

## Ddiwygiedig

Mae'r rhain yn disodli'r cyfrifon gwreiddiol, bellach yn gyfrifon statudol ac yn cael eu paratoi fel ag yr oeddent ar ddyddiad y cyfrifon gwreiddiol

# Canolfan A Menter Gymraeg Merthyr Tudful

(Cwmni cyfyngedig drwy warant)

Adroddiad Blynyddol a Datganiadau Ariannol

ar gyfer y Flwyddyn yn Gorffen 31 Mawrth 2024

## **Amended**

These replace the original accounts, are now the statutory accounts and are prepared as the were at the date of the original accounts

# **Canolfan A Menter Gymraeg Merthyr Tudful**

(A company limited by guarantee)

Annual Report and Financial Statements for the

Year Ended 31 March 2024

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# Canolfan A Menter Gymraeg Merthyr Tudful

## ADRODDIAD YR YMDDIRIEDOLWYR

AR GYFER Y FLWYDDYN YN GORFFEN 31 MAWRTH 2024

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 2024.

### 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 Cymraeg 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.

### 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 gorwelion 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

Llwyddwyd recriwtio 7 aelod newydd i Fwrdd Llywodraethu Canolfan a Menter Gymraeg Merthyr Tudful y llynedd. Erbyn hyn mae gennym 9 aelod Bwrdd Llywodraethu. Mae'r Bwrdd yn cynnwys cynrychiolwyr ar draws meysydd arbenigedd dysgu, anghenion dysgu ychwanegol, ymgysylltiad cymunedol, Datblygu cymunedol, marchnata, llywodraethu, rheoli ac arwain ac ariannol.

# Canolfan A Menter Gymraeg Merthyr Tudful

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 MARCH 2024

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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 2024.

#### **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.

#### **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**

Last year we successfully recruited 7 new members to the Governing Board of the Canolfan a Menter Gymraeg Merthyr Tudful. By now we have 9 members on the Governing Board. The Board consists of a variety of specialisms such as additional learning needs, community Development and engagement, marketing, governing financial and leadership.

# Canolfan A Menter Gymraeg Merthyr Tudful

## ADRODDIAD YR YMDDIRIEDOLWYR

AR GYFER Y FLWYDDYN YN GORFFEN 31 MAWRTH 2024

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Gweithgareddau: Cyfnod 1 Ebrill- 31 Mawrth 2024

### Perfformiadau'r Flwyddyn

#### Digwyddiad

Jamima  
Winnie the Pooh  
Diwrnod y Llyfr  
Spongebob the Musical  
Celf a Chrefft Urdd Gobaith Cymru  
Cynhadledd Cwm Taf People First  
Sioe Dawns  
Sioe Haf  
Dechrau Canu Dechrau Canmol  
Cynhadledd Addusg Oedolion Cymru  
Annie Cwrt Mawr  
Cynhadledd y Cymoedd  
Sesiwn Ffilmio  
Cyngerdd Nadolig  
Sesiwn Ffilmio  
Gig Alaw a Vri  
Owen Money Jukebox Heros  
Clyweliadau  
Mr Jones (Aberfan)  
Ffilmio fidio Cerddoriaeth  
Son of Chamber Symphony Composing Sessions  
Cyngerdd Lansio'r Organ gyda Rhys Meirion  
The Welsh Lxdies  
Y Tri Diferyn Cyntaf  
The First Three Drops  
Ysgol Haf Cwmni Blodau Haul  
Fleabag  
Gig Khamira  
Peth Bach 'di Cawr  
Gig Bronwen Lewis  
Y Fenyw Mewn Du  
Noson o Gerddoriaeth  
Welsh Jesus Christmas Comedy  
Cyngerdd Codi Arian I Soar  
Calan a'r Marcellas  
Son of Chamber Symphony Performance  
Dangosiad o'r Ffilm 'Y Sw'n' gyda Holi ac Ateb Roger Williams a Heledd ap Gwynfor

#### Cwmni

Arad Goch  
MPC  
Stephens and George  
Merthyr Performance Co  
Urdd  
Bwrdd Iechyd Cwm Taf  
Ysgol St Aloysius  
Merthyr Performance Co  
Rondo  
Addysg Oedolion Cymru  
Mewn Cymeriad  
Plaid Cymru  
Rhys Davies  
Ysgol Santes Tudful  
Calan  
Y Parlwr  
Owen Money  
Theatr Genedlaethol Cymru  
Liam Holmes  
Deedy Media  
Uproar  
Theatr Soar  
Purple String Productions  
Taking Flight Theatre  
Taking Flight Theatre  
Cwmni Blodau Haul  
Theatr Clwyd  
Tomos Williams  
Opra Cymru  
Mentrau Iaith Cymru/Dysgu Cymraeg  
Consortiwm Cymraeg/Theatr Nanog  
Mari Kelly  
Gareth Hunt  
Cor Merthyr Aloud  
Calan  
Uproar  
Redhouse Cymru

# Canolfan A Menter Gymraeg Merthyr Tudful

## TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024

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Activities: Period 1 April - 31 March 2024

### Performances during the Year

#### Production

Jamima  
Winnie the Pooh  
World Book Day  
Spongebob the Musical  
Urdd Gobaith Cymru Arts and Craft  
Cwm Taf People First Conference  
Dance Show  
Summer Show  
Dechrau Canu Dechrau Canmol  
Adult Education Wales Conference  
Annie Cwrt Mawr  
Valleys Conference  
Filming Session  
Christmas Concert  
Filming Session  
Alaw and Vri Gig  
Owen Money Jukebox Heros  
Auditions  
Mr Jones (Aberfan)  
Music Video Filming  
Son of Chamber Symphony Composing Sessions  
Organ Launch Concert with Rhys Meirion  
The Welsh Lxdies  
Y Tri Diferyn Cyntaf  
The First Three Drops  
Cwmni Blodau Haul Summer School  
Fleabag  
Khamira Gig  
Peth Bach 'di Cawr  
Bronwen Lewis  
Y Fenyw Mewn Du  
An evening of Music  
Welsh Jesus Christmas Comedy  
Soar Concert  
Calan a'r Marcellas  
Son of Chamber Symphony Performance  
Viewing of the Film 'Y Swm' with Q and A Roger Williams and Heledd ap Gwynfor

#### Company

Arad Goch  
MPC  
Stephens and George  
Merthyr Performance Co  
Urdd  
Cwm Taf University Health Board  
St Aloysius Primary School  
Merthyr Performance Co  
Rondo  
Adult Education Wales  
Mewn Cymeriad  
Plaid Cymru  
Rhys Davies  
Ysgol Santes Tudful  
Calan  
Y Parlwr  
Owen Money  
Theatr Genedlaethol Cymru  
Liam Holmes  
Deedy Media  
Uproar  
Theatr Soar  
Purple String Productions  
Taking Flight Theatre  
Taking Flight Theatre  
Cwmni Blodau Haul  
Theatr Clwyd  
Tomos Williams  
Opra Cymru  
Mentrau Iaith Cymru/Dysgu Cymraeg  
Consortiwm Cymraeg/Theatr Nanog  
Mari Kelly  
Gareth Hunt  
Merthyr Aloud Choir  
Calan  
Uproar  
Redhouse Cymru



# Canolfan A Menter Gymraeg Merthyr Tudful

## ADRODDIAD YR YMDDIRIEDOLWYR

AR GYFER Y FLWYDDYN YN GORFFEN 31 MAWRTH 2024

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### Gweithio mewn partneriaethau

#### 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. Cyflwynwyd sioe Y Fenyw Fewn Du, cyfieithiad gan Gwawr Lauder, mewn 4 Theatr 10 waith. Cafwyd cyfanswm gynulleidfa o 722. Cyflwynwyd adroddiad terfynol i'r Cyngor Celfyddydau yn dadansoddi y ddwy sioe cynhyrchwyd dros dwy flynedd y cynllun.

