

Canolfan A Menter Gymraeg Merthyr Tudful

(Cwmni cyfyngedig drwy warant)

Adroddiad Blynyddol a Datganiadau Ariannol

ar gyfer y Flwyddyn yn Gorffen 31 Mawrth 2023

Canolfan A Menter Gymraeg Merthyr Tudful

(A company limited by guarantee)

Annual Report and Financial Statements for the

Year Ended 31 March 2023

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Canolfan A Menter Gymraeg Merthyr Tudful

ADRODDIAD YR YMDDIRIEDOLWYR

AR GYFER Y FLWYDDYN YN GORFFEN 31 MAWRTH 2023

Mae'r ymddiriedolwyr, sy'n gyfarwyddwyr at ddibenion cyfraith cwmni, yn cyflwyno'r adroddiad blynyddol ynghyd â datganiadau ariannol y cwmni elusennol ar gyfer y flwyddyn a ddaeth i ben ar 31 Mawrth 2023.

Nodau ac amcanion

Datblygu addysg a gwybodaeth gyffredinol y gymuned, drwy sefydlu a chynnal canolfan er mwyn annog astudiaeth a defnydd o'r iaith Gymraeg, gyda darpariaeth o ddarlithoedd, grwpiau trafod, a gweithgareddau celfyddydol drwy gyfrwng yr iaith honno.

Crynodeb Gweithredol

Mae Menter Iaith Merthyr Tudful yn ganolbwynt i ddatblygiad y Gymraeg trwy weithrediad Canolfan Soar ac integreiddiad y Gymraeg i'r gymuned leol.

Amcan strategol Menter Iaith Merthyr Tudful yw cefnogi cyflawniad strategaeth Gymraeg Llywodraeth Cymru, Cymraeg 2050: Miliwn o Siaradwyr; trwy gynyddu'r defnydd o'r Gymraeg yn y gymuned. Gwneir hyn drwy gyflawni targedau a osodwyd mewn cydweithrediad â Llywodraeth Cymru gyda chefnogaeth Rhwydwaith Mentrau Iaith ledled Cymru.

Nod Deddf Llesiant Cenedlaethau'r Dyfodol (Cymru) 2015 yw Creu Cymru yr ydym oll am fyw ynddi heddiw, ac yn y dyfodol sy'n mynd law yn llaw â Strategaeth y Gymraeg. Yn ganolog i ethos ein sefydliad yw bod diwylliant, treftadaeth a'r Gymraeg yn ffynnu ym Merthyr Tudful.

Cyflwyniad Cryno

Mae Menter Iaith Merthyr Tudful yn gweithredu fel rhan o rwydwaith o bartneriaid Cymraeg sydd yn gwasanaethu'r ardal gan gynnwys Dysgu Cymraeg Morgannwg (CiO), Urdd Gobaith Cymru, Mudiad Meithrin a Chymraeg i Blant. Mae'r Fenter yn aml yn cyfeirio unigolion a sefydliadau at y partneriaid eraill a chaiff ei hystyried fel y 'glud' sydd yn gwneud i'r Rhwydwaith weithredu'n llwyddiannus yn ein cymuned. Mae sefydlu Canolfan Soar fel cartref i bartneriaid Cymraeg yng nghanol tref Merthyr wedi bod yn allweddol i gydweithrediad ein sefydliadau wrth gyflawni Strategaethau Llywodraeth Cymru ers 2011.

Mae Menter Iaith Merthyr Tudful yn gweithio mewn partneriaeth ag amrywiaeth eang o sefydliadau cymunedol, celfyddydol a llesiant i gyrraedd cynulleidfaoedd a chymunedau newydd. Ymdrechwn at ymateb i'n cymuned leol a myfyrio arni.

Cyd-destun

Bwrdeistref Sirol Merthyr Tudful yw un o'r lleiaf yng Nghymru. Hen ardal ddiwydiannol yw hi ac er mor gryf yw'r rhwydweithiau cymdogol a'r ymdeimlad o berthyn, mae ei phoblogaeth yn dal i ddioddef sgil effeithiau diflaniad y diwydiannau mawr traddodiadol. Mae lefelau diweithdra yma gyda'r uchaf yng Nghymru a dyma'r ardal fwyaf difreintiedig yng Nghymru yn ôl ffigurau'r Llywodraeth. Felly mae heriau sylfaenol i'r awdurdod lleol o ran iechyd, lles, cyflogaeth a sgiliau pobl yr ardal.

Cafodd Menter Iaith Merthyr Tudful ei sefydlu yn 2003 ar ôl blynyddoedd o weithgaredd gwirfoddol yn lleol. Nod y Fenter Iaith yw ehangu a chryfhau'r defnydd o'r Gymraeg yn yr ardal drwy feithrin cyfleoedd a gwasanaethau i drigolion y sir ddefnyddio'r Gymraeg yn eu cymunedau lleol.

Cyd-destun ers Cofid-19

Pan gaeodd drysau Theatr Soar ar 17 Mawrth 2020 doedd dim syniad gennym beth oedd o'n blaenau, dwy flynedd o ansicrwydd. Roedd rhaid ymateb i anghenion ein cymuned ar y pryd ac yn dilyn cyfarfod gyda thrydydd sector Merthyr Tudful i drafod anghenion brys ein cymuned, bu i ni ddechrau cysylltu gydag unigolion i gynnig cefnogaeth gyda siopa ac unigrwydd.

Cafwyd cefnogaeth arbennig gan Fentrau Iaith Cymru i barhau i gynnig gweithgareddau dros y we er mwyn ymgysylltu gyda'n cymuned, gan gynnwys hyfforddiant digidol, prosiectau cenedlaethol a chefnogaeth foesol

Budd y cyhoedd

Mae gweithgareddau elusennol y Fenter wedi cyfrannu at dwf yn y defnydd o'r iaith Gymraeg ym Merthyr, codi hyder a hunan-barch ac ehangu gorneliol trigolion Merthyr.

Mae'r ymddiriedolwyr yn cadarnhau eu bod wedi cydsynio â gofynion Adran 4 Deddf Elusennau 2011 o ran talu'r sylw dyledus at ganllawiau buddion cyhoeddus a gyhoeddwyd gan y Comisiwn Elusennau dros Gymru a Lloegr.

Bwrdd Llywodraethu

Aed ati eleni'n llwyddiannus i recriwtio aelodau newydd i Fwrdd Llywodraethu Canolfan a Menter Gymraeg Merthyr Tudful.

Canolfan A Menter Gymraeg Merthyr Tudful

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2023.

Aims and objectives

Developing the education and general knowledge of the community, by establishing and maintaining a centre in order to encourage the study and use of the Welsh language, with the provision of lectures, discussion groups, and artistic activities through the medium of that language.

Executive Summary

Menter Iaith Merthyr Tydfil is a centre for the development of the Welsh language through the operation of Canolfan Soar and the integration of the Welsh language into the local community.

The strategic objective of Menter Iaith Merthyr Tydfil is to support the objective of the Welsh Government's Welsh language strategy, Welsh 2050: A Million Speakers; by increasing the use of the Welsh language in the community. This is done by achieving targets set in collaboration with the Welsh Government with the support of the Mentrau Iaith Network throughout Wales.

The aim of the Well-being of Future Generations (Wales) Act 2015 is to create the Wales we all want to live in today, and in the future which goes hand in hand with the Welsh Language Strategy. Central to the ethos of our organisation is that the culture, heritage and the Welsh language flourish in Merthyr Tydfil.

Brief Introduction

Menter Iaith Merthyr Tudful operates as part of a network of Welsh partners serving the area including Dysgu Cymraeg Glamorgan (CiO), Urdd Gobaith Cymru, Mudiad Meithrin and Welsh for Children. The Initiative often refers individuals and organisations to the other partners and is seen as the 'glue' that makes the network operate successfully in our community. The establishment of Canolfan Soar as a home for Welsh partners in Merthyr town centre has been key to the cooperation of our organisations in achieving Welsh Government Strategies since 2011.

Menter Iaith Merthyr Tudful works in partnership with a wide variety of community, arts and well-being organisations to reach new audiences and communities. We strive to respond to and reflect our local community.

Context

Merthyr Tydfil County Borough is one of the smallest in Wales. It is an old industrial area and despite the strength of neighbourhood networks and the sense of belonging, its population is still suffering the side effects of the decline in the large traditional industries. Unemployment levels here are among the highest in Wales and this is also the most deprived area in Wales according to Government figures. There are fundamental challenges for the local authority in terms of the health, well-being, employment and skills of the people in the area.

Menter Iaith Merthyr Tudful was established in 2003 after years of voluntary activity locally. The aim of the Menter Iaith is to expand and strengthen the use of the Welsh language in the area by fostering opportunities and services for residents of the county to use the Welsh language in their local communities.

Context since Covid-19

When Theatr Soar's doors closed on 17 March 2020 we had no idea what lay ahead, two years of uncertainty. The needs of our community had to be responded to at the time and following a meeting with Merthyr Tydfil's third sector to discuss the urgent needs of our community, we began to connect with individuals to offer support with shopping and loneliness.

There has been particular support from Mentrau Iaith Cymru to continue to offer web-based activities to engage with our community, including digital training, national projects and moral support.

Public benefit

The Menter's charitable activities have contributed to a growth in the use of the Welsh language in Merthyr, raising confidence and self-esteem and broadening the horizons of Merthyr residents.

The trustees confirm that they have consented to the requirements of Section 4 of the Charities Act 2011 in terms of paying due attention to public benefit guidelines published by the Charity Commission for England and Wales.

Governing Board

This year we successfully recruited new members to the Governing Board of the Canolfan a Menter Gymraeg Merthyr Tudful.

Canolfan A Menter Gymraeg Merthyr Tudful

ADRODDIAD YR YMDDIRIEDOLWYR

AR GYFER Y FLWYDDYN YN GORFFEN 31 MAWRTH 2023

Gweithgareddau: Cyfnod 1 Ebrill- 31 Mawrth 2023

Perfformiadau'r Flwyddyn

Cynhyrchiad

Gweithdy Ysgrifennu Caneuon Coleg Merthyr
Cynhadledd
Diwrnod Hwyl/Gweithdy
Cyngerdd enillwyr Eisteddfod Clwstwr Pen y Dre a Chyfarthfa
The Addams Family Jr
Ysgol Roc
Additional Learning Needs Musical Theatre Performance
Clywch ein Lleisiau! Ymgynghoriad Iechyd
Cyngerdd Gitâr
Matilda
Cwrs Drama Dwys Cwmni Blodau Haul
Gweithdy Canu a Pherfformio, Celf er Lles a Ffotograffiaeth
Digidol
Twm Sion Cati
Clera
Ysgol Roc
Diwrnod Hyfforddiant
Cyfrinach y Brenin
Gig Ysgol Roc
Natalie Flowers - Gweithdy Oedran Ymddeol
Music Video
Gwasanaeth Iechyd Genedlaethol (GIG)
Sioe Pypedau Taliesin gan ofalwyr ifanc Barnados
Dathliad Hanner Can Mlwyddiant Ysgol Santes Tudful
The Merthyr Stigmatist
Gweithdai Hawliau Plant
Dick Whittington
Elinor Bennett & Kathryn Rees - Taith Dwylo ar Dannau'r
Delyn
Gwasanaeth Iechyd Genedlaethol (GIG)
Gig Comedi
Sioe Nadolig
Sioe Nadolig Cwmni Blodau Haul
Planetarium
QueerWay
Dydd Gwyl Dewi - Dathliadau Meithrin
Tic Toc
Gweithdy Codi Organ
Cariad yn Oes y Gin

Cwmni

Cwmni Blodau Haul
Heritage Trust Network
Urdd Gobaith Cymru
Cyngor Bwrdeistref Sirol Merthyr Tudful
Stagecoach Performing Arts Merthyr
Menter Iaith / Cerdd Gymunedol Cymru
Merthyr Performance Company
Bwrdd Partneriaeth Rhanbarthol Cwm Taf Morgannwg
Rhisiart Arwel (Creu Cyffro)
Merthyr Performance Company
Menter Iaith / Cwmni Blodau Haul (Creu Cyffro)
Menter Iaith / Haf o Hwyl MTCBC
Cwmni Theatr Arad Goch (Creu Cyffro)
Cwmni Theatr Arad Goch (Creu Cyffro)
Menter Iaith / Cerdd Gymunedol Cymru (Creu Cyffro)
Cronfa Gymunedol y Loteri
OPRA Cymru
Menter Iaith / Cerdd Gymunedol Cymru
MTCBC
Codewalkers
Dafydd Iwan (Creu Cyffro)
Barnado's / Puppet Soup (Creu Cyffro)
Ysgol Santes Tudful
Theatr Soar a Theatr Sherman (Creu Cyffro)
Comisiynydd Plant Cymru
Merthyr Performance Company
Gŵyl Delynau Ryngwladol Cymru
Only Men Aloud (Creu Cyffro)
Mike Bubbins (Creu Cyffro)
Ysgol Santes Tudful
Cwmni Blodau Haul / Menter Iaith
Twyn Community Hub
Cynrychiadau LeeWay
Menter Iaith / Cyngor Merthyr
Parama 2
Tŷ Cerdd
Theatr Bara Caws

Canolfan A Menter Gymraeg Merthyr Tudful

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

Activities: Period 1 April-31 March 2023

Performances during the Year

Production

Merthyr College Songwriting Workshop
Conference
Fun Day/Workshop
Pen y Dre and Cyfarthfa Cluster Eisteddfod winners concert
The Addams Family Jr
School of Rock
Musical Theatre Performance Additional Learning Needs
Hear our Voices! Health Consultation
Guitar Concert
Matilda
Sunflower Company Intensive Drama Course
Singing and Performance Workshop, Art for Good and Digital Photography
Twm Sion Cati
Clara
School of Rock
Training Day
The King's Secret
School of Rock Gig
Natalie Flowers - Retirement Age Workshop
Music Video
NHS
Taliesin Puppet Show by Barnados' young carers
Ysgol Santes Tudful Fiftieth Anniversary Celebration
Merthyr Stigmatist
Children's Rights Workshops
Dick Whittington
Elinor Bennett & Kathryn Rees - Journey of Hands on the Harp Strings
Nhs
Comedy Gig
Christmas Show
Sioe Nadolig Cwmni Blodau Haul
Planetarium
QueerWay
St David's Day - Nursery Celebrations
Tic Toc
Organ Lifting Workshop
Love in the Age of Gin

Company

Cwmni Blodau Haul
Heritage Trust Network
Urdd Gobaith Cymru
Merthyr Tydfil County Borough Council
Stagecoach Merthyr Performing Arts
Menter Iaith / Community Music Wales
Merthyr Performance Company
Cwm Taf Morgannwg Regional Partnership Board
Rhisiart Arwel (Creu Cyffro)
Merthyr Performance Company
Menter Iaith / Sunflower Company (Creu Cyffro)
MTCBC Language / Summer of Fun Initiative
Arad Goch Theatre Company (Creu Cyffro)
Arad Goch Theatre Company (Creu Cyffro)
Menter Iaith / Cerdd Cymunedol Cymru (Creu Cyffro)
Lottery Community Fund
OPRA Cymru
Menter Iaith / Community Music Wales
MTCBC
Codewalkers
Dafydd Iwan (Creu Cyffro)
Barnado's Soul / Puppet (Creu Cyffro)
Ysgol Santes Tudful
Theatr Soar and Sherman Theatre (Creu Cyffro)
Children's Commissioner for Wales
Merthyr Performance Company
Wales International Harp Festival
Only Men Aloud (Creu Cyffro)
Mike Bubbins (Creu Cyffro)
Ysgol Santes Tudful
Cwmni Blodau Haul / Menter Iaith
Twyn Community Centre
LeeWay Productions
Menter Iaith / Merthyr Council
Parama 2
Ty Cerdd
Cheese Bread Theatre

Canolfan A Menter Gymraeg Merthyr Tudful

ADRODDIAD YR YMDDIRIEDOLWYR

AR GYFER Y FLWYDDYN YN GORFFEN 31 MAWRTH 2023

Gweithio mewn partneriaethau

Partneriaethau a Chydweithredu Newydd

Roedd bwriad gan ein Prif Swyddog, Lisbeth McLean gyflwyno cais i Gyngor Celfyddydau Cymru yn dilyn yr Adolygiad Buddsoddi 2020. Mae Lis wedi bod yn ymdrechu i ddysgu a chyfrannu at sgysiau a thrafodaeth y sector celfyddydol yn lleol ac yn genedlaethol ers 2020. Mae gwneud hynny wedi cynyddu ein dealltwriaeth, cynrychiolaeth a phresenoldeb o fewn y sector. Mae Theatr Soar wedi datblygu partneriaethau newydd gydag ystod eang o gwmnïau a sefydliadau ers cyfnod cofid.

