

DATGANIADAU ARIANNOL
AM Y FLWYDDYN A DDAETH I BEN
31 MAWRTH 2025

AR GYFER

Y COLEG CYMRAEG CENEDLAETHOL

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Y COLEG CYMRAEG CENEDLAETHOL

CYNNWYS Y DATGANIADAU ARIANNOL AM Y FLWYDDYN A DDAETH I BEN 31 MAWRTH 2025

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Y COLEG CYMRAEG CENEDLAETHOL

ADRODDIAD Y CADEIRYDD AM Y FLWYDDYN A DDAETH I BEN 31 MAWRTH 2025

Mae'n bleser gennyf gyflwyno Datganiadau Ariannol y Coleg ar gyfer 2024/25.

Ers cychwyn fy nhymor fel Cadeirydd Bwrdd y Coleg yn 2022, mae wedi bod yn drawiadol sut y mae'r gwaith y mae'r Coleg yn ei gyflawni yn y sectorau addysg uwch, addysg bellach a phrentisiaethau wedi cynyddu, o ran ei ystod a'i effaith.

Hoffwn ddiolch i aelodau'r Bwrdd, y Prif Weithredwr, y rheolwyr a'r swyddogion am eu cefnogaeth unwaith eto eleni. Wrth wneud hynny, carwn gyfeirio'n benodol at William Callaway, aelod o Fwrdd y Coleg ers 2016 a chadeirydd Pwyllgor Archwilio a Risg y Coleg ers 2017, oherwydd ei gefnogaeth a'i gyngor doeth i mi a'm rhagflaenwyr. Mae tymor William bellach wedi dod i ben, ond bu ei gyfraniad cyson a thawel dros y blynyddoedd o fudd mawr i'r Coleg.

Mae'r Coleg yn symud i gyfnod newydd arall yn ei hanes, yn dilyn y dynodiad i gynghori Medr ar faterion yn ymwneud â'r Gymraeg, ac wrth barhau i gynorthwyo i gyrraedd y nod o filiwn o siaradwyr Cymraeg a dyblu'r defnydd dyddiol erbyn 2050. Hoffwn ddiolch i weinidogion a swyddogion Llywodraeth Cymru am eu cydweithrediad, gan ddiolch yn benodol i gyn-Weinidog y Gymraeg ac Addysg, Jeremy Miles, ac i'r Gweinidog presennol sydd â chyfrifoldeb dros y Coleg, Mark Drakeford, a'i swyddogion, am eu cefnogaeth i'n gwaith.

Y COLEG CYMRAEG CENEDLAETHOL

ADRODDIAD YR YMDDIRIEDOLWYR AM Y FLWYDDYN A DDAETH I BEN 31 MAWRTH 2025

Mae'r ymddiriedolwyr (sydd hefyd yn gyfarwyddwyr anweithredol yr elusen at ddibenion Deddf Cwmnïau 2006), yn cyflwyno eu hadroddiad â datganiadau ariannol yr elusen ar gyfer y flwyddyn a ddaeth i ben 31 Mawrth 2025. Mae'r ymddiriedolwyr wedi mabwysiadu darpariaethau Cyfrifon ac Adroddiadau Elusennau: Datganiad o Arferion Cymeradwy sy'n berthnasol i elusennau sy'n paratoi eu cyfrifon yn unol â'r Safon Adroddiadau Ariannol sy'n gymwys yn y DU a Gweriniaeth Iwerddon (FRS 102) (yn weithredol 1 Ionawr 2019).

AMCANION A GWEITHGAREDDAU

Amcanion elusennol

Nod y Coleg, er budd y cyhoedd, fydd hyrwyddo dysgu a gwybodaeth drwy:

- (a) hyrwyddo, cynnal, datblygu a chynllunio darpariaeth cyfrwng Cymraeg a iaith Gymraeg a gweithgareddau perthynol mewn addysg uwch, sefydliadau addysg bellach ac addysg barhaus yng Nghymru, gan weithio gyda sefydliadau addysg uwch, addysg bellach, ysgolion a sefydliadau partner yng Nghymru a thrwyddynt; a
- (b) hyrwyddo, cynnal, datblygu a chynllunio dysgu, caffael, gwella a gloywi sgiliau cyfathrebu iaith Gymraeg i bobl yn gyffredinol gyda sefydliadau addas yng Nghymru a mannau eraill.

Budd cyhoeddus

Mae'r Ymddiriedolwyr wedi ystyried canllawiau'r Comisiwn Elusennau ar fudd cyhoeddus gan gydnabod tair egwyddor budd cyhoeddus ac mae o'r farn bod y Coleg, fel elusen, yn bodloni'r egwyddorion hynny. Nodir Amcanion y Coleg uchod.

- (a) Mae'n rhaid bod budd neu fuddiannau canfyddadwy sy'n glir, yn gysylltiedig â nodau'r Coleg ac wedi'u pwysu a'u mesur yn erbyn unrhyw anfantais neu niwed;
- (b) Mae'n rhaid bod buddiannau i'r cyhoedd neu garfan o'r cyhoedd. Mae'n rhaid i'r buddiolwyr fod yn briodol i'r nodau ac, os cynigir budd i garfan o'r cyhoedd, ni ddylid cyfyngu'n afresymol ar y cyfle i gael budd ac ni ddylid eithrio pobl mewn tlodi rhag cael budd;
- (c) Yr unigolion hynny sydd am gael addysg uwch, addysg bellach, ac sydd am ddysgu yn y gweithle drwy gyfrwng y Gymraeg yw'r buddiolwyr posibl o ran gweithgareddau'r Coleg. Mae hyn yn agored i bawb sy'n meddu ar y sgiliau gofynnol a'r penderfyniad i geisio addysg ôl-orfodol yn y modd hwn.

ADRODDIAD STRATEGOL

Adolygiad ariannol

Mae'r canlyniadau a'r sefyllfa ariannol ar gyfer y flwyddyn a ddaeth i ben 31 Mawrth 2025 wedi'u nodi ar dudalennau 10 i 24.

Daw refferniw yn codi yn bennaf o arian sy'n cael ei dderbyn gan Lywodraeth Cymru. Mae'r rhan fwyaf o'r costau yn y flwyddyn wedi bod yn gostau sy'n gysylltiedig â chyllido rhaglen weithgareddau'r Coleg, ar ffurf arian grant i brifysgolion, colegau addysg bellach a darparwyr prentisiaethau; costau rhedeg canolog y Coleg; a chostau cefnogi gweithgareddau addysgol o fewn sefydliadau unigol yn ogystal â chenedlaethol ar draws y sectorau

Mae'r cyfrifon eleni yn dangos gwarged bychan sy'n cadarnhau fod sefyllfa gweithredol y Coleg Cymraeg yn dangos cydbwysedd iach rhwng incwm a gwariant.

Polisi buddsoddi

Mae Pwyllgor Cyllid a Dibenion Cyffredinol y Coleg wedi datblygu polisi buddsoddi sydd wedi gadarnhau gan Fwrdd y Coleg, sy'n darparu fframwaith ar gyfer buddsoddiadau'r Coleg gan gynnwys ystyriaethau moesegol wrth fuddsoddi. Mae'r Pwyllgor wedi penodi Sarasin fel rheolwyr buddsoddi ac mae'r Coleg yn monitro perfformiad buddsoddi yn ffurfiol bob chwarter drwy'r Pwyllgor.

Polisi cronfeydd wrth gefn a busnes gweithredol

Mae'r Ymddiriedolwyr yn fodlon bod sedau'r Coleg yn ddigonol i gyflawni ei rwymedigaethau mewn perthynas â'i ymrwymiadau rhagamcanol. Mae Llywodraeth Cymru wedi ymrwmo i barhau i ariannu a chefnogi gwaith y Coleg yn ystod tymor y Senedd bresennol, a cheir tystiolaeth o hyn mewn datganiadau a gyhoeddwyd gan Weinidogion Cymru ar lawr y Senedd ac yn ysgrifenedig, gan gynnwys dynodiad y Coleg fel corff i gynghori Medr (Y Comisiwn Addysg Drydyddol ac Ymchwil).

Mae'r Coleg wedi mabwysiadu polisi cadarn wrth ymdrin â chronfeydd wrth gefn ers sefydlu'r Coleg yn 2011. Mae cronfeydd wrth gefn wedi eu rhannu yn dair rhan:

- i) Cronfa digwyddiadau annisgwyl;
- ii) Cronfa Wrth Gefn anghyfyngedig;
- iii) Cronfeydd wrth gefn cyfyngedig sydd wedi eu trosglwyddo i'r Coleg at bwrpas penodol.

Y COLEG CYMRAEG CENEDLAETHOL

ADRODDIAD YR YMDDIRIEDOLWYR AM Y FLWYDDYN A DDAETH I BEN 31 MAWRTH 2025

Mae'r Coleg wedi pennu cronfa o un miliwn o bunnau i ddelfio gyda digwyddiadau annisgwyl a allai godi, neu costau cau posib pe tai angen dirwyn gweithgareddau'r elusen i ben.

Mae'r Coleg wedi adnabod cronfa o rhwng dwy filiwn o bunnau a phedair miliwn o bunnau y gellir ei fuddsoddi er mwyn creu incwm blynyddol i'r Coleg.

Mae'r Coleg wedi derbyn rhoddion hael gan gymwynaswyr i'r Coleg dros y blynyddoedd at bwrpasau penodol a delir y symiau yma mewn cronfa cyfyngedig i'w defnyddio at y pwrpas a ddynodwyd. Cynnwys y gronfa hon arian ysgoloriaeth Gwilym Prys Davies, arian ysgoloriaeth Anne Brooke, a chronfa Wiliam Salesbury. Wrth dderbyn rhoddion at bwrpas penodol bydd y Coleg yn gosod y rhodd mewn cronfa cyfyngedig ac yn adrodd ar hynny yn ei gyfrifon blynyddol.

Amcanion a pholisïau ariannol a rheoli risg

Y Bwrdd sy'n bennaf gyfrifol am sicrhau bod system gadarn o reoli risg, rheolaeth a llywodraethu. Mae aelodau'r Bwrdd yn cyflawni'r cyfrifoldeb hwn drwy'r elfennau canlynol:

- Adolygiad effeithiol gan y Bwrdd a phwyllgorau perthnasol, yn enwedig y Pwyllgor Archwilio a Risg;
- Systemau rheoli sy'n cynnwys polisiau, amcanion a chynlluniau, rheoli risgiau a chyfluoedd allweddol, monitro perfformiad ariannol a gweithredol, diogelu asedau'n gorfforol, gwahanu dyletswyddau, gweithdrefnau awdurdodi a chymeradwyo, a systemau gwybodaeth;
- Mae nodi a rheoli risg wedi'i ymgorffori ym mhob system fusnes.

Mae dull y Coleg o reoli risg yn effeithiol wedi'i nodi isod:

Mae'r Coleg yn canolbwyntio ar reoli risg yn weithredol fel rhan annatod o'r broses reoli o fewn pob rhan o'r sefydliad. Fel rhan o'r fframwaith rheoli risg, mae'r Coleg yn nodi'n glir risgiau o wahanol fathau i gyflawni ei amcanion. Gall y risgiau hyn fod yn strategol neu'n weithredol a gallant gyflwyno goblygiadau posibl i enw da'r Coleg, ei sefyllfa ariannol neu ei weithrediadau o ddydd i ddydd neu unrhyw gyfuniad ohonynt.

Mae'r Coleg yn annog yr holl reolwyr i ystyried goblygiadau risg pob penderfyniad, contract neu brosiect mawr fel rhan arferol o'u gwaith o ddydd i ddydd.

Mae'r Coleg yn integreiddio rheoli risg i'r broses gynllunio flynyddol sef y modd y mae'r Bwrdd yn pennu ac yn cydlynu gweithgareddau academaidd a gweithgareddau eraill y Coleg.

Mae'r Bwrdd a'r uwch dîm rheoli yn ymdrechu i adnabod a chanolbwyntio ar risgiau uniongyrchol a thros dro sydd â goblygiadau strategol, a all newid o wythnos i wythnos, yn ogystal ag ar y risgiau mwy sylweddol a pharhaol a nodir yng nghofrestr risg y Coleg.

Disgwylir i reolwyr gysylltu'r broses o adnabod risg â chymau gweithredu, boed hynny i liniaru'r risg neu mewn ymateb iddi.

Mae'r tîm rheoli yn gweithredu'r gweithdrefnau rheoli risg yn effeithiol fel rhan o weithrediad dydd i ddydd y Coleg.

Mae'r Bwrdd yn gofyn i'r Pwyllgor Archwilio a Risg gynnal asesiad tair gwaith y flwyddyn o risg sylweddol trwy asesiad ciplun, ac mae cofrestr risg y Coleg yn cael ei chynnal mewn ymgynghoriad ag archwilio mewnol. Cofnodir yr asesiad drwy'r gofrestr risg ac mae'n rhan o'r broses barhaus o reoli risg. Mae'r gofrestr risg yn nodi risgiau sylweddol ac yn cynnwys manylion am:

- natur y risg
- ei botensial a thebygolrwydd yr effaith
- 'perchennog' y risg
- y prosesau rheoli sy'n rheoli'r risg
- potensial a thebygolrwydd yr effaith yn dilyn y prosesau rheoli

Mae'r Pwyllgor Archwilio a Risg yn adolygu digonolrwydd y broses o reoli risg yn y Coleg yn rheolaidd wrth iddi barhau i gael ei datblygu.

Mae'r Bwrdd o'r farn bod proses barhaus ar gyfer adnabod, gwerthuso a rheoli risgiau sylweddol y Coleg sydd wedi bod ar waith ar gyfer y flwyddyn yn diwedd 31 Mawrth 2025 ac ar waith hyd at ddyddiad cymeradwyo'r adroddiad blynyddol a'r datganiadau ariannol a'i fod yn cael ei adolygu'n rheolaidd gan y Bwrdd.

Cynlluniau ar gyfer y dyfodol

Mae'n debygol y bydd nifer o newidiadau sylweddol yn ystod y cyfnod nesaf. Mae Medr erbyn hyn wedi ei sefydlu ac wedi cyhoeddi ei Gynllun Strategol cyntaf. Mae'r Coleg wedi ei ddynodi gan Weinidogion Cymru i gynghori Medr, a byddwn yn cydweithio gyda Medr wrth iddi ddatblygu Cynllun Strategol Drydyddol Cyfrwng Cymraeg dros y ddwy flynedd nesaf. Bydd y Coleg yn gweithredu'n strategol yn y sectorau addysg uwch, addysg bellach, prentisiaethau ac ysgolion (yn benodol darpariaeth ôl-16) er mwyn datblygu a chynnal darpariaeth cyfrwng Cymraeg a dwyieithog o'r radd flaenaf. Drwy wneud hyn bydd y Coleg yn gwneud cyfraniad penodol i'r amcan o greu miliwn o siaradwyr Cymraeg a dyblu'r defnydd dyddiol o'r iaith wrth ddenu myfyrwyr, dysgwyr a phrentisiaid sydd ag amrediad o sgiliau iaith at ddarpariaeth cyfrwng Cymraeg a dwyieithog.