#### Cwmni Blodau Haul

Mae Cwmni Blodau Haul yn griw o 3 o artistiaid lleol sy'n cynnal sesiynau drama a cherddoriaeth Cymraeg i blant 5-11 oed. Mae'r cwmni wedi esblygu yng Nghanolfan Soar dros y wyth mlynedd diwethaf. Cynhaliwyd Cwrs haf ym mis Awst gyda pherfformiad o'r gwaith gwreiddiol cynhyrchwyd ar ddiwedd y cwrs. Llwyddodd Cwmni Blodau Haul i ennill cytundeb gyda Chyngor Bwrdeistref Sirol Merthyr Tudful i ddarparu sesiynau offerynnol a chanu mewn meithrinfeydd a lleoliadau gofal plant ar draws y Sir.

#### Tŷ Cerdd

Parhaoedd gwaith y Fenter gyda Thŷ Cerdd ar brosiect cyntaf yr organ ers iddi gael ei hadnewyddu gyda grant Loteri Treftadaeth dros gyfnod cofid. O ganlyniad gwaith y Swyddog Treftadaeth i gomisiynu 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 datblygwyd prosiect Metal Soar. Gweithiodd y Fenter gyda David Roach oedd yn un o gyfranogwyr y prosiect wreiddiol i ddatblygu prosiect gyda'r band Celavi i gyfansoddi gwaith i'r organ sy'n gweddu gyda bandiau cerddoriaeth Metal.

#### Y Parlwr

Gweithiodd y Fenter gyda'r Parlwr er mwyn cynnal gigiau gwerin yn Theatr Soar. Cynhaliwyd ein gig cyntaf eleni a lluniwyd rhaglen o gigiau dros y blwyddyn nesaf. Gobeithir sefydlu sin Werin yng Nghanolfan a Theatr Soar i'r dyfodol.

#### Cyngor Celfyddydau Cymru

Gweithiodd y Fenter ar y cyd gyda Mentrau Iaith ar draws Cymru ar sefydlu rhwydwaith gigs Cymraeg wedi ei mewn cydweithrediad â Chynllun Noson Allan Cyngor Celfyddydau Cymru, Cwmni PYST/AM. Sefydlwyd rhwydwaith arall sy'n cynnwys cwmnïau theatr Cymraeg llai eu mhaint.

#### 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, Cymraeg I Bawb, Eisteddfod Genedlaethol, Coleg Merthyr Tudful. Cynhaliwyd Cynhadledd I drafod a dathlu'r Gymareg ym Merthyr Tudful. Siaradodd y Prif Swyddog am gyfraniad partneriaid at Strategaeth Hybu'r Gymraeg y Sir. Daeth Jeremy Miles, Gweinidog Addysg I annerch y partneriaid.

#### Partneriaeth Cymraeg i Bawb

Sefydlwyd partneriaeth gyda'r nod o hybu Addysg Gymraeg ar draws 10 Sir yn y De Ddwyrain. Arianwyd gan Llywodraeth Cymru, partneriaeth rhwng Awdurdodau Lleol a Mentrau Iaith y 10 awdurdod yw'r prosiect peilot yma. Mae partneriaid allweddol fel Mudiad Meithrin a Chymraeg I Blant hefyd yn rhan o'r prosiect. Mae'r Prif Swyddog yn aelod o Fwrdd Llywodreathu Cymraeg i Bawb. Cynhaliwyd Cynhadledd y Partneriaeth yn nhy Bedwellty ym mis Mawrth 2024.

#### 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, Fforwm 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.

# Canolfan A Menter Gymraeg Merthyr Tudful

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 MARCH 2024

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#### Working in partnerships

##### New Partnerships and Collaborations

###### Welsh Consortium

The Welsh Consortium is a collaboration between Theatr Soar, Theatr Na nog 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 to Thrive fund. The show Y Fenyw Fewn Du, translated by Gwawr Lauder, was presented in 4 Theatres 10 times. There was a total audience of 722. A final report was submitted to the Arts Council analyzing the two shows produced over the two years of the plan.

###### Cwmni Blodau Haul

Cwmni Blodau Haul is a group of 3 local artists who hold Welsh drama and music sessions for children aged 5-11. The company has evolved at Canolfan Soar over the past eight years. A summer Course was held in August with a performance of the original work produced at the end of the course. Cwmni Blodau Haul managed to win an agreement with Merthyr Tydfil County Borough Council to provide instrumental and singing sessions in nurseries and childcare settings across the County.

###### Tŷ Cerdd

The Menter's work with Tŷ Cerdd continued on the organ's first project since it was renewed with a Heritage Lottery grant over a period of grief. As a result of the work of the Heritage Officer to commission the internationally renowned organist James McVinnie and the composer Richard Baker to work with six composers in order to create original pieces that reflected the community here in Merthyr, the Metal Soar project was developed. The Menter worked with David Roach who was one of the participants in the original project to develop a project with the band Celavi to compose a work for the organ that fits with Metal music bands.

###### Y Parlwr

The Menter worked with the Parlwr to hold folk gigs at Theatr Soar. Our first gig was held this year and a program of gigs over the next year was drawn up. It is hoped to establish a Folk Scene at Canolfan and Theatr Soar in the future.

###### Arts Council of Wales

The Menter worked together with Mentrau Iaith across Wales on establishing a network of Welsh gigs in collaboration with the Arts Council of Wales Night Out Scheme, PYST/AM Company. Another network was established which includes smaller Welsh theatre companies.

###### 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, RhAG, Welsh Language Representation Cwm Taf Health Board, Consortium for Welsh Education, Welsh For All, National Eisteddfod, Merthyr Tydfil College. A Conference was held to discuss and celebrate the Welsh language in Merthyr Tydfil. The Chief Officer spoke about the contribution of partners to the County's Welsh Language Promotion Strategy. Jeremy Miles, Minister for Education came to address the partners.

###### Welsh for All Partnership

A partnership was established with the aim of promoting Welsh Education across 10 Counties in the South East. Funded by the Welsh Government, this pilot project is a partnership between Local Authorities and Mentrau Iaith of the 10 authorities. Key partners such as Mudiad Meithrin and Cymraeg I Blant are also part of the project. The Chief Officer is a member of the Welsh for All Governance Board. The Partnership Conference was held at Bedwellty House in March 2024.

###### 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.

# Canolfan A Menter Gymraeg Merthyr Tudful

## ADRODDIAD YR YMDDIRIEDOLWYR

AR GYFER Y FLWYDDYN YN GORFFEN 31 MAWRTH 2024

### Rhwydweithiau lleol

Mae gennym berthynas agos gyda rhwydweithiau lles, treftadaeth, cymunedol, economaidd a chelfyddydol lleol. Mae'r Prif Swyddog yn mynychu'r Fforwm 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 Fenter yn rhan o Rwydweithiau Beth Nesaf? Cymoedd, Beth Nesaf? Cymru a Chynghrair Diwylliant Cymru. Gweithiodd y Prif Swyddog i sefydlu sesiwn Cymraeg i aelodau Creu Cymru i drafod gwaith Theatr Cymraeg.

### Diweddrglo

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 Ganolfan 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 anghyfngedig 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 £46,088 (2022 negyddol £23,184)

#### Prif ffynonellau cyllid

Darparwyd cyllid £60,000 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.