Dyma eglurhad o'r partneriaethau a chydweithredu newydd sydd wedi digwydd yn fwy diweddar.

NoFitState Circus

Daeth cynhyrchiad *Sabotage* am y tro cyntaf i Ferthyr o'r Sed tan 15fed o Fai 2022 trwy gydweithrediad â Theatr Soar. Bu i ni gynnal swyddfa docynnau Cymraeg a gweithredu cynllun recriwtio pobl o'n cymuned i hyrwyddo'r sioe yn ddwyieithog a sicrhau gostyngiadau sylweddol i drigolion ardaloedd mwyaf difreintiedig ein Sir. Llwyddwyd denu cynulleidfaoedd o 5404 i'r sioe.

Tŷ Cerdd

Gweithiodd y Fenter gyda Thŷ Cerdd ar brosiect cyntaf yr organ ers iddi gael ei hadnewyddu gyda grant Loteri Treftadaeth dros gyfnod cofid. Comisiynwyd yr organydd o fri rhyngwladol James McVinnie a'r cyfansoddwr Richard Baker i weithio gyda chwe chyfansoddwr er mwyn creu darnau gwreiddiol oedd yn adlewyrchu'r gymuned yma ym Merthyr.

Creu Cymru

Yn mis Mai 2022 cafodd y Prif Swyddog ei gwahodd am yr ail waith i gyfrannu at Gynhadledd Creu Cymru. Ymunodd hi â phanel oedd yn cynnwys James Doyle Roberts (Citrus Arts), Connor Allen (Bardd Plant Cymru), Steve Balsamo (The Grand Ambition Team) a Geinor Styles (Theatr Nannog). Cafodd y drafodaeth 'Collaboration - What does it mean to you?' ei chadeirio gan Jasmine Okai (Fio).

Cyngor Celfyddydau Cymru

Yn yr Eisteddfod Genedlaethol ym mis Awst 2022 cynhaliwyd sgwrs am y 'Celfyddydau a'r Gymraeg' dan gadeiryddiaeth y Prif Swyddog ac Einir Siôn (Cyngor Celfyddydau Cymru). O ganlyniad i'r sgwrs cytunwyd bod:

1. rhwydwaith yn cael ei sefydlu gan Gyngor Celfyddydau Cymru mewn partneriaeth â Mentrau Iaith;
2. awydd i greu Rhwydwaith Celfyddydol Cymraeg a bod angen cynnal sgwrs bellach i benderfynu sut ddylai'r rhwydwaith edrych;
3. angen penderfynu ar ffocws a chylch gorchwyl y rhwydwaith.

Mae rhwydwaith gigs Cymraeg wedi ei sefydlu erbyn hyn mewn cydweithrediad â Chynllun Noson Allan Cyngor Celfyddydau Cymru, Cwmni PYST/AM a'r Mentrau Iaith ar draws Cymru. Rydym nawr yn edrych ar sefydlu rhwydwaith arall sy'n cynnwys cwmnïau theatr Cymraeg llai eu mhaint.

Yvonne Murphy, Omidaze

Yn dilyn sesiwn Zoom 'Rhwydwaith Beth Nesaf? Cymru' ar brosiect 'Talking Shop' bu i Yvonne Murphy sefydlu prosiect i Ferthyr a'i Chymreigio ar draws Cymru gyda chydweithrediad y Fenter. Cafwyd cefnogaeth Canolfan Mileniwm Cymru trwy brosiect Creu Cyffro i sefydlu'r prosiect mewn siop wag yng nghanol tref Merthyr. Bu i'r Fenter gefnogi'r prosiect trwy gynnig cyngor, ymgysylltu sefydliadau lles a chelfyddydol ein cymuned gyda'r prosiect a chynnal gweithgaredd Cymraeg wythnosol yn y lleoliad. Mae'r prosiect yn un o lwyddiannau mwyaf prosiect Creu Cyffro. Mae ein cymuned wedi elwa'n fawr o'r prosiect o ran codi ymwybyddiaeth o bwysigrwydd cymryd rhan weithredol mewn democratiaeth a mynegiant llais ein cymuned mewn penderfyniadau sy'n effeithio ar eu bywydau nhw.

National Theatre of Wales: GALWAD

Mae Merthyr Tudful yn un o dair cymuned seiliedig ar leoliad yng Nghymru wnaeth ymwneud â GALWAD, oedd yn rhan o brosiect yn y DU o'r enw Unboxed. Yng Nghymru, disgrifir GALWAD fel "stori o'n dyfodol" ac "mae'n stori aml-lwyfan, amlieithog wedi'i lleoli mewn byd posib yn 2052 - ar y teledu, cyfrwng digidol ac mewn lleoliadau ar hyd a lled Cymru." Cafodd ei ddangos ledled Cymru ar sgriniau digidol a daeth eu deunydd o nifer o weithdai 'Adeiladu'r Byd' a gynhaliwyd ym Merthyr Tudful, Abertawe a Blaenau Ffestiniog. Mae'r cynhyrchwyr, Collective Cymru, yn awyddus i fod yn rhan o'r prosiect er mwyn gadael gwaddol i'r gymuned sy'n cymryd rhan, sef 'Adeiladwyr y Byd'.

Cyfrannodd ein Prif Swyddog at brosiect GALWAD trwy hwyluso gweithdai Adeiladu Byd gyda'r gymuned. Bu i Theatr Soar gefnogi'r prosiect trwy gysylltiadau cymunedol i sicrhau elfen Gymraeg i waith y prosiect ym Merthyr

Creu Cyffro

Bu i Creu Cyffro, a ariennir gan Lywodraeth y DU, alluogi deg partner lleol a rhanbarthol i gydweithio er mwyn sefydlu Rhaglen Hyfforddiant Diwydiannau Creadigol ar gyfer trigolion Merthyr Tudful. Y nod oedd ysbrydoli ac ysgogi pobl ym Merthyr Tudful i ddatblygu mentrau newydd drwy eu cefnogi gyda chyfleoedd hyfforddi a dysgu yn ogystal â rhoi lle iddyn nhw hwyluso'r broses hon

Canolfan A Menter Gymraeg Merthyr Tudful

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

Working in partnerships

New Partnerships and Collaborations

Our Chief Officer, Lisbeth McLean intended to submit an application to the Arts Council of Wales following the Investment Review 2020. Lis has been striving to learn and contribute to arts sector conversations and discussion locally and nationally since 2020. Doing so has increased our understanding, representation and presence within the sector. Theatr Soar has developed new partnerships with a wide range of companies and organisations since the covid period.

Here is an explanation of the new partnerships and collaborations that have taken place more recently.

NoFitState Circus

Sabotage's production premiered at Merthyr from 5th to 15th May 2022 through a collaboration with Theatr Soar. We ran a Welsh box office and implemented a recruitment scheme for people from our community to promote the show bilingually and secure significant discounts for residents of the most deprived areas of our County. The show attracted audiences of 5404.

Ty Cerdd

The Fenter worked with Ty Cerdd on the organ's first project since it was refurbished with a Heritage Lottery grant during the covid period. Internationally acclaimed organist James McVinnie and composer Richard Baker were commissioned to work with six composers to create original pieces that reflected the community here in Merthyr.

Creu Cymru

In May 2022 the Chief Officer was invited for the second time to contribute to the Creu Cymru Conference. She joined a panel which included James Doyle Roberts (Citrus Arts), Connor Allen (Children's Poet of Wales), Steve Balsamo (The Grand Ambition Team) and Geinor Styles (Theatr Nannog). The discussion, 'Collaboration - What does it mean to you?' was chaired by Jasmine Okai (Fio).

Arts Council of Wales

At the National Eisteddfod in August 2022 a discussion was held about the 'Arts and the Welsh Language' chaired by the Chief Officer and Einir Siôn (Arts Council of Wales). As a result of the conversation it was agreed on:

1. a network being set up by the Arts Council of Wales in partnership with Mentrau Iaith;
2. a desire to create a Welsh Language Arts Network and that further conversation needs to take place to decide what the network should look like;
3. need to determine the network's focus and terms of reference.

A Welsh gig network has now been established in collaboration with the Arts Council of Wales' Night Out Scheme, Cwmni PYST/AM and the Mentrau Iaith across Wales. We are now looking at setting up another network made up of smaller Welsh theatre companies.

Yvonne Murphy, Omidaze

Following a Network Zoom session 'What Next? Cymru' on the 'Talking Shop' project, Yvonne Murphy set up a project for Merthyr in collaboration with the Fenter with a view to introducing more Welsh into the project across Wales. The Welsh Millennium Centre was supported through the Creu Cyffro project to set up the project in a vacant shop in Merthyr town centre. The Menter supported the project by offering advice, engaging our community's wellbeing and arts organisations with the project and running a weekly Welsh language activity at the venue. The project is one of the biggest success stories of the Creu Cyffro project. Our community has benefited greatly from the project in raising awareness of the importance of active participation in democracy and the expression of our community's voice in decisions that affect them.

Theatr Genedlaethol Cymru: CALL

Merthyr Tydfil is one of three location-based communities in Wales involved with Galwad, which was part of a UK project called Unboxed. In Wales, Galwad is described as "a story of our future" and "is a multi-platform, multilingual story set in a possible world in 2052 – on television, digital medium and in locations across Wales." It was shown across Wales on digital screens and their material came from a number of 'World Building' workshops held in Merthyr Tydfil, Swansea and Blaenau Ffestiniog. The producers, Collective Cymru, wanted to be involved in the project to leave a legacy for the participating community, the 'World Builders'.

Our Chief Officer contributed to the Galwad project by facilitating World Building workshops with the community. Theatr Soar supported the project through community links to ensure a Welsh language element to the project in Merthyr

Creu Cyffro

Creu Cyffro funded by the UK Government, enabled ten local and regional partners to work together to establish a Creative Industries Training Programme for Merthyr Tydfil residents. The aim was to inspire and motivate people in Merthyr Tydfil to develop new initiatives by supporting them with training and learning opportunities as well as giving them the space to facilitate this process

Canolfan A Menter Gymraeg Merthyr Tudful

ADRODDIAD YR YMDDIRIEDOLWYR

AR GYFER Y FLWYDDYN YN GORFFEN 31 MAWRTH 2023

Bu i'r Prif Swyddog weithio gydag Ymddiriedolaeth Hamdden Merthyr Tudful i baratoi a chyflwyno'r cais oedd werth £1 miliwn. Rhedodd y prosiect o fis Awst i fis Rhagfyr a bu i ni weithio gyda'r partneriaid fel lleoliad i gynnal hyfforddiant a rhaglen greadigol. Bu i ni weithio mewn partneriaeth gyda Chanolfan Mileniwm Cymru, GTFM Radio, Cerddoriaeth Gymunedol Cymru, Screen Alliance Wales, Into Film, Beacons Bees, First Campus, Open University a Puppet Soup, Redhouse a Chlinig Creadigol y Gurnos.

AM - Ap Digidol i Hyrwyddo Digwyddiadau Cymunedol

Cydweithiodd y Fenter gydag Alun Llwyd, AM ar greu gwefan ac ap yn seiliedig ar gynnwys cymunedol ac wedi ei lleoli ym Merthyr Tudful. Casglwyd tystiolaeth am y galw oedd i'r prosiect trwy wrando ar anghenion ein cymuned. Mae gan y Fenter berthynas gyda llawer iawn o fudiadau eraill ac mae cydweithio gydag eraill yn ein cymuned yn gryfder mawr sy'n ein galluogi i gyrraedd cynulleidfaoedd newydd er mwyn ehangu ein gwaith.

Partneriaid Cymraeg

Mudiad Meithrin, Cymraeg i Blant, Urdd Gobaith Cymru, Dysgu Cymraeg Morgannwg, Ysgol Gymraeg Santes Tudful, Ysgol Gymraeg Rhyd y Grug, Ysgol Rhyd y Waun, RhAG, Cynrychiolaeth Gymraeg Bwrdd Iechyd Cwm Taf, Consortiwm Addysg Gymraeg, Partneriaeth Ranbarthol Pencampwr Addysg Gymraeg, Eisteddfod Genedlaethol, Coleg Merthyr Tudful.

Partneriaid Cymunedol

Cyngor Bwrdeistref Sirol Merthyr Tudful, Dysgu Oedolion Cymru (ALW), Dysgu Oedolion Cymunedol Merthyr Tudful, Ymddiriedolaeth Hamdden a Diwylliant Merthyr Tudful, Cyngor Gweithredu Gwirfoddol Merthyr Tudful, Partneriaeth Ganol y Dref, Pforwm Treftadaeth Merthyr Tudful, MIND Cwm Taf, Cerddoriaeth Gymunedol Cymru, 3G's Development Trust, Cymuned Artis.

Rhwydweithiau Cymunedol, Rhanbarthol a Chenedlaethol

Mentrau Iaith Cymru: Mae'r Fenter Iaith yn rhan o rwydwaith Mentrau Iaith Cymru, sef y sefydliad sy'n cefnogi'r 22 Menter Iaith ar draws Cymru. Rydym yn elwa o fod yn rhan o brosiectau datblygu'r Gymraeg cenedlaethol a rhanbarthol yn ogystal ag hyfforddiant cyson ar bob agwedd o'n gwaith. Mae'r rhwydwaith hefyd yn dod a ni ynghyd ar draws Cymru er mwyn trafod a bwydo mewn i strategaethau a pholisi cenedlaethol sy'n ymwneud a'r Gymraeg, y Gymuned, yr Economi, Addysg, Tai a llawer mwy.

Rhwydweithiau Lleol

Mae gennym berthynas agos gyda rhwydweithiau lles, treftadaeth, cymunedol, economaidd a chelfyddydol lleol. Mae'r Prif Swyddog yn mynychu'r Pforwm Lles sy'n cynnwys aelodau o'r holl sefydliadau cymunedol sy'n ymwneud â gwaith lles yr ardal, e.e. Cyngor Gwirfoddol Gweithredol Merthyr Tudful, Versus Arthritis, Alzheimer's Society, Cwmpas, Small Woods, Gwasanaethau Iechyd y Sir, Merthyr Tudful Institute for the Blind, Sense Active, Age Cymru, Recovery4All, Llamau, CTM MIND, Stroke Association, Bowel Cancer, Age Connects a llawer mwy. Mae'r Prif Swyddog yn cynrychioli'r Gymraeg, y gymuned, treftadaeth a'r celfyddydau ar Bartneriaeth Ganol y Dref sy'n cynnwys busnesau lleol, sefydliadau gwirfoddol, y BID (Business Investment District) ac Adran Economaidd y Cyngor Sir.

Rhwydweithiau Celfyddydol a Diwylliannol Lleol, Rhanbarthol a chenedlaethol

Mae'r Prif Swyddog wedi cyfrannu ac elwa'n fawr o fod yn rhan o rwydweithiau sy'n trafod y Celfyddydau yng Nghymru a'r ffordd y gall y Celfyddydau gefnogi cymunedau wrth ddelfio gyda Chofid. Mae'r Rhwydweithiau yn cynnwys Beth Nesaf? Cymoedd, Beth Nesaf? Cymru a Chynghrair Diwylliant Cymru.

Cwmnïau Cyswllt Creadigol

Dros y 3 blynedd diwethaf rydym wedi ffurfio a magu partneriaethau newydd hir dymor sy'n ymateb i anghenion ac yn datblygu syniadau ein cymuned. Mae partneriaethau wedi amlygu eu hunain i fod yn sail gref i ddatblygiad Theatr Soar. Rydym wedi bod yn cydweithio gyda phob un o'r cwmnïau cyswllt ers cyn y Pandemig. Mae'r synergedd rhyngom wedi datblygu'n organig wrth i ni gefnogi ein gilydd a gweithio ar brosiectau amrywiol dros y tair blynedd diwethaf.

- Consortiwm Cymraeg (Theatr Nannog)
- Cynrychiadau Leeway
- Cwmni Blodau Haul
- Criw Brwd

Consortiwm Cymraeg

Cydweithrediad rhwng Theatr Soar, Theatr Nannog Ymddiriedolaeth Ddiwylliannol Awen a Neuadd Les Ystradgynlais gychwynnodd ar drothwy'r Pandemig yn 2020 yw'r Consortiwm Cymraeg. Ariennir y prosiect trwy gronfa Cysylltu â Ffynnu Cyngor Celfyddydau Cymru.