Y COLEG CYMRAEG CENEDLAETHOL

ADRODDIAD YR YMDDIRIEDOLWYR AM Y FLWYDDYN A DDAETH I BEN 31 MAWRTH 2025

STRWYTHUR, LLYWODRAETHU A RHEOLAETH

Dogfen lywodraethol

Rheolir yr elusen gan ei dogfen lywodraethol, gweithred ymddiried, ac mae'n ffurfio cwmni cyfyngedig, cyfyngedig trwy warant, fel y'i diffinnir gan Ddeddf Cwmnïau 2006.

Cyfansoddiad elusen

Mae'r Bwrdd yn cynnwys hyd at 12 aelod sydd yn gyfarwyddwyr anweithredol ac yn Ymddiriedolwyr, gan gynnwys y Cadeirydd, sy'n cael eu penodi yn unol ag offeryn llywodraethu'r Coleg. Gwahaniaethir yn glir rhwng rôl y Cadeirydd a rôl Prif Weithredwr y Coleg. Mae'r materion hynny sydd wedi'u neilltuo'n benodol i'r Bwrdd i'w penderfynu wedi'u nodi yn Erthyglau Cymdeithasu'r Coleg. Mae'r Bwrdd yn dal y cyfrifoldebau am gyfeiriad strategol parhaus y Coleg, defnydd effeithiol ac effeithlon o adnoddau a chymeradwyo datblygiadau mawr ac yn derbyn adroddiadau rheolaidd gan uwch reolwyr.

Mae'r Bwrdd yn cyfarfod o leiaf deirgwaith y flwyddyn ac mae ganddo dri phwyllgor sefydlog (Pwyllgor Cyllid a Dibenion Cyffredinol, Pwyllgor Archwilio a Risg, a Phwyllgor Penodiadau a Safonau Llywodraethu). Mae gan y Coleg hefyd ddau fforwm sector – y Bwrdd Academaidd a'r Bwrdd Strategol Ôl-16, sy'n darparu llwyfan ar gyfer cynnal ymgysylltiad ffurfiol rhwng y Coleg a'i ganghennau yn y prifysgolion a'r colegau, ac sy'n gallu cynghori Bwrdd y Coleg ar faterion o fewn y sectorau addysg uwch ac addysg bellach a phrentisiaethau.

Mae'r Pwyllgor Cyllid a Dibenion Cyffredinol yn gyfrifol am oruchwyllo cyllideb y Coleg a hefyd yn derbyn adroddiadau ar Farchnata a Chyfathrebu, Adnoddau Dynol, Technoleg Gwybodaeth, Iechyd a Diogelwch a Chydraddoldeb ac Amrywiaeth.

Mae'r Pwyllgor Archwilio a Risg yn cynghori ac yn cefnogi Bwrdd a swyddogion y Coleg drwy roi sicrwydd annibynnol iddynt ynghylch effeithiolrwydd rheolaeth fewnol, llywodraethu corfforaethol a rheoli risg y Coleg. Mae'r Pwyllgor Archwilio a Risg hefyd yn gwneud argymhellion ynghylch penodi archwilwyr mewnol ac allanol ac yn adolygu datganiadau ariannol y Coleg, a chyn eu cyflwyno i'r Bwrdd, yn adolygu'r llythyr rheoli ac yn derbyn ac yn ystyried adroddiadau cynnydd ar feysydd o risg sylweddol a nodir gan reolwyr academaidd. Yn ogystal, mae'r Pwyllgor Archwilio a Risg yn derbyn ac yn ystyried adroddiadau fel y maent yn effeithio ar fusnes y Coleg ac yn monitro cydymffurfiaeth â gofynion rheoleiddio.

TIAA yw archwilwyr mewnol y Coleg ac fe dderbyniwyd sawl adroddiad gan yr archwilwyr mewnol yn ystod y flwyddyn, gan gynnwys rheolaeth fewnol, dilyniant i reolaethau ariannol allweddol, diogelwch seibr, rheolaeth perfformiad, fframwaith rheoli risg, rheoliad cyffredinol ar ddiogelu data/GDPR ac adroddiad blynyddol gan TIAA. Derbyniwyd diweddariadau ym mhob cyfarfod o'r Pwyllgor Archwilio a Risg ar weithredu yn erbyn argymhellion yr archwilwyr mewnol. Dymuna'r Pwyllgor Archwilio a Risg ganmol gwaith y swyddogion, aelodau'r pwyllgor a'r archwilwyr mewnol wrth sicrhau gwelliannau cyson yn y prosesau. Cytunwyd ar raglen archwilio fewnol ar gyfer 2025/26.

Fel cwmni elusennol, mae'r Coleg yn cael ei lywodraethu gan ei Erthyglau Cymdeithasu, sy'n darparu ar gyfer penodi ac ailbenodi Ymddiriedolwyr. Er mwyn sicrhau elfen annibynnol i benodiad Ymddiriedolwyr, sefydlodd y Bwrdd Bwyllgor Penodiadau a Safonau Llywodraethiant. Mae'r Pwyllgor yn gyfrifol am gynnal prosesau penodi aelodau Bwrdd y Coleg, gan gynnwys y Cadeirydd, ac aelodau eraill y pwyllgor o fewn strwythur llywodraethu Bwrdd y Coleg. Mae'r Coleg wedi ymrwymo i safonau uchel o lywodraethu corfforaethol, ac felly mae'r Pwyllgor hefyd yn goruchwyllo safonau llywodraethu o fewn y Coleg.

Penodir Ymddiriedolwyr am dymor cychwynnol o bedair blynedd, y gellir ei adnewyddu am uchafswm o bedair blynedd arall. Mae'r Prif Weithredwr ac aelodau o dîm rheoli'r Coleg yn bresennol yng nghyfarfodydd yr Ymddiriedolwyr ac yn cyflwyno papurau ar eu meysydd cyfrifoldeb.

Yr Ymddiriedolwyr sy'n penderfynu ar strategaeth y Coleg. Mae gweithrediad y strategaeth a'r rheolaeth weithredol yn cael eu dirprwyo i'r Prif Weithredwr a'i gydweithwyr.

MANYLION CYFEIRIO A GWEINYDDOL

Rhif Cwmni Cofrestredig: 07550507 (Cymru a Lloegr)

Rhif Elusen Gofrestredig: 1143525

Swyddfa gofrestredig

Y Llwyfan, Ffordd y Coleg, Caerfyrddin, Sir Gaerfyrddin, SA31 3EQ

Y COLEG CYMRAEG CENEDLAETHOL

ADRODDIAD YR YMDDIRIEDOLWYR
AM Y FLWYDDYN A DDAETH I BEN 31 MAWRTH 2025

Ymddiriedolwyr

J Hayes Ymddiriedolwr
Rh Evans Ymddiriedolwr
A. Beynon Ymddiriedolwr
Yr Athro E M Thomas Ymddiriedolwr
Yr Athro A Jones Ymddiriedolwr
M Huws Ymddiriedolwr
A M Lloyd-Williams Ymddiriedolwr
N Elias Ymddiriedolwr
Yr Athro P ap Llwyd Ymddiriedolwr
Ll A Roberts Ymddiriedolwr
W Callaway Ymddiriedolwr (tan 8.11.24)
Dr A Eirug Ymddiriedolwr a Chadeirydd

Ysgrifennydd y Cwmni

Dr D Phillips

Archwilwyr

Bevan Buckland LLP
Cyfrifwyr Siartredig
Ac Archwilwyr Statudol
Llawr Gwaelod Ty Aberteifi
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Abertawe
SA7 9LA

DATGANIAD O GYFRIFOLDEBAU'R YMDDIRIEDOLWYR

Mae'r ymddiriedolwyr (sydd hefyd yn gyfarwyddwyr anweithredol y Coleg Cymraeg Cenedlaethol at ddibenion cyfraith cwmnïau) yn gyfrifol am baratoi'r Adroddiad Blyneddol a'r datganiadau ariannol yn unol â'r gyfraith berthnasol a Safonau Cyfrifo'r Deyrnas Unedig (Arferion Cyfrifo a Dderbynnir yn Gyffredinol yn y Deyrnas Unedig).

Mae cyfraith cwmnïau yn ei gwneud yn ofynnol i'r ymddiriedolwyr baratoi datganiadau ariannol ar gyfer pob blwyddyn ariannol sy'n rhoi darlun cywir a theg o sefyllfa'r cwmni elusennol ac o'r adnoddau sy'n dod i mewn a'r defnydd o adnoddau, gan gynnwys incwm a gwariant, y cwmni elusennol ar gyfer y cyfnod hwnnw. Wrth baratoi'r datganiadau ariannol hynny, mae'n ofynnol i'r ymddiriedolwyr wneud hynny

- dewis polisïau cyfrifo addas ac yna eu cymhwyso'n gyson;
- cadw at y dulliau a'r egwyddorion yn y SORP Elusennau;
- gwneud dyfarniadau ac amcangyfrifon sy'n rhesymol a doeth;
- datgan a ddilynwyd safonau cyfrifeg cymwys, yn amodol ar unrhyw wyriadau perthnasol a ddatgelir ac a eglurir yn y datganiadau ariannol;
- paratoi'r datganiadau ariannol ar sail busnes byw oni bai ei bod yn amhriodol tybio y bydd y cwmni elusennol yn parhau mewn busnes.

Mae'r ymddiriedolwyr yn gyfrifol am gadw cofnodion cyfrifeg cywir sy'n datgelu â chywirdeb rhesymol ar unrhyw adeg sefyllfa ariannol y cwmni elusennol ac i'w galluogi i sicrhau bod y datganiadau ariannol yn cydymffurfio â Deddf Cwmnïau 2006. Maent hefyd yn gyfrifol am ddiogelu asedau'r cwmni elusennol ac felly am gymryd camau rhesymol i atal a chanfod twyll ac afreoleidd-dra arall.

Cyn belled ag y mae'r ymddiriedolwyr yn ymwybodol:

- nid oes unrhyw wybodaeth archwilio berthnasol nad yw archwilwyr y cwmni elusennol yn ymwybodol ohoni; a
- mae'r ymddiriedolwyr wedi cymryd pob cam y dylen nhw fod wedi'u cymryd i wneud eu hunain yn ymwybodol o unrhyw wybodaeth archwilio berthnasol ac i sefydlu bod yr archwilwyr yn ymwybodol o'r wybodaeth honno.

Adroddiad yr ymddiriedolwyr, yn ymgorffori adroddiad strategol, a gymeradwywyd trwy orchymyn y bwrdd ymddiriedolwyr, fel cyfarwyddwyr anweithredol y cwmni, ar 19/11/25 a llofnodwyd ar ran y bwrdd gan:

Dr ALED EIRUG
Ymddiriedolwr

ADRODDIAD YR ARCHWILWYR ANNIBYNNOL I AELODAU Y COLEG CYMRAEG CENEDLAETHOL

ARCHWILWYR

Barn

Rydym wedi archwilio datganiadau ariannol y Coleg Cymraeg Cenedlaethol (y 'cwmni elusenol') ar gyfer y flwyddyn a ddaeth i ben 31 Mawrth 2025 sy'n cynnwys y Datganiad o Weithgareddau Ariannol, y Fantolen, y Datganiad Llif Arian a nodiadau i'r datganiadau ariannol, gan gynnwys crynodeb o bolisiau cyfrifeg arwyddocaol. Y fframwaith adrodd ariannol a ddefnyddiwyd wrth eu paratoi yw'r gyfraith berthnasol a Safonau Cyfrifo'r Deyrnas Unedig (Arferion Cyfrifo a Dderbynnir yn Gyffredinol yn y Deyrnas Unedig).

Yn ein barn ni, mae'r datganiadau ariannol:

- yn rhoi darlun cywir a theg o sefyllfa'r cwmni elusenol ar 31 Mawrth 2025 ac o'i adnoddau sy'n dod i mewn a'r defnydd o adnoddau, gan gynnwys ei incwm a'i wariant, ar gyfer y flwyddyn a ddaeth i ben bryd hynny;
- wedi'u paratoi'n briodol yn unol ag Arferion Cyfrifeg a Dderbynnir yn Gyffredinol yn y Deyrnas Unedig; a
- wedi eu paratoi yn unol â gofynion Deddf Cwmnïau 2006.

Sail i farn

Cynhaliwyd ein harchwiliad yn unol â Safonau Rhyngwladol ar Archwilio (DU) (ISAs (UK)) a chyfraith berthnasol. Disgrifir ein cyfrifoldebau o dan y safonau hynny ymhellach yn adran cyfrifoldebau'r Archwilwyr am archwilio datganiadau ariannol ein hadroddiad. Rydym yn annibynnol ar y cwmni elusenol yn unol â'r gofynion moesegol sy'n berthnasol i'n harchwiliad o'r datganiadau ariannol yn y DU, gan gynnwys Safon Foesegol yr FRC, ac rydym wedi cyflawni ein cyfrifoldebau moesegol eraill yn unol â'r gofynion hyn. Credwn fod y dystiolaeth archwilio a gawsom yn ddigonol ac yn briodol i ddarparu sail ar gyfer ein barn.

Casgliadau yn ymwneud â busnes gweithredol

Wrth archwilio'r datganiadau ariannol, rydym wedi dod i'r casgliad bod defnydd yr ymddiriedolwyr o'r sail busnes gweithredol o gyfrifo wrth baratoi'r datganiadau ariannol yn briodol.

Yn seiliedig ar y gwaith rydym wedi'i gyflawni, nid ydym wedi nodi unrhyw ansicrwydd perthnasol yn ymwneud â digwyddiadau neu amodau a allai, yn unigol neu ar y cyd, fwrw amheuaeth sylweddol ar allu'r cwmni elusenol i barhau fel busnes byw am gyfnod o ddeuddeg mis o leiaf o'r dyddiad hwnnw. pan awdurdodir cyhoeddi'r datganiadau ariannol.

Disgrifir ein cyfrifoldebau a chyfrifoldebau'r ymddiriedolwyr mewn perthynas â busnes gweithredol yn adrannau perthnasol yr adroddiad hwn.

Gwybodaeth arall

Mae'r ymddiriedolwyr yn gyfrifol am yr wybodaeth arall. Mae'r wybodaeth arall yn cynnwys yr wybodaeth a gynhwysir yn yr Adroddiad Blynyddol, ac eithrio'r datganiadau ariannol a'n Hadroddiad Archwilwyr Annibynnol arnynt.

Nid yw ein barn ar y datganiadau ariannol yn cwmpasu'r wybodaeth arall ac, heblaw am y graddau a nodir yn benodol fel arall yn ein hadroddiad, nid ydym yn mynegi unrhyw fath o gasgliad sicrwydd ar hynny.

Mewn cysylltiad â'n harchwiliad o'r datganiadau ariannol, ein cyfrifoldeb ni yw darllen yr wybodaeth arall ac, wrth wneud hynny, ystyried a yw'r wybodaeth arall yn sylweddol anghyson â'r datganiadau ariannol neu a yw'n ymddangos bod ein gwybodaeth a gafwyd yn yr archwiliad neu fel arall wedi'i cham-ddatgan yn sylweddol. Os byddwn yn nodi anghysondebau perthnasol o'r fath neu gamddatganiadau sylweddol ymddangosiadol, mae'n ofynnol i ni benderfynu a yw hyn yn arwain at gamddatganiad perthnasol yn y datganiadau ariannol eu hunain. Os byddwn yn dod i'r casgliad, yn seiliedig ar y gwaith rydym wedi'i wneud, bod camddatganiad sylweddol o'r wybodaeth arall hon, mae'n ofynnol i ni adrodd y ffaith honno. Nid oes gennym ddim i'w adrodd yn hyn o beth.