Ym mis Medi, 2023 cafodd Theatr Soar gwybod ein bod ni wedi llwyddo sicrhau cyllid aml-flwyddyn am gyfnod o dair blynedd gan Cyngor Celfyddydau Cymru. Bydd y cyllid yn ein galluogi i apwyntio staff I rhedeg a Datblygu gwaith celfyddydol Cymraeg y sefydliad. Rydym yn edrych ymlaen at gyfnod o ddatblygu sylweddol dros y blwyddyn nesaf.

# Canolfan A Menter Gymraeg Merthyr Tudful

## TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

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### 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 Menter is part of networks such as What Next? Valleys, What Next? Cymru and the Welsh Culture Alliance. The Chief Officer worked to set up a Welsh session to members of Creu Cymru to discuss the work of Welsh Theatre..

### 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 role 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 -£46,088 (2023 negative - £23,184)

#### Principal funding sources

Funding for the employment of the Chief Officer and Outreach Officer of £60,000 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.

In September, 2023 Theatr Soar was informed that we had managed to secure multi-year funding for a period of three years from the Arts Council of Wales. The funding will enable us to appoint staff to run and develop the Welsh artistic work of the organisation. We are looking forward to a period of significant development over the next year.

# Canolfan A Menter Gymraeg Merthyr Tudful

## ADRODDIAD YR YMDDIRIEDOLWYR

AR GYFER Y FLWYDDYN YN GORFFEN 31 MAWRTH 2024

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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 Mehefn 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 Cymdeithasiad, a sefydlodd amcanion a grymoedd y cwmni elusennol a'i lywodraethu yn unol a'i Erthyglau Cymdeithasu.

#### *Recriwtio 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 cyraedd.

#### **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 Metihr 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

### FOR THE YEAR ENDED 31 MARCH 2024

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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 2024

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### Manylion Cyfeirio a Gweinyddol

#### Ymddiriedolwyr

A Carpenter  
H Davies  
L R Harrington  
S Harris  
M L Howells  
N M Hughes  
L R Jones  
G E Morgan  
S Ward

#### Ysgrifennydd

L G McLean

#### Prif Swyddog

L G McLean

#### Cyfeiriad

Neuadd Soar  
Pontmorlais  
Merthyr Tudful  
Morgannwg Ganol  
CF47 8UB

#### Rhif Cofrestru'r Cwmni

06249902

#### Rhif Cofrestru'r Elusen

1124473

#### Arholwr Annibynnol

RCH Accountants Limited  
Chartered Accountants and Statutory Auditor  
Wellfield House  
Temple Street  
Llandrindod  
LD1 5HG

#### 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 2024

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### Reference and Administrative Details

#### Trustees

A Carpenter  
H Davies  
L R Harrington  
S Harris  
M L Howells  
N M Hughes  
L R Jones  
G E Morgan  
S Ward

#### Secretary

L G McLean

#### Lead Officer

L G McLean

#### Principal Office

Neuadd Soar  
Pontmorlais  
Merthyr Tydfil  
Mid Glamorgan  
CF47 8UB

#### Company Registration Number

06249902

#### Charity Registration Number

1124473

#### Independent Examiner

RCH Accountants Limited  
Chartered Accountants and Statutory Auditor  
Wellfield House  
Temple Street  
Llandrindod Wells  
LD1 5HG

#### 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 2024

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### 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 16/12/2024 a'i arwyddo ar ei ran gan

A Carpenter  
Ymddiriedolwr

# Canolfan A Menter Gymraeg Merthyr Tudful

## TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

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### 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 16/12/2024 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 2024

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 ymgwymerwyd â hwy ar gyfer y flwyddyn yn gorffen 31 Mawrth 2024.

### 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

Wellfield House  
Temple Street  
Llandrindod  
LD1 5HG  
Dyddiad: 16/12/2024

# Canolfan A Menter Gymraeg Merthyr Tudful

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

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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 2024.

### 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

Wellfield House  
Temple Street  
Llandrindod Wells  
LD1 5HG  
Date: 16/12/2024

# Canolfan A Menter Gymraeg Merthyr Tudful

## DATGANIAD CYFUNNOL O WEITHGAREDD ARIANNOL AR

### GYFER Y FLWYDDYN YN GORFFEN 31 MAWRTH 2024

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

	Nodyn	Cronfeydd Anghyfyngedig £	Cronfeydd Cyfyngedig £	Cyfanswm 2024 £
<b>Incwm a Gwaddolion oddi wrth:</b>				
Roddion a chymynroddion	3	2,045	200,164	202,209
Gweithgareddau Elusenol	5	85,396	0	85,396
Gweithgareddau masnachu eraill	6	142,487	0	88,810
Icwm Buddsoddi	7	258	0	258
Cyfanwm Incwm		230,186	200,164	430,350
<b>Gwariant ar:</b>				
Codi Cyllid	8	(104,570)	0	(104,570)
Gweithgareddau elusenol	9	(179,951)	(204,511)	(384,462)
Cyfanswm gwariant		(284,521)	(204,511)	(489,032)
Net gwariant		(54,335)	(4,347)	(58,682)
Trosglwyddiadau rhwng cronfeydd		6,088	(6,088)	0
Net symudiad mewn cyllid		(48,247)	(10,435)	(58,682)
<b>Cysoni cyllid</b>				
Cyfanswm y cyllid a ddygwyd ymlaen		1,164,031	55,428	1,219,459
Cyfanswm y cyllid a gariwyd ymlaen	22	1,115,784	44,993	1,160,777

	Nodyn	Cronfeydd Anghyfyngedig £	Cronfeydd Cyfyngedig £	Cyfanswm 2023 £
<b>Incwm a Gwaddolion oddi wrth:</b>				
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
<b>Gwariant ar:</b>				
Codi arian	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)
Trosglwyddiadau rhwng cronfeydd		11,774	(11,774)	0
Net symudiad mewn cyllid		(83,754)	(42,399)	(126,153)
<b>Cysoni Arian</b>				
Cyfanswm y cyllid a ddygwyd ymlaen		1,247,785	97,827	1,345,612
Cyfanswm y cyllid a gariwyd ymlaen	22	1,164,031	55,428	1,219,459

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

Dangosir dadansoddiad cyllid ar gyfer 2024 yn nodyn 22.

Mae'r nodiadau ar dudalennau 12-23 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 2024

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

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	2,045	200,164	202,209
Charitable activities	5	85,396	0	85,396
Other trading activities	6	142,487	0	88,810
Investment income	7	258	0	258
Total income		230,186	200,164	430,350
<b>Expenditure on:</b>				
Raising funds	8	(104,570)	0	(104,570)
Charitable activities	9	(179,951)	(204,511)	(384,462)
Total expenditure		(284,521)	(204,511)	(489,032)
Net (expenditure)/income		(54,335)	(4,347)	(58,682)
Transfers between funds		6,088	(6,088)	0
Net movement in funds		(48,247)	(10,435)	(58,682)
<b>Reconciliation of funds</b>				
Total funds brought forward		1,164,031	55,428	1,219,459
Total funds carried forward	22	1,115,784	44,993	1,160,777

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
<b>Income and Endowments from:</b>				
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
<b>Expenditure on:</b>				
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)
<b>Reconciliation of funds</b>				
Total funds brought forward		1,247,785	97,827	1,345,612
Total funds carried forward	22	1,164,031	55,428	1,219,459

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

The funds breakdown for 2024 is shown in note 22.