Academy Leeway

Academi Theatr Gerdd llawr gwlad sydd wedi'i lleoli yng nghanol y Cymoedd yw Academi Leeway. Mae wedi ei sefydlu i fod yn bwerdy theatr gerdd Gymraeg newydd a phwrpas ei bodolaeth yw ysbrydoli perfformwyr i edrych y tu hwnt i fodel canu'r West End, Broadway a'r 'Llyfr caneuon Americanaidd'.

Canolfan A Menter Gymraeg Merthyr Tudful

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

The Chief Officer worked with Merthyr Tydfil Leisure Trust to prepare and submit the £1 million bid. The project ran from August to December. We worked with the partners as a venue to run training and a creative programme. We worked in partnership with WMC, GTFM Radio, Community Music Wales, Screen Alliance Wales, Into Film, Beacons Bees, First Campus, Open University and Puppet Soup, Redhouse and the Gurnos Creative Clinic.

AM - Digital App to Promote Community Events

The Menter collaborated with Alun Llwyd, AM on the creation of a website and app based on community content and based in Merthyr Tydfil. We gathered evidence of the demand for the project by listening to the needs of our community. The Menter has a good relationship with many organisations, collaborating with others in our community is a strength that allows us to reach new audiences in order to expand our work.

Welsh Partners

Mudiad Meithrin, Welsh for Children, Urdd Gobaith Cymru, Learn Welsh Glamorgan, Ysgol Gymraeg Santes Tudful, Ysgol Gymraeg Rhyd y Grug, Ysgol Rhyd y Waun, GTP, Cwm Taf Health Board Welsh Representation, Welsh Education Consortium, Welsh Education Champion Regional Partnership, National Eisteddfod, The College, Merthyr Tydfil.

Community Partners

Merthyr Tydfil County Borough Council, Adult Learning Wales (ALW), Merthyr Tydfil Community Adult Learning, Merthyr Tydfil Leisure and Culture Trust, Merthyr Tydfil Voluntary Action Council, Town Centre Partnership, Tydfil Heritage Forum, MIND Cwm Taf, Community Music Wales, 3G Development Trust, Artis Community.

Community, Regional and National Networks

Mentrau Iaith Cymru: The Menter Iaith is part of the Mentrau Iaith Cymru network, the organisation supporting the 22 Mentrau Iaith across Wales. We benefit from being involved in national and regional Welsh language development projects as well as constant training on all aspects of our work. The network also brings us together across Wales to discuss and feed into national strategies and policy relating to the Welsh language, Community, Economy, Education, Housing and much more.

Local networks

We have close relationships with local wellbeing, heritage, community, economic and arts networks. The Chief Officer attends the Wellbeing Forum which includes members of all community organisations involved in the wellbeing work of the area, e.g. Merthyr Tydfil Executive Voluntary Council, Versus Arthritis, Alzheimer's Society, Scope, Small Woods, County Health Services, Merthyr Tydfil Institute for the Blind, Sense Active, Age Cymru, Recovery4All, Llamau, CTM MIND, Stroke Association, Bowel Cancer, Age connects and much more. The Chief Officer represents the Welsh language, community, heritage and arts on the Town Centre Partnership which includes local businesses, voluntary organisations, the BID (Business Investment Area) and the County Council's Economic Department.

Local, Regional and national Arts and Cultural Networks

The Chief Officer has contributed and benefited greatly from being part of networks that discuss the Arts in Wales and the way in which the Arts can support communities in dealing with Covid. The Networks include What Next? Valleys, What Next? Cymru and the Welsh Culture Alliance.

Creative Associates

Over the past 3 years we have formed and built new long-term partnerships that respond to the needs and develop the ideas of our community. Partnerships have manifested themselves to form a strong basis for the development of Theatr Soar. We have been collaborating with all of the associates since before the Pandemic. The synergy between us has developed organically as we have supported each other and worked on various projects over the past three years.

- Welsh Consortium (Theatr Nannog)
- Leeway Productions
- Cwmni Blodau haul
- Criw Brwd

Welsh Consortium

The Welsh Consortium is a collaboration between Theatr Soar, Theatr Nannog Awen Cultural Trust and Ystradgynlais Welfare Hall which started on the eve of the Pandemic in 2020. The project is funded through the Arts Council of Wales' Connect and Flourish fund.

Academi Leeway

Leeway Academy is a grassroots Musical Theatre Academy located in the heart of the Valleys. It is set up to become a new Welsh musical theatre powerhouse and the purpose of its existence is to inspire performers to look beyond the West End, Broadway and the 'American Songbook' model.

Canolfan A Menter Gymraeg Merthyr Tudful

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Cwmni Blodau Haul

Mae Cwmni Blodau Haul yn griw o 3 o artistiaid lleol sy'n cynnal sesiynau drama a cherddoriaeth Cymraeg i blant 0-11 oed. Mae'r cwmni wedi esblygu yng Nghanolfan Soar dros y saith mlynedd diwethaf. Yn wreiddiol, roedd Delyth, Cyfarwyddwraig y Cwmni, yn gweithio fel Swyddog Ieuenctid Urdd ac wedi ei lleoli yng Nghanolfan Soar. O ganlyniad i'r galw am glwb drama wythnosol, pan adawodd Delyth ei swydd gyda'r Urdd penderfynodd sefydlu cwmni er mwyn cario ymlaen i gynnal clwb wythnosol i blant 5-11 oed.

Criw Brwd

Elin Phillips a Gwawr Loader yw sylfaenwyr Criw Brwd. Mae'r ddwy'n wreiddiol o'r cymoedd ond erbyn hyn wedi ymgartrefu yng Nghaerdydd. Mae'r ddwy'n actorion proffesiynol ac yn datblygu fel sgwennwyr, cyfarwyddwyr a chynhyrchwyr. Eu prif nod yw creu gwaith hygyrch, cyfoes a chyffrous, yn enwedig ar gyfer pobl o gymoedd de Cymru a'r ardaloedd cyfagos. Maent am weld y cynulleidfaoedd yn teimlo eu bod yn cael eu cynrychioli'n deg ac yn cael eu dathlu yn ein theatrau.

Diweddsglo

Mae Canolfan Soar yn ystyried ei hun fel Menter sy'n chwarae rhan ganolog ym mywyd cymunedol Merthyr Tudful. Rydym yn ymgysylltu'n llawn a'r gymuned honno o ddydd i ddydd ond hefyd wrth gynllunio'n strategol ar gyfer y dyfodol. Rydym yn ymgysylltu'n llawn a phartneriaid a phrosiectau amrywiol ac yn sicrhau bod y Gymraeg yn ystyriaeth ym mhob agwedd o fywyd yn y gymuned.

Mae Canolfan Soar yn cael ei gweld fel pwerdy adfywio yn yr ardal ac yn gyfleuster sy'n rhoi hwb i amrywiaeth o brosiectau treftadaeth a chelfyddydol yn ogystal a darparu gwasanaethau cyfieithu trwy ein cwmni cyfieithu cymunedol.

Mae gan Canolfan Soar rôl hollbwysig yn y sgwrs genedlaethol ar faterion yn ymwneud a chymuned, y celfyddydau, treftadaeth ac ymrwymiad Llywodraeth Cymru i ddyhead hirdymor y Llywodraeth at gyrraedd y targed o filiwn o siaradwyr Cymraeg erbyn 2050. Mae Canolfan Soar yn cydnabod cefnogaeth y gymuned a'r rhai sy'n gwirfoddoli i sicrhau ei llwyddiant ac yn ddiolchgar i staff am eu hymrwymiad i'w gweledigaeth, nodau a'i hamcanion.

Adolygiad ariannol

Polisi ar gronfeydd wrth gefn

Mae'r Ymddiriedolwyr wedi archwilio gofynion yr elusen ar gyfer cronfeydd wrth gefn yng ngoleuni'r prif risgiau i'w weithrediad. Sefydlodd bolisi y dylai cronfeydd anghyfyngedig nad ydynt wedi eu hymroi na'u buddsoddi fod gyfwerth â 6 mis o wariant i alluogi'r elusen i barhau i weithredu pe byddai cwmp annisgwyl mewn cyllid yn digwydd.

Ar ddyddiad y fantolen, cyfanswm cronfeydd rhydd wrth gefn yr Elusen oedd y ffigur negyddol o £29,617 (2022 positif -£23,184)

Prif ffynonellau cyllid

Darparwyd cyllid £62,400 gan Lywodraeth Cymru am gyflogaeth y Prif Swyddog a'r Swyddog Maes.

Cafodd y mwyafrif o incwm yr elusen ei gynhyrchu o'i gweithgareddau elusennol, sef amryw o grantiau a rhoddion.

Yn unol a SORP yr elusen mae grantiau a rhoddion yn cael eu cydnabod yn y Datganiad o Weithgaredd Ariannol yn y flwyddyn derbyn ac, os na chaiff ei wario, caiff ei ddwyn ymlaen yn y balans cronfeydd wrth gefn.

Polisi ac amcanion buddsoddi

Mae holl arian yr elusen i'w wario yn y tymor byr ac felly nid oes arian ar gael ar gyfer buddsoddiad tymor hir.

I'r Dyfodol

Cryfder ein sefydliad yw ein gallu i ymateb i anghenion ein cymuned. Mae ein lleoliad canolog, strwythur hyblyg, staff ymroddgar a'n gallu i ffurfio partneriaethau lleol a chenedlaethol yn gwneud hyn yn bosib. Gwneir ein gwaith gorau wrth wrando a gweithio law yn llaw gyda'n cymuned. Mae'n bwysig creu'r gofod i ymateb i anghenion a gwireddu breuddwydion ein defnyddwyr.

Cyflwynir cais i Adolygiad Buddsoddi Cyngor Celfyddydau Cymru ar gyfer grant aml-flwyddyn am gyfnod cychwynnol o dair blynedd. Mae Cynllun Corfforaethol ein sefydliad a'r Cynllun Gweithredu a gynlluniwyd am y tair blynedd nesaf yn manylu sut byddwn yn parhau i gefnogi ein cymuned wrth ddatblygu ein partneriaethau a chynyddu nifer ein staff gweithredol er mwyn datblygu'r Gymraeg a'r Celfyddydau ym Merthyr Tudful.

Canolfan A Menter Gymraeg Merthyr Tudful

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Cwmni Blodau Haul

Cwmni Blodau Hauli are a group of 3 local artists who run Welsh drama and music sessions for children aged 0-11. The company has evolved at Canolfan Soar over the past seven years. Delyth, the Company Director originally worked as an Urdd Youth Officer and was based at Canolfan Soar. As a result of the demand for a weekly drama club, when Delyth left her post with the Urdd she decided to set up a company in order to carry on running a weekly club for children aged 5-11.

Criw Brwd

Elin Phillips and Gwawr Loader are the founders of Criw Brwd. Both are originally from the valleys but now settled in Cardiff. Both are professional actors and develop as screenwriters, directors and producers. Their main aim is to create accessible, contemporary and exciting work, particularly for people from the valleys of South Wales and surrounding areas. They want to see the audiences feel represented in a fair manner and celebrated in our theatres.

Conclusion

Canolfan Soar sees itself as an Enterprise that plays a central role in the community life of Merthyr Tydfil. We are fully engaged with that community on a day-to-day basis but also in strategically planning for the future. We fully engage with various partners and projects and ensure that the Welsh language is a consideration in all walks of life within the community.

Canolfan Soar is seen as a regeneration powerhouse in the area and a facility that supports and acts as a catalyst to a range of heritage and arts projects as well as providing translation services through our community translation company.

Canolfan Soar has a vital roll in the national conversation on issues relating to community, the arts, heritage and the Welsh Government's commitment to the Welsh Government's long-term aspiration to reach the target of one million Welsh speakers by 2050.

Canolfan Soar acknowledges the support of the community and those who volunteer to ensure its success and is grateful to staff for their commitment to our vision, aims and objectives.

Financial review

Policy on reserves

The Trustees have examined the charity's requirements for reserves in the light of the main risks to its operation. It has established a policy that unrestricted funds not committed or invested should be equivalent to 6 months expenditure to allow the charity to continue to operate in the event of an unexpected drop in funding.

At the balance sheet date the Charity's free reserves amounted to negative figure of -£29,617 (2022 positive - £23,184)

Principal funding sources

Funding for the employment of the Chief Officer and Outreach Officer of £62,400 was provided by the Welsh Government.

The majority of the charity's income was generated by its charitable activities, namely a range of grants and donations.

In accordance with the charity SORP grants and donations are recognised in the Statement of Financial Activities in the year of receipt and, if unspent, carried forward within the reserves balance.

Investment policy and objectives

All the charity's funds are to be spent in the short term and so there are no funds available for long-term investment.

Into the Future

The strength of our organisation is our ability to respond to the needs of our community. Our central location, flexible structure, dedicated staff and ability to form local and national partnerships make this possible. Our best work is done listening and working hand in hand with our community. It is important to create the space to respond to needs and realise the dreams of our users.

An application is being submitted to the Arts Council of Wales Investment Review for a multi-year grant for an initial period of three years. Our organisation's Corporate Plan and Action Plan for the next three years detail how we will continue to support our community in developing our partnerships and increasing the number of our operational staff to develop the Welsh language and arts in Merthyr Tydfil.

Canolfan A Menter Gymraeg Merthyr Tudful

ADRODDIAD YR YMDDIRIEDOLWYR

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Strwythur, Llywodraethu A Rheoli

Natur y ddogfen lywodraethu

Mae Canolfan a Menter Gymraeg Merthyr Tudful yn gwmni elusennol cyfyngedig drwy warant, a ymgorfforwyd ar 16 Mai 2007 ac a gofrestrwyd fel elusen ar 11 Mehefin 2008.

Ar 23 Chwefror 2009, daeth yr elusen anghorfforedig, Canolfan a Menter Gymraeg Merthyr Tudful, i ben ac fe'i trosglwyddwyd i'r Cwmni Elusennol hwn.

Sefydlwyd y cwmni dan Femorandwm Cymdeithiad, a sefydlodd amcanion a grymoedd y cwmni elusennol a'i lywodraethu yn unol a'i Erthyglau Cymdeithasu.

Recrwtio a phenodi ymddiriedolwyr newydd

Mae cyfarwyddwyr y cwmni hefyd yn ymddiriedolwyr yr elusen at ddibenion cyfraith elusennau a chyfeirir atynt yn Erthyglau Cymdeithasu 'r cwmni fel ymddiriedolwyr.

Bydd busnes yr Elusen yn cael ei reoli gan Fwrdd o gyfarwyddwyr a fydd yn atebol i'r aelodau

Bydd traean o'r Bwrdd Cyfarwyddwyr, hynny yw'r Cyfarwyddwyr hynny a oeddent mewn swyddi yn ystod y flwyddyn flaenorol, yn cael eu hethol yn flynyddol gan aelodau yng Nghyfarfod Cyffredinol Blynnyddol yr Elusen. Bydd aelodau sy'n ymddeol yn gymwys i gael eu hail ethol heb enwebiad pellach. Os oes angen gwneud penderfyniad rhwng Cyfarwyddwyr sy'n ymddeol sydd â gwasanaeth cyfartal yna bwrir coelbren.

Bydd gwahoddiad am enwebiadau i fod yn Gyfarwyddwr yn cael eu hanfon i'r holl aelodau gyda'r hysbysiad o Gyfarfod Cyffredinol Blynnyddol. Derbynnir enwebiadau hyd at saith diwrnod gyn dyddiad y cyfarfod. Mae angen llofnod y person enwebedig a llofnod y cynigydd a'r eilydd ar bob enwebiad a rhaid i bob un ohonynt fod yn aelodau o'r Elusen.

Oni bai y penderfynir fel arall gan yr Elusen mewn Cyfarfod Cyffredinol nifer y Cyfarwyddwyr ni fydd llai na 3 a dim mwy na 15.

Fe all y Cyfarwyddwyr ar unrhyw adeg gynnig unrhyw berson i'r Bwrdd Cyfarwyddwyr p'run a ydyw'n aelod o'r Elusen ai peidio, ar yr amod nad yw'n fwy na'r uchafswm a ragnodir yn Erthyglau 3 ac nad oes mwy na thri chyfetholiad o'r fath yn digwydd rhwng un Cyfarfod Cyffredinol Blynnyddol a'r nesaf. Rhaid i bob person sy'n cael ei gyfethol ymddeol yn y Cyfarfod Cyffredinol Blynnyddol yn dilyn eu cyfetholiad ond bydd yn gymwys i gael ei ail benodi wedi hynny.

