222	103,433
Employers' NI - Charitable activities	4,858	-	4,858	5,508
Defined benefit pension costs - charitable activities	7,024	-	7,024	13,298
Travel and Subsistence - Charitable Activities	4,326	-	4,326	4,210
Welcome to Wales	3,163	-	3,163	5,603
Council meetings	239	-	239	-
Regional meetings and forums	405	-	405	746
Trefeca College	3,288	-	3,288	-
<b>Total direct spending</b>	<b>B2a</b>			
	<u>120,525</u>	<u>-</u>	<u>120,525</u>	<u>132,798</u>

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

Detailed analysis of income and expenditure for the year ended 31 December 2024 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
	2024 £	2024 £	2024 £	2023 £
<i>Employee costs not included in direct costs</i>				
Training and welfare - staff	160	-	160	-
<i>Premises Expenses</i>				
Rent payable	23,035	-	23,035	23,913
Rates and water charges	461	-	461	143
<i>Administrative overheads</i>				
Telephone, fax and internet	-	-	-	73
Postage	28	-	28	94
Stationery and printing	122	-	122	20
Information and publications	7,858	-	7,858	244
Subscriptions	470	-	470	412
Equipment expenses	1,337	-	1,337	1,372
Advertising and marketing	2,398	-	2,398	936
Liability and contents insurance	2,044	-	2,044	1,786
Sundry expenses	934	-	934	1,108
Equipment, repairs, expenses and maintenance	76	-	76	35
Witness expenses	21,673	-	21,673	30,123
<i>Professional fees paid to advisors other than the auditor or examiner</i>				
Other legal and professional	900	-	900	-
Written translations	384	-	384	1,781
<i>Financial costs</i>				
Bank charges	57	-	57	87
Depreciation & Amortisation in total for	444	-	444	856
<b>Support costs before reallocation</b>	<b>62,381</b>	<b>-</b>	<b>62,381</b>	<b>62,983</b>
<b>Total support costs - Current Year</b>	<b>62,381</b>	<b>-</b>	<b>62,381</b>	<b>62,983</b>
				-
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 2024 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
	2024	2024	2024	2023
	£	£	£	£
Independent Examiner's fees	3,120	-	3,120	2,820
Payroll and bookkeeping costs	5,220	-	5,220	6,256
Staff meetings	105	-	105	125
Use of home	21	-	21	189
<b>Total Governance costs</b>	<b>8,466</b>	<b>-</b>	<b>8,466</b>	<b>9,390</b>

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 2024 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
		2024	2024	2024	2023
		£	£	£	£
Total direct spending	<b>B2a</b>	120,525	-	120,525	132,798
Total support costs	<b>B2d</b>	62,381	-	62,381	62,983
Total Governance costs	<b>B2e</b>	8,466	-	8,466	9,390
<b>Total charitable expenditure</b>	<b>B2</b>	<b>191,372</b>	<b>-</b>	<b>191,372</b>	<b>205,171</b>

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	
		2023	2023	2023	
		£	£	£	
Total direct spending	<b>B2a</b>	132,798	-	132,798	
Total support costs	<b>B2d</b>	62,983	-	62,983	
Total Governance costs	<b>B2e</b>	9,390	-	9,390	
<b>Total charitable expenditure</b>	<b>B2</b>	<b>205,171</b>	<b>-</b>	<b>205,171</b>	

### 25 Gains and losses on fixed asset disposals and summary of impairments

<i>Current year</i>		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2024	2024	2024	2023
		£	£	£	£
Realised losses on disposals of tangible fixed assets held for the charity's own use		1,544	-	1,544	-
<b>Total losses</b>	<b>B3</b>	<b>1,544</b>	<b>-</b>	<b>1,544</b>	<b>-</b>