The notes on pages 12 to 23 form an integral part of these financial statements

# Canolfan A Menter Gymraeg Merthyr Tudful

## MANTOLEN CYFUNNOL

AR GYFER Y FLWYDDYN YN GORFFEN 31 MAWRTH 2024

	Nodyn	2024 £	2023 £
<b>Asedau sefydlog</b>			
Asedau diriaethol	16	1,171,867	1,204,907
<b>Asedau cyfredol</b>			
Stoc		2,465	0
Dyledwyr	18	75,912	35,684
Arian parod yn y banc ac mewn llaw	19	2,074	50,599
		80,451	86,283
Credydwyr: Symiau'n disgyn sy'n ddyledus ymhen un flwyddyn	20	(91,252)	(71,731)
Net asedau/(rhwymedigaethau) cyfredol		(10,801)	14,552
Cyfanswn asedau llai rhwymedigaethau cyfredol		1,161,066	1,219,459
Darpariaethau	21	(289)	0
Net asedau		1,160,777	1,219,459
<b>Cyllid yr elusen:</b>			
Cyllid incwm cyfyngedig			
Cronfeydd cyfyngedig	22	44,993	55,428
Cyllid incwm anghyfyngedig			
Cronfeydd anghyfyngedig		1,115,784	1,164,031
<b>Cyfanswm funds</b>		1,160,777	1,219,459

Ar gyfer y flwyddyn ariannol yn diweddu 31 Mawrth 2024 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 9 i 23 gan yr ymddiriedolwyr, ac awdurdodwyd eu cyhoeddi ar 16/12/2024 a'u llofnodi ar eu rhan gan:

A Carpenter  
Ymddiriedolwr

Mae'r nodiadau ar dudalennau 12-23 yn rhan annatod o'r datganiadau ariannol hyn

# Canolfan A Menter Gymraeg Merthyr Tudful

## CONSOLIDATED BALANCE SHEET

FOR THE YEAR ENDED 31 MARCH 2024

	Note	2024 £	2023 £
<b>Fixed Assets</b>			
Tangible assets	16	1,171,867	1,204,907
<b>Current assets</b>			
Stock		2,465	0
Debtors	18	75,912	35,684
Cash at bank and in hand	19	2,074	50,599
		<u>80,451</u>	<u>86,283</u>
Creditors: Amounts falling due within one year	20	(91,252)	(71,731)
Net current assets / (liabilities)		<u>(10,801)</u>	<u>14,552</u>
Total assets less current liabilities		1,161,066	1,219,459
Provisions	21	(289)	0
Net Assets		<u>1,160,777</u>	<u>1,219,459</u>
<b>Funds of the group:</b>			
Restricted income funds			
Restricted funds	22	44,993	55,428
Unrestricted income funds			
Unrestricted funds		1,115,784	1,164,031
<b>Total funds</b>	22	<u>1,160,777</u>	<u>1,219,459</u>

For the financial year ending 31 March 2024 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 9 to 23 were approved by the trustees, and authorised for issue on 16/12/2024 and signed on their behalf by:

A Carpenter  
Trustee

The notes on pages 12 to 23 form an integral part of these financial statements



# Canolfan A Menter Gymraeg Merthyr Tudful

## MANOTOLEN

AR GYFER Y FLWYDDYN YN GORFFEN 31 MAWRTH 2024

	Nodyn	2024 £	2023 £
<b>Asedau sefydlog</b>			
Asedau diriaethol	16	1,170,345	1,202,877
Buddsoddiadau		1	1
		<u>1,170,346</u>	<u>1,202,878</u>
<b>Asedau cyfredol</b>			
Stoc		2,465	0
Dyledwyr	18	56,232	24,239
Arian parod yn y banc ac mewn llaw	19	815	29,319
		<u>59,512</u>	<u>53,558</u>
Credydwyr: Symiau'n disgyn sy'n ddyledus ymhen un flwyddyn	20	(68,530)	(27,009)
Net asedau/(rhwymedigaethau) cyfredol		<u>(9,018)</u>	<u>26,549</u>
Net asedau		<u>1,161,328</u>	<u>1,229,427</u>
<b>Cyllid yr elusen:</b>			
Cyllid incwm cyfyngedig			
Cronfeydd cyfyngedig	22	44,993	55,428
Cyllid incwm anghyfyngedig			
Cronfeydd anghyfyngedig		<u>1,116,335</u>	<u>1,173,999</u>
<b>Cyfanswm funds</b>	22	<u>1,161,328</u>	<u>1,229,427</u>

Ar gyfer y flwyddyn ariannol yn diweddu 31 Mawrth 2024 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 9 i 23 gan yr ymddiriedolwyr, ac awdurdodwyd eu cyhoeddi ar 16/12/2024 a'u llofnodi ar eu rhan gan:

A Carpenter  
Ymddiriedolwr

Mae'r nodiadau ar dudalennau 12-23 yn rhan annatod o'r datganiadau ariannol hyn

# Canolfan A Menter Gymraeg Merthyr Tudful

## BALANCE SHEET

FOR THE YEAR ENDED 31 MARCH 2024

	Note	2024 £	2023 £
<b>Fixed Assets</b>			
Tangible assets	16	1,170,345	1,202,877
Investments		1	1
		<u>1,170,346</u>	<u>1,202,878</u>
<b>Current assets</b>			
Stock		2,465	0
Debtors	18	56,232	24,239
Cash at bank and in hand	19	815	29,319
		<u>59,512</u>	<u>53,558</u>
Creditors: Amounts falling due within one year	20	(68,530)	(27,009)
Net current assets		<u>(9,018)</u>	<u>26,549</u>
Net assets		<u>1,161,328</u>	<u>1,229,427</u>
Funds of the group:			
Restricted income funds			
Restricted funds	22	44,993	55,428
Unrestricted income funds			
Unrestricted funds		<u>1,116,335</u>	<u>1,173,999</u>
<b>Total funds</b>	22	<u>1,161,328</u>	<u>1,229,427</u>

For the financial year ending 31 March 2024 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 9 to 23 were approved by the trustees, and authorised for issue on 16/12/2024 and signed on their behalf by:

A Carpenter  
Trustee

The notes on pages 12 to 23 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 2024

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### 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 methdalu.

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 l'w cyhoeddi gan yr ymddiriedolwyr ar

### 2 Polisiau cyfrifo

#### Crynodeb o bolisiau cyfrifo sylweddol ac amcangyfrifon cyfrifo allweddol

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

#### Datganiad o gydymffurfiaeth

Paratowyd y datganiadau ariannol yn unol â Chyfrifeg ac Adrodd gan Elusennau: Datganiad o Ymarfer a Argymhellir (sy'n berthnasol 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)) (a gyhoeddwyd ym mis Hydref 2019) - (Elusennau SORP (FRS 102)), y Safon Adrodd Ariannol sy'n gymwys yn y DU a Gweriniaeth Iwerddon (FRS 102) a Deddf Cwmnïau 2006.

#### 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 2024.

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 £73,782 (2023 - diffyg £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 polisiau 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 polisiau 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 polisiau cyfrifo is-gwmnïau eu newid ble yr oedd yn angenrheidiol i sicrhau cysondeb gyda'r polisiau 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 2024

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#### 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 authorised 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 2024.