Sefydlu a hyfforddi ymddiriedolwyr newydd

Mae ymddiriedolwyr yn cael eu sefydlu a'u hyfforddi gan yr Ymddiriedolwyr sy'n bodoli eisoes a staffuwch. Maen nhw hefyd yn cael eu hysbysu am faterion elusennol trwy gyfrwng cylchlythyrau rheolaidd i Ymddiriedolwyr gan y Comisiwn Elusennau, yn cynnwys cyfleoedd am hyfforddiant allanol a all fod o ddiddordeb iddynt.

Trefniadau ar gyfer gosod tâl cydnabyddiaeth personel rheoli allweddol

Caiff y sefydliad ei reoli gan y Prif Swyddog, L G McLean, sy'n goruchwyllo gwaith yr holl staff. Y bwrdd sy'n gosod y tâl cydnabyddiaeth.

Strwythur trefnyddol

Daeth y sefydliad i fodolaeth ym 1992. Mae'r sefydliad wedi ehangu i gynnwys Theatr Gymunedol ddwyieithog (Theatr Soar), prosiect sydd wedi sicrhau bron i £1.4 miliwn i adnewyddu'r Ganolfan Gymraeg a thrawsnewid hen gapel Cymraeg yn Theatr Gymunedol. Mae'r Ganolfan bellach yn cael ei hadnabod fel Canolfan Soar.

Caiff y sefydliad ei reoli gan y Prif Swyddog, L G McLean, sy'n goruchwyllo gwaith yr holl staff

Mae bwrdd Ymddiriedolwyr Canolfan a Menter Gymraeg Merthyr Tudful yn cyfarfod 8 gwaith y flwyddyn ac mae'n gyfrifol am gyfeiriad a pholisi strategol yr elusen. Mae'r gweithgareddau sydd wedi eu cynllunio am y flwyddyn yn cael eu nodi mewn cynllun gweithredu. Prif Swyddog sy'n gyfrifol am sicrhau fod y gweithgareddau'n digwydd a bod targedau'r elusen yn cael eu cyrraedd.

Perthynas a Pharfion Perthnasol

Mae'r elusen wedi datblygu perthynas weithio dda gydag amrywiaeth eang o sefydliadau perthnasol. Mae sefydliadau iaith Gymraeg eraill sy'n gwasanaethu'r gymuned ym Metihyr Tudful bellach wedi eu lleoli o fewn adeilad Canolfan Soar.

Mae Canolfan a Menter Gymraeg Merthyr Tudful yn gweithio'n agos gyda sefydliadau Menter Iaith eraill ar draws Cymru trwy rwydwaith Mentrau Iaith Cymru.

Canolfan A Menter Gymraeg Merthyr Tudful

TRUSTEES' REPORT

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Structure, governance and management

Nature of governing document

Canolfan a Menter Gymraeg Merthyr Tudful is a charitable company limited by guarantee, incorporated on 16 May 2007 and registered as a charity on 11 June 2008.

On 23 February 2009, the unincorporated charity, Canolfan a Menter Gymraeg Merthyr Tudful, was wound up and transferred into this Charitable Company.

The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association.

Recruitment and appointment of trustees

The directors of the company are also charity trustees for the purposes of charity law and are known under the company's Articles of Association as trustees.

The business of the Charity shall be managed by a Board of Directors which shall be accountable to the members.

A third of the Board of Directors, that is those Directors that were in positions during the preceding year, will be elected annually by the members at the Annual General Meeting of the Charity. Retiring members shall be eligible for re-election without further nomination. If there is a choice to be made between Directors that are retiring that have equal service then lots will be drawn.

Invitations for nominations for the position of Director will be sent to all members with the notice of the Annual General Meeting. Completed nominations will be accepted up to seven days before the date of the meeting. All nominations require the signature of the nominated person and the signature of a proposer and seconder all of which shall be members of the Charity.

Unless otherwise determined by the Charity in General Meeting the number of Directors shall be not less than 3 and not more than 15.

The Directors may at any time co-opt any person to the Board of Directors whether or not they are a member of the Charity, provided that the maximum number prescribed in Articles 39 is not exceeded and that no more than three such co-options shall be made between one Annual General Meeting and the next. All persons so co-opted shall retire at the Annual General Meeting following their co-option but shall be eligible to be re-appointed thereafter.

Induction and training of trustees

Trustees are inducted and trained by existing Trustees and by senior staff. They are also informed about charity matters via regular newsletters for Trustees from the Charity Commission, including external training opportunities that may have been of interest.

Arrangements for setting key management personnel remuneration

The organisation is managed by the Chief Officer, L G McLean, who oversees the work of all staff. Remuneration is set by the Board.

Organisational structure

The organisation was first established in 1992. The organisation has expanded to include a bi-lingual Community Theatre (Theatr Soar), a project that has successfully secured nearly £1.4 million to renovate the Welsh Centre and transform an old Welsh Chapel into a Community Theatre. The Centre is now known as Canolfan Soar.

The organisation is managed by the Chief Officer, L G McLean, who oversees the work of all staff.

The board of Trustees of Canolfan a Menter Gymraeg Merthyr Tudful meets 8 times a year, and is responsible for the strategic direction and policy of the charity. The planned activities for the year are set out in an action plan. Responsibility for ensuring the activities take place and for meeting the charity's targets rests with the Chief Officer.

Relationships with related parties

The charity has developed a good working relationship with a wide range of relevant organisations. Other Welsh language organisations that serve the Merthyr Tudful community are now located within the Canolfan Soar building.

Canolfan a Menter Gymraeg Merthyr Tudful works closely with other Menter Iaith organisations across Wales through the Mentrau Iaith Cymru network.

Canolfan A Menter Gymraeg Merthyr Tudful

ADRODDIAD YR YMDDIRIEDOLWYR

AR GYFER Y FLWYDDYN YN GORFFEN 31 MAWRTH 2023

Manylion Cyfeirio a Gweinyddol

Ymddiriedolwyr

A Carpenter (penodwyd 08/03/2023)
B Davies (ymddiwyddodd 10/03/2023)
H Davies (penodwyd 08/03/2023)
A England (ymddiwyddodd 24/10/2022)
L R Harrington
S Harris (penodwyd 24/10/2022)
R L Howell (ymddiwyddodd 24/10/2022)
M L Howells
N M Hughes (penodwyd 08/03/2023)
L R Jones (penodwyd 24/10/2022)
H Lowe (ymddiwyddodd 24/10/2022)
D Morgan (ymddiwyddodd 22/10/2022)
G E Morgan (penodwyd 08/03/2023)
S Ward (penodwyd 24/10/2022)

Ysgrifennydd

L G McLean

Prif Swyddog

Neuadd Soar
Pontmorlais
Merthyr Tudful
Morgannwg Ganol
CF47 8UB

Rhif Cofrestru'r Cwmni

06249902

Rhif Cofrestru'r Elusen

1124473

Arholwr Annibynnol

Mitchell Meredith Cyfyngedig
Cyfrifwyr Siartredig ac Archwiliwr Statudol
Y Ganolfan Fusnes Pare Busnes Triangl
Merthyr Tudful
Morgannwg Ganol
CF48 1DL

Offerynnau Ariannol

Amcanion a pholisi'au

Mae gweithgareddau'r elusen yn ei gwneud yn agored i nifer o risgiau ariannol gan gynnwys risg credyd, risg llif arian, a risg hylifedd.

Risg credyd

Prif asedau ariannol yr elusen yw balansau bane ac arian parod, masnach a derbyniadwyon eraill.

Mae risg credyd yr elusen yn bennaf i'w briodoli i'w derbyniadwyon masnach. Mae'r symiau a gyflwynwyd ar y fantolen yn net o'r lwfansau ar gyfer derbyniadwyon amheus. Caiff lwfans ar gyfer amhariad ei wneud pan fo digwyddiad o golled wedi ei ddynodi, sydd, yn seiliedig ar brofiad blaenorol, yn dystiolaeth o adferadwyedd y llif arian.

Prif risgiau a rheoli'r risgiau hynny

Mae Bwrdd yr Ymddiriedolwyr wedi ymchwilio'r risgiau busnes a gweithredol strategol mwyaf y mae'r elusen yn eu hwynebu ac yn cadarnhau bod systemau wedi eu sefydlu i alluogi cynhyrchu adroddiadau rheolaidd fel y gellir cymryd y camau angenrheidiol i leihau'r risgiau hyn.

Cafodd systemau eu gosod mewn lle i osod cyllidebau ar gyfer pob blwyddyn ariannol a monitro incwm a gwariant bob chwarter yn erbyn ei gyllideb. Mae'r Ymddiriedolwyr yn sicrhau fod y systemau yn ddigonol ar gyfer iechyd ariannol cyfredol yr elusen.

Canolfan A Menter Gymraeg Merthyr Tudful

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

Reference and Administrative Details

Trustees

A Carpenter (appointed 08/03/2023)
B Davies (resigned 10/03/2023)
H Davies (appointed 08/03/2023)
A England (resigned 24/10/2022)
L R Harrington
S Harris (appointed 24/10/2022)
R L Howell (resigned 24/10/2022)
M L Howells
N M Hughes (appointed 08/03/2023)
L R Jones (appointed 24/10/2022)
H Lowe (resigned 24/10/2022)
D Morgan (resigned 22/10/2022)
G E Morgan (appointed 08/03/2023)
S Ward (appointed 24/10/2022)

Secretary

L G McLean

Principal Office

Neuadd Soar
Pontmorlais
Merthyr Tydfil
Mid Glamorgan
CF47 8UB

Company Registration Number

06249902

Charity Registration Number

1124473

Independent Examiner

Mitchell Meredith Limited
Chartered Accountants and Statutory Auditor
The Business Centre Triangle Business Park
Merthyr Tydfil
Mid Glamorgan
CF48 4TQ

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk.

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables.

The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

Major risks and management of those risks

The board of Trustees has examined the major strategic business and operational risks which the charity faces and confirms that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

Systems have been put in place to set budgets for each financial year and monitor income and expenditure against the budget each quarter. The Trustees ensure that the systems are adequate for the scale and current financial health of the charity.

Canolfan A Menter Gymraeg Merthyr Tudful

ADRODDIAD YR YMDDIRIEDOLWYR

AR GYFER Y FLWYDDYN YN GORFFEN 31 MAWRTH 2023

Datganiad o Gyfrifoldebau'r Ymddiriedolwyr

Mae'r ymddiriedolwyr (sydd hefyd yn gyfarwyddwyr Canolfan a Menter Gymraeg Merthyr Tudful at ddibenion cyfraith cwmni) yn gyfrifol am baratoi Adroddiad yr Ymddiriedolwyr a'r datganiadau ariannol yn unol â Safonau Cyfrifyddu'r Deyrnas Unedig (Ymarfer Cyfrifyddu Cyffredinol Dderbyniol y Deyrnas Unedig) a chyfraith a rheoliadau cymwys.

Mae'n ofynnol yn ôl cyfraith cwmni fod yr ymddiriedolwyr yn paratoi datganiadau ariannol ar gyfer pob blwyddyn ariannol. O dan gyfraith cwmni, rhaid i'r ymddiriedolwyr beidio a chymeradwyo'r datganiadau ariannol oni bai eu bod yn fodlon eu bod yn rhoi golwg gwir a theg o sefyllfa'r cwmni elusennol ac o'i hadnoddau sy'n dod i mewn, a chymhwysedd adnoddau, yn cynnwys ei hincwm a'i gwariant, ar gyfer y cyfnod hwnnw. Wrth baratoi'r datganiadau ariannol hyn, mae'n ofynnol bod yr ymddiriedolwyr yn:

- dethol polisiau cyfrifyddu priodol a'u cymhwyso'n gyson;
- cadw at ddulliau ac egwyddorion yn y Datganiad o Arfer Argymhellir ar gyfer Elusennau
- pasio barn ac amcangyfrifon sy'n rhesymol ac yn bwyllog
- datgan a yw Safonau Cyfrifyddu DU wedi cael eu dilyn, yn amodol ar unrhyw wyriadau perthnasol a ddatgelir ac a gaiff eu hesbonio yn y datganiadau ariannol: a
- pharatoi'r datganiadau ariannol ar sail barhaol oni bai ei fod yn amhriodol rhagdybio y bydd y cwmni elusennol yn parhau mewn busnes

Datganiad o Gyfrifoldebau

Cyfrifoldeb yr ymddiriedolwyr yw cadw cofnodion cyfrifyddu digonol sy'n ddigon i ddangos ac esbonio trafodion elusennol y cwmni a datgelu a chywirdeb rhesymol ar unrhyw adeg, sefyllfa ariannol y cwmni elusennol a'u galluogi nhw i sicrhau fod y datganiadau ariannol yn cydsynio â Deddf Cwmnïau 2006. Maen nhw hefyd yn gyfrifol am ddiogelu asedau'r cwmni elusennol ac felly am gymryd camau rhesymol er mwyn atal a datgelu twyll ac anghysondebau eraill.

Cafodd yr adroddiad blynyddol ei gymeradwyo gan ymddiriedolwyr yr elusen ar 20/12/23 a'i arwyddo ar ei ran gan



A Carpenter
Ymddiriedolwr

Canolfan A Menter Gymraeg Merthyr Tudful

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

Statement of Trustees Responsibilities

The trustees (who are also the directors of Canolfan A Menter Gymraeg Merthyr Tudful for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities Statement of Recommended Practice (SORP);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

Statement of Responsibilities

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

The annual report was approved by the trustees of the charity on 20/12/23 and signed on its behalf by:



A Carpenter
Trustee

Canolfan A Menter Gymraeg Merthyr Tudful

ADRODDIAD ARHOLWR ANNIBYNNOL AR GYFER YMDDIRIEDOLWYR

AR GYFER Y FLWYDDYN YN GORFFEN 31 MAWRTH 2023

Yr wyf yn adrodd yn ôl i'r grŵp o ymddiriedolwyr yn sgil arholi cyfrifon cyfunol Canolfan a Menter Gymraeg Merthyr Tudful a'r is-gwmnïau yr ymgymerwyd â hwy ar gyfer y flwyddyn yn gorffen 31 Mawrth 2022.

Cyfrifoldebau a sail yr Adroddiad

Fel ymddiriedolwyr y grŵp, chi sy'n gyfrifol am baratoi cyfrifon cyfunol Canolfan a Menter Gymraeg Merthyr Tudful yn unol â gofynion Deddf Cwmnïau 2006 ('Deddf 2006').

Â minnau wedi'm bodloni nad oes gofyniad i archwilio cyfrifon Menter Gymraeg Merthyr Tudful o dan Rhan 16 Deddf 2006 a'u bod yn gymwys am arholi annibynnol, yr wyf yn adrodd mewn perthynas â'm arholi o'r cyfrifon cyfunol fel y'i cyflawnwyd o dan adran 145 Deddf Elusennau 2011 ('Deddf 2011'). Wrth gyflawni'r f'arholi, yr wyf wedi dilyn y Cyfarwyddiadau a roddwyd gan y Comisiwn Elusennau o dan adran 145(5)(b) Deddf 2011.

Nid yw arholi annibynnol yn cynnwys casglu'r holl dystiolaeth a fyddai'n ofynnol mewn archwiliad ac o ganlyniad nid yw'n cynnwys yr holl faterion y mae'r archwiliwr yn eu hystyried wrth roddi ei farn am y cyfrifon. Mae cynllunio a chyflawni archwiliad yn mynd y tu hwnt i'r sicrwydd cyfyngedig y gall arholwr annibynnol ei ddarparu. O ganlyniad, nid wyf yn mynegi unrhyw farn ynghylch a yw'r cyfrifon cyfunol presennol yn cyflwyno barn 'gwir a theg' ac mae f'adroddiad wedi ei gyfyngu i'r materion penodol hynny a osodwyd allan yn natganiad yr arholwr annibynnol.

Datganiad yr arholwr annibynnol

Gan fod incwm gros Canolfan a Menter Gymraeg Merthyr Tudful yn fwy na £250,000 rhaid i'ch arholwr fod yn aelod o gorff rhestredig yn adran 145 Deddf 2011. Rwyf yn cadarnhau fy mod yn gymwys i ymgymryd â'r arholi gan fy mod yn aelod o Sefydliad Cyfrifwyr Siartredig Cymru a Lloegr, sef un o'r cyrff rhestredig.