Barn ar faterion eraill a ragnodir gan Ddeddf Cwmnïau 2006

Yn ein barn ni, ar sail y gwaith a wnaed yn ystod yr archwiliad:

- mae'r wybodaeth a roddir yn Adroddiad yr Ymddiriedolwyr ar gyfer y flwyddyn ariannol y paratowyd y datganiadau ariannol ar ei chyfer yn gyson â'r datganiadau ariannol; a
- mae Adroddiad yr Ymddiriedolwyr wedi'i baratoi yn unol â'r gofynion cyfreithiol perthnasol.

Materion y mae'n ofynnol i ni adrodd arnynt drwy eithriad

Yng ngoleuni'r wybodaeth a'r ddealltwriaeth o'r cwmni elusenol a'i amgylchedd a gafwyd yn ystod yr archwiliad, nid ydym wedi nodi camddatganiadau perthnasol yn Adroddiad yr Ymddiriedolwyr.

Nid oes gennym unrhyw beth i'w adrodd mewn perthynas â'r materion canlynol lle mae Deddf Cwmnïau 2006 yn ei gwneud yn ofynnol i ni adrodd i chi os, yn ein barn ni:

- na chadwyd cofnodion cyfrifeg digonol neu na dderbyniwyd ffurflenni sy'n ddigonol ar gyfer ein harchwiliad gan ganghennau nad ydym wedi ymweld â hwy; neu
- nad yw'r datganiadau ariannol yn gyson â'r cofnodion a'r ffurflenni cyfrifyddu; neu
- nad yw rhai datgeliadau o dâl ymddiriedolwyr a bennir gan y gyfraith yn cael eu gwneud; neu
- nad ydym wedi derbyn yr holl wybodaeth ac esboniadau sydd eu hangen arnom ar gyfer ein harchwiliad.

ADRODDIAD YR ARCHWILWYR ANNIBYNNOL I AELODAU Y COLEG CYMRAEG CENEDLAETHOL

Cyfrifoldebau ymddiriedolwyr

Fel yr eglurir yn llawnach yn y Datganiad o Gyfrifoldebau Ymddiriedolwyr, yr ymddiriedolwyr (sydd hefyd yn gyfarwyddwyr anweithredol y cwmni elusennol at ddibenion y gyfraith cwmnïau) sy'n gyfrifol am baratoi'r datganiadau ariannol ac am fod yn fodlon eu bod yn rhoi darlun gwir a theg, ac ar gyfer y fath reolaeth fewnol y mae'r ymddiriedolwyr yn barnu sy'n angenrheidiol i alluogi paratoi datganiadau ariannol sy'n rhydd o gamddatganiadau perthnasol, boed hynny oherwydd twyll neu wall.

Wrth baratoi'r datganiadau ariannol, mae'r ymddiriedolwyr yn gyfrifol am asesu gallu'r cwmni elusennol i barhau fel busnes byw, gan ddatgelu, fel y bo'n gymwys, materion sy'n ymwneud â busnes gweithredol a defnyddio sail busnes gweithredol cyfrifeg oni bai bod yr ymddiriedolwyr naill ai'n bwriadu diddymu'r busnes elusennol. cwmni neu i roi'r gorau i weithrediadau, neu nad oes ganddynt ddewis arall realistig ond gwneud hynny.

Ein cyfrifoldebau am archwilio'r datganiadau ariannol

Ein hamcanion yw cael sicrwydd rhesymol ynghylch a yw'r datganiadau ariannol yn eu cyfanrwydd yn rhydd o gamddatganiadau perthnasol, boed hynny oherwydd twyll neu wall, a chyhoeddi Adroddiad yr Archwilwyr Annibynnol sy'n cynnwys ein barn. Mae sicrwydd rhesymol yn lefel uchel o sicrwydd, ond nid yw'n warant y bydd archwiliad a gynhelir yn unol ag ISAs (DU) bob amser yn canfod camddatganiad perthnasol pan fydd yn bodoli. Gall camddatganiadau ddeillio o dwyll neu wall ac fe'u hystyrir yn berthnasol os, yn unigol neu gyda'i gilydd, y gellid yn rhesymol ddisgwyl iddynt ddylanwadu ar benderfyniadau economaidd defnyddwyr a wneir ar sail y datganiadau ariannol hyn.

Manylir isod i ba raddau y mae ein gweithdrefnau'n gallu canfod afreoleidd-dra, gan gynnwys twyll:

I ba raddau yr ystyriwyd bod yr archwiliad yn gallu canfod afreoleidd-dra, gan gynnwys twyll

Rydym yn nodi ac yn asesu risgiau camddatganiad sylweddol yn y Datganiadau Ariannol, boed hynny oherwydd twyll neu wall, ac yna, yn dylunio ac yn perfformio gweithdrefnau archwilio sy'n ymateb i'r risgiau hynny, gan gynnwys cael tystiolaeth archwilio sy'n ddigonol ac yn briodol i ddarparu sail ar gyfer ein barn. .

Buom yn trafod ein hannibyniaeth archwilio o ran cydymffurfio â'r Safon Foesegol Ddiwygiedig 2024 gydag aelodau'r tîm ymgysylltu wrth gynllunio'r archwiliad a buom yn monitro ein hannibyniaeth yn barhaus drwy gydol y broses.

Nodi ac asesu risgiau posibl yn ymwneud ag afreoleidd-dra.

Wrth nodi ac asesu risgiau camddatganiad sylweddol mewn perthynas ag afreoleidd-dra, gan gynnwys twyll a diffyg cydymffurfio â chyfreithiau a rheoliadau, roedd ein gweithdrefnau'n cynnwys y canlynol:

Holi rheolwyr, gan gynnwys cael ac adolygu dogfennaeth ategol, ynghylch polisïau a gweithdrefnau'r cwmni sy'n ymwneud â:

- nodi, gwerthuso a chydymffurfio â chyfreithiau a rheoliadau ac a oeddent yn ymwybodol o unrhyw achosion o ddiffyg cydymffurfio;
- canfod ac ymateb i risgiau o dwyll ac a ydynt yn gwybod am unrhyw dwyll gwirioneddol, dan amheuaeth neu honedig;
- rheolaethau mewnol a sefydlwyd i liniaru risgiau sy'n ymwneud â thwyll neu ddiffyg cydymffurfio â chyfreithiau a rheoliadau;

Trafod ymhlith y tîm ymgysylltu sut a ble y gallai twyll ddigwydd yn y Datganiadau Ariannol ac unrhyw ddangosyddion posibl o dwyll.

Cael dealltwriaeth o'r fframweithiau cyfreithiol a rheoleiddiol y mae'r cwmni elusennol yn gweithredu ynddynt, gan ganolbwyntio ar y cyfreithiau a'r rheoliadau hynny a gafodd effaith uniongyrchol ar y Datganiadau Ariannol neu a gafodd effaith sylfaenol ar weithrediadau'r cwmni elusennol, Y cyfreithiau a'r rheoliadau allweddol y gwnaethom eu hystyried yn y cyd-destun hwn gynnwys Deddf Cwmnïau'r DU a deddfwriaeth dreth berthnasol.

Ymateb archwilio i risgiau a nodwyd

Yn ogystal â'r uchod, roedd ein gweithdrefnau i ymateb i risgiau a nodwyd yn cynnwys y canlynol:

- adolygu datgeliadau'r datganiadau ariannol a phrofi dogfennau ategol i asesu cydymffurfiaeth â chyfreithiau a rheoliadau perthnasol;
- holi rheolwyr ynghylch ymglybiaeth a hawliadau gwirioneddol a phosibl; perfformio gweithdrefnau dadansoddol i nodi unrhyw berthnasoedd anarferol neu annisgwyl a allai ddangos risgiau o gamddatganiad sylweddol oherwydd twyll;
- darllen cofnodion cyfarfodydd y rhai sy'n gyfrifol am lywodraethu ac adolygu gohebiaeth gyda CThEF;
- wrth fynd i'r afael â'r risg o dwyll trwy i reolwyr ddiystyru rheolaethau, profi priodoldeb cofnodion dyddlyfr ac addasiadau eraill;
- asesu a yw'r dyfarniadau a wnaed wrth wneud amcangyfrifon cyfrifeg yn arwydd o ragfarn bosibl; a
- gwerthuso sail resymegol busnes unrhyw drafodion sylweddol sy'n anarferol neu y tu allan i gwrs arferol y busnes.

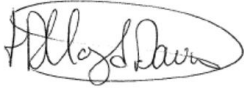
**ADRODDIAD YR ARCHWILWYR ANNIBYNNOL I AELODAU
Y COLEG CYMRAEG CENEDLAETHOL**

Gwnaethom hefyd gyfleu cyfreithiau a rheoliadau perthnasol a nodwyd a risgiau twyll posibl i bob aelod o'r tîm ymgysylltu a pharhau i fod yn effro i unrhyw arwyddion o dwyll neu ddiffyg cydymffurfio â chyfreithiau a rheoliadau trwy gydol yr archwiliad.

Ceir disgrifiad pellach o'n cyfrifoldebau ar gyfer archwilio'r datganiadau ariannol ar wefan y Cyngor Adrodd Ariannol yn www.frc.org.uk/auditorsresponsibilities. Mae'r disgrifiad hwn yn rhan o Adroddiad yr Archwilwyr Annibynnol.

Defnydd o'n hadroddiad

Cyflwynir yr adroddiad hwn i aelodau'r cwmni elusennol yn unig, fel corff, yn unol â Phennod 3 o Ran 16 o Ddeddf Cwmnïau 2006. Mae ein gwaith archwilio wedi'i wneud er mwyn i ni allu datgan i aelodau'r cwmni elusennol y materion hynny y mae'n ofynnol i ni eu datgan iddynt mewn adroddiad archwilwyr ac nid at unrhyw ddiben arall. I'r graddau llawnaf a ganiateir gan y gyfraith, nid ydym yn derbyn nac yn cymryd cyfrifoldeb i unrhyw un ac eithrio'r cwmni elusennol ac aelodau'r cwmni elusennol fel corff, am ein gwaith archwilio, am yr adroddiad hwn, nac am y farn a luniwyd gennym.



Henry Lloyd-Davies (Uwch Archwilydd Statudol)
dros ac ar ran Bevan Buckland LLP
Cyfrifwyr Siartredig
Ac Archwilwyr Statudol
Llawr Gwaelod Tŷ Aberteifi
Cwrt y Castell
Parc Menter Abertawe
Abertawe
SA7 9LA

Dyddiad: 19 Tachwedd 2025

Y COLEG CYMRAEG CENEDLAETHOL

DATGANIAD O WEITHGAREDDAU ARIANNOL AM Y FLWYDDYN A DDAETH I BEN 31 MAWRTH 2025

	Nodyn	Cronfeydd Anghyfyngedig	Cronfeydd Cyfyngedig	2025 £	2024 £
INCWM A GWADDOLION:					
Rhoddion a Chymynroddion	2	0	1,050	1,050	46,685
Grantiau, Tanysgrifiadau ac Incwm Arall	3	10,882,105	12,000	10,894,105	11,144,360
Cyfanswm Incwm Gweithgareddau Elusennol		10,882,105	13,050	10,895,155	11,191,045
Incwm buddsoddi	4	150,673	0	150,673	152,858
Cyfanswm		11,032,778	13,050	11,045,828	11,343,903
GWARIANT:					
Rhoddion a Chymynroddion		0	5,300	5,300	13,500
Grantiau, Gweithgareddau a Chostau		10,999,181	12,000	11,011,181	11,064,171
Cyfanswm Gwariant Gweithgareddau Elusennol	5	10,999,181	17,300	11,016,481	11,077,671
Arall	8	0	0	0	(1,131,683)
Cyfanswm		10,999,181	17,300	11,016,481	9,945,988
Enillion net/(colledion) ar fuddsoddiadau		53,316	0	53,316	260,234
INCWM NET/(GWARIANT)		86,913	(4,250)	82,663	1,658,150
CYSONI CRONFEYDD					
Trosglwyddiadau rhwng cronfeydd		(435)	435	0	0
Cyfanswm yr arian a ddygwyd ymlaen		4,124,955	72,750	4,197,705	2,539,556
CYFANSWM Y CRONFEYDD A DDYGWYD YMLAEN	20	4,211,433	68,935	4,280,368	4,197,705

Y COLEG CYMRAEG CENEDLAETHOL

Y FANTOLEN

31 MAWRTH 2025

	Nodyn	2025 £	2024 £
ASEDAU SEFYDLOG			
Asedau diriaethol	13	31,319	65,610
Buddsoddiadau	14	3,902,701	3,850,019
		<u>3,934,020</u>	<u>3,915,629</u>
ASEDAU PRESENNOL			
Dyledwyr	15	480,819	380,429
Arian parod yn y banc ac mewn llaw		257,667	1,115,562
		<u>738,486</u>	<u>1,495,990</u>
CREDYDWYR			
Symiau sy'n ddyledus o fewn blwyddyn	16	(392,138)	(1,213,916)
		<u>346,348</u>	<u>282,075</u>
ASEDAU PRESENNOL NET			
		<u>4,280,368</u>	<u>4,197,705</u>
CYFANSWM ASEDAU LLAI ATEBOLRWYDD PRESENNOL			
		<u>0</u>	<u>0</u>
ASEDAU NET			
		<u><u>4,280,368</u></u>	<u><u>4,197,705</u></u>
CRONFEYDD			
Cronfeydd anghyfyngedig			
Cronfa digwyddiadau annisgwyl		1,000,000	1,000,000
Cronfa wrth gefn		3,211,433	3,124,955
Cyfanswm cronfeydd anghyfyngedig	17	<u>4,211,433</u>	<u>4,124,955</u>
Cronfeydd cyfyngedig			
Cronfeydd wrth gefn cyfyngedig		68,935	72,750
Cyfanswm cronfeydd cyfyngedig	18	<u>68,935</u>	<u>72,750</u>
CYFANSWM CRONFEYDD			
		<u><u>4,280,368</u></u>	<u><u>4,197,705</u></u>

Cymeradwywyd y datganiadau ariannol gan Fwrdd yr Ymddiriedolwyr ac awdurdodwyd eu cyhoeddi ar

19/11/25 ac fe'u llofnodwyd ar ei ran gan:

Dr ALED EIRUG

Ymddiriedolwr

DATGANIAD LLIF ARIAN

AM Y FLWYDDYN A DDAETH I BEN 31 MAWRTH 2025

	Nodyn	2025 £	2024 £
Llif arian o weithgareddau gweithredu			
Arian parod a gynhyrchir o weithrediadau	1	(977,911)	807,323
Llog a dalwyd		0	(47,544)
		<u>(977,911)</u>	<u>759,779</u>
Llif arian o weithgareddau buddsoddi			
Prynu asedau sefydlog diriaethol	13	(16,291)	(48,635)
Prynu buddsoddiadau asedau sefydlog	14	(129,381)	(1,215,121)
Gwerthu buddsoddiadau asedau sefydlog	14	130,015	1,186,138
Llog a dderbyniwyd	3	135,673	132,858
		<u>120,016</u>	<u>55,240</u>
Arian parod net a ddefnyddiwyd mewn gweithgareddau buddsoddi		<u>120,016</u>	<u>55,240</u>
Newid mewn arian parod a chyfwerth ag arian parod yn y cyfnod adrodd		(857,895)	815,019
Arian parod a chyfwerth ag arian parod ar ddechrau'r cyfnod adrodd		<u>1,115,562</u>	<u>300,542</u>
Arian parod a chyfwerth ag arian parod ar ddiwedd y cyfnod adrodd		<u><u>257,667</u></u>	<u><u>1,115,562</u></u>