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 £73,782 (2023 - deficit of £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 2024

### Busnes hyfyw

Bu rhai newidiadau sylweddol yn y sefydliad dros y flwyddyn ddiwethaf. Gwnaeth gweithrediad strategaeth ariannu i gynyddu gwerthiant cangen masnachu, lleihau costau ac ymchwilio ffynhonnellau cyllid, gwahaniaeth mawr. Mae colledion wedi cael eu lliniaru a'u lleihau tua 53%. Mae trosiant yn incwm y cangen masnachu wedi arwain at gynydd o 62% mewn trosiant yn dilyn y buddsoddiad mewn aelod ychwanegol o staff. Mae trefniant ariannu bellach wedi ei gytuno gyda Chyngor Celfyddydau Cymru am y tair blynedd nesaf. Bydd hyn yn galluogi penodiad Rhaglennydd Creadigol Cymunedol, Rheolwr Gweithrediadau a Swyddog Marchnata fydd yn ehangu gwasanaethau ac yn gynhyrchu elw hirdymor. Mae arianwyr eraill fel y Loteri Treftadaeth a'r Loteri Fawr wedi bod yn hyblyg yn eu dull gweithredu ac wedi cyfrannu tuag at gostau rhedeg a gwresogi yn ystod y flwyddyn. Bydd cynlluniau ar gyfer y flwyddyn nesaf yn gweld y sefydliad yn cynyddu ei wytnwch a'i gynaliadwyedd hyd yn oed ymhellach. Mae'r Ymddiriedolwyr yn credu nad oes unrhyw ansicrwydd materol ynghylch gallu'r elusen i barhau fel sefydliad hyfyw nac unrhyw feysydd sylweddol o ansicrwydd sy'n effeithio ar werth cario asedau a ddelir gan yr elusen.

### Incwm a gwaddolion

Caiiff 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

Caiiff 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, caiiff 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 derbynadwy

Caiiff 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, caiiff yr incwm ei gydnabod fel rhwymedigaeth a'i gynnwys ar y fantolen fel incwm gohiriedig i'w ryddhau.

### Gwariant

Caiiff 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. Caiiff 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 dreuliodd, 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 gategoriâu 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

Caiiff 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 gategoriâu sy'n cael eu cynnwys ym Mhennod 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 2024

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#### **Going concern**

There have been some significant changes in the organisation over the last year. The implementation of a funding strategy to increase trading arm sales, reduce costs and source available funding made a big difference. Losses have been mitigated and reduced by around 53%. A turnaround in the trading arm income has resulted in a 62% increase in turnover following the investment in an additional member of staff. A funding arrangement has now been agreed with Arts Council Wales for the next three years. This will enable the appointment of a Community Creative Programmer, Operations Manager and Marketing Officer that will increase services and work towards generating a long-term profit. Other funders such as the Heritage Lottery and Big Lottery have been flexible in their approach and contributed towards running and heating costs during the year. Plans for the next year will see the organisation increase its resilience and sustainability even further. 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 2024

### 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 adneuon 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-gyfngedig 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 diraethol 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 bensiwn 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 gyflogaion a'r buddion perthnasol i wasanaeth cyflogaion 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 2024	Cyfanswm 2023
	£	£	£	£
Rhoddion a chymunroddion;				
Rhoddion oddi wrth unigolion	2,045	0	2,045	326
Grantiau	0	200,164	200,164	109,820
	2,045	200,164	202,209	110,146

# Canolfan A Menter Gymraeg Merthyr Tudful

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2024

#### 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 2024	Total 2023
	£	£	£	£
Donations and legacies;				
Donations from individuals	2,045	0	2,045	326
Grants	0	200,164	200,164	109,820
	2,045	200,164	202,209	110,146



# Canolfan A Menter Gymraeg Merthyr Tudful

## NODIADAU I'R DATGANIADAU ARIANNOL AR GYFER Y FLWYDDYN YN GORFFEN 31 MAWRTH 2024

### 4 Grantiau derbyniadwy

	Cronfeydd cyffredinol	Cronfeydd cyfyngedig	Cyfanswm 2024	Cyfanswm 2023
	£	£	£	£
Llywodraeth Cymru	0	60,000	60,000	62,400
Cyngor Celfyddydau Cymru	0	57,636	57,636	0
MTCBC	0	0	0	3,480
Loteri Treftadaeth	0	35,763	35,763	13,506
Treftadaeth Bensaerniol	0	20,000	20,000	0
Kickstart	0	0	0	2,240
Pilgrim Trust	0	884	884	0
Loteri Fawr	0	20,000	20,000	0
Pentref Byd-eang	0	1,500	1,500	0
Cyngor Llyfrau Cymru	0	4,381	4,381	0
Ffos y Fran	0	0	0	3,750
Merthyr Tydfil Leisure Trust	0	0	0	12,500
Mentrau Iaith Cymru	0	0	0	11,944
	0	200,164	200,164	109,820

### 5 Incwm o weithgareddau elusenol

	Cronfeydd cyffredinol	Cronfeydd cyfyngedig	Cyfanswm 2024	Cyfanswm 2023
	£	£	£	£
Incwm Rent	64,933	0	64,933	55,098
Gweithgareddau'r Theatr	15,846	0	15,846	15,728
Gweithgareddau'r Ganolfan	4,617	0	4,617	30,626
	85,396	0	85,396	101,452

### 6 Incwm o weithgareddau masnachu eraill

	Cronfeydd cyffredinol	Cyfanswm 2024	Cyfanswm 2023
	£	£	£
Incwm masnachu			
Gwaith Cyfieithu	142,487	142,487	88,810
	142,487	142,487	88,810

### 7 Incwm Buddsoddiad

	Cronfeydd cyffredinol	Cyfanswm 2024	Cyfanswm 2023
	£	£	£
Llog derbyniadwy ar adnau banc	258	258	85
	258	258	85

# Canolfan A Menter Gymraeg Merthyr Tudful

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

### 4 Grants Receivable

	General Funds	Restricted funds	Total 2024	Total 2023
	£	£	£	£
Welsh Government	0	60,000	60,000	62,400
Arts Council of Wales	0	57,636	57,636	0
MTCBC	0	0	0	3,480
Heritage Lottery	0	35,763	35,763	13,506
Architectural Heritage	0	20,000	20,000	0
Kickstart	0	0	0	2,240
Pilgrim Trust	0	884	884	0
Big Lottery	0	20,000	20,000	0
Global Village	0	1,500	1,500	0
Wales book Council	0	4,381	4,381	0
Ffos y Fran	0	0	0	3,750
Merthyr Tydfil Leisure Trust	0	0	0	12,500
Mentrau Iaith Cymru	0	0	0	11,944
	0	200,164	200,164	109,820

### 5 Income from charitable activities

	General Funds	Restricted funds	Total 2024	Total 2023
	£	£	£	£
Rental income	64,933	0	64,933	55,098
Theatre activities	15,846	0	15,846	15,728
Centre activities	4,617	0	4,617	30,626
	85,396	0	85,396	101,452

### 6 Income from other trading activities

	General Funds	Total 2024	Total 2023
	£	£	£
Trading income			
Translation work	142,487	142,487	88,810
	142,487	142,487	88,810

### 7 Investment income

	General Funds	Total 2024	Total 2023
	£	£	£
Interest receivable on bank deposits	258	258	85
	258	258	85

# Canolfan A Menter Gymraeg Merthyr Tudful

## NODIADAU I'R DATGANIADAU ARIANNOL

AR GYFER Y FLWYDDYN YN GORFFEN 31 MAWRTH 2024

### 8 Gwariant ar godi arian

	Cronfeydd cyffredinol	
	2024	2023
	£	£
<b>Costau masnachu'r is-gwmni</b>		
Cyfieithwyr llawrydd	32,400	32,149
Costau staff	57,568	41,125
Costau swyddfa	5,953	11,046
Costau adeiladau	4,989	5,988
Costau cyffredinol	3,371	3,090
Dyled Gwael	(3,326)	1,579
Ffioedd cyfrifydd	2,417	2,585
Taliadau banc	304	333
Dibrisiant	507	603
Trethiant	367	0
	104,570	98,498