Yr wyf wedi cwblhau fy arholi. Yr wyf yn cadarnhau nad oes unrhyw faterion wedi tynnu fy sylw mewn perthynas â'r arholi sy'n peri i mi gredu'r canlynol:

1. nad yw cofnodion cyfrifon yn cael eu cadw mewn perthynas â Chanolfan a Menter Gymraeg Merthyr Tudful fel sy'n ofynnol yn ôl adran 386 Deddf 2006; neu
2. nad yw'r cyfrifon yn cydsynio gyda'r cofnodion hynny; neu
3. nad yw'r cyfrifon yn cydymffurfio â gofynion cyfrifo adran 396 Deddf 2006 ac eithrio unrhyw ofyniad fod y cyfrifon yn rhoi 'safbwynt gwir a theg' nad yw'n fater sy'n cael ei ystyried fel rhan o arholi annibynnol; neu
4. na chafodd y cyfrifon eu paratoi'n unol â dulliau ac egwyddorion Datganiad Ymarfer a Argymhellir ar gyfer cyfrifo ac adrodd yn ôl gan elusennau [sy'n berthnasol i elusennau sy'n paratoi eu cyfrifon yn unol â Safonau Adrodd Ariannol sy'n berthnasol i'r DU a Gweriniaeth Iwerddon (FRS 102).]

Nid oes gennyf unrhyw bryderon ac nid wyf wedi dod ar draws unrhyw faterion eraill yn gysylltiedig â'r arholiad hwn y dylid tynnu sylw tuag atynt er mwyn galluogi dod i ddealltwriaeth briodol o'r cyfrifon.

T Richardson
Cyfrifydd Siartredig
Sefydliad Cyfrifwyr Siartredig Cymru a Lloegr

Y Ganolfan Fusnes
Parc Busnes Triongl
Merthyr Tudful
Morgannwg Ganol
CF48 1DL
Dyddiad: 20/12/2023

Canolfan A Menter Gymraeg Merthyr Tudful

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2023

I report to the charity trustees on my examination of the consolidated accounts of the Group comprising the Canolfan A Menter Gymraeg Merthyr Tudful and its subsidiary undertakings for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the group you are responsible for the preparation of the consolidated accounts of Canolfan A Menter Gymraeg Merthyr Tudful in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the consolidated accounts present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

Since Canolfan A Menter Gymraeg Merthyr Tudful's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of Canolfan A Menter Gymraeg Merthyr Tudful as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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

T Richardson
Chartered Accountant
Institute of Chartered Accountants in England and Wales

The Business Park
Triangle Business Centre
Merthyr Tydfil
CF48 4TQ
Date 20/12/2023

Canolfan A Menter Gymraeg Merthyr Tudful

DATGANIAD CYFUNNOL O WEITHGAREDD ARIANNOL AR

GYFER Y FLWYDDYN YN GORFFEN 31 MAWRTH 2023

(Gan gynnwys Incwm a Chyfrif Gwariant a Datganiad o Gyfanswm Cydnabyddedig Enillion a Cholledion)

	Nodyn	Cronfeydd Anghyfyngedig £	Cronfeydd Cyfyngedig £	Cyfanswm 2023 £
Incwm a Gwaddolion oddi wrth:				
Roddion a chymynroddion	3	329	109,820	110,149
Gweithgareddau Elusenol	5	96,032	5,420	101,452
Gweithgareddau masnachu eraill	6	88,810	0	88,810
Icwm Buddsoddi	7	85	0	85
Cyfanwm Incwm		185,256	115,240	300,496

Gwariant ar:				
Codi Cyllid	8	(98,498)	0	(98,498)
Gweithgareddau elusenol	9	(182,286)	(145,865)	(328,151)
Cyfanswm gwariant		(280,784)	(145,865)	(426,649)
Net gwariant		(95,528)	(30,625)	(126,153)
Trosglwyddiadu rhwng cronfeydd		11,774	(11,774)	0
Net symidiad mewn cyllid		(83,754)	(42,399)	(126,153)

Cysoni cyllid				
Cyfanswm y cyllid a ddygwyd ymlaen		1,247,785	97,827	1,345,612
Cyfanswm y cyllid a gariwyd ymlaen	21	1,164,031	55,428	1,219,459

	Nodyn	Cronfeydd Anghyfyngedig £	Cronfeydd Cyfyngedig £	Cyfanswm 2023 £
Incwm a Gwaddolion oddi wrth:				
Roddion a chymynroddion	3	2,143	315,122	317,265
Gweithgareddau Elusenol	5	38,177	2,000	40,177
Gweithgareddau masnachu eraill	6	97,634	0	97,634
Icwm Buddsoddi	7	7	0	7
Cyfanwm Incwm		137,961	317,122	455,083

Gwariant ar:				
Codi arian	8	(97,822)	0	(97,822)
Gweithgareddau Elusenol	9	(68,460)	(295,693)	(364,153)
Cyfanswm gwariant		(166,282)	(295,693)	(461,975)
Net gwariant		(28,321)	21,429	(6,892)
Trosglwyddiadu rhwng cronfeydd		0	0	0
Net symidiad mewn cyllid		(28,321)	21,429	(6,892)

Cysoni Arian				
Cyfanswm y cyllid a ddygwyd ymlaen		1,276,106	76,398	1,352,504
Cyfanswm y cyllid a gariwyd ymlaen	21	1,247,785	97,827	1,345,612

Mae holl weithgareddau'r grŵp yn deillio o weithrediadau parhaus yn ystod y ddau gyfnod uchod.

Dangosir dadansoddiad cyllid ar gyfer 2022 yn nodyn 21.

Mae'r nodiadau ar dudalennau 13 i 24 yn rhan annatod o'r datganiadau ariannol hyn

Canolfan A Menter Gymraeg Merthyr Tudful

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2023

(Including Consolidated Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies	3	329	109,820	110,149
Charitable activities	5	96,032	5,420	101,452
Other trading activities	6	88,810	0	88,810
Investment income	7	85	0	85
Total income		185,256	115,240	300,496
Expenditure on:				
Raising funds	8	(98,498)	0	(98,498)
Charitable activities	9	(182,286)	(145,865)	(328,151)
Total expenditure		(280,784)	(145,865)	(426,649)
Net (expenditure)/income		(95,528)	(30,625)	(126,153)
Transfers between funds		11,774	(11,774)	0
Net movement in funds		(83,754)	(42,399)	(126,153)
Reconciliation of funds				
Total funds brought forward		1,247,785	97,827	1,345,612
Total funds carried forward	21	1,164,031	55,428	1,219,459
	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies	3	2,143	315,122	317,265
Charitable activities	5	38,177	2,000	40,177
Other trading activities	6	97,634	0	97,634
Investment income	7	7	0	7
Total income		137,961	317,122	455,083
Expenditure on:				
Raising funds	8	(97,822)	0	(97,822)
Charitable activities	9	(68,460)	(295,693)	(364,153)
Total expenditure		(166,282)	(295,693)	(461,975)
Net (expenditure)/income		(28,321)	21,429	(6,892)
Transfers between funds		0	0	0
Net movement in funds		(28,321)	21,429	(6,892)
Reconciliation of funds				
Total funds brought forward		1,276,106	76,398	1,352,504
Total funds carried forward	21	1,247,785	97,827	1,345,612

All of the group's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 is shown in note 21.

The notes on pages 13 to 24 form an integral part of these financial statements

Canolfan A Menter Gymraeg Merthyr Tudful

MANTOLEN CYFUNNOL

AR GYFER Y FLWYDDYN YN GORFFEN 31 MAWRTH 2023

	Nodyn	2023 £	2022 £
Asedau sefydlog			
Asedau diriaethol	16	1,204,907	1,234,794
Asedau cyfredol			
Dyledwyr	18	35,684	70,885
Arian parod yn y banc ac mewn llaw	19	50,599	95,676
		86,283	166,561
Credidwyr: Symiau'n disgyn sy'n ddyledus ymhen un flwyddyn	20	(71,731)	(55,743)
Net asedau/(rhwymediagaethau) cyfredol		14,552	110,818
Net asedau		1,219,459	1,345,612
Cyllid yr elusen:			
Cyllid incwm cyfyngedig			
Cronfeydd cyfyngedig	21	55,428	97,827
Cyllid incwm anghyfyngedig			
Cronfeydd anghyfyngedig		1,164,031	1,247,785
Cyfanswm funds	21	1,219,459	1,345,612

Ar gyfer y flwyddyn ariannol yn diweddu 31 Mawrth 2022 roedd gan yr elusen hawl i gael ei heithrio rhag archwilio ariannol o dan adran 477 o Ddeddf Cwmnïau 2006 sy'n ymwneud â chwmnïau bach. Cyfrifoldebau cyfarwyddwyr:

- Nid yw'r aelodau wedi ei gwneud yn ofynnol i'r elusen gael archwiliad ariannol o'i chyfrifon am y flwyddyn dan sylw yn unol ag adran 476; a
- Mae'r cyfarwyddwyr yn cydnabod eu cyfrifoldebau am gydymffurfio â gofynion y Ddeddf o ran cofnodion cyfrifyddu a pharatoi cyfrifon.

Paratowyd y cyfrifon hyn yn unol â'r darpariaethau sy'n berthnasol i gwmnïau sy'n ddarostyngedig i'r drefn cwmnïau bach.

Cymeradwywyd y datganiadau ariannol ar dudalennau 10 i 24 gan yr ymddiriedolwyr, ac awdurdodwyd eu cyhoeddi ar 20/12/23 a'u llofnodi ar eu rhan gan:



A Carpenter
Ymddiriedolwr

Canolfan A Menter Gymraeg Merthyr Tudful

CONSOLIDATED BALANCE SHEET

FOR THE YEAR ENDED 31 MARCH 2023

	Note	2023 £	2022 £
Fixed Assests			
Tangible assets	16	1,204,907	1,234,794
Current assets			
Debtors	18	35,684	70,885
Cash at bank and in hand	19	50,599	95,676
		86,283	166,561
Creditors: Amounts falling due within one year	20	(71,731)	(55,743)
Net current assests		14,552	110,818
Net assets		1,219,459	1,345,612
Funds of the group:			
Restricted income funds			
Restricted funds	21	55,428	97,827
Unrestricted income funds			
Unrestricted funds		1,164,031	1,247,785
Total funds	21	1,219,459	1,345,612

For the financial year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies Directors responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages 10 to 24 were approved by the trustees, and authorised for issue on 20/12/23 and signed on their behalf by:



A Carpenter
Trustee

The notes on pages 13 to 24 form an integral part of these financial statements

Canolfan A Menter Gymraeg Merthyr Tudful

MANOTOLEN

AR GYFER Y FLWYDDYN YN GORFFEN 31 MAWRTH 2023

	Nodyn	2023 £	2022 £
Asedau sefydlog			
Asedau diriaethol	16	1,202,877	1,234,794
Buddsoddiadau		1	1
		<u>1,202,878</u>	<u>1,234,795</u>
Asedau cyfredol			
Dyledwyr	18	24,239	55,895
Arian parod yn y banc ac mewn llaw	19	29,319	78,699
		<u>53,558</u>	<u>134,594</u>
Credidwyr: Symiau'n disgyn sy'n ddyledus ymhen un flwyddyn	20	(27,009)	(23,497)
Net asedau/(rhwymediagaethau) cyfredol		<u>26,549</u>	<u>111,097</u>
Net asedau		<u>1,229,427</u>	<u>1,345,892</u>
Cyllid yr elusen:			
Cyllid incwm cyfyngedig			
Cronfeydd cyfyngedig	21	55,428	97,827
Cyllid incwm anghyfyngedig			
Cronfeydd anghyfyngedig		<u>1,173,999</u>	<u>1,248,065</u>
Cyfanswm funds	21	<u>1,229,427</u>	<u>1,345,892</u>

Canolfan A Menter Gymraeg Merthyr Tudful

BALANCE SHEET

FOR THE YEAR ENDED 31 MARCH 2023

	Note	2023 £	2022 £
Fixed Assests			
Tangible assets	16	1,202,877	1,234,794
Investments		1	1
		<u>1,202,878</u>	<u>1,234,795</u>
Current assets			
Debtors	18	24,239	55,895
Cash at bank and in hand	19	29,319	78,699
		<u>53,558</u>	<u>134,594</u>
Creditors: Amounts falling due within one year	20	(27,009)	(23,497)
Net current assests		<u>26,549</u>	<u>111,097</u>
Net assets		<u>1,229,427</u>	<u>1,345,892</u>
Funds of the group:			
Restricted income funds			
Restricted funds	21	55,428	97,827
Unrestricted income funds			
Unrestricted funds		<u>1,173,999</u>	<u>1,248,065</u>
Total funds	21	<u>1,229,427</u>	<u>1,345,892</u>

The notes on pages 13 to 24 form an integral part of these financial statements

Canolfan A Menter Gymraeg Merthyr Tudful

NODIADAU I'R DATGANIADAU ARIANNOL

AR GYFER Y FLWYDDYN YN GORFFEN 31 MAWRTH 2023

1 Statws Elusennol

Mae'r elusen yn un sydd wedi ei chyfyngu gan warant, a'i hymgorffori yng Nghymru a Lloegr, ac o ganlyniad nid oes ganddi gyfran o'r cyfalaf. Mae pob un o'r ymddiriedolwyr yn atebol i gyfrannu swm nad yw'n fwy na £1 tuag at asedau'r elusen pe byddai'n methdal.

Mae'r elusen wedi ei hymgorffori yng Nghymru a Lloegr.

Cyfeiriad ei swyddfa gofrestredig yw:

Neuadd Soar

Pontmorlais

Merthyr Tudful

Morgannwg Ganol

CF47 8UB

Awdurdodwyd y datganiadau ariannol hyn I'w cyhoeddi gan yr ymddiriedolwyr ar [Dyddiad]

2 Polisiâu cyfrifo

Crynodeb o bolisiâu cyfrifo sylweddol ac amcangyfrifon cyfrifo allweddol

Caiff y prif bolisiâu cyfrifo a weithredwyd wrth baratoi'r datganiadau ariannol hyn eu gosod isod. Cafodd y polisiâu hyn eu gweithredu'n gyson ym mhob blwyddyn a gyflwynwyd, oni nodir fel arall.

Datganiad o gydsynio

Cafodd y datganiadau ariannol eu paratoi yn unol â Chyfrifyddu ac Adrodd yn Ôl gan Elusennau: Datganiad o Ymarfer a Argymhellir sy'n gymwys i elusennau sy'n paratoi eu cyfrifon yn unol â'r Safon Adrodd Ariannol sy'n gymwys yn y DU a Gweriniaeth Iwerddon (FRS 102) - (Datganiad o'r Arfer a Argymhellir gan Elusennau (FRS 102)), Safon Adrodd Ariannol sy'n gymwys yn y DU a Gweriniaeth Iwerddon (FRS 102) Maent hefyd yn cydymffurfio â Deddf Cwmnïau 2006 a Deddf Elusennau 2011

Sail y paratoad

Mae Canolfan a Menter Gymraeg Merthyr Tudful yn bodloni'r diffiniad o endid budd cyhoeddus o dan FRS 102. Caiff asedau a rhwymedigaethau eu cydnabod i ddechrau yn ôl cost hanesyddol neu werth trafod oni nodir fel arall yn y nodiadau polisi cyfrifyddu perthnasol.

Sail cyfuno

Mae'r datganiadau ariannol cyfunol yn cyfuno datganiadau ariannol yr elusen ac ymgymeriadau ei his-gwmnïau a luniwyd hyd at 31 Mawrth 2023.

Ni chaiff unrhyw ddatganiad am weithgareddau ariannol ei gyflwyno ar gyfer yr elusen, fel a ganiatawyd gan adran 408 Deddf Cwmnïau 2006. Gwnaeth yr elusen colled o ariannol ar ôl treth ar gyfer y flwyddyn ariannol, sef £116,463 (2022 – £6,892).

Mae is-gwmni'n endid sy'n cael ei reoli gan yr elusen. Caiff rheolaeth ei gyflawni pan fo gan yr elusen y pŵer i lywodraethu polisiâu ariannol a gweithredol endid er mwyn cael buddion o'i weithgaredd.

Caiff canlyniadau is-gwmnïau caffaeledig neu a waredwyd yn ystod y flwyddyn eu cynnwys yn natganiad y gweithgareddau ariannol o'r dyddiad y daeth y caffaeliad i rym neu i fyny at y dyddiad y daeth y gwaredu i rym, fel sy'n briodol. Ble y bo'n angenrheidiol, caiff addasiadau eu gwneud i ddatganiadau'r is-gwmnïau er mwyn dod â'u polisiâu cyfrifo i fod yn unol â'r rheini a ddefnyddiwyd gan y grŵp.

Caiff trafodion rhwng cwmnïau, balansau ac enillion na chaiff eu gwireddu ar drafodion rhwng yr elusen a'i his-gwmnïau, sy'n berthnasol i bartïon, eu gwaredu'n llwyr.