NODIADAU I'R DATGANIAD LLIF ARIAN - parhad
AM Y FLWYDDYN A DDAETH I BEN 31 MAWRTH 2025

1. CYSONI (GWARIANT)/INCWM NET I LIF ARIAN NET O WEITHGAREDDAU GWEITHREDOL

	2025	2024
	£	£
Gwariant)/Incwm net ar gyfer y cyfnod adrodd		
(yn unol â'r Datganiad o Weithgareddau Ariannol)	82,663	1,658,150
Addasiadau ar gyfer:		
Taliadau dibrisiant	50,583	53,612
Colledion/(ennill) ar fuddsoddiadau	(53,316)	(260,234)
Llog a dderbyniwyd	(135,673)	(132,858)
Llog a dalwyd	0	47,544
Gostyngiad/(cynnydd) mewn dyledwyr	(100,390)	(97,428)
(Gostyngiad)/cynnydd mewn credydwr	(821,778)	693,216
Gwahaniaeth rhwng tâl pensiwn a chyfraniadau arian parod	0	(1,154,678)
Arian net a ddarperir gan weithrediadau	(977,911)	807,324

2. DADANSODDIAD O NEWIDIADAU MEWN CRONFEYDD NET

	Ar 1.4.24	Llif arian	Ar 31.3.25
	£	£	£
Arian parod net			
Arian parod yn y banc ac mewn llaw	1,115,562	(857,895)	257,667
Cyfanswm	1,115,562	(857,895)	257,667

**NODIADAU AR Y DATGANIADAU ARIANNOL
AM Y FLWYDDYN A DDAETH I BEN 31 MAWRTH 2025**

1. POLISIÂU CYFRIFEG

Sail paratoi'r datganiadau ariannol

Mae datganiadau ariannol y cwmni elusennol, sy'n endid budd cyhoeddus o dan FRS 102, wedi'u paratoi yn unol â'r SORP Elusennau (FRS 102) 'Cyfrifo ac Adrodd gan Elusennau: Datganiad o Arferion Cymeradwy 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) (yn weithredol 1 Ionawr 2019)', Safon Adrodd Ariannol 102 'Y Safon Adrodd Ariannol sy'n gymwys yn y DU a Gweriniaeth Iwerddon' a Deddf Cwmnïau 2006. Mae'r datganiadau ariannol wedi'u paratoi o dan y confensiwn cost hanesyddol, ac eithrio buddsoddiadau sydd wedi'u cynnwys yn ôl gwerth y farchnad, fel y'i diwygiwyd gan ailbrizio rhai asedau.

Dyfarniadau cyfrifeg critigol a ffynonellau allweddol o ansicrwydd amcangyfrif

Ni ddefnyddiwyd unrhyw amcangyfrifon a dyfarniadau sylweddol wrth baratoi'r wybodaeth ariannol hon.

Polisiâu incwm a chydabod

Caiff eitemau incwm eu cydnabod a'u cynnwys yn y datganiadau ariannol pan fodlonir yr holl feini prawf canlynol:

- Mae gan yr Elusen hawl i'r cronfeydd;
- Mae unrhyw amodau perfformiad sy'n gysylltiedig â'r eitem(au) incwm wedi'u bodloni neu wedi'u bodloni'n llawn o fewn rheolaeth yr elusen;
- Mae digon o sicrwydd bod derbyn yr incwm yn cael ei ystyried yn debygol; a
- Gellir mesur y swm yn ddibynadwy.

Llog derbyniadwy

Mae llog ar gronfeydd a ddelir ar adnau yn cael ei gynnwys pan fo'n dderbyniadwy a gall yr elusen fesur y swm yn ddibynadwy; gwneir hyn fel arfer ar ôl cael gwybod am y llog a dalwyd neu sy'n daladwy gan y Banc.

Gwariant

Caiff rhwymedigaethau eu cydnabod fel gwariant cyn gynted ag y bydd rhwymedigaeth gyfreithiol neu ddeongliadol sy'n ymrwymo'r elusen i'r gwariant hwnnw, mae'n debygol y bydd angen trosglwyddo buddion economaidd fel setliad a gellir mesur swm y rhwymedigaeth yn ddibynadwy. Rhoddir cyfrif am wariant ar sail croniadau ac mae wedi'i ddosbarthu o dan benawdau sy'n cyfuno'r holl gostau sy'n gysylltiedig â'r categori. Lle na ellir priodoli costau'n uniongyrchol i benawdau penodol maent wedi'u dyrannu i weithgareddau ar sail sy'n gyson â'r defnydd o adnoddau.

Nodir grantiau a gynigir yn amodol ar amodau na chyflawnwyd ar ddyddiad diwedd y flwyddyn fel ymrwymiad ond heb eu cronni fel gwariant.

Dyrannu a dosrannu costau

Costau cymorth yw'r swyddogaethau hynny sy'n cynorthwyo gwaith yr elusen ond nad ydynt yn ymgymryd â gweithgareddau elusennol yn uniongyrchol. Mae costau cynnal yn cynnwys costau cefn swyddfa, personél cyllid, cyflogres a chostau llywodraethu sy'n cefnogi'r gweithgareddau addysgol. Mae'r seiliau ar gyfer dyrannu costau cymorth wedi'u nodi yn nodyn 7.

Asedau sefydlog diriaethol

Darperir dibrisiant ar y cyfraddau blynyddol canlynol er mwyn dileu pob ased dros ei oes ddefnyddiol amcangyfrifedig.

Gosodion a ffitiadau	-	10 - 25% ar gost
Cyfarpar cyfrifiadurol	-	33% ar gost

Buddsoddiadau

Caiff buddsoddiadau eu priso ar y pris cynnig a ddyfynnwyd. Mae enillion neu golledion heb eu gwireddu yn deillio o'r symudiad yng ngwerth y farchnad yn ystod y flwyddyn.

**NODIADAU AR Y DATGANIADAU ARIANNOL - parhad
AM Y FLWYDDYN A DDAETH I BEN 31 MAWRTH 2025**

1. POLISIÂU CYFRIFEG - parhad

Dyledwyr

Mae dyledwyr masnach a dyledwyr eraill yn cael eu cydnabod ar swm y setliad. Caiff rhagdaliadau eu prisio ar y swm a dalwyd ymlaen llaw ar ôl ystyried unrhyw ostyngiadau masnach sy'n ddyledus.

Arian parod a chyfwerth ag arian parod

Mae arian parod a chyfwerth ag arian parod yn cynnwys arian parod a buddsoddiadau hynod hylifol tymor byr gydag aeddfedrydd byr o dri mis neu lai o ddyddiad caffael neu agor y cyfrif adnau neu gyfrif tebyg.

Credydwyr

Mae credydwyr tymor byr yn cael eu mesur ar bris trafodion (sef pris yr anfoneb fel arfer).

Trethu

Fel elusen gofrestredig, yn gyffredinol mae'r elusen wedi'i heithrio rhag treth gorfforaeth o dan adrannau 466 i 493 o Ddeddf Treth Gorfforaeth 2010, ar yr amod bod yr incwm sy'n codi yn cael ei ddefnyddio at ddibenion elusennol. Mae adran 256 TCGA 1992 hefyd yn darparu eithriad rhag treth ar enillion cyfalaf, ar yr amod bod yr enillion yn cael eu defnyddio at ddibenion elusennol. Nid oes unrhyw dâl treth yn codi yn ystod y flwyddyn.

Cyfrifo'r gronfa

Gall cronfeydd anghyfyngedig gael eu defnyddio yn unol â'r amcanion elusennol yn ôl disgrisiwn yr ymddiriedolwyr.

Dim ond at ddibenion cyfyngedig arbennig o fewn amcanion yr elusen y gellir defnyddio cronfeydd cyfyngedig. Mae cyfyngiadau'n codi pan nodir hynny gan y rhoddwr neu pan godir arian at ddibenion cyfyngedig penodol.

Mae esboniad ychwanegol o natur a diben pob cronfa wedi'i gynnwys yn y nodiadau i'r datganiadau ariannol.

Costau pensiwn a buddion eraill ar ôl ymddeol

Cynllun Blwydd-dal y Prifysgolion (USS) yw'r prif gynllun ar gyfer staff, sy'n darparu buddion yn seiliedig ar gyflog pensiynadwy terfynol ar gyfer aelodau Cyflog Terfynol (sydd bellach ar gau i newydd-ddyfodiaid) a Buddiannau Gyrfa wedi'u Hailbrisio (CRB) ar gyfer newydd-ddyfodiaid ers 2011. Delir asedau'r cynllun mewn cronfa ar wahân a weinyddir gan yr ymddiriedolwr, Universities Superannuation Limited.

Oherwydd natur gydfuddiannol y cynllun, nid yw asedau'r cynllun yn cael eu neilltuo i'r Coleg a sefydliadau unigol a gosodir cyfraniad cynllun cyfan. Mae'r Coleg felly yn agored i risgiau actiwaraid sy'n gysylltiedig â gweithwyr sefydliadau eraill ac nid yw'n gallu nodi ei gyfran o asedau a rhwymedigaethau sylfaenol y cynllun ar sail gyson a rhesymol ac felly, fel sy'n ofynnol gan FRS102, mae'n rhoi cyfrif am y cynllun fel petai'n gynllun cyfraniadau diffiniedig.

O ganlyniad, mae'r swm a godwyd ar y cyfrif incwm a gwariant yn cynrychioli'r cyfraniadau sy'n daladwy i'r cynllun mewn perthynas â'r cyfnod cyfrifeg.

Cynhaliwyd prisiad diweddaraf Cynllun USS ym Mawrth 2023, ac ar sail y prisiad hwnnw daethpwyd â'r cynllun adfer diffyg oedd gynt mewn lle i ben, ac fe gafodd y newid hwn effaith sylweddol ar ddarpariaeth bensiwn y Coleg yng nghyfrifon 2023/24. Nid oes angen cynnwys darpariaeth yng nghyfrifon 2024/25.

Fodd bynnag, pe byddai USS yn ail-gyflwyno cynllun adfer diffyg yn dilyn prisiad actiwaraid pellach yn y dyfodol, byddai rhwymedigaeth ar y Coleg unwaith eto i gyfrannu at gynllun o'r fath fel aelod sefydliadol.

Offerynnau ariannol

Mae'r cwmni elusennol wedi dewis mabwysiadu Adrannau 11 a 12 FRS 102 mewn perthynas ag offerynnau ariannol.

i. Asedau ariannol

Mae asedau ariannol sylfaenol, gan gynnwys dyledwyr masnach a dyledwyr eraill, balansau arian parod a banc a buddsoddiadau mewn papur masnachol, yn cael eu cydnabod i ddechrau ar bris y trafodiad, oni bai bod y trefniant yn drafodiad ariannu, lle caiff y trafodiad ei fesur ar werth presennol y derbyniadau yn y dyfodol a ddisgowntiwyd ar gyfradd llog y farchnad.

Mae asedau o'r fath wedyn yn cael eu cario ar gost wedi'i hamorteiddio gan ddefnyddio'r dull llog effeithiol.

Ar ddiwedd pob cyfnod adrodd, asesir asedau ariannol a fesurir ar gost amorteiddiedig i gael tystiolaeth wrthrychol o amhariad. Os oes amhariad ar ased, y golled amhariad yw'r gwahaniaeth rhwng y swm cario a gwerth presennol y llif arian amcangyfrifedig wedi'i ddisgowntio ar gyfradd llog effeithiol wreiddiol yr ased. Cydnabyddir y golled amhariad mewn elw neu golled.

**NODIADAU AR Y DATGANIADAU ARIANNOL - parhad
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1. POLISIÂU CYFRIFEG - parhad

Os bydd gostyngiad yn y golled amhariad sy'n deillio o ddigwyddiad ar ôl i'r nam gael ei adnabod, caiff y nam ei wrthdroi. Mae'r gwrthdroad yn golygu nad yw'r swm cario presennol yn fwy na'r swm cario pe na bai'r amhariad wedi'i gydnabod yn flaenorol. Mae gwrthdroad yr amhariad yn cael ei gydnabod mewn elw neu golled.

Mae asedau ariannol eraill, gan gynnwys buddsoddiadau mewn offerynnau ecwiti nad ydynt yn is-gwmnïau, yn gwmnïau cyswllt neu'n gyd-fentrau, yn cael eu mesur i ddechrau ar werth teg, sef pris y trafodiad fel arfer.

Caiff asedau o'r fath eu cario wedyn ar werth teg a chaiff y newidiadau mewn gwerth teg eu cydnabod mewn elw neu golled, ac eithrio bod buddsoddiadau mewn offerynnau ecwiti nad ydynt yn cael eu masnachu'n gyhoeddus ac na ellir mesur eu gwerthoedd teg yn ddibynadwy yn cael eu mesur ar gost llai amhariad.

Mae asedau ariannol yn cael eu dadgydnabod pan fydd (a) yr hawliau cytundebol i'r llif arian o'r ased yn dod i ben neu'n cael eu setlo neu (b) holl risgiau a gwobrau perchnogaeth yr ased yn cael eu trosglwyddo, yn sylweddol, i barti arall neu (c) mae rheoli'r ased wedi cael ei drosglwyddo i barti arall sydd â'r gallu ymarferol i werthu'r ased yn unochrog i drydydd parti digyswllt heb osod cyfyngiadau ychwanegol.

ii. Rhwymedigaethau ariannol

Mae rhwymedigaethau ariannol sylfaenol, gan gynnwys credydwy'r masnach a chredydwy'r eraill, yn cael eu cydnabod i ddechrau ar bris y trafodiad, oni bai bod y trefniant yn gyfystyr â thrafodiad ariannu, lle mae'r offeryn dyled yn cael ei fesur ar werth presennol derbyniadau'r dyfodol wedi'u disgowntio ar gyfradd llog y farchnad.

Mae credydwy'r masnach yn rhwymedigaethau i dalu am nwyddau neu wasanaethau sydd wedi'u caffael fel rhan o fusnes arferol gan gyflenwyr. Mae credydwy'r yn cael eu dosbarthu fel rhwymedigaethau cyfredol os yw taliad yn ddyledus o fewn blwyddyn neu lai. Os nad ydynt, cânt eu cyflwyno fel rhwymedigaethau anghyfredol. Mae credydwy'r masnach yn cael eu cydnabod i ddechrau ar bris trafodion ac yna'n cael eu mesur ar gost wedi'i hamorteiddio gan ddefnyddio'r dull llog effeithiol.

Mae rhwymedigaethau ariannol yn cael eu dadgydnabod pan fydd y rhwymedigaeth yn cael ei dileu, hynny yw pan fydd y rhwymedigaeth gytundebol yn cael ei rhyddhau, ei chanslo neu pan ddaw i ben.

iii. Gwrthbwysu

Mae asedau a rhwymedigaethau ariannol yn cael eu gwrthbwysu a'r symiau net a gyflwynir yn y datganiadau ariannol pan fo hawl y gellir ei gorfodi'n gyfreithiol i wrthbwysu'r symiau cydnabyddedig a bod bwriad i setlo ar sail net neu i wireddu'r ased a setlo'r rhwymedigaeth ar yr un pryd.