### 9 Gwariant ar weithgareddau elusenol

	Nodyn	Cronfeydd cyffredinol	Cronfeydd cyfyngedig	Cyfanswm 2024	Cyfanswm 2023
		£	£	£	£
Costau uniongyrchol		30,855	106,149	137,004	72,295
Costau staff		45,029	81,509	126,538	131,506
Costau cefnogi dynodedig	11	95,439	16,853	112,292	113,148
Costau llywodraethiant	11	8,628	0	8,628	11,202
		179,951	204,511	384,462	328,151

### 10 Dadansoddiad o gostau llywodraethiant a chymorth

Costau llywodraethiant

	Cronfeydd cyffredinol	Cronfeydd cyfyngedig	Cyfanswm 2024	Cyfanswm 2023
	£	£	£	£
Ffi yr Arholwr Annibynnol				
Arholi'r datganiadau ariannol	6,000	0	6,000	5,500
Ffioedd eraill a dalwyd i'r Arholwyr	2,628	0	2,628	5,702
	8,628	0	8,628	11,202

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

### 8 Expenditure on raising funds

	General Funds	
	2024	2023
	£	£
Trading subsidiary costs		
Freelance Translators	32,420	32,149
Staff Costs	57,568	41,125
Office costs	5,953	11,046
Premises costs	4,989	5,988
General expenses	3,371	3,090
Bad Debt	(3,326)	1,579
Accountancy fees	2,417	2,585
Bank charges	304	333
Depreciation	507	603
Taxation	367	0
	<u>104,570</u>	<u>98,498</u>

### 9 Expenditure on charitable activities

		General Funds	Restricted funds	Total 2024	Total 2023
	Note	£	£	£	£
Direct costs		30,855	106,149	137,004	72,295
Staff costs		45,029	81,509	126,538	131,506
Allocated support costs	11	95,439	16,853	112,292	113,148
Governance costs	11	8,628	0	8,628	11,202
		<u>179,951</u>	<u>204,511</u>	<u>384,462</u>	<u>328,151</u>

### 10 Analysis of governance and support costs

#### Governance costs

	General Funds	Restricted funds	Total 2024	Total 2023
	£	£	£	£
Independent examiner fees				
Examination of the financial statements	6,000	0	6,000	5,500
Other fees paid to examiners	2,628	0	2,628	5,702
	<u>8,628</u>	<u>0</u>	<u>8,628</u>	<u>11,202</u>

# Canolfan A Menter Gymraeg Merthyr Tudful

## NODIADAU I'R DATGANIADAU ARIANNOL

### AR GYFER Y FLWYDDYN YN GORFFEN 31 MAWRTH 2024

Dadansoddi costau cymorth

	Gweithgaredd Elusennol	Swyddogaeth Llywodraethiant	Cyfanswm 2024	Cyfanswm 2023
	£	£	£	£
Hysbysebu	5,168	0	5,168	270
Hyfforddiant	1,601	0	1,601	0
Costau Swyddfa	6,899	0	6,899	34,817
Costau Adeiladau	58,371	0	58,371	21,645
Costau Cyffredinol	3,668	0	3,668	4,120
Ffioedd Cyfrifeg	0	8,628	8,628	11,202
Tanysgriadau	1,768	0	1,768	1,739
Ffioedd Proffesiynol	0	0	0	14,840
Dyled Gwael	32	0	32	770
Costau Banc	1,275	0	1,275	1,176
Dibrisiant	33,510	0	33,510	33,771
	112,292	8,628	120,920	124,350

#### 11 Net incwm / adnoddau

Mae Net adnoddau allan am y flwyddyn yn cynnwys:

	2024	2023
	£	£
Gweithredu prydlesau - offer a pheririannau	1,744	872
Dibrisiant asedau sefydlog	33,510	33,771

#### 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:

	2024	2023
	£	£
Costau staff yn ystod y flwyddyn:		
Pae a chyflogau	115,553	125,560
Costau nawdd cymdeithasol	3,026	3,795
Costau pensiwn	7,959	2,151
	126,538	131,506

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:

	2024	2023
Staff	9	9

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

Cyfanswm buddion cyflogai personél rheoli allweddol yr elusen oedd £41,350 (2023 - £36,561).

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

### Support costs

	Charitable Activity	Governance Function	Total 2024	Total 2023
	£	£	£	£
Advertising	5,168	0	5,168	270
Training	1,601	0	1,601	0
Office costs	6,899	0	6,899	34,817
Premises costs	58,371	0	58,371	21,645
General expenses	3,668	0	3,668	4,120
Accountancy fees	0	8,628	8,628	11,202
Subscriptions	1,768	0	1,768	1,739
Professional fees	0	0	0	14,840
Bad debt	32	0	32	770
Bank charges	1,275	0	1,275	1,176
Depreciation	33,510	0	33,510	33,771
	112,292	8,628	120,920	124,350

### 11 Net incoming/outgoing resources

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

	2024	2023
	£	£
Operating leases - plant and machinery	1,744	872
Depreciation of fixed assets	33,510	33,771

### 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:

	2024	2023
	£	£
Staff costs during the year were:		
Wages and salaries	115,553	125,560
Social security costs	3,026	3,795
Pension costs	7,959	2,151
	126,538	131,506

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:

	2024	2023
	No	No
Staff	9	9

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 £41,350 (2023 - £36,561).

# Canolfan A Menter Gymraeg Merthyr Tudful

## NODIADAU I'R DATGANIADAU ARIANNOL

AR GYFER Y FLWYDDYN YN GORFFEN 31 MAWRTH 2024

### 14 Tâl yr arholwr annibynnol

	2024	2023
	£	£
Arholi'r datganiadau ariannol	6,000	5,500
Ffioedd eraill yr arholwyr		
Arholi cyfrifon unrhywrai sy'n gysylltiedig â'r elusen	2,417	2,100
Yr holl wasanaethau eraill	2,628	6,187
	5,045	8,287

### 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 2023	1,532,649	103,224	1,635,873
Ychwanegiadau	0	978	978
Ar 31 Mawrth 2024	1,532,649	104,202	1,636,851
Dibrisiant			
Ar 1 Ebrill 2023	353,746	77,220	430,966
Tâl godwyd am y flwyddyn	29,853	4,164	34,017
Ar 31 Mawrth 2024	383,599	81,385	464,984
Net llyfrwerth			
Ar 31 Mawrth 2024	1,149,050	22,817	1,171,867
Ar 31 Mawrth 2023	1,178,903	26,004	1,204,907

Elusen

	Tir ac Adeiladau	Dodrefn ac Offer	Cyfanswm
	£	£	£
Cost			
Ar 1 Ebrill 2023	1,532,649	100,591	1,633,240
Ychwanegiadau	0	978	978
Ar 31 Mawrth 2024	1,532,649	101,569	1,634,218
Dibrisiant			
Ar 1 Ebrill 2023	353,746	76,617	430,363
Tâl godwyd am y flwyddyn	29,853	3,657	33,510
Ar 31 Mawrth 2024	383,599	80,274	463,873
Net llyfrwerth			
Ar 31 Mawrth 2024	1,149,050	21,295	1,170,345
Ar 31 Mawrth 2023	1,178,903	23,974	1,202,877