Caiff colledion intra-grŵp eu gwaredu hefyd ond gallent ddynodi nam sy'n gofyn am gydnabyddiaeth yn y datganiadau ariannol cyfunol.

Cafodd polisiâu cyfrifo is-gwmnïau eu newid ble yr oedd yn angenrheidiol i sicrhau cysondeb gyda'r polisiâu a fabwysiadwyd gan y grŵp.

Eithrio rhag paratoi datganiad llif arian

Dewisodd yr elusen fabwysiadu Bwletin 1 a gyhoeddwyd ar 2 Chwefror 2016 ac felly nid ydyw wedi cynnwys datganiad llif arian yn y datganiadau ariannol hyn.

Canolfan A Menter Gymraeg Merthyr Tudful

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The charity is incorporated in England and Wales. The address of its registered office is:

Neuadd Soar
Pontmorlais
Merthyr Tydfil
Mid Glamorgan
CF47 8UB

These financial statements were authorized for issue by the trustees on

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Canolfan A Menter Gymraeg Merthyr Tudful meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Basis of consolidation

The consolidated financial statements consolidate the financial statements of the charity and its subsidiary undertakings drawn up to 31 March 2023.

No statement of financial activities is presented for the charity as permitted by section 408 of the Companies Act 2006. The charity made a deficit after tax for the financial year of £116,463 (2022 - £6,892).

A subsidiary is an entity controlled by the charity. Control is achieved where the charity has the power to govern the financial and operating policies of an entity so as to obtain benefits from its activities.

The results of subsidiaries acquired or disposed of during the year are included in the statement of financial activities from the effective date of acquisition or up to the effective date of disposal, as appropriate. Where necessary, adjustments are made to the financial statements of subsidiaries to bring their accounting policies into line with those used by the group.

Inter-company transactions, balances and unrealised gains on transactions between the charity and its subsidiaries, which are related parties, are eliminated in full.

Intra-group losses are also eliminated but may indicate an impairment that requires recognition in the consolidated financial statements.

Accounting policies of subsidiaries have been changed where necessary to ensure consistency with the policies adopted by the group.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Canolfan A Menter Gymraeg Merthyr Tudful

NODIADAU I'R DATGANIADAU ARIANNOL

AR GYFER Y FLWYDDYN YN GORFFEN 31 MAWRTH 2023

Busnes hyfyw

Cafwyd pwysau ar y llif arian o ganlyniad i gyfraniad ariannol blynyddol sylweddol y cyngor yn dod i ben rai blynyddoedd yn ôl, ynghyd â chyndynrwydd noddwyr i ddarparu ar gyfer costau craidd y Fenter. Yn ychwanegol at hyn mae ansicrwydd cynhenid o ganlyniad i Bandemig Covid-19. Mae'r Ymddiriedolwyr yn hyderus y bydd sicrhau nawdd oddi wrth ddau Grant Ardrethi Busnes, Cynllun Cadw Swyddi, Cronfa Sefydlogrwydd Cyngor y Celfyddydau a Chronfa Dreftadaeth y Loteri yn ystod Argyfwng Covid wedi galluogi'r elusen i gynllunio ar gyfer dyfodol y sefydliad. Er gwaetha'r problemau a wynebwyd gan y sefydliad dros y 2 flynedd ddiwethaf a'r ansicrwydd mae Pandemig Covid-19 yn ei gyflwyno i ni, mae'r ymddiriedolwyr o'r farn nad oes yna unrhyw ansicrwydd materol ynghylch gallu'r elusen i barhau fel busnes hyfyw, nac unrhyw feysydd ansicrwydd sylweddol eraill sy'n effeithio ar werth cario ymlaen asedau a gedwir gan yr elusen.

Incwm a gwaddolion

Caiff yr holl incwm ei gydnabod pan fydd gan yr elusen hawliad dros yr incwm, y mae'n debygol y bydd yr incwm yn cael ei dderbyn ac y bydd y swm o'r incwm sy'n dderbyniadwy yn gallu cael ei fesur yn ddibynadwy.

Rhoddion a chymunroddion

Caiff rhoddion eu cydnabod pan fo'r elusen wedi cael ei hysbysu yn ysgrifenedig am swm a dyddiad y setliad. Ar achlysur pan fo rhodd yn amodol ar amodau sy'n gofyn am lefel o berfformiad gan yr elusen cyn bod yr elusen â hawl i'r cyllid, caiff yr incwm ei ohirio ac ni chaiff ei gydnabod hyd nes bod yr amodau hynny'n cael eu bodloni'n llwyr, neu fod cyflawniad o'r amodau hynny yn gyfan gwbl oddi fewn i reolaeth yr elusen a'i fod yn debygol y bydd yr amodau hyn yn cael eu cyflawni yn ystod y cyfnod adrodd yn ôl.

Grantiau derbyniadwy

Caiff grantiau eu cydnabod pan fo gan yr elusen hawliad i'r cyllid a bod unrhyw amodau sy'n gysylltiedig â'r grantiau eto i'w diwallu, caiff yr incwm ei gydnabod fel rhwymedigaeth a'i gynnwys ar y fantolen fel incwm gohiriedig i'w ryddhau.

Gwariant

Caiff yr holl wariant ei gydnabod cyn gynted ag y bo oblygiad cyfreithiol neu adeiladol i'r gwariant hwnnw, y mae'n debygol fod angen setliad ac y gall y swm gael ei fesur mewn modd dibynadwy. Caiff yr holl gostau eu dyrannu i'r pennawd gwariant cymwys sy'n cronni costau tebyg i'r categori hwnnw. Pan na fo costau'n gallu cael eu priodoli i benawdau penodol y maent wedi eu dyrannu ar sail sy'n gyson â'r defnydd o adnoddau, gyda chostau canolog staff wedi eu dyrannu ar sail amser a dreuliwyd, a chostau dibrisiad wedi eu dyrannu a ddyrannwyd ar y gyfran o'r defnydd o'r ased.

Gweithgareddau elusennol

Mae gwariant elusennol yn cynnwys y costau hynny sy'n ddyledus i'r elusen wrth iddi gyflawni ei gweithgareddau a'i gwasanaethau i'w buddiolwyr. Y mae'n cynnwys y costau y gellir eu dyrannu'n uniongyrchol i'r fath weithgareddau a'r costau hynny sydd o natur anuniongyrchol sydd eu hangen i'w cefnogi nhw.

Costau cefnogi

Mae costau cefnogi'n cynnwys swyddogaethau canolog ac maen nhw wedi cael eu dyrannu i gategorïau costau gweithgaredd ar sail sy'n gyson â'r defnydd o adnoddau, er enghraifft, dyrannu costau eiddo yn ôl arwynebedd lawr, neu per capita, costau staff yn ôl yr amser a chostau eraill yn ôl y defnydd ohonynt.

Costau llywodraethiant

Mae'r rhain yn cynnwys costau a briodolir â chydysynio'r elusen â gofynion cyfansoddiadol a statudol, yn cynnwys archwilio, rheoli strategol a chyfarfodydd ymddiriedolwyr ac ad-dalu costau.

Trethiant

Caiff ei ystyried fod yr elusen wedi llwyddo yn y profion a osodir ym Mharagraff 1 Atodlen 6 Deddf Cyllid 2010 ac felly y mae'n bodloni'r diffiniad o gwmni elusennol at ddibenion treth gorfforaethol DU. Gan hynny, mae'n bosibl fod yr elusen wedi ei hesgusodi rhag trethiant mewn perthynas ag incwm neu enillion cyfalaf a dderbyniwyd oddi fewn i gategorïau sy'n cael eu cynnwys ym Mhenod 3 Rhan 11 Deddf Treth Gorfforaethol 2010 neu Adran 256 Deddf Trethiant Enillion Taliadau 1992, i'r graddau fod incwm neu enillion o'r fath yn gymwys yn gyfan gwbl at ddibenion elusennol.

Asedau sefydlog diriaethol

Mae asedau sefydlog unigol sy'n costio £500.00 neu fwy yn cael eu cofnodi i ddechrau yn ôl cost.

Canolfan A Menter Gymraeg Merthyr Tudful

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

Going concern

There has been pressure on cashflow as a result of the considerable annual Financial contribution of the council having come to an end a few years ago, together with the reluctance of funders to provide for core costs of the Menter. Added to this are the inherent uncertainties as a result of the Covid 19 Pandemic. The Trustees are confident that as a result of funding from Business Rates Grants, the Job Retentions Scheme, the Arts Council Stabilization Fund and the Heritage Lottery Covid Emergency Fund the Charity has been able to plan for the future of the organisation. Despite the problems faced by the organisation and the uncertainty that the Covid 19 Pandemic continues to present, the trustees believe that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the group has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

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

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company 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 to charitable purposes.

Tangible Fixed assets

Individual fixed assets costing £500.00 or more are initially recorded at cost.

Canolfan A Menter Gymraeg Merthyr Tudful

NODIADAU I'R DATGANIADAU ARIANNOL

AR GYFER Y FLWYDDYN YN GORFFEN 31 MAWRTH 2023

Dibrisiad ac amorteiddiad

Caiff dibrisiad ei ddarparu ar asedau sefydlog diriaethol er mwyn dibrisio'r gost neu'r prisiad, llai unrhyw werth gweddilliol amcangyfrifir, dros eu bywyd economaidd defnyddiol ddisgwylied fel a ganlyn:

Dosbarth ased	Dull a chyfradd dibrisiad
Eiddo Rhydd-ddaliol	2% ar y gost
Darnau gosod ac offer	15% llai balans

Dyledwyr masnach

Y symiau sy'n ddyledus gan gwsmeriaid yw dyledwyr masnach, a hynny am nwyddau a werthwyd neu wasanaethau a berfformiwyd wrth redeg y busnes.

Caiff dyledwyr masnach eu cydnabod yn ôl pris trafodyn. Caiff darpariaeth ar gyfer amhariad dyledwyr masnach ei sefydlu pan fo tystiolaeth wrthrychol na fydd yr elusen yn gallu casglu'r holl symiau sy'n ddyledus yn ôl telerau gwreiddiol y derbyniadwyon.

Arian parod a'r hyn sy'n gyfwerth ag arian parod

Mae arian parod a'r hyn sy'n gyfwerth ag arian parod yn cynnwys arian parod wrth law ac adneuo galw.

Credydwyr masnach

Mae credydwyr masnach yn oblygiadau i dalu am nwyddau neu wasanaethau sydd wedi eu caffael yn ystod hynt busnes oddi wrth gyflenwyr. Mae cyfrifon taladwy yn cael eu dosbarthu fel rhwymedigaethau cyfredol os and oes gan yr elusen hawl ddiamod, ar ddiwedd y cyfnod adrodd yn ôl, i ohirio setliad o'r credydwr am o leiaf deuddeg mis ar ôl y dyddiad adrodd yn ôl. Os oes yna hawl ddiamod i oedi setliad am o leiaf deuddeg mis ar ôl y dyddiad adrodd yn ôl, maen nhw'n cael eu cyflwyno fel rhwymedigaethau di-gyfredol.

Caiff credydwyr masnach eu cydnabod yn ôl pris trafodyn.

Strwythur cronfa ariannol

Mae cronfeydd cyffredinol ydy cronfeydd incwm di-gyfyngedig sydd ar gael i'w defnyddio yn ôl disgrisiwn yr ymddiriedolwyr ymhellach at amcanion yr elusen

Mae cronfa asedau sefydlog yn cynrychioli net gwerth llyfr eiddo ac asedau diriaethol sefydlog eraill.

Cronfeydd incwm cyfyngedig yw'r rheini sy'n cael eu rhoi i'w defnyddio mewn maes penodol neu at ddibenion arbennig, ac mae'r defnydd ohono wedi ei gyfyngu i'r maes neu'r diben hwnnw.

Pensiynau ac oblygiadau ôl-ymddeoliad eraill

Mae'r grŵp yn gweithredu cynllun cyfraniadau pensiwn diffiniedig. Codir tâl cyfraniadau yn y Datganiad o Weithredoedd Ariannol gan eu bod yn dyfod yn daladwy yn unol â rheolau'r cynllun. sef cynllun pensiwn ble y caiff cyfraniadau sefydlog eu talu i gronfa pensiwn ac nad oes gan y grŵp oblygiad cyfreithiol nad adeiladol i dalu cyfraniadau pellach hyd yn oed os nad yw'r gronfa'n dal asedau digonol i dalu'r holl gyflogion a'r buddion perthnasol i wasanaeth cyflogion yn y cyfnod hwn a chyfnodau blaenorol.

Caiff cyfraniadau i gynllunio cyfrannu diffiniedig eu cydnabod yn y Datganiad o Weithgareddau Ariannol ble y maent yn ddyledus.

Offerynnau ariannol

Dosbarthiad

Dim ond asedau ariannol a rhwymedigaethau ariannol o'r fath sy'n cymhwyso fel offerynnau ariannol sylfaenol, sydd gan yr elusen. Caiff offerynnau ariannol sylfaenol eu cydnabod yn ôl gwerth trafodyn.

3 Incwm oddi wrth roddion a chymunroddion

	Cronfeydd cyffredinol	Cronfeydd cyfyngedig	Cyfanswm 2023	Cyfanswm 2022
	£	£	£	£
Rhoddion a chymunroddion;				
Rhoddion oddi wrth unigolion	329	0	329	853
Grantiau	0	109,820	109,820	372,939
	329	109,820	110,149	373,792

Canolfan A Menter Gymraeg Merthyr Tudful

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Freehold property	2% on cost
Furniture and Equipment	15% reducing balance

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price.

Fund structure

General Fund are unrestricted income funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Fixed asset fund represents the net book value of property and other tangible fixed assets.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The group operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the group has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due.

Financial instruments

Classification

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

3 Income from donations and legacies

	General Funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£
Donations and legacies;				
Donations from individuals	329	0	329	853
Grants	0	109,820	109,820	372,939
	329	109,820	110,149	373,792

Canolfan A Menter Gymraeg Merthyr Tudful

NODIADAU I'R DATGANIADAU ARIANNOL

AR GYFER Y FLWYDDYN YN GORFFEN 31 MAWRTH 2023

4 Grantiau derbyniadwy

	Cronfeydd cyffredinol	Cronfeydd cyfyngedig	Cyfanswm 2023	Cyfanswm 2022
	£	£	£	£
Llywodraeth Cymru	0	62,400	62,400	60,000
Cyngor Celfyddydau Cymru	0	0	0	145,720
MTCBC	0	3,480	3,480	13,132
Loteri Treftadaeth CBSMT	0	13,506	13,506	44,344
Davies Charities	0	0	0	2,500
Kickstart	0	2,240	2,240	10,796
Pilgrim Trust	0	0	0	7,647
Cynllun Cadw Swyddi	0	0	0	7,294
Welsh Churches Fund	0	0	0	23,689
Ffos y Fran	0	3,750	3,750	0
Merthyr Tydfil Leisure Trust	0	12,500	12,500	0
Mentrau Iaith Cymru	0	11,944	11,944	0
	0	109,820	109,820	315,122

5 Incwm o weithgareddau elusennol

	Cronfeydd cyffredinol	Cronfeydd cyfyngedig	Cyfanswm 2023	Cyfanswm 2022
	£	£	£	£
Incwm Rent	55,098	0	55,098	34,180
Gweithgareddau'r Theatr	15,728	0	15,728	1,890
Gweithgareddau'r Ganolfan	25,206	5,420	30,626	4,107
	96,032	5,420	101,452	40,177

6 Incwm o weithgareddau masnachu eraill

	Cronfeydd cyffredinol	Cyfanswm 2023	Cyfanswm 2022
	£	£	£
Incwm masnachu			
Gwaith Cyfieithu	88,810	88,810	97,634
	88,810	88,810	97,634

7 Incwm Buddsoddiad

	Cronfeydd cyffredinol	Cyfanswm 2023	Cyfanswm 2022
	£	£	£
Llog derbyniadwy ar adnau banc	85	85	7
	85	85	7

Canolfan A Menter Gymraeg Merthyr Tudful

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

4 Grants Receivable

	General Funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£
Welsh Government	0	62,400	62,400	60,000
Arts Council of Wales	0	0	0	145,720
MTCBC	0	3,480	3,480	13,132
Heritage Lottery	0	13,506	13,506	44,344
Davies Charities	0	0	0	2,500
Kickstart	0	2,240	2,240	10,796
Pilgrim Trust	0	0	0	7,647
Job Retention Scheme / SSP	0	0	0	7,294
Welsh Churches Fund	0	0	0	23,689
Ffos y Fran	0	3,750	3,750	0
Merthyr Tydfil Leisure Trust	0	12,500	12,500	0
Mentrau Iaith Cymru	0	11,944	11,944	0
	0	109,820	109,820	315,122