Y COLEG CYMRAEG CENEDLAETHOL

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2. RHODDION A CHYMYNRODDION

	Cronfeydd Anghyfyngedig £	Cronfeydd Cyfyngedig £	2025 £	2024 £
Unigolion a sefydliadau	0	1,050	1,050	46,685
Cymynroddion	0	0	0	0
	<u>0</u>	<u>1,050</u>	<u>1,050</u>	<u>46,685</u>

Noder bod y Datganiad o Weithgareddau Ariannol ar gyfer 2023/24 (tudalen 9) wedi nodi cyfanswm 'Rhoddion a Chymynroddion' o £58,250. Fodd bynnag, roedd y ffigwr hwnnw'n cynnwys £12,000 a dderbyniwyd fel 'Incwm Arall', nid fel rhoddion. Mae'r Datganiad o Weithgareddau Ariannol ar gyfer 2024/25 yn dangos y ffigwr cywir ar gyfer 'Rhoddion a Chymynroddion' yn 2024 a'r £12,000 wedi cael ei gynnwys yn y linell 'Grantiau, Tanysgrifiadau ac Incwm Arall' yn lle.

3. GRANTIAU, TANYSGRIFIADAU AC INCWM ARALL

	Cronfeydd Anghyfyngedig £	Cronfeydd Cyfyngedig £	2025 £	2024 £
Grantiau Llywodraeth	10,107,295	0	10,107,295	10,228,000
Tanysgrifiadau Sefydliadol	99,404	0	99,404	99,403
Cymraeg Gwaith	625,000	0	625,000	723,400
Grantiau Eraill	8,000	0	8,000	0
Incwm Arall	42,406	12,000	54,406	93,558
	<u>10,882,105</u>	<u>12,000</u>	<u>10,894,105</u>	<u>11,144,360</u>

Mae'r grantiau a dderbyniwyd, sydd wedi'u cynnwys yn yr uchod, fel a ganlyn:

	2025 £	2024 £
Grantiau Llywodraeth Cymru	10,107,295	10,228,000

CYFANSWM INCWM GWEITHGAREDDAU ELUSENNOL

	Cronfeydd Anghyfyngedig £	Cronfeydd Cyfyngedig £	2025 £	2024 £
	<u>10,882,105</u>	<u>13,050</u>	<u>10,895,155</u>	<u>11,191,045</u>

4. INCWM BUDDSODDI

	2025 £	2024 £
Rhenti a dderbyniwyd	15,000	20,000
Incwm buddsoddiadau	135,673	132,858
	<u>150,673</u>	<u>152,858</u>

5. GWARIANT GWEITHGAREDDAU ELUSENNOL

	Cronfeydd Anghyfyngedig £	Cronfeydd Cyfyngedig £	2025 £	2024 £
Costau Uniongyrchol	2,071,550	0	2,071,550	1,929,682
Grantiau a Gweithgareddau (gw.n6)	7,414,023	17,300	7,431,323	7,736,414
Costau Cymorth (gw.n7)	1,513,608	0	1,513,608	1,411,575
	<u>10,999,181</u>	<u>17,300</u>	<u>11,016,481</u>	<u>11,077,671</u>

Y COLEG CYMRAEG CENEDLAETHOL

NODIADAU AR Y DATGANIADAU ARIANNOL - parhad AM Y FLWYDDYN A DDAETH I BEN 31 MAWRTH 2025

6. GRANTIAU SY'N DALADWY

	2025	2024
	£	£
Addysg Uwch, Addysg Bellach a Phrentisiaethau	7,431,323	7,736,414
Roedd cyfanswm y grantiau a dalwyd i sefydliadau yn ystod y flwyddyn fel a ganlyn:		
Prifysgol Abertawe	401,896	507,694
Prifysgol Aberystwyth	531,693	483,122
Prifysgol Bangor	806,374	901,789
Prifysgol Caerdydd	515,809	608,018
Prifysgol Cymru Y Drindod Dewi Sant	196,194	169,028
Prifysgol De Cymru	227,485	360,534
Prifysgol Metropolitan Caerdydd	205,797	311,909
Prifysgol Wrecsam	209,890	74,659
Prifysgol Cymru	0	2,496
Y Brifysgol Agored	0	0
Coleg Cambria	335,120	286,800
Coleg Caerdydd a'r Fro	229,880	343,800
Coleg y Cymoedd	205,160	215,900
Coleg Gwent	169,280	210,400
Coleg Gŵyr Abertawe	320,920	317,800
Coleg Sir Gâr / Ceredigion	259,556	258,889
Grŵp Llandrillo Menai	340,302	327,300
Coleg Merthyr	180,160	159,400
Grŵp Nedd Port Talbot	201,680	187,800
Coleg Penfro	229,800	200,300
Coleg Penybont	181,280	200,900
Addysg Oedolion Cymru	38,400	38,400
Hyfforddiant ACT	22,400	83,550
Hyfforddiant Cambrian	82,400	82,400
Educ8	82,400	82,400
ITEC	22,400	82,400
Urdd Gobaith Cymru	100,000	0
Cenedlaethol	98,800	98,051
	<u>6,195,076</u>	<u>6,595,738</u>

Dyma gyfanswm y grantiau a dalwyd i unigolion yn ystod y flwyddyn:

	2025	2024
	£	£
Ysgoloriaethau Israddedig	639,500	609,000
Ysgoloriaethau Ôl-raddedig	594,447	531,676
Gwobrau a Bwrsariaethau	2,300	0
	<u>1,236,247</u>	<u>1,140,676</u>

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AM Y FLWYDDYN A DDAETH I BEN 31 MAWRTH 2025

7. COSTAU CYMORTH

	Marchnata a chyfathrebu	Hyfforddiant	Cytundeb Rhwydwaith
	£	£	£
Gweithgareddau Elusennol	171,304	6,766	134,111
	Rhent	Gweinyddu	Gweithgaredd addysgol
	£	£	£
Gweithgareddau Elusennol	123,279	191,730	801,231
	Llywodraethu	Cefnogaeth	Cyfanswm
	£	£	£
Gweithgareddau Elusennol	51,315	33,872	1,513,608

8. ARALL

	2025	2024
	£	£
Darpariaeth Pensiwn	0	(1,131,683)

Costau cysylltiedig â chynllun adfer diffyg y cynllun pensiwn (daeth i ben 2024)

9. INCWM/(GWARIANT)

Incwm/(gwariant) net yn cael ei ddatgan ar ôl codi tâl/(credydu):

	2025	2024
	£	£
Tâl yr archwilyr	16,740	19,440
Dibrisiant - asedau dan berchnogaeth	50,583	53,612

10. TÂL A BUDDION YR YMDDIRIEDOLWYR

Nid oedd unrhyw dâl cydnabyddiaeth ymddiriedolwyr na buddion eraill ar gyfer y flwyddyn a ddaeth i ben 31 Mawrth 2025 nac ar gyfer y flwyddyn a ddaeth i ben 31 Mawrth 2024.

Talwyd honorariwm o £7,500 yn ystod y flwyddyn i Gadeirydd y Bwrdd.

Treuliau Ymddiriedolwyr

Talwyd £2,286 i 7 ymddiriedolwr yn ystod y flwyddyn (2024: £3,595 i 9 ymddiriedolwr).

11. COSTAU STAFF

	2025	2024
	£	£
Cyflogau	1,646,648	1,529,876
Costau nawdd cymdeithasol	177,454	160,523
Costau pensiwn y cyflogwr	247,448	(892,400)
	2,071,550	797,999

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

	2025	2024
Staff	40	39

NODIADAU AR Y DATGANIADAU ARIANNOL - parhad
AM Y FLWYDDYN A DDAETH I BEN 31 MAWRTH 2025
11. COSTAU STAFF - parhad

Roedd nifer y gweithwyr yr oedd eu buddion cyflogaion (ac eithrio costau pensiwn y cyflogwr) yn fwy na £60,000 fel a ganlyn:

	2025	2024
£60,001 - £70,000	3	0
£70,001 - £80,000	2	2
£80,001 - £90,000	0	0
£90,001 - £100,000	1	1
	6	3

Cyfanswm cyfraniadau pensiwn y cyflogwr a dalwyd i gynlluniau cyfraniadau diffiniedig ar gyfer y cyflogai ar gyflog uwch oedd £63,748 (2024: £49,120).

Personél rheoli allweddol.

Cyfanswm buddion gweithwyr personél rheoli allweddol yr Elusen oedd £399,519 (2024: £327,559)

12. CYMARIAETHAU AR GYFER Y DATGANIAD GWEITHGAREDDAU ARIANNOL (2023/24)

	Cronfa Anghyfyngedig £	2024 Cronfa Cyfyngedig £	Cyfanswm Cronfeydd £
INCWM A GWADDOLION:			
Rhoddion a Chymynroddion	435	46,250	46,685
Gweithgareddau elusennol	11,132,360	12,000	11,144,360
Addysg Uwch, Addysg Bellach a Phrentisiaethau			
Incwm Buddsoddi	152,858	0	152,858
Cyfanswm	11,285,653	58,250	11,343,903
GWARIANT:			
Rhoddion a Chymynroddion	0	1,500	1,500
Gweithgareddau elusennol	11,064,171	12,000	11,076,171
Addysg Uwch, Addysg Bellach a Phrentisiaethau			
Arall	(1,131,683)	0	(1,131,683)
Cyfanswm	9,932,488	13,500	9,945,988
Enillion net ar fuddsoddiadau	260,234	0	260,234
INCWM NET	1,613,400	44,750	1,658,150
CYSONI CRONFEYDD			
Trosglwyddiadau rhwng cronfeydd	(28,000)	28,000	0
Cyfanswm yr arian a ddygwyd ymlaen	2,539,556	0	2,539,556
CYFANSWM Y CRONFEYDD A DDYGWYD YMLAEN	4,124,955	72,750	4,197,705

Y COLEG CYMRAEG CENEDLAETHOL

NODIADAU AR Y DATGANIADAU ARIANNOL - parhad AM Y FLWYDDYN A DDAETH I BEN 31 MAWRTH 2025

13. ASEDAU SEFYDLOG DIRIAETHOL

	Gosodion a ffitiadau £	Offer Cyfrifiadurol £	Cyfanswm £
COST			
Ar 1 Ebrill 2024	67,819	391,851	459,670
Ychwanegiadau	407	15,884	16,291
Ar 31 Mawrth 2025	68,226	407,735	475,961
DIBRISANT			
Ar 1 Ebrill 2024	60,450	333,609	394,059
Tâl am flwyddyn	3,083	47,500	50,583
Ar 31 Mawrth 2025	63,533	381,109	444,642
GWERTH LLYFR NET			
Ar 31 Mawrth 2025	4,693	26,626	31,319
Ar 31 Mawrth 2024	7,369	58,242	65,611

14. BUDDSODDIADAU ASEDAU SEFYDLOG

	Buddsoddiadau rhestredig £
GWERTH Y FARCHNAD	
Ar 1 Ebrill 2024	3,850,019
Ychwanegiadau	129,381
Gwarediadau	(130,015)
Ailbrisiadau	53,316
Ar 31 Mawrth 2025	3,902,701
GWERTH LLYFR NET	
Ar 31 Mawrth 2025	3,902,701
Ar 31 Mawrth 2024	3,850,019

Mae'r buddsoddiad yn cynnwys £618,167 (2024: £461,707) wedi'i fuddsoddi mewn cronfa Hylifedd a £3,284,534 (2024: £3,388,312) wedi'i fuddsoddi mewn Cronfeydd Pen Agored.

15. DYLEDWYR: SYMIAU SY'N SYRTHIO'N DDYLEDUS O FEWN BLWYDDYN

	2025 £	2024 £
Dyledwyr masnach	257,424	16,826
Dyledwyr eraill	143,533	275,000
Rhagdaliadau	79,862	88,603
	480,819	380,429

Y COLEG CYMRAEG CENEDLAETHOL

NODIADAU AR Y DATGANIADAU ARIANNOL - parhad AM Y FLWYDDYN A DDAETH I BEN 31 MAWRTH 2025

16. CREDYDWYR: SYMIAU SY'N SYRTHIO'N DDYLEDUS O FEWN BLWYDDYN

	2025 £	2024 £
Credydwy'r masnach	210,881	1,041,351
Nawdd cymdeithasol a threthi eraill	40,813	38,888
Croniadau ac incwm gohriedig	140,444	133,677
	392,138	1,213,916

17. CRONFEYDD ANGHYFYNGEDIG

	Ar 31 Mawrth 2024	Trosglwyddwyd rhwng cronfeydd	Derbyniwyd	Gwariwyd	Ar 31 Mawrth 2025
	£	£	£	£	£
Cronfa digwyddiadau annisgwyl	1,000,000	0	0	0	1,000,000
Cronfa Gyffredinol	3,124,955	(435)	11,086,094	(10,999,181)	3,211,433
Cronfa wrth Gefn	4,124,955	(435)	11,086,094	(10,999,181)	4,211,433

i. Mae'r Coleg wedi pennu cronfa o un miliwn o bunnau i ddelio gyda digwyddiadau annisgwyl a allai godi, neu costau cau posib pe tai angen dirwyn gweithgareddau'r elusen i ben;

ii. Cedwir gweddill cyllid anghyfyngedig y Coleg mewn Cronfa Gyffredinol, yn cynnwys mwyafrif incwm a gwariant y flwyddyn. Mae'r Coleg wedi clustnodi Cronfa wrth Gefn o rhwng dwy filiwn o bunnau a phedair miliwn o bunnau. Gellir buddsoddi'r arian yn y Gronfa wrth Gefn er mwyn creu incwm blyneddol i'r Coleg.

18. CRONFEYDD CYFYNGEDIG

	Ar 31 Mawrth 2024	Trosglwyddwyd rhwng cronfeydd	Derbyniwyd	Gwariwyd	Ar 31 Mawrth 2025
	£	£	£	£	£
Bwrsariaeth Gareth Pierce	0	0	9,000	(9,000)	0
Bwrsariaeth Goffa Dr Llŷr Roberts	8,750	435	50	(2,100)	7,135
Gwobr Talent Newydd	0	0	1,000	(200)	800
Ysgoloriaeth Cyngor Gwynedd	0	0	3,000	(3,000)	0
Ysgoloriaeth Defi Fet	37,000	0	0	(1,000)	36,000
Ysgoloriaeth Gwilym Prys Davies	27,000	0	0	(2,000)	25,000
	72,750	435	13,050	(17,300)	68,935

i. Dyfarnwyd y bwrsariaethau cyntaf er cof am Dr Llŷr Roberts yn ystod 2024/25. Mae'r gronfa honno'n parhau ar agor i dderbyn rhoddion a dyfernir y bwrsariaethau i ariannu myfyrwyr i deithio fel rhan o'u hastudiaethau prifysgol;

ii. Derbyniwyd rhodd oddi wrth deulu y diweddar Gareth Pierce, cyn-Gadeirydd y Coleg, er mwyn cefnogi 'Gwobr Talent Newydd'. Sefydlwyd y wobwr yn 2023 ac fe'i dyfernir i ddysgwyr neu brentis sydd wedi dangos dawn arbennig yn y gweithle.

iii. Cefnogir ysgoloriaethau a bwrsariaethau yn ogystal gan Gyngor Gwynedd a CBAC (Bwrsariaeth Gareth Pierce). Mae'r Coleg yn dyfarnu'r gwobrau i fyfyrwyr cymwys sy'n astudio drwy gyfrwng y Gymraeg a darperir y cyllid yn flynyddol gan y ddau gorff.