# Canolfan A Menter Gymraeg Merthyr Tudful

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

### 14 Independent examiner's remuneration

	2024	2023
	£	£
Examination of the financial statements	6,000	5,500
Other fees to examiners		
The examining of accounts of any associate of the charity	2,417	2,100
All other services	2,628	6,187
	5,045	8,287

### 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 2023	1,532,649	103,224	1,635,873
Additions	0	978	978
At 31 March 2024	1,532,649	104,202	1,636,851
Depreciation			
At 1 April 2023	353,746	77,220	430,966
Charge for the year	29,853	4,164	34,017
At 31 March 2024	383,599	81,385	464,984
Net book value			
At 31 March 2024	1,149,050	22,817	1,171,867
At 31 March 2023	1,178,903	26,004	1,204,907

Charity

	Land and buildings	Furniture and equipment	Total
	£	£	£
Cost			
At 1 April 2023	1,532,649	100,591	1,633,240
Additions	0	978	978
At 31 March 2024	1,532,649	101,569	1,634,218
Depreciation			
At 1 April 2023	353,746	76,617	430,363
Charge for the year	29,853	3,657	33,510
At 31 March 2024	383,599	80,274	463,873
Net book value			
At 31 March 2024	1,149,050	21,295	1,170,345
At 31 March 2023	1,178,903	23,974	1,202,877



# Canolfan A Menter Gymraeg Merthyr Tudful

## NODIADAU I'R DATGANIADAU ARIANNOL

AR GYFER Y FLWYDDYN YN GORFFEN 31 MAWRTH 2024

### 17 Buddsoddiadau asedau sefydlog

Elusen

Cyfranddaliadau yn ymgymeriadau'r grŵp a buddion cyfranogol

	Ymgymeriadau'r is-gwmni £	Cyfanswm £
Cost		
Ar 1 Ebrill 2023	1	1
Ar 31 Mawrth 2024	1	1
Net llyfrwerth		
Ar 31 Mawrth 2024	1	1
Ar 31 Mawrth 2023	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
			2024	2023	
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 £9,377 (2023 - Colled £9,868) a swm cronnoel cyfalaf ac wrth gefn ar ddiwedd y cyfnod oedd negyddol £(551) (2023 - negyddol £9,967).

Gwnaeth yr is-gwmni masnachu rhodd cymorth i'r Elusen yn ystod y flwyddyn o £28,500 (2023 - dim)

Rhif Cofrestru'r Cwmni yw 11810191.

### 18 Dyledwyr

	Grŵp		Elusen	
	2024 £	2023 £	2024 £	2023 £
Dyledwyr masnach	74,353	35,325	54,673	23,880
Rhagdaliadau	1,559	359	1,559	359
	75,912	35,684	56,232	24,239

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

	Grŵp		Elusen	
	2024 £	2023 £	2024 £	2023 £
Arian parod yn y banc	2,074	50,599	815	29,319

# Canolfan A Menter Gymraeg Merthyr Tudful

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

### 17 Fixed asset investments

Charity

Shares in group undertakings and participating interests

	Subsidiary undertakings	Total
	£	£
Cost		
At 1 April 2023	1	1
At 31 March 2024	1	1
Net book value		
At 31 March 2024	1	1
At 31 March 2023	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
			2024	2023	
Lingo Soar Cyfyngedig Canolfan Soar Pontmorlais Merthyr Tydfil CF47 8UB	England and Wales	Ordinary shares	100%	100%	Provision of translation services

Subsidiaries

The profit for the financial period of Lingo Soar Cyfyngedig was £9,377 (2023 - Loss £9,868) and the aggregate amount of capital and reserves at the end of the period was negative £551 (2023 - negative £9,967)

The trading subsidiary made a gift aid donation to the Charity during the year of £28,500 (2023 - nil)

The Company registered number is 11810191.

### 18 Debtors

	Group		Charity	
	2024	2023	2024	2023
	£	£	£	£
Trade debtors	74,353	35,325	54,673	23,880
Prepayments	1,559	359	1,559	359
	75,912	35,684	56,232	24,239

### 19 Cash and cash equivalents

	Group		Charity	
	2024	2023	2024	2023
	£	£	£	£
Cash at bank	2,074	50,599	815	29,319

# Canolfan A Menter Gymraeg Merthyr Tudful

## NODIADAU I'R DATGANIADAU ARIANNOL

### AR GYFER Y FLWYDDYN YN GORFFEN 31 MAWRTH 2024

#### 20 Credydwy'r: symiau'n disgyn sy'n ddyledus ymhen blwyddyn

	Grŵp		Elusen	
	2024	2023	2024	2023
	£	£	£	£
Credydwy'r treth	24,554	20,301	21,801	12,965
Oherwydd ymgymeriadau grŵp	0	0	7,897	897
Treth Gorfforaeth	78	0	0	0
Trethiant arall a nawdd cymdeithasol	4,254	3,951	4,254	3,951
VAT taliadwy	34,692	31,167	0	0
Credydwy'r eraill	672	530	672	530
A Croniadau	27,002	15,782	33,906	8,666
	91,252	71,731	68,530	27,009

#### 21 Darpariaethau

	Grŵp		Elusen	
	2024	2023	2024	2023
	£	£	£	£
Trethiant Gohiriedig	289	0	0	0

#### 22 Cronfeydd

##### Grŵp

	Mantolen ar 1 Ebrill 2023	Adnoddau i mewn	Adnoddau a wariwyd	Trosglwyddiadau	Mantolen ar 31 Mawrth 2024
	£	£	£	£	£
Cronfeydd anghyfyngedig					
<i>Cyffredinol</i>					
Cyllid cyffredinol	-28,214	230,186	-252,564	6,088	-44,504
Cronfa Asedau Sefydlog	1,192,245	0	-31,957	0	1,160,288
	1,164,031	230,186	-284,521	6,088	1,115,784
Cronfeydd cyfyngedig					
Cronfa'r organ	0	36,647	-40,167	3,520	0
Ymddiriedolaeth Adfywio'r Meysydd	3,784	0	-568	0	3,216
Glo	0	60,000	-60,000	0	0
Llywodraeth Cymru	33,824	57,636	-88,112	-182	3,166
Cyngor Celfyddydau Cymru	9,686	0	0	0	9,686
MTCBC	5,634	20,000	-709	0	24,925
Loteri Fawr	0	1,500	0	0	1,500
Pentref Byd-eang	2,500	0	0	0	2,500
Davies Charities	0	4,381	-4,381	0	0
Cyngor Llyfrau Cymru	0	20,000	-10,574	-9,426	0
Treftadaeth Bensaerniol	55,428	200,164	-204,511	-6,088	44,993
Cyfanswm Cronfeydd cyfyngedig	1,219,459	430,350	-489,032	0	1,160,777

# Canolfan A Menter Gymraeg Merthyr Tudful

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2024

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

	Group		Charity	
	2024	2023	2024	2023
	£	£	£	£
Trade creditors	24,554	20,301	21,801	12,965
Due to group undertakings	0	0	7,897	897
Corporation tax	78	0	0	0
Other taxation and social security	4,254	3,951	4,254	3,951
VAT payable	34,692	31,167	0	0
Other creditors	672	530	672	530
Accruals	27,002	15,782	33,906	8,666
	91,252	71,731	68,530	27,009