5 Income from charitable activities

	General Funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£
Rental income	55,098	0	55,098	34,180
Theatre activities	15,728	0	15,728	1,890
Centre activities	25,206	5,420	30,626	4,107
	96,032	5,420	101,452	40,177

6 Income from other trading activities

	General Funds	Total 2023	Total 2022
	£	£	£
Trading income			
Translation work	88,810	88,810	97,634
	88,810	88,810	97,634

7 Investment income

	General Funds	Total 2023	Total 2022
	£	£	£
Interest receivable on bank deposits	85	85	7
	85	85	7

Canolfan A Menter Gymraeg Merthyr Tudful

NODIADAU I'R DATGANIADAU ARIANNOL

AR GYFER Y FLWYDDYN YN GORFFEN 31 MAWRTH 2023

8 Gwariant ar godi arian

	Cronfeydd cyffredinol	
	2023	2022
	£	£
Costau masnachu'r is-gwmni	32,149	34,384
Cyfieithwyr llawrydd	41,125	42,932
Costau staff	0	642
Hysbysebu	11,046	8,857
Costau swyddfa	5,988	6,012
Costau adeiladau	3,090	9
Costau cyffredinol	1,579	2,790
Tanysgrifiadau	2,585	2,100
Ffioedd cyfrifydd	333	96
Taliadau banc	603	0
Dibrisiant	98,498	97,822

9 Gwariant ar weithgareddau elusennol

	Nodyn	Cronfeydd cyffredinol	Cronfeydd cyfyngedig	Cyfanswm 2023	Cyfanswm 2022
		£	£	£	£
Costau uniongyrchol		9,435	62,860	72,295	74,706
Costau staff		56,880	74,626	131,506	102,573
Costau cefnogi dynodedig	11	104,769	8,379	113,148	177,322
Costau llywodraethiant	11	11,202	0	11,202	9,552
		182,286	145,865	328,151	364,153

10 Dadansoddiad o gostau llywodraethiant a chymorth

Costau llywodraethiant

	Cronfeydd cyffredinol	Cronfeydd cyfyngedig	Cyfanswm 2023	Cyfanswm 2022
	£	£	£	£
Ffi yr Arholwr Annibynnol				
Arholi'r datganiadau ariannol	5,500	0	5,500	5,000
Ffioedd eraill a dalwyd i'r Arholwyr	5,702	0	5,702	4,552
	11,202	0	11,202	9,552

Canolfan A Menter Gymraeg Merthyr Tudful

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

8 Expenditure on raising funds

	General Funds	
	2023	2022
	£	£
Trading subsidiary costs		
Freelance Translators	32,149	34,384
Staff Costs	41,125	42,932
Advertising	0	642
Office costs	11,046	8,857
Premises costs	5,988	6,012
General expenses	3,090	9
Bad Debt	1,579	2,790
Accountancy fees	2,585	2,100
Bank charges	333	96
Depreciation	603	0
	<u>98,498</u>	<u>97,822</u>

9 Expenditure on charitable activities

		General Funds	Restricted funds	Total 2023	Total 2022
	Note	£	£	£	£
Direct costs		9,435	62,860	72,295	74,706
Staff costs		56,880	74,626	131,506	102,573
Allocated support costs	11	104,769	8,379	113,148	177,322
Governance costs	11	11,202	0	11,202	9,552
		<u>182,286</u>	<u>145,865</u>	<u>328,151</u>	<u>364,153</u>

10 Analysis of governance and support costs

Governance costs

	General Funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£
Independent examiner fees				
Examination of the financial statements	5,500	0	5,500	5,000
Other fees paid to examiners	5,702	0	5,702	4,552
	<u>11,202</u>	<u>0</u>	<u>11,202</u>	<u>9,552</u>

Canolfan A Menter Gymraeg Merthyr Tudful

NODIADAU I'R DATGANIADAU ARIANNOL

AR GYFER Y FLWYDDYN YN GORFFEN 31 MAWRTH 2023

Dadansoddi costau cymorth

	Gweithgaredd Elusennol	Swyddogaeth Llywodraethiant	Cyfanswm 2023	Cyfanswm 2022
	£	£	£	£
Hysbysebu	270	0	270	5,728
Hyfforddiant	0	0	0	1,634
Costau Swyddfa	34,817	0	34,817	16,562
Costau Adeiladau	21,645	0	21,645	103,230
Costau Cyffredinol	4,120	0	4,120	2,193
Ffioedd Cyfrifeg	0	11,202	11,202	9,552
Tanysgrifiadau	1,739	0	1,739	954
Ffioedd Proffesiynol	14,840	0	14,840	20,090
Dyled Gwael	770	0	770	(8,642)
Costau Banc	1,176	0	1,176	1,125
Dibrisiant	33,771	0	33,771	34,448
	113,148	11,202	124,350	186,874

11 Net incwm / adnoddau

Mae Net adnoddau allan am y flwyddyn yn cynnwys:

	2023	2022
	£	£
Gweithredu prydlesau – offer a pheririannau	872	1,986
Dibrisiant asedau sefydlog	33,771	34,448

12 Cydnabyddiaeth tâl a chostau'r Ymddiriedolwyr

Nid does unrhyw ymddiriedolwr, nac unrhyw berson sy'n gysylltiedig â hwy, wedi derbyn unrhyw gydnabyddiaeth tâl oddi wrth y grŵp yn ystod y flwyddyn.

Nid oes unrhyw ymddiriedolwr wedi derbyn unrhyw ad-daliad costau nac unrhyw fudd-dal arall oddi wrth yr elusen yn ystod y flwyddyn.

13 Costau staff

Roedd costau cronol y gyflogres fel a ganlyn:

	2023	2022
	£	£
Costau staff yn ystod y flwyddyn:		
Pae a chyflogau	125,560	95,121
Costau nawdd cymdeithasol	3,795	5,123
Costau pensiwn	2,151	2,329
	131,506	102,573

Roedd cyfartaledd misol y nifer o bersonau (yn cynnwys tîm uwch reoli) a gyflogwyd gan yr elusen yn ystod y flwyddyn wedi ei fynegi fel cyfwerthyddion llawn amser fel a ganlyn:

	2023	2022
Staff	9	7

Ni dderbyniodd unrhyw gyflogai enillion o fwy na £60,000 yn ystod y flwyddyn.

Cyfanswm buddion cyflogai personél rheoli allweddol yr elusen oedd £33,570 (2020 - £33,570).

Canolfan A Menter Gymraeg Merthyr Tudful

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

Support costs

	Charitable Activity £	Governance Function £	Total 2023 £	Total 2022 £
Advertising	270	0	270	5,728
Training	0	0	0	1,634
Office costs	34,817	0	34,817	16,562
Premises costs	21,645	0	21,645	103,230
General expenses	4,120	0	4,120	2,193
Accountancy fees	0	11,202	11,202	9,552
Subscriptions	1,739	0	1,739	954
Professional fees	14,840	0	14,840	20,090
Bad debt	770	0	770	(8,642)
Bank charges	1,176	0	1,176	1,125
Depreciation	33,771	0	33,771	34,448
	113,148	11,202	124,350	186,874

11 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2023 £	2022 £
Operating leases - plant and machinery	872	1,986
Depreciation of fixed assets	33,771	34,448

12 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the group during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

13 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	125,560	95,121
Social security costs	3,795	5,123
Pension costs	2,151	2,329
	131,506	102,573

The monthly average number of persons (including senior management / leadership team) employed by the group during the year expressed as full time equivalents was as follows:

	2023 No	2022 No
Staff	9	7

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the group were £33,570 (2022 - £33,570).

Canolfan A Menter Gymraeg Merthyr Tudful

NODIADAU I'R DATGANIADAU ARIANNOL

AR GYFER Y FLWYDDYN YN GORFFEN 31 MAWRTH 2023

14 Tâl yr arholwr annibynnol

	2023 £	2022 £
Arholi'r datganiadau ariannol	5,500	5,000
Ffioedd eraill yr arholwyr		
Arholi cyfrifon unrhywrai sy'n gysylltiedig â'r elusen	2,100	2,100
Yr holl wasanaethau eraill	6,187	4,552
	8,287	6,652

15 Trethiant

Mae'r elusen yn elusen gofrestredig ac felly wedi ei hesgusodi rhag trethiant.

16 Asedau diriaethol sefydlog

Grŵp

	Tir ac Adeiladau £	Dodrefn ac Offer £	Cyfanswm £
Cost			
Ar 1 Ebrill 2022	1,532,649	98,737	1,631,386
Ychwanegiadau	0	4,487	4,487
Ar 31 Mawrth 2023	1,532,649	103,224	1,635,873
Dibrisiant			
Ar 1 Ebrill 2022	323,893	72,699	396,592
Tâl godwyd am y flwyddyn	29,853	4,521	34,374
Ar 31 Mawrth 2023	353,746	77,220	430,966
Net llyfrwerth			
Ar 31 Mawrth 2023	1,178,903	26,004	1,204,907
Ar 31 Mawrth 2022	1,208,756	26,038	1,234,794

Elusen

	Tir ac Adeiladau £	Dodrefn ac Offer £	Cyfanswm £
Cost			
Ar 1 Ebrill 2022	1,532,649	98,737	1,631,386
Ychwanegiadau	0	1,854	1,854
Ar 31 Mawrth 2023	1,532,649	100,591	1,633,240
Dibrisiant			
Ar 1 Ebrill 2022	323,893	72,699	396,592
Tâl godwyd am y flwyddyn	29,853	3,918	33,771
Ar 31 Mawrth 2023	353,746	76,617	430,363
Net llyfrwerth			
Ar 31 Mawrth 2023	1,178,903	23,974	1,202,877
Ar 31 Mawrth 2022	1,208,756	26,038	1,234,794

Canolfan A Menter Gymraeg Merthyr Tudful

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

14 Independent examiner's remuneration

	2023 £	2022 £
Examination of the financial statements	5,500	5,000
Other fees to examiners		
The examining of accounts of any associate of the charity	2,100	2,100
All other services	6,187	4,552
	8,287	6,652

15 Taxation

The Charity is a registered charity and is therefore exempt from taxation

16 Tangible fixed assets

Group

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 April 2022	1,532,649	98,737	1,631,386
Additions	0	4,487	4,487
At 31 March 2023	1,532,649	103,224	1,635,873
Depreciation			
At 1 April 2022	323,893	72,699	396,592
Charge for the year	29,853	4,521	34,374
At 31 March 2023	353,746	77,220	430,966
Net book value			
At 31 March 2023	1,178,903	26,004	1,204,907
At 31 March 2022	1,208,756	26,038	1,234,794

Charity

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 April 2022	1,532,649	98,737	1,631,386
Additions	0	1,854	1,854
At 31 March 2023	1,532,649	100,591	1,633,240
Depreciation			
At 1 April 2022	323,893	72,699	396,592
Charge for the year	29,853	3,918	33,771
At 31 March 2023	353,746	76,617	430,363
Net book value			
At 31 March 2023	1,178,903	23,974	1,202,877
At 31 March 2022	1,208,756	26,038	1,234,794

Canolfan A Menter Gymraeg Merthyr Tudful

NODIADAU I'R DATGANIADAU ARIANNOL

AR GYFER Y FLWYDDYN YN GORFFEN 31 MAWRTH 2023

17 Buddsoddiadau asedau sefydlog

Elusen

Cyfranddaliadau yn ymgymeriadau'r grŵp a buddion cyfranogol

	Ymgymeriadau'r is-gwmni £	Cyfanswm £
Cost		
Ar 1 Ebrill 2022	1	1
Ar 31 Mawrth 2023	1	1
Net llyfrwerth		
Ar 31 Mawrth 2023	1	1
Ar 31 Mawrth 2022	1	1

Manylion yr ymgymeriadau

Yn dilyn, ceir manylion y buddsoddiadau ble deil yr elusen 20% neu fwy o werth enwol unrhyw ddosbarth o gyfalaf cyfranddaliadau:

Ymgymeriad	Gwlad ei ymgorffori	Daliad	Cyfran daliad hawliau pleidleiso a chyfranddaliadau		Prif weithgaredd
			2023	2022	
Lingo Soar Cyfyngedig Canolfan Soar Pontmorlais Merthyr Tydfil CF47 8UB	Cymru a Lloegr	Cyfranddaliadau cyffredin	100%	100%	Darparu gwasanaeth cyfieithu

Is-gwmnïau

Y elw ar gyfer y cyfnod ariannol i Lingo Soar Cyfyngedig oedd £9,688 (2022 - £(192)) a swm cronol cyfalaf ac wrth gefn ar ddiwedd y cyfnod oedd £(9,967) (2022 - £(279)).

Rhif Cofrestru'r Cwmni yw 11810191.

18 Debtors

	Grŵp		Elusen	
	2023	2022	2023	2022
	£	£	£	£
Dyledwyr masnach	35,325	68,589	23,880	54,013
Rhagdaliadau	359	2,296	359	1,882
	35,684	70,885	24,239	55,895

19 Arian parod a'r hyn sydd gyfwerth ag arian parod

	Grŵp		Elusen	
	2023	2022	2023	2022
	£	£	£	£
Arian parod yn y banc	50,599	95,676	29,319	78,699

Canolfan A Menter Gymraeg Merthyr Tudful

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

17 Fixed asset investments

Charity

Shares in group undertakings and participating interests

	Subsidiary undertakings £	Total £
Cost		
At 1 April 2022	1	1
At 31 March 2023	1	1
Net book value		
At 31 March 2023	1	1
At 31 March 2022	1	1

Details of undertakings

Details of the investments in which the charity holds 20% or more of the nominal value of any class of share capital are as follows:

Undertaking	Country of incorporation	Holding	Proportion of voting rights and shares held		Principal activity
			2023	2022	
Lingo Soar Cyfyngedig Canolfan Soar Pontmorlais Merthyr Tydfil CF47 8UB	England and Wales	Ordinary shares	100%	100%	Provision of translation services

Subsidiaries

The loss for the financial period of Lingo Soar Cyfyngedig was £9,688 (2022 - £(192)) and the aggregate amount of capital and reserves at the end of the period was £(9,967) (2022 - £(279)).

The Company registered number is 11810191.