19. CYTUNDEBAU PRYDLESU

Mae isafswm taliadau prydles o dan brydlesi gweithredu na ellir eu canslo yn syrthio'n ddyledus fel a ganlyn:

	2025 £	2024 £
O fewn un flwyddyn	126,867	121,992
Rhwng un a phum mlynedd	179,286	268,084
	306,153	390,076

Y COLEG CYMRAEG CENEDLAETHOL

NODIADAU AR Y DATGANIADAU ARIANNOL - parhad
AM Y FLWYDDYN A DDAETH I BEN 31 MAWRTH 2025

20. SYMUDIAD MEWN CRONFEYDD

	Ar 1.4.24 £	Symudiad net £	Trosglwyddwyd rhwyng cronfeydd £	Ar 31.3.25 £
Cronfeydd anghyfyngedig				
Cronfa digwyddiadau annisgwyl	1,000,000	0	0	1,000,000
Cronfa wrth gefn	3,124,955	86,913	(435)	3,211,433
Cyfanswm cronfeydd anghyfyngedig	4,124,955	86,913	(435)	4,211,433
Cronfeydd cyfyngedig				
Cronfeydd wrth gefn cyfyngedig	72,750	(4,250)	435	68,935
Cyfanswm cronfeydd cyfyngedig	72,750	(4,250)	435	68,935
CYFANSWM CRONFEYDD	4,197,705	82,663	0	4,280,368

Mae'r symudiadau net mewn cronfeydd, sydd wedi'u cynnwys yn yr uchod, fel a ganlyn:

	Adnoddau dod i fewn £	Adnoddau a wariwyd £	Enillion a cholledion £	Symudiad cronfeydd £
Cronfeydd anghyfyngedig				
Cronfa digwyddiadau annisgwyl	0	0	0	0
Cronfa wrth gefn	11,032,778	(11,011,181)	53,316	74,913
Cyfanswm cronfeydd anghyfyngedig	11,032,778	(11,011,181)	53,316	74,913
Cronfeydd cyfyngedig				
Cronfeydd wrth gefn cyfyngedig	13,050	(5,300)	0	7,750
Cyfanswm cronfeydd cyfyngedig	13,050	(5,300)	0	7,750
CYFANSWM CRONFEYDD	11,045,828	(11,016,481)	53,316	82,663

Cymariaethau ar gyfer symudiad cronfeydd

	Ar 1.4.23 £	Symudiad net £	Trosglwyddwyd rhwyng cronfeydd £	Ar 31.3.24 £
Cronfeydd anghyfyngedig				
Cronfa digwyddiadau annisgwyl	1,000,000	0	0	1,000,000
Cronfa wrth gefn	1,539,555	1,613,400	(28,000)	3,124,955
Cyfanswm cronfeydd anghyfyngedig	2,539,555	1,613,400	(28,000)	4,124,955
Cronfeydd cyfyngedig				
Cronfeydd wrth gefn cyfyngedig	0	44,750	28,000	72,750
Cyfanswm cronfeydd cyfyngedig	0	44,750	28,000	72,750
CYFANSWM CRONFEYDD	2,539,555	1,658,150	0	4,197,705

Mae symudiadau net cymharol mewn cronfeydd, sydd wedi'u cynnwys yn yr uchod, fel a ganlyn:

	Adnoddau dod i fewn £	Adnoddau a wariwyd £	Enillion a cholledion £	Symudiad cronfeydd £
Cronfeydd anghyfyngedig				
Cronfa digwyddiadau annisgwyl	0	0	0	0
Cronfa wrth gefn	11,285,653	(9,932,487)	260,234	1,613,400
Cyfanswm cronfeydd anghyfyngedig	11,285,653	(9,932,487)	260,234	1,613,400
Cronfeydd cyfyngedig				
Cronfeydd wrth gefn cyfyngedig	58,250	(13,500)	0	44,750
Cyfanswm cronfeydd cyfyngedig	58,250	(13,500)	0	44,750
CYFANSWM CRONFEYDD	11,343,903	(9,945,987)	260,234	1,658,150

**NODIADAU AR Y DATGANIADAU ARIANNOL - parhad
AM Y FLWYDDYN A DDAETH I BEN 31 MAWRTH 2025**

21. DATGELIADAU PARTÏON CYSYLLTIEDIG

Yn ystod y flwyddyn, ymgwymerwyd â'r trafodion canlynol â phartïon cysylltiedig:

Swm o £3,354,694 (2024: £3,675,641) i Sefydliadau Addysg Uwch er mwyn ariannu gweithgareddau addysgol yn y sefydliadau hynny. Mae'r sefydliadau hyn yn warantwyr y Coleg fel y nodir isod.

22. CWMNI CYFYNGEDIG TRWY WARANT

Mae'r Coleg yn gwmni cyfyngedig trwy warant ac felly nid oes ganddo gyfalaf cyfrannau. Gwarantwyr y cwmni yw'r sefydliadau canlynol:

Prifysgol Abertawe
Prifysgol Aberystwyth
Prifysgol Bangor
Prifysgol Caerdydd
Prifysgol Cymru
Prifysgol Cymru Y Drindod Dewi Sant
Prifysgol De Cymru
Prifysgol Metropolitan Caerdydd
Prifysgol Wrecsam
Y Brifysgol Agored yng Nghymru
Llyfrgell Genedlaethol Cymru
Cymdeithas Llywodraeth Leol Cymru
Cymdeithas Ysgolion Dros Addysg Gymraeg
Rhieni dros Addysg Gymraeg
Undeb Cenedlaethol Myfyrwyr Cymru
Mudiad Meithrin
Addysg a Gwellu Iechyd Cymru

Cyfyngir rhwymedigaeth pob aelod i £10, sef y swm y mae pob aelod yn ymrwymo i'w gyfrannu at asedau'r Coleg pe bai'n cael ei ddirwyn i ben tra'i fod yn aelod neu o fewn blwyddyn i ddiwedd ei aelodaeth, er mwyn:

- (a) talu dyledion a rhwymedigaethau'r Coleg a ddigwyddodd tra roeddent yn dal yn aelod,
- (b) talu costau, taliadau a threuliau dirwyn i ben, ac
- (c) addasu hawliau'r cyfranwyr hynny ymhlith ei gilydd.

DATGANIAD MANWL O WEITHGAREDDAU ARIANNOL
AM Y FLWYDDYN A DDAETH I BEN 31 MAWRTH 2025

	2025	2024
	£	£
INCWM A GWADDOLION		
Incwm buddsoddi		
Rhenti a dderbyniwyd	15,000	20,000
Incwm buddsoddiadau	135,673	132,858
	<u>150,673</u>	<u>152,858</u>
Gweithgareddau elusenol		
Grantiau Llywodraeth	10,107,295	10,228,000
Tanysgrifiadau Sefydliadol	99,404	99,403
Cymraeg Gwaith	625,000	723,400
Grantiau Eraill	8,000	0
Incwm Arall	54,406	93,558
Rhoddion	1,050	46,685
	<u>10,895,155</u>	<u>11,191,046</u>
Cyfanswm adnoddau sy'n dod i mewn	<u>11,045,828</u>	<u>11,343,904</u>
GWARIANT		
Gweithgareddau elusenol		
Cyflogau	1,646,648	1,529,876
Nawdd cymdeithasol	177,454	160,523
Pensiynau	247,448	239,283
Grantiau i sefydliadau	6,195,076	6,595,738
Grantiau i unigolion	1,236,247	1,140,676
	<u>9,502,873</u>	<u>9,666,096</u>
Arall		
Pensiynau	0	(1,131,683)
Costau cynnal		
Marchnata a chyfathrebu	171,304	170,691
Hyfforddiant	6,766	11,234
Costau cytundebau rhwydwaith	134,111	95,440
Rhent	123,279	119,243

Y COLEG CYMRAEG CENEDLAETHOL

DATGANIAD MANWL O WEITHGAREDDAU ARIANNOL - parhad AM Y FLWYDDYN A DDAETH I BEN 31 MAWRTH 2025

	2025	2024
	£	£
Gweinyddiaeth		
Gweinyddiaeth	141,147	199,877
Gosodion a ffitiadau	3,083	3,455
Offer cyfrifiadurol	47,500	50,156
Llog banc	0	47,544
	<u>191,730</u>	<u>301,032</u>
Gweithgareddau addysgol		
Gweithgareddau addysgol	801,231	616,257
Llywodraethu		
Llywodraethu	51,315	58,477
Llywodraethiant		
Costau cymorth		
Tâl yr archwilwyr	16,740	19,440
Manion	17,132	19,761
	<u>33,872</u>	<u>39,201</u>
Cyfanswm yr adnoddau a ddefnyddiwyd	<u>11,016,481</u>	<u>9,945,988</u>
(Gwariant)/incwm net cyn enillion a cholledion	<u>29,347</u>	<u>1,397,916</u>
Enillion a cholledion cydnabyddedig wedi'u gwireddu		
Enillion/(colledion)wedi'u gwireddu ar fuddsoddiadau asedau sefydlog	53,316	260,234
(Gwariant)/incwm net	<u>82,663</u>	<u>1,658,150</u>

REGISTERED COMPANY NUMBER: 07550507 (England and Wales)
REGISTERED CHARITY NUMBER: 1143525

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2025**

FOR

Y COLEG CYMRAEG CENEDLAETHOL

Bevan Buckland LLP
Chartered Accountants
And Statutory Auditors
Ground Floor Cardigan House
Castle Court
Swansea Enterprise Park
Swansea
SA7 9LA

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FOR THE YEAR ENDED 31 MARCH 2025**

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Detailed Statement of Financial Activities	24 to 25

Y COLEG CYMRAEG CENEDLAETHOL

**THE CHAIR'S REPORT
FOR THE YEAR ENDED 31 MARCH 2025**

It is my pleasure to present the Coleg's Financial Statements for 2024/25.

Since I became Chair of the Coleg's Board in 2022, I have been impressed by the way in which the Coleg's work in the higher education, further education and apprenticeships sectors has grown in breadth and impact.

I would like to thank Board members, the Chief Executive, managers and staff for their support once again this year. In doing so, I would like to refer in particular to William Callaway, a member of the Coleg Board since 2016 and chair of the Coleg's Audit and Risk Committee since 2017, for the support and sound advice he has given me and my predecessors. William's term has now ended, but his quiet and consistent contribution over the years has been of great benefit to the Coleg.

The Coleg is moving into another new phase in its history, following the designation to advise Medr on matters relating to the Welsh language, and as it continues to support efforts to reach the goal of a million Welsh speakers and to double daily use of the language by 2050. I would like to thank the Welsh Government's ministers and officers for their cooperation, with thanks in particular to the former Minister for Education and Welsh Language, Jeremy Miles, and the current Minister with responsibility for the Coleg, Mark Drakeford, and his officers, for their support for our work.

Y COLEG CYMRAEG CENEDLAETHOL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

The trustees (who are also non-executive directors of the charity for the purposes of the Companies Act 2006), present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Charitable objectives

The objective of the Coleg will be, for the benefit of the public, promoting learning and knowledge by:

- (a) promoting, holding, developing and planning Welsh medium and Welsh language provision and related activities in higher education, further and continuing education establishments in Wales, working with higher education, further education establishments, schools and partner establishments in Wales and through them; and
- (b) promoting, holding, developing and planning learning, acquiring, improving and polishing Welsh language communication skills for people generally with suitable establishments in Wales and other places.

Public benefit

The Trustees have considered the Charities Commission guidelines on public benefit recognising the three principles of public interest and they are of the opinion that the Coleg, as a charity, satisfy those principles. The Objectives of the Coleg are noted above.

- (a) There has to be a identifiable benefit or benefits which are clear, connected to the aims of the Coleg and assessed against any disadvantage or harm;
- (b) There have to be benefits for the public or a section of the public. The beneficiaries have to be appropriate to the aims and, if benefit is offered to a faction of the public, there should not be unreasonable restriction on the opportunity to have benefit and people in poverty should not be excluded from receiving benefit.
- (c) Those individuals who want to have higher education, further education, and who want to learn in the workplace through the medium of Welsh are the possible beneficiaries regarding the Coleg's activities. This is open to all who have the required skills and the determination to seek post-mandatory education in this way.

STRATEGIC REPORT

Financial review

The results and financial position for the year ended 31 March 2025 are set out on pages 10 to 24.

Revenue arises largely from funds received from the Welsh Government. The majority of the costs in the year have been costs related to the funding of the Coleg's program of activities, in the form of grant funding to universities, further education colleges and apprenticeship providers; the central running costs of the Coleg; and the support costs of educational activities within individual institutions as well as nationally across the sectors.

This year's accounts show a slight surplus, affirming that the Coleg's operational position retains a healthy balance between income and expenditure.

Investment policy

The Coleg's Finance and General Purposes Committee have developed an investment policy which has been ratified by the Coleg Board, which provides a framework for the Coleg's investments including ethical considerations upon investing. The Committee has appointed Sarasin as investment managers and the Coleg formally monitors investment performance on a quarterly basis through the Committee.

Reserves policy and going concern

The Trustees are satisfied that the Coleg's assets are adequate to fulfil its obligations in relation to its projected commitments. Welsh Government have committed to continuing to fund and support the Coleg's work during the current Senedd term, and this is evidenced by statements issued by Welsh Ministers on the floor of the Senedd, and in writing, including the designation of the Coleg as a body to advise Medr (the Commission for Tertiary Education and Research).

The Coleg has adopted a robust policy for dealing with reserves since its establishment in 2011. Reserves are divided into three parts:

- i) Unforeseen events fund;
- ii) Unrestricted Reserves fund;
- iii) Restricted reserves that have been transferred to Coleg for a specific purpose.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

The Coleg has set aside a fund of one million pounds to deal with unforeseen events that may arise, or possible closing costs if the charity's activities need to be wound down.

The Coleg has designated a fund of between two million pounds and four million pounds that can be invested in order to create an annual income for the Coleg.

The Coleg has received generous donations from benefactors to the Coleg over the years for specific purposes and these amounts are paid into a restricted fund to be used for those specific purposes. This fund includes the Gwilym Prys Davies scholarship fund, the Anne Brooke scholarship fund, and the Wiliam Salesbury fund. When receiving donations for a specific purpose the Coleg will place the donation in a restricted fund and report on it in its annual accounts.

Financial and risk management objectives and policies

The Board carries the overall responsibility for ensuring there is a sound system of risk management, control and governance. The Board's members discharge this responsibility through the following elements:

- Effective review by the Board and relevant committees, particularly the Audit and Risk Committee;
- Control systems which include policies, objectives and plans, management of key risks and opportunities, monitoring of financial and operational performance, physical safeguarding of assets, segregation of duties, authorisation and approval procedures, and information systems;
- The identification and management of risk embedded in all business systems.

The Coleg's approach for the effective management of risk is set out below:

The Coleg focuses on the active management of risk as an integral part of the management process within every part of the organisation.