#### 21 Provisions

	Group		Charity	
	2024	2023	2024	2023
	£	£	£	£
Deferred Taxation	289	0	0	0

#### 22 Funds

##### Group

	Balance at 1 April 2023	Incoming resources	Resources expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
Unrestricted funds					
<i>General</i>					
General funds	-28,214	230,186	-252,564	6,088	-44,504
Fixed asset fund	1,192,245	0	-31,957	0	1,160,288
	1,164,031	230,186	-284,521	6,088	1,115,784
Restricted funds					
Organ fund	0	36,647	-40,167	3,520	0
Coalfield Regeneration Trust	3,784	0	-568	0	3,216
Welsh Government	0	60,000	-60,000	0	0
Arts Council of Wales	33,824	57,636	-88,112	-182	3,166
MTCBC	9,686	0	0	0	9,686
Big Lottery	5,634	20,000	-709	0	24,925
Global Village	0	1,500	0	0	1,500
Davies Charities	2,500	0	0	0	2,500
Wales Books Council	0	4,381	-4,381	0	0
Architectural Heritage	0	20,000	-10,574	-9,426	0
Total restricted funds	55,428	200,164	-204,511	-6,088	44,993
Total funds	1,219,459	430,350	-489,032	0	1,160,777

# Canolfan A Menter Gymraeg Merthyr Tudful

## NODIADAU I'R DATGANIADAU ARIANNOL

### AR GYFER Y FLWYDDYN YN GORFFEN 31 MAWRTH 2024

	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 Glo	4,451	0	-667	0	3,784
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
Elusen					
	Mantolen ar 1 Ebrill 2023	Adnoddau i mewn	Adnoddau a wariwyd	Trosglwyddiadau	Mantolen ar 31 Mawrth 2024
	£	£	£	£	£
Cronfeydd anghyfyngedig					
<i>Cyffredinol</i>					
Cyllid cyffredinol	-18,246	181,692	-213,487	6,088	-43,953
Cronfa Asedau Sefydlog	1,192,245	0	-31,957	0	1,160,288
	1,173,999	181,692	-245,444	6,088	1,116,335
Cronfeydd cyfyngedig					
Cronfa'r organ	0	36,647	-40,167	3,520	0
Ymddiriedolaeth Adfywio'r Meysydd Glo	3,784	0	-568	0	3,216
Llywodraeth Cymru	0	60,000	-60,000	0	0
Cyngor Celfyddydau Cymru	33,824	57,636	-88,112	-182	3,166
MTCBC	9,686	0	0	0	9,686
Loteri Fawr	5,634	20,000	-709	0	24,925
Pentref Byd-eang	0	1,500	0	0	1,500
Davies Charities	2,500	0	0	0	2,500
Cyngor Llyfrau Cymru	0	4,381	-4,381	0	0
Treftadaeth Bensaerniol	0	20,000	-10,574	-9,426	0
Cyfanswm Cronfeydd cyfyngedig	55,428	200,164	-204,511	-6,088	44,993
Cyfanswm funds	1,229,427	381,856	-449,495	0	1,161,328

# Canolfan A Menter Gymraeg Merthyr Tudful

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2023

	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
	1,247,785	185,256	-280,784	11,774	1,164,031
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	1,345,612	300,496	-426,649	0	1,219,459

#### Charity

	Balance at 1 April 2023	Incoming resources	Resources expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
Unrestricted funds					
<i>General</i>					
General funds	-18,246	181,692	-213,487	6,088	-43,953
Fixed asset fund	1,192,245	0	-31,957	0	1,160,288
	1,173,999	181,692	-245,444	6,088	1,116,335
Restricted funds					
Organ fund	0	36,647	-40,167	3,520	0
Coalfield Regeneration Trust	3,784	0	-568	0	3,216
Welsh Government	0	60,000	-60,000	0	0
Arts Council of Wales	33,824	57,636	-88,112	-182	3,166
MTCBC	9,686	0	0	0	9,686
Big Lottery	5,634	20,000	-709	0	24,925
Global Village	0	1,500	0	0	1,500
Davies Charities	2,500	0	0	0	2,500
Wales Books Council	0	4,381	-4,381	0	0
Architectural Heritage	0	20,000	-10,574	-9,426	0
Total restricted funds	55,428	200,164	-204,511	-6,088	44,993
Total funds	1,229,427	381,856	-449,955	0	1,161,328

# Canolfan A Menter Gymraeg Merthyr Tudful

## NODIADAU I'R DATGANIADAU ARIANNOL

### AR GYFER Y FLWYDDYN YN GORFFEN 31 MAWRTH 2024

	Mantolen ar 1 Ebrill 2022	Adnoddau i mewn	Adnoddau a wariwyd	Trosglwyddiadau	Mantolen ar 31 Mawrth 2023
	£	£	£	£	£
Cronfeydd anghyfngedig					
<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 Glo	4,451	0	-667	0	3,784
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	1,345,892	211,686	-328,151	0	1,229,427

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 - diweddaru'r systemau cyfrifiadurol

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

Cyngor Celfyddydau Cymru - Prosiect Datblygu Cynulleidfaoedd

MTCBC - Gwaith adeiladu i ardal llawr gwaelod adeilad y Ganolfan

Loteri Fawr - Dodrefn, Offer, a Chymorth gyda Chostau Craidd

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

Davies Charities - Prosiect Ieuenctid Theatr Gerdd Academi Leeway

Pentref Byd-eang - Gweithdai ysgrifennu caneuon

Treftadaeth Bensaerniol - Cynlluniau Datblygu ar gyfer Adnewyddiad y Llawr Gwaelod.

Cyngor Celfyddydau Cymru - Cyllid Tuag at stoc y siop

Creu Cyfro - 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 2024

	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£
Unrestricted 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	1,345,892	211,686	-328,151	0	1,229,427

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

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

Big Lottery - Furniture, equipment and support with core costs

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

Davies Charities - Leeway Academi Musical Theatre Youth Project

Global Village - Songwriting workshops

Architectural Heritage - Development Plans for Ground Floor Refurbishment

Wales Books Council - funding towards shop stock

Creu Cyfro - 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 2024

### 23 Analysis of net assets between funds

Grŵp

	Cronfeydd Cyffredinol	Cronfeydd Cyfyngedig	Cyfanswm cronfeydd ar 31/03/2024
	£	£	£
Asedau sefydlog diriaethol	1,162,161	9,706	1,171,867
Asedau cyfredol	45,164	35,287	80,451
Rhwymedigaethau presennol	(91,252)	0	(91,252)
Darpariaethau	(289)	0	(289)
Cyfanswm net assets	1,115,784	44,993	1,160,777

	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

Elusen

	Cronfeydd Cyffredinol	Cronfeydd Cyfyngedig	Cyfanswm cronfeydd ar 31/03/2024
	£	£	£
Asedau sefydlog diriaethol	1,160,639	9,706	1,170,345
Buddsoddiadau Asedau Sefydlog	1	0	1
Asedau cyfredol	24,225	35,287	59,512
Rhwymedigaethau presennol	(68,530)	0	(68,530)
Cyfanswm net assets	1,116,335	44,993	1,161,328

	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

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

### 23 Analysis of net assets between funds

#### Group

	General Funds	Restricted Funds	Total Funds at 31/03/2024
	£	£	£
Tangible fixed assets	1,162,161	9,706	1,171,867
Current assets	45,164	35,287	80,451
Current liabilities	(91,252)	0	(91,252)
Provisions	(289)	0	(289)
Total net assets	1,115,784	44,993	1,160,777

	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

#### Charity

	General Funds	Restricted Funds	Total Funds at 31/03/2024
	£	£	£
Tangible fixed assets	1,160,639	9,706	1,170,345
Fixed asset investments	1	0	1
Current assets	24,225	35,287	59,512
Current liabilities	(68,530)	0	(68,530)
Total net assets	1,116,335	44,993	1,161,328

	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)	0	(27,009)
Total net assets	1,173,999	55,428	1,229,427