18 Debtors

	Group		Charity	
	2023 £	2022 £	2023 £	2022 £
Trade debtors	35,325	68,589	23,880	54,013
Prepayments	359	2,296	359	1,882
	35,684	70,885	24,239	55,895

19 Cash and cash equivalents

	Group		Charity	
	2023 £	2022 £	2023 £	2022 £
Cash at bank	50,599	95,676	29,319	78,699

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NODIADAU I'R DATGANIADAU ARIANNOL

AR GYFER Y FLWYDDYN YN GORFFEN 31 MAWRTH 2023

20 Credidwyr: symiau'n disgyn sy'n ddyledus ymhén blwyddyn

	Grŵp		Elusen	
	2023	2022	2023	2022
	£	£	£	£
Credydwy'r treth	20,301	27,864	12,965	12,714
Oherwydd ymgymeriadau grŵp	0	0	897	1,481
Trethiant arall a nawdd cymdeithasol	3,951	2,663	3,951	2,663
VAT taliadwy	31,167	13,873	0	0
Credydwy'r eraill	530	347	530	347
A Croniadau	15,782	10,996	8,666	6,292
	71,731	55,743	27,009	23,497

21 Cronfeydd

Grŵp

	Mantolen ar 1 Ebrill 2022	Adnoddau i mewn	Adnoddau a wariwyd	Trosglwyddiadau	Mantolen ar 31 Mawrth 2023
	£	£	£	£	£
Cronfeydd anghyfyngedig					
<i>Cyffredinol</i>					
Cyllid cyffredinol	23,182	185,256	(248,426)	11,774	(28,214)
Cronfa Asedau Sefydlog	1,224,603	0	(32,358)	0	1,192,245
	1,247,785	185,256	(280,784)	11,774	1,164,031
Cronfeydd cyfyngedig					
Cronfa'r organ	0	13,506	(13,506)	0	0
Ymddiriedolaeth Adfywio'r Meysydd	4,451	0	(667)	0	3,784
Glo					
Llywodraeth Cymru	2,199	62,400	(62,400)	(2,199)	0
Cyngor Celfyddydau Cymru	69,177	0	(33,631)	(1,722)	33,824
MTCBC	13,132	0	(3,446)	0	9,686
Loteri Fawr	6,368	0	(734)	0	5,634
Kickstart	0	2,240	(2,240)	0	0
Davies Charities	2,500	0	0	0	2,500
Creu Cyfro	0	17,920	(14,747)	(3,173)	0
Ffos Y Fran	0	3,750	(3,750)	0	0
Summer of Fun	0	15,424	(10,744)	(4,680)	0
Cyfanswm Cronfeydd cyfyngedig	97,827	115,240	(145,865)	(11,774)	55,428
Cyfanswm funds	1,345,612	300,496	(426,649)	0	1,219,459

Canolfan A Menter Gymraeg Merthyr Tudful

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

20 Creditors: amounts falling due within one year

	Group		Charity	
	2023	2022	2023	2022
	£	£	£	£
Trade creditors	20,301	27,864	12,965	12,714
Due to group undertakings	0	0	897	1,481
Other taxation and social security	3,951	2,663	3,951	2,663
VAT payable	31,167	13,873	0	0
Other creditors	530	347	530	347
Accruals	15,782	10,996	8,666	6,292
	<u>71,731</u>	<u>55,743</u>	<u>27,009</u>	<u>23,497</u>

21 Funds

Group

	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£
Unrestricted funds					
<i>General</i>					
General funds	23,182	185,256	-248,426	11,774	-28,214
Fixed asset fund	1,224,603	0	-32,358	0	1,192,245
	<u>1,247,785</u>	<u>185,256</u>	<u>-280,784</u>	<u>11,774</u>	<u>1,164,031</u>
Restricted funds					
Organ fund	0	13,506	-13,506	0	0
Coalfield Regeneration Trust	4,451	0	-667	0	3,784
Welsh Government	2,199	62,400	-62,400	-2,199	0
Arts Council of Wales	69,177	0	-33,631	-1,722	33,824
MTCBC	13,132	0	-3,446	0	9,686
Big Lottery	6,368	0	-734	0	5,634
Kickstart	0	2,240	-2,240	0	0
Davies Charities	2,500	0	0	0	2,500
Creu Cyfro	0	17,920	-14,747	-3,173	0
Ffos Y Fran	0	3,750	-3,750	0	0
Summer of Fun	0	15,424	-10,744	-4,680	0
Total restricted funds	<u>97,827</u>	<u>115,240</u>	<u>-145,865</u>	<u>-11,774</u>	<u>55,428</u>
Total funds	<u>1,345,612</u>	<u>300,496</u>	<u>-426,649</u>	<u>0</u>	<u>1,219,459</u>

Canolfan A Menter Gymraeg Merthyr Tudful

NODIADAU I'R DATGANIADAU ARIANNOL

AR GYFER Y FLWYDDYN YN GORFFEN 31 MAWRTH 2023

	Mantolen ar 1 Ebrill 2021	Adnoddau i mewn	Adnoddau a wariwyd	Trosglwyddiadau	Mantolen ar 31 Mawrth 2022
	£	£	£	£	£
Cronfeydd anghyfyngedig					
<i>Cyffredinol</i>					
Cyllid cyffredinol	18,644	137,961	(133,423)	0	23,182
Cronfa Asedau Sefydlog	1,257,462	0	(32,859)	0	1,224,603
	1,276,106	137,961	(166,282)	0	1,247,785

Cronfeydd cyfyngedig					
Cronfa'r organ	0	75,680	(75,680)	0	0
Ymddiriedolaeth Adfywio'r Meysydd	5,236	0	(785)	0	4,451
Glo					
Llywodraeth Cymru	2,199	60,000	(60,000)	0	2,199
Cyngor Celfyddydau Cymru	43,555	147,720	(122,098)	0	69,177
MTCBC	0	13,132	0	0	13,132
Loteri Fawr	7,171	0	(803)	0	6,368
Loteri Treftadaeth	18,237	0	(18,237)	0	0
Cynllun Cadw Swyddi	0	7,294	(7,294)	0	0
Kickstart	0	10,796	(10,796)	0	0
Davies Charities	0	2,500	0	0	2,500
Cyfanswm Cronfeydd cyfyngedig	76,398	317,122	(295,693)	0	97,827
Cyfanswm funds	1,352,504	455,083	(461,975)	0	1,345,612

Elusen

	Mantolen ar 1 Ebrill 2022	Adnoddau i mewn	Adnoddau a wariwyd	Trosglwyddiadau	Mantolen ar 31 Mawrth 2023
	£	£	£	£	£
Cronfeydd anghyfyngedig					
<i>Cyffredinol</i>					
Cyllid cyffredinol	23,462	96,446	(149,928)	11,774	(18,246)
Cronfa Asedau Sefydlog	1,224,603	0	(32,358)	0	1,192,245
	1,248,065	96,446	(182,286)	11,774	1,173,999

Cronfeydd cyfyngedig					
Cronfa'r organ	0	13,506	(13,506)	0	0
Ymddiriedolaeth Adfywio'r Meysydd	4,451	0	(667)	0	3,784
Glo					
Llywodraeth Cymru	2,199	62,400	(62,400)	(2,199)	0
Cyngor Celfyddydau Cymru	69,177	0	(33,631)	(1,722)	33,824
MTCBC	13,132	0	(3,446)	0	9,686
Loteri Fawr	6,368	0	(734)	0	5,634
Kickstart	0	2,240	(2,240)	0	0
Davies Charities	2,500	0	0	0	2,500
Creu Cyfro	0	17,920	(14,747)	(3,173)	0
Ffos Y Fran	0	3,750	(3,750)	0	0
Summer of Fun	0	15,424	(10,744)	(4,680)	0
Cyfanswm Cronfeydd cyfyngedig	97,827	115,240	(145,865)	(11,774)	55,428
Cyfanswm funds	97,827	1,363,305	(49,419)	(194,060)	1,229,427

Canolfan A Menter Gymraeg Merthyr Tudful

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

	Balance at 1 April 2021	Incoming resources	Resources expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£
Unresticed funds					
<i>General</i>					
General funds	18,644	137,961	-133,423	0	23,182
Fixed asset fund	1,257,462	0	-32,859	0	1,224,603
	1,276,106	137,961	-166,282	0	1,247,785

Restricted funds					
Organ fund	0	75,680	-75,680	0	0
Coalfield Regeneration Trust	5,236	0	-785	0	4,451
Welsh Government	2,199	60,000	-60,000	0	2,199
Arts Council of Wales	43,555	147,720	-122,098	0	69,177
MTCBC	0	13,132	0	0	13,132
Big Lottery	7,171	0	-803	0	6,368
National Heritage Lottery	18,237	0	-18,237	0	0
Job Retention Scheme	0	7,294	-7,294	0	0
Kickstart	0	10,796	-10,796	0	0
Davies Charities	0	2,500	0	0	2,500
Total restricted funds	76,398	317,122	-295,693	0	97,827
Total funds	1,352,504	455,083	-461,975	0	1,345,612

Charity

	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£
Unresticed funds					
<i>General</i>					
General funds	23,462	96,446	(149,928)	11,774	(18,246)
Fixed asset fund	1,224,603	0	(32,358)	0	1,192,245
	1,248,065	96,446	(182,286)	11,774	1,173,999

Restricted funds					
Organ fund	0	13,506	-13,506	0	0
Coalfield Regeneration Trust	4,451	0	-667	0	3,784
Welsh Government	2,199	62,400	-62,400	-2,199	0
Arts Council of Wales	69,177	0	-33,631	-1,722	33,824
MTCBC	13,132	0	-3,446	0	9,686
Big Lottery	6,368	0	-734	0	5,634
Kickstart	0	2,240	-2,240	0	0
Davies Charities	2,500	0	0	0	2,500
Creu Cyfro	0	17,920	-14,747	-3,173	0
Ffos Y Fran	0	3,750	-3,750	0	0
Summer of Fun	0	15,424	-10,744	-4,680	0
Total restricted funds	97,827	115,240	-145,865	-11,774	55,428
Total funds	97,827	1,363,305	-49,419	-194,060	1,229,427

Canolfan A Menter Gymraeg Merthyr Tudful

NODIADAU I'R DATGANIADAU ARIANNOL

AR GYFER Y FLWYDDYN YN GORFFEN 31 MAWRTH 2023

	Mantolen ar 1 Ebrill 2021	Adnoddau i mewn	Adnoddau a wariwyd	Trosglwyddiadau	Mantolen ar 31 Mawrth 2022
	£	£	£	£	£
Cronfeydd anghyfyngedig					
<i>Cyffredinol</i>					
Cyllid cyffredinol	18,736	40,326	(35,600)	0	23,462
Cronfa Asedau Sefydlog	1,257,462	0	(32,859)	0	1,224,603
	1,276,198	40,326	(68,459)	0	1,248,065
	0	0	0	0	0
Cronfeydd cyfyngedig	0	0	0	0	0
Cronfa'r organ	0	75,680	(75,680)	0	0
Ymddiriedolaeth Adfywio'r Meysydd	5,236	0	(785)	0	4,451
Glo					
Llywodraeth Cymru	2,199	60,000	(60,000)	0	2,199
Cyngor Celfyddydau Cymru	43,555	147,720	(122,098)	0	69,177
MTCBC	0	13,132	0	0	13,132
Loteri Fawr	7,171	0	(803)	0	6,368
Loteri Treftadaeth	18,237	0	(18,237)	0	0
Cynllun Cadw Swyddi	0	7,294	(7,294)	0	0
Kickstart	0	10,796	(10,796)	0	0
Davies Charities	0	2,500	0	0	2,500
Cyfanswm Cronfeydd cyfyngedig	76,398	317,122	(295,693)	0	97,827
Cyfanswm funds	1,352,596	357,448	(364,152)	0	1,345,892

Mae'r canlynol yn nodi'r dibenion penodol y caiff y cronfeydd eu cymhwyso ar eu cyfer:

Cronfa Organ - adnewyddu organau o Gronfa Dreftadaeth y Loteri, Stadiwm y Mileniwm a CFAP

Ymddiriedolaeth Adfywio'r Meysydd Glo – diweddarau'r systemau cyfrifiadurol

Llywodraeth Cymru – Costau cyflogi'r Prif Swyddog a'r Swyddog Datblygu a chymorth marchnata

Cyngor Celfyddydau Cymru – Prosiect Datblygu Cynulleidfaoedd a chymorth gyda phandemig Covid 19

MTCBC - Gwaith adeiladu i ardal llawr gwaelod adeilad y Ganolfan

Loteri Fawr – Offer

Menter Iaith – Gŵyl Werin

Loteri Treftadaeth Genedlaethol - chymorth gyda phandemig Covid 19

Moondance – gweithgareddau

Cynllun Cadw Swyddi – Cyllid llywodraeth ganolog I gefnogi cyflogaeth drwy'r pandemig Covid 19

Kickstart - Cynllun cyflogaeth gweithredwyd trwy Mentrau Iaith Cymru ar gyfer cyflogaeth Derbynnydd a staff Caffi

Davies Charities - Prosiect Ieuenctid Theatr Gerdd Academi Leeway

Creu Cyffro - Gweithgareddau Celfyddydol mewn cydweithrediad a Lles@Merthyr

Ffos y Fran - Gweithdai Rock a chelfyddydol ac ysgol haf drama

Haf o Hwyl - Gweithdai Rock a chelfyddydol ac ysgol haf drama

Canolfan A Menter Gymraeg Merthyr Tudful

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

	Balance at 1 April 2021	Incoming resources	Resources expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£
Unrestricted funds					
<i>General</i>					
General funds	18,736	40,326	-35,600	0	23,462
Fixed asset fund	1,257,462	0	-32,859	0	1,224,603
	1,276,198	40,326	-68,459	0	1,248,065
Restricted funds					
Organ fund	0	75,680	-75,680	0	0
Coalfield Regeneration Trust	5,236	0	-785	0	4,451
Welsh Government	2,199	60,000	-60,000	0	2,199
Arts Council of Wales	43,555	147,720	-122,098	0	69,177
MTCBC	0	13,132	0	0	13,132
Big Lottery	7,171	0	-803	0	6,368
National Heritage Lottery	18,237	0	-18,237	0	0
Job Retention Scheme	0	7,294	-7,294	0	0
Kickstart	0	10,796	-10,796	0	0
Davies Charities	0	2,500	0	0	2,500
Total restricted funds	76,398	317,122	-295,693	0	97,827
Total funds	1,352,596	357,448	-364,152	0	1,345,892

The specific purposes for which the funds are to be applied are as follows:

Organ Fund - Organ refurbishment from Heritage Lottery Fund, Millennium Stadium and CFAP.

Coalfield Regeneration Trust - update of computer systems

Welsh Government - Employment costs of Chief Officer and Development Officer and marketing support

Arts Council of Wales - Audience Development Project and assistance with Covid 19 pandemic

MTCBC Sets - Building works to the basement of the Canolfan building

Big Lottery - Equipment

Menter Iaith - Folk Festival

National Heritage Lottery - assistance with Covid 19 pandemic

Moondance - activities

Job Retention Scheme - Central Government Funding supporting employment through the Covid 19 pandemic

Kickstart - Employment scheme administered by Mentrau Iaith Cymru for the employment of Receptionist and Cafe staff

Davies Charities - Leeway Academi Musical Theatre Youth Project

Creu Cyffro - Arts activities in collaboration with Wellbeing@Merthyr

Ffos y Fran - Music and song workshops with Nurseries

Summer of fun - Rock and arts workshops and drama summer school

Canolfan A Menter Gymraeg Merthyr Tudful

NODIADAU I'R DATGANIADAU ARIANNOL

AR GYFER Y FLWYDDYN YN GORFFEN 31 MAWRTH 2023

22 Analysis of net assets between funds

Grŵp

	Cronfeydd Cyffredinol	Cronfeydd Cyfyngedig	Cyfanswm cronfeydd ar 31/03/2023
	£	£	£
Asedau sefydlog diriaethol	1,193,648	11,259	1,204,907
Asedau cyfredol	42,114	44,169	86,283
Rhwymedigaethau presennol	(71,731)	0	(71,731)
Cyfanswm net assets	1,164,031	55,428	1,219,459

	Cronfeydd Cyffredinol	Cronfeydd Cyfyngedig	Cyfanswm cronfeydd ar 31/03/2022
	£	£	£
Asedau sefydlog diriaethol	1,224,601	10,193	1,234,794
Asedau cyfredol	78,927	87,634	166,561
Rhwymedigaethau presennol	(55,743)	0	(55,743)
Cyfanswm net assets	1,247,785	97,827	1,345,612

Elusen

	Cronfeydd Cyffredinol	Cronfeydd Cyfyngedig	Cyfanswm cronfeydd ar 31/03/2023
	£	£	£
Asedau sefydlog diriaethol	1,191,618	11,259	1,202,877
Buddsoddiadau Asedau Sefydlog	1	0	1
Asedau cyfredol	9,389	44,169	53,558
Rhwymedigaethau presennol	(27,009)	0	(27,009)
Cyfanswm net assets	1,173,999	55,428	1,229,427

	Cronfeydd Cyffredinol	Cronfeydd Cyfyngedig	Cyfanswm cronfeydd ar 31/03/2022
	£	£	£
Asedau sefydlog diriaethol	1,224,601	10,193	1,234,794
Buddsoddiadau Asedau Sefydlog	1	0	1
Asedau cyfredol	46,960	87,634	134,594
Rhwymedigaethau presennol	(23,497)	0	(23,497)
Cyfanswm net assets	1,248,065	97,827	1,345,892

Canolfan A Menter Gymraeg Merthyr Tudful

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

22 Analysis of net assets between funds

Group

	General Funds	Restricted Funds	Total Funds at 31/03/2023
	£	£	£
Tangible fixed assets	1,193,648	11,259	1,204,907
Current assets	42,114	44,169	86,283
Current liabilities	(71,731)	0	(71,731)
Total net assets	1,164,031	55,428	1,219,459

	General Funds	Restricted Funds	Total Funds at 31/03/2022
	£	£	£
Tangible fixed assets	1,224,601	10,193	1,234,794
Current assets	78,927	87,634	166,561
Current liabilities	(55,743)	0	(55,743)
Total net assets	1,247,785	97,827	1,345,612

Charity

	General Funds	Restricted Funds	Total Funds at 31/03/2023
	£	£	£
Tangible fixed assets	1,191,618	11,259	1,202,877
Fixed asset investments	1	0	1
Current assets	9,389	44,169	53,558
Current liabilities	(27,009)		(27,009)
Total net assets	1,173,999	55,428	1,229,427

	General Funds	Restricted Funds	Total Funds at 31/03/2022
	£	£	£
Tangible fixed assets	1,224,601	10,193	1,234,794
Fixed asset investments	1	0	1
Current assets	46,960	87,634	134,594
Current liabilities	(23,497)	0	(23,497)
Total net assets	1,248,065	97,827	1,345,892