As part of the risk management framework, the Coleg clearly identifies risks of various kinds to the achievement of its objectives. These risks may be strategic or operational and may present potential implications for the Coleg's reputation, its financial position or its day to day operations or any combination thereof.

The Coleg actively encourages all managers to consider risk implications of each major decision, contract or project as a normal part of their day to day work.

The Coleg integrates risk management into the annual planning process which is the means by which the Board determines and co-ordinates the Coleg's academic and other activities.

The Board and the senior management team endeavour to identify and focus on immediate and transient risks with strategic implications, which may change from week to week, as well as on the more substantial and permanent risks which are identified in the Coleg's risk register.

Managers are expected to link risk identification to action, whether in mitigation of the risk or in response to it.

The management team effectively operates the risk management procedures as part of the day to day operation of the Coleg.

The Board requires the Audit and Risk Committee to undertake an assessment three times a year of significant risk through a snapshot assessment, and the Coleg's risk register is updated in consultation with internal audit. The assessment is recorded through the risk register and is part of the ongoing process of risk management. The risk register identifies significant risks and contains details of:

- the nature of the risk
- its potential and likelihood of the impact
- the 'owner' of the risk
- the control processes which manage the risk
- the potential and likelihood of the impact following the control processes

The Audit and Risk Committee regularly reviews the adequacy of the process of risk management at the Coleg as it continues to be developed.

The Board is of the view that there is an ongoing process for identifying, evaluating and managing the Coleg's significant risks that has been in place for the year ended 31 March 2025 and in place up to the date of approval of the annual report and financial statements and that it is regularly reviewed by the Board.

Plans for the future

It is likely that there will be a number of significant changes during the next period. Medr is now established and has published its first Strategic Plan. The Coleg has been designated by Welsh Ministers to advise Medr, and we will work together with Medr as it develops a Tertiary Welsh Medium Strategic Plan over the next two years. The Coleg will act strategically in the higher education, further education, apprenticeships and schools' sectors (specifically post-16 provision) in order to develop and maintain first class Welsh-medium and bilingual provision. By doing this the Coleg will make a specific contribution to the objective of creating a million Welsh speakers and doubling the daily use of the

Y COLEG CYMRAEG CENEDLAETHOL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

language by attracting students, learners and apprentices with a range of language skills to Welsh-medium and bilingual provision.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Charity constitution

The Board comprises up to 12 members who are non-executive directors and Trustees, including the Chair, appointed in accordance with the Coleg's governance instrument. A clear distinction is drawn between the role of the Chair and that of the Coleg's Chief Executive. Those matters specifically reserved to the Board for decision are set out in the Articles of Association of the Coleg. The Board holds to itself the responsibilities for the ongoing strategic direction of the Coleg, the effective and efficient use of resources and the approval of major developments and receives regular reports from senior management.

The Board meets at least three times a year and has three standing committees (Finance and General Purposes Committee, Audit and Risk Committee, and Appointments and Governance and Standards Committee). The Coleg also has two forums representing the sector – the Academic Board and the Post-16 Strategic Board, which provide a platform for formal engagement between the Coleg and its branches in the universities and colleges, and can provide advice to the Board on matters within the higher education and further education and apprenticeship sectors.

The Audit and Risk Committee advises and supports the Coleg's Board and officers by providing them with independent assurance on the effectiveness of the Coleg's internal control, corporate governance and risk management. The Audit and Risk Committee also makes recommendations regarding the appointment of internal and external auditors and reviews the Coleg's financial statements, and prior to submission to the Board, reviews the management letter and receives and considers progress reports on areas of significant risk identified by academic managers. In addition, the Audit and Risk Committee receives and considers reports as they affect Coleg business and monitors compliance with regulatory requirements. Although senior officers attend Audit and Risk Committee meetings as required, they are not members of the Committee.

TIAA are the internal auditors of the Coleg and received several reports from the internal auditors during the year, including internal control, key financial controls – follow up, performance management, risk management framework, data protection/GDPR and annual report by TIAA. Updates were received at all meetings of the Audit and Risk Committee on acting against the recommendations of the internal auditors. The Audit and Risk Committee wishes to commend the work of the officers, committee members and internal auditors in ensuring constant improvements in the processes. An internal audit programme has been agreed for 2025/26.

As a charitable company, the Coleg is governed by its Articles of Association, which provide for the appointment and reappointment of Trustees. In order to ensure an independent element to the appointment of Trustees, the Board established an Appointments and Governance and Standards Committee. The Committee is responsible for maintaining the appointment processes of members of the Coleg's Board, including the Chair, and other committee members within the governance structure of the Coleg's Board. The Coleg is committed to high standards of corporate governance, and therefore the Committee also oversees standards of governance within the Coleg.

Trustees are appointed for an initial term of four years, renewable for a maximum of another four year term. The Chief Executive and members of the Coleg's management team attend meetings of the Trustees, and present papers on their areas of responsibility.

The Trustees decide on the strategy for the Coleg. The implementation of the strategy and the operational management is delegated to the Chief Executive and his colleagues.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number: 07550507 (England and Wales)

Registered Charity number: 1143525

Registered office

Y Llwyfan, Ffordd Y Coleg, Caerfyrddin, Sir Gaerfyrddin, SA31 3EQ

Y COLEG CYMRAEG CENEDLAETHOL

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

Trustees

J Hayes Trustee
Rh Evans Trustee
A. Beynon Trustee
Professor E M Thomas Trustee
Professor A Jones Trustee
M Huws Trustee
A M Lloyd-Williams Trustee
N Elias Trustee
Professor P ap Iwryd Trustee
LI A Roberts Trustee
W Callaway Trustee (until 8.11.24)
Dr A Eirug Trustee and Chairman

Company Secretary

Dr D Phillips

Auditors

Bevan Buckland LLP
Chartered Accountants
And Statutory Auditors
Ground Floor Cardigan House
Castle Court
Swansea Enterprise Park
Swansea
SA7 9LA

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the non-executive directors of Y Coleg Cymraeg Cenedlaethol for the purposes of company law) are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

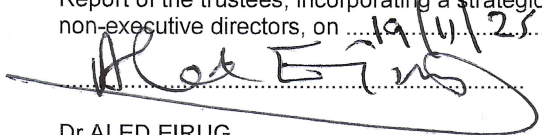
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company non-executive directors, on 19/11/25 and signed on the board's behalf by:


Dr ALED EIRUG
Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF Y COLEG CYMRAEG CENEDLAETHOL

AUDITORS

Opinion

We have audited the financial statements of Y Coleg Cymraeg Cenedlaethol (the 'charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF Y COLEG CYMRAEG CENEDLAETHOL

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the non-executive directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Extent to which the audit was considered capable of detecting irregularities, including fraud

We identify and assess the risks of material misstatement of the Financial Statements, whether due to fraud or error, and then, design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

We discussed our audit independence complying with the Revised Ethical Standard 2024 with the engagement team members whilst planning the audit and continually monitored our independence throughout the process.

Identifying and assessing potential risks related to irregularities.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

Enquiring of management, including obtaining and reviewing supporting documentation, concerning the company's policies and procedures relating to:

- identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
- detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
- internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations;

Discussing among the engagement team how and where fraud might occur in the Financial Statements and any potential indicators of fraud.

Obtaining an understanding of the legal and regulatory frameworks that the charitable company operates in, focusing on those laws and regulations that had a direct effect on the Financial Statements or that had a fundamental effect on the operations of the charitable company. The key laws and regulations we considered in this context included the UK Companies Act and relevant tax legislation.

Audit response to risks identified

In addition to the above, our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations;
- enquiring of management concerning actual and potential litigation and claims; performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reading minutes of meetings of those charged with governance and reviewing correspondence with HMRC;
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments;
- assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and
- evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

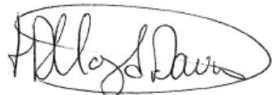
We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
Y COLEG CYMRAEG CENEDLAETHOL**

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Henry Lloyd-Davies (Senior Statutory Auditor)
for and on behalf of Bevan Buckland LLP
Chartered Accountants
And Statutory Auditors
Ground Floor Cardigan House
Castle Court
Swansea Enterprise Park
Swansea
SA7 9LA

Date: 19 November 2025

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025**

	Note	Unrestricted funds	Restricted funds	2025 £	2024 £
INCOME AND ENDOWMENTS:					
Gifts and Bequests	2	0	1,050	1,050	46,685
Grants, Subscriptions and Other Income	3	10,882,105	12,000	10,894,105	11,144,360
Total Income for Charitable activities		10,882,105	13,050	10,895,155	11,191,045
Investment income	4	150,673	0	150,673	152,858
Total		11,032,778	13,050	11,045,828	11,343,903
EXPENDITURE:					
Gifts and Bequests		0	5,300	5,300	13,500
Grants, Activities and Costs		10,999,181	12,000	11,011,181	11,064,171
Total Expenditure for Charitable activities	5	10,999,181	17,300	11,016,481	11,077,671
Other	8	0	0	0	(1,131,683)
Total		10,999,181	17,300	11,016,481	9,945,988
Net gains/(losses) on investments		53,316	0	53,316	260,234
NET INCOME/(EXPENDITURE)		86,913	(4,250)	82,663	1,658,150
RECONCILIATION OF FUNDS					
Movement in funds		(435)	435	0	0
Total funds brought forward		4,124,955	72,750	4,197,705	2,539,556
TOTAL FUNDS CARRIED FORWARD	20	4,211,433	68,935	4,280,368	4,197,705

Y COLEG CYMRAEG CENEDLAETHOL

BALANCE SHEET

31 MARCH 2025

	Note	2025 £	2024 £
FIXED ASSETS			
Tangible assets	13	31,319	65,610
Investments	14	3,902,701	3,850,019
		<u>3,934,020</u>	<u>3,915,629</u>
CURRENT ASSETS			
Debtors	15	480,819	380,429
Cash at bank and in hand		257,667	1,115,562
		<u>738,486</u>	<u>1,495,990</u>
CREDITORS			
Amounts falling due within one year	16	(392,138)	(1,213,916)
		<u>346,348</u>	<u>282,075</u>
NET CURRENT ASSETS			
		<u>4,280,368</u>	<u>4,197,705</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>0</u>	<u>0</u>
PENSION PROVISION			
		<u>4,280,368</u>	<u>4,197,705</u>
NET ASSETS			
FUNDS			
Unrestricted funds			
Unforeseen events fund		1,000,000	1,000,000
Reserves fund		<u>3,211,433</u>	<u>3,124,955</u>
Total unrestricted funds	17	4,211,433	4,124,955
Restricted funds			
Restricted reserves funds		<u>68,935</u>	<u>72,750</u>
Total restricted funds	18	68,935	72,750
		<u>4,280,368</u>	<u>4,197,705</u>
TOTAL FUNDS			

The financial statements were approved by the Board of Trustees and authorised for issue on

19/11/25 and were signed on its behalf by:

Dr ALED EIRUG

Trustee

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2025

	Note	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	1	(977,911)	807,323
Interest paid		0	(47,544)
Net cash provided by operating activities		<u>(977,911)</u>	<u>759,779</u>
Cash flows from investing activities			
Purchase of tangible fixed assets	13	(16,291)	(48,635)
Purchase of fixed asset investments	14	(129,381)	(1,215,121)
Sale of fixed asset investments	14	130,015	1,186,138
Interest received	3	135,673	132,858
Net cash used in investing activities		<u>120,016</u>	<u>55,240</u>
Change in cash and cash equivalents in the reporting period		(857,895)	815,019
Cash and cash equivalents at the beginning of the reporting period		<u>1,115,562</u>	<u>300,542</u>
Cash and cash equivalents at the end of the reporting period		<u><u>257,667</u></u>	<u><u>1,115,562</u></u>

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2025**

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

	2025	2024
	£	£
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	82,663	1,658,150
Adjustments for:		
Depreciation charges	50,583	53,612
Losses/(gain) on investments	(53,316)	(260,234)
Interest received	(135,673)	(132,858)
Interest paid	0	47,544
Decrease/(increase) in debtors	(100,390)	(97,428)
(Decrease)/increase in creditors	(821,778)	693,216
Difference between pension charge and cash contributions	0	(1,154,678)
Net cash provided by operations	(977,911)	807,324

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.24	Cash flow	At 31.3.25
	£	£	£
Net cash			
Cash at bank and in hand	1,115,562	(857,895)	257,667
Total	1,115,562	(857,895)	257,667

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Critical accounting judgements and key sources of estimation uncertainty

There were no significant estimates and judgements used in the preparation of this financial information.

Income and recognition policies

Items of income are recognised and included in the financial statements when all of the following criteria are met:

- The Charity has entitlement to the funds;
- Any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity;
- There is sufficient certainty that receipt of the income is considered probable; and
- The amount can be measured reliably.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Allocation and apportionment of costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance personnel, payroll and governance costs which support the educational activities. The bases on which support costs have been allocated are set out in note 7.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	-	10 - 25% on cost
Computer equipment	-	33% on cost

Investments

Investments are valued at the quoted bid price. Unrealised gains or losses are derived from the movement in the market value in the year.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES - continued

Debtors

Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price).

Taxation

As a registered charity, the charity is generally exempt from corporation tax under sections 466 to 493 Corporation Tax Act 2010, provided the income arising is applied for charitable purposes. Section 256 TCGA 1992 also provides an exemption from tax on capital gains, provided the gains are applied for charitable purposes. No tax charge arises in the year.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The Universities Superannuation Scheme (USS) is the main scheme covering staff, which provides benefits based on final pensionable salary for Final Salary members (now closed to new entrants) and Career Revalued Benefits (CRB) for new entrants since 2011. The assets of the scheme are held in a separate fund administered by the trustee, Universities Superannuation Limited.

Because of the mutual nature of the scheme, the scheme's assets are not hypothecated to the Coleg and individual institutions and a scheme-wide contribution is set. The Coleg is therefore exposed to actuarial risks associated with other institutions' employees and is unable to identify its share of the underlying assets and liabilities of the scheme on a consistent and reasonable basis and therefore, as required by FRS102, accounts for the scheme as if it were a defined contribution scheme.

As a result, the amount charged to the income and expenditure account represents the contributions payable to the scheme in respect of the accounting period.

The latest valuation of the USS Scheme was carried out in March 2023, and based on that valuation the deficit recovery scheme previously in force was terminated, and this change had a significant impact on the Coleg's pension provision in the 2023/24 accounts. No provision is required in the 2024/25 accounts.

However, if a deficit recovery scheme is reintroduced by USS in future following further actuarial valuations, the Coleg will again be obligated to contribute to such a scheme as an institutional member.

Financial instruments

The charitable company has chosen to adopt the Sections 11 and 12 of FRS 102 in respect of financial instruments.

i. Financial assets

Basic financial assets, including trade and other debtors, cash and bank balances and investments in commercial paper, are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

Such assets are subsequently carried at amortised cost using the effective interest method.

At the end of each reporting period financial assets measured at amortised cost are assessed for objective evidence of impairment. If an asset is impaired the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in profit or loss.

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

1. ACCOUNTING POLICIES - continued

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been had the impairment not previously been recognised. The impairment reversal is recognised in profit or loss.

Other financial assets, including investments in equity instruments which are not subsidiaries, associates or joint ventures, are initially measured at fair value, which is normally the transaction price.

Such assets are subsequently carried at fair value and the changes in fair value are recognised in profit or loss, except that investments in equity instruments that are not publically traded and whose fair values cannot be measured reliably are measured at cost less impairment.

Financial assets are derecognised when (a) the contractual rights to the cash flows from the asset expire or are settled or (b) substantially all the risks and rewards of the ownership of the asset are transferred to another party or (c) control of the asset has been transferred to another party who has the practical ability to unilaterally sell the asset to an unrelated third party without imposing additional restrictions.

ii. Financial liabilities

Basic financial liabilities, including trade and other creditors, are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Creditors are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Financial liabilities are derecognised when the liability is extinguished, that is when the contractual obligation is discharged, cancelled or expires.

iii. Offsetting

Financial assets and liabilities are offset and the net amounts presented in the financial statements when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

2. GIFTS AND BEQUESTS

	Unrestricted funds	Restricted funds	2025	2024
	£	£	£	£
Individuals and organisations	0	1,050	1,050	46,685
Bequests	0	0	0	0
	<u>0</u>	<u>1,050</u>	<u>1,050</u>	<u>46,685</u>

Note that the Statement of Financial Activities for 2023/24 (page 9) indicated that a total of £58,250 was received as 'Gifts and Bequests'. However, that figure included £12,000 received as 'Other Income', not as gifts. The Statement of Financial Activities for 2024/25 shows the correct figure received as 'Gifts and Bequests' in 2024 and the £12,000 has been included in the line for 'Grants, Subscriptions and Other Income' instead.

3. GRANTS, SUBSCRIPTIONS AND OTHER INCOME

	Unrestricted funds	Restricted funds	2025	2024
	£	£	£	£
Government Grants	10,107,295	0	10,107,295	10,228,000
Institutional Subscriptions	99,404	0	99,404	99,403
Cymraeg Gwaith	625,000	0	625,000	723,400
Other Grants	8,000	0	8,000	0
Other Income	42,406	12,000	54,406	93,558
	<u>10,882,105</u>	<u>12,000</u>	<u>10,894,105</u>	<u>11,144,360</u>

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

	2025	2024
	£	£
Welsh Government Grants	10,107,295	10,228,000

INCOME FOR CHARITABLE ACTIVITIES

Unrestricted funds	Restricted funds	2025	2024
£	£	£	£
<u>10,882,105</u>	<u>13,050</u>	<u>10,895,155</u>	<u>11,191,045</u>

4. INVESTMENT INCOME

	2025	2024
	£	£
Rents received	15,000	20,000
Investments income	135,673	132,858
	<u>150,673</u>	<u>152,858</u>

5. EXPENDITURE FOR CHARITABLE ACTIVITIES

	Unrestricted funds	Restricted funds	2025	2024
	£	£	£	£
Direct Costs	2,071,550	0	2,071,550	1,929,682
Grants and Activities (see n.6)	7,414,023	17,300	7,431,323	7,736,414
Support Costs (see n.7)	1,513,608	0	1,513,608	1,411,575
	<u>10,999,181</u>	<u>17,300</u>	<u>11,016,481</u>	<u>11,077,671</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

6. GRANTS PAYABLE

	2025	2024
	£	£
Higher Education, Further Education and Apprenticeships	7,431,323	7,736,414
The total grants paid to institutions during the year was as follows:		
Swansea University	401,896	507,694
Aberystwyth University	531,693	483,122
Bangor University	806,374	901,789
Cardiff University	515,809	608,018
University of Wales Trinity Saint David	196,194	169,028
University of South Wales	227,485	360,534
Cardiff Metropolitan University	205,797	311,909
Wrexham University	209,890	74,659
The University of Wales	0	2,496
Open University in Wales	0	0
Coleg Cambria	335,120	286,800
Coleg Caerdydd a'r Fro	229,880	343,800
Coleg Y Cymoedd	205,160	215,900
Coleg Gwent	169,280	210,400
Coleg Gŵyr Abertawe	320,920	317,800
Coleg Sir Gar	259,556	258,889
Grŵp Llandrillo Menai	340,302	327,300
Coleg Merthyr	180,160	159,400
Grŵp Nedd Port Talbot	201,680	187,800
Coleg Penfro	229,800	200,300
Coleg Penybont	181,280	200,900
Addysg Oedolion Cymru	38,400	38,400
ACT Training	22,400	83,550
Cambrian Training	82,400	82,400
Educ8	82,400	82,400
ITEC	22,400	82,400
Urdd Gobaith Cymru	100,000	0
National	98,800	98,051
	6,195,076	6,595,738

The total grants paid to individuals during the year was as follows:

	2025	2024
	£	£
Undergraduate Scholarships	639,500	609,000
Postgraduate Scholarships	594,447	531,676
Awards and Bursaries	2,300	0
	1,236,247	1,140,676

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

7. SUPPORT COSTS

	Marketing and communications	Training	Network agreement costs
	£	£	£
Charitable Activities	171,304	6,766	134,111
	Rent	Administration	Educational activities
	£	£	£
Charitable Activities	123,279	191,730	801,231
	Governance	Support costs	Totals
	£	£	£
Charitable Activities	51,315	33,872	1,513,608

8. OTHER

	2025	2024
	£	£
Pension Provision	0	(1,131,683)

Costs associated with the pension scheme's deficit recovery plan (ended 2024).

9. NET INCOME/(EXPENDITURE)

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

	2025	2024
	£	£
Auditors' remuneration	16,740	19,440
Depreciation - owned assets	50,583	53,612

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

The Chairman of the Board was paid an honorarium during the year totalling £7,500.

Trustees' expenses

7 trustees were paid a total of £2,286 (2024: £3,595 to 9 trustees).

11. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	1,646,648	1,529,876
Social security costs	177,454	160,523
Employer's pension costs	247,448	(892,400)
	2,071,550	797,999

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

	2025	2024
Staff	40	39

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

11. STAFF COSTS - continued

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2025	2024
£60,001 - £70,000	3	0
£70,001 - £80,000	2	2
£80,001 - £90,000	0	0
£90,001 - £100,000	1	1
	6	3

The total employer's pension contributions paid to defined contributions schemes for the higher paid employee was £63,748 (2024: £49,120).

Key management personnel

The total employee benefits of the key management personnel of the Charity were £399,519 (2024: £327,559)

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES 2023/24

	Unrestricted fund	2024 Restricted fund	Total funds
	£	£	£
INCOME AND ENDOWMENTS:			
Gifts and Bequests	435	46,250	46,685
Charitable activities	11,132,360	12,000	11,144,360
Higher Education, Further Education and Apprenticeships			
Investment income	152,858	0	152,858
Total	11,285,653	58,250	11,343,903
EXPENDITURE:			
Gifts and Bequests	0	1,500	1,500
Charitable activities	11,064,171	12,000	11,076,171
Higher Education, Further Education and Apprenticeships			
Other	(1,131,683)	0	(1,131,683)
Total	9,932,488	13,500	9,945,988
Net gains on investments	260,234	0	260,234
NET INCOME	1,613,400	44,750	1,658,150
RECONCILIATION OF FUNDS			
Movement in funds	(28,000)	28,000	0
Total funds brought forward	2,539,556	0	2,539,556
TOTAL FUNDS CARRIED FORWARD	4,124,955	72,750	4,197,705

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

13. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2024	67,819	391,851	459,670
Additions	407	15,884	16,291
At 31 March 2025	68,226	407,735	475,961
DEPRECIATION			
At 1 April 2024	60,450	333,609	394,059
Charge for year	3,083	47,500	50,583
At 31 March 2025	63,533	381,109	444,642
NET BOOK VALUE			
At 31 March 2025	4,693	26,626	31,319
At 31 March 2024	7,369	58,242	65,611

14. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 April 2024	3,850,019
Additions	129,381
Disposals	(130,015)
Revaluations	53,316
At 31 March 2025	3,902,701
NET BOOK VALUE	
At 31 March 2025	3,902,701
At 31 March 2024	3,850,019

The investment comprise £461,707 (2024: £461,707) invested in a Liquidity fund and £3,440,994 (2024: £3,388,312) invested in Open-End Funds.

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade debtors	257,424	16,826
Other debtors	143,533	275,000
Prepayments	79,862	88,603
	480,819	380,429

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade creditors	210,881	1,041,351
Social security and other taxes	40,813	38,888
Accruals and deferred income	140,444	133,677
	392,138	1,213,916

17. UNRESTRICTED FUNDS

	At 31 March 2024	Transferred between funds	Received	Expended	At 31 March 2025
	£	£	£	£	£
Unforeseen events fund	1,000,000	0	0	0	1,000,000
General fund	3,124,955	(435)	11,086,094	(10,999,181)	3,211,433
Reserves fund	4,124,955	(435)	11,086,094	(10,999,181)	4,211,433

i. The Coleg has set aside a fund of one million pounds to deal with unforeseen events that may arise, or possible closing costs if the charity's activities need to be wound down;

ii. The remainder of the Coleg's unrestricted funds is held in a General Fund, comprising the majority of the year's income and expenditure. The Coleg has allocated a Reserve Fund of between two million pounds and four million pounds. Money from the Reserve Fund can be invested in order to create an annual income for the Coleg.

18. RESTRICTED FUNDS

	At 31 March 2024	Transferred between funds	Received	Expended	At 31 March 2025
	£	£	£	£	£
Gareth Pierce Bursary	0	0	9,000	(9,000)	0
Dr Llŷr Roberts Memorial Bursary	8,750	435	50	(2,100)	7,135
New Talent Award	0	0	1,000	(200)	800
Cyngor Gwynedd Scholarship	0	0	3,000	(3,000)	0
Defi Fet Scholarship	37,000	0	0	(1,000)	36,000
Gwilym Prys Davies Scholarship	27,000	0	0	(2,000)	25,000
	72,750	435	13,050	(17,300)	68,935

i. The first bursaries in memory of Dr Llŷr Roberts were awarded during 2024/25. That fund remains open to donations and the bursaries are awarded to fund students to travel as part of their university studies;

ii. A donation was received from the family of the late Gareth Pierce, former Chair of the Coleg, to support the 'New Talent Award'. The award was established in 2023 and is awarded to a learner or apprentice who has shown special talent in the workplace;

iii. Scholarships and bursaries are also supported by Cyngor Gwynedd and the WJEC (The Gareth Pierce Bursary). The Coleg awards these to eligible students who study through the medium of Welsh and the money is provided annually by both bodies.

19. LEASING AGREEMENTS

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

	2025 £	2024 £
Within one year	126,867	121,992
Between one and five years	179,286	268,084
	306,153	390,076

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

20. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	Transferred between funds £	At 31.3.25 £
Unrestricted funds				
Unforeseen events fund	1,000,000	0	0	1,000,000
Reserves fund	3,124,955	86,913	(435)	3,211,433
Total unrestricted funds	4,124,955	86,913	(435)	4,211,433
Restricted funds				
Restricted reserves funds	72,750	(4,250)	435	68,935
Total restricted funds	72,750	(4,250)	435	68,935
TOTAL FUNDS	4,197,705	82,663	0	4,280,368

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
Unforeseen events fund	0	0	0	0
Reserves fund	11,032,778	(11,011,181)	53,316	74,913
Total unrestricted funds	11,032,778	(11,011,181)	53,316	74,913
Restricted funds				
Restricted reserves funds	13,050	(5,300)	0	7,750
Total restricted funds	13,050	(5,300)	0	7,750
TOTAL FUNDS	11,045,828	(11,016,481)	53,316	82,663

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	Transferred between funds £	At 31.3.24 £
Unrestricted funds				
Unforeseen events fund	1,000,000	0	0	1,000,000
Reserves fund	1,539,555	1,613,400	(28,000)	3,124,955
Total unrestricted funds	2,539,555	1,613,400	(28,000)	4,124,955
Restricted funds	0	0	0	0
Restricted reserves funds	0	44,750	28,000	72,750
Total restricted funds	0	44,750	28,000	72,750
TOTAL FUNDS	2,539,555	1,658,150	0	4,197,705

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
Unforeseen events fund	0	0	0	0
Reserves fund	11,285,653	(9,932,487)	260,234	1,613,400
Total unrestricted funds	11,285,653	(9,932,487)	260,234	1,613,400
Restricted funds				
Restricted reserves funds	58,250	(13,500)	0	44,750
Total restricted funds	58,250	(13,500)	0	44,750
TOTAL FUNDS	11,343,903	(9,945,987)	260,234	1,658,150

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

21. RELATED PARTY DISCLOSURES

During the year, the following transactions were undertaken with related parties:

An amount of £3,354,694 (2024: £3,675,641) was paid to Higher Education Institutions in order to fund educational activities in those institutions. These institutions are guarantors of the Coleg as set out below

22. COMPANY LIMITED BY GUARANTEE

The Coleg is a company limited by guarantee and accordingly does not have a share capital.
The company guarantors are the following institutions:

Swansea University
Aberystwyth University
Bangor University
Cardiff University
University of Wales
University of Wales Trinity Saint David
University of South Wales
Cardiff Metropolitan University
Wrexham University
Open University in Wales
National Library of Wales
Welsh Local Government Association
Association of Schools for Welsh Language Education
Parents for Welsh Language Education
National Union of Students Wales
Mudiad Meithrin
Education and Health Improvement Wales

Each member's liability is limited to £10, namely the sum which each member undertakes to contribute to the Coleg's assets should it be wound up whilst they are a member or within a year of the end of their membership, in order to:

- a) pay the Coleg's debts and liabilities which occurred whilst they were still a member,
- (b) pay the costs, charges and expenses of winding up, and
- (c) adapt the rights of those contributors amongst each other.

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025**

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Investment income		
Rents received	15,000	20,000
Investments income	135,673	132,858
	<u>150,673</u>	<u>152,858</u>
Charitable activities		
Government Grants	10,107,295	10,228,000
Institutional Subscriptions	99,404	99,403
Cymraeg Gwaith	625,000	723,400
Other Grants	8,000	0
Other Income	54,406	93,558
Donations	1,050	46,685
	<u>10,895,155</u>	<u>11,191,046</u>
Total incoming resources	<u>11,045,828</u>	<u>11,343,904</u>
EXPENDITURE		
Charitable activities		
Wages	1,646,648	1,529,876
Social security	177,454	160,523
Pensions	247,448	239,283
Grants to institutions	6,195,076	6,595,738
Grants to individuals	1,236,247	1,140,676
	<u>9,502,873</u>	<u>9,666,096</u>
Other		
Pensions	0	(1,131,683)
Support costs		
Marketing and communications	171,304	170,691
Training	6,766	11,234
Network agreement costs	134,111	95,440
Rent	123,279	119,243

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025**

	2025	2024
	£	£
Administration		
Administration	141,147	199,877
Fixtures and fittings	3,083	3,455
Computer equipment	47,500	50,156
Bank interest	0	47,544
	<u>191,730</u>	<u>301,032</u>
Educational activities		
Educational activities	801,231	616,257
Governance		
Governance	51,315	58,477
Governance		
Support costs		
Auditors' remuneration	16,740	19,440
Sundries	17,132	19,761
	<u>33,872</u>	<u>39,201</u>
Total resources expended	<u>11,016,481</u>	<u>9,945,988</u>
Net (expenditure)/income before gains and losses	<u>29,347</u>	<u>1,397,916</u>
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	53,316	260,234
Net (expenditure)/income	<u>82,663</u>	<u>1,658,150</u>