

Gwneud mwy o
wahaniaeth
gyda'n gilydd

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WcVA
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Adroddiad blynyddol a datganiadau ariannol 2020/21
Annual report and financial statements 2020/21

CYMRAEG

ENGLISH

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Cynnwys

Cyhoeddwyd Tachwedd 2021

Cyngor Gweithredu Gwirfoddol Cymru

Rhif Elusen Gofrestredig 218093

Cwmni cyfyngedig drwy warant 425299

Cofrestrwyd yng Nghymru

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Croeso

Helo a chroeso i'n Hadroddiad Blynyddol ar gyfer 2020/21.

YN FLWYDDYN HEB EI THEBYG, GWNAETH POB UN OHONON NI DEIMLO EFFEITHIAU'R PANDEMIG DRWY GYDOL Y CYFNOD HWN.

Mae'n rhaid i ni ddechrau drwy gydnabod pa mor anodd mae 2020/21 wedi bod i unigolion, cymunedau a mudiadau gwirfoddol yng Nghymru a thu hwnt. Y gwirionedd trist yw na fydd llawer o fudiadau gwirfoddol yn ailgodi o hyn, ac mae cyfnod heriol o flaen y gweddill ohonyn nhw.

Fodd bynnag, rydyn ni hefyd wedi gweld rhai pethau cadarnhaol. Mae'r ymateb gan y sector gwirfoddol i'r argyfwng wedi bod yn wirioneddol anhygoel. Ni fu gwerth a phwysigrwyd y sector yma yng Nghymru erioed yn fwy eglur.

Mae CGGC yn bodoli i alluogi mudiadau gwirfoddol yng Nghymru i wneud mwy o wahaniaeth gyda'i gilydd. Rydyn ni'n falch o'r rhan rydyn ni wedi'i chwarae mewn galluogi gwaith hanfodol ein sector yn ystod y cyfnod anodd hwn.

Mae gweithio gyda'n gilydd wedi bod yn gwbl hanfodol y flwyddyn hon, fel y gwelwch chi o'n rhestr faith o ddiolchiadau ar dudalen 34.

Y GWAHANIAETHAU MWYAF RYDYM NI WEDI'U GWNEUD YN 2020/21

1 Gwnaeth newid ein ffocws i ddarparu **cyngor, arweiniad a chyllid COVID-19 hanfodol** ganiatáu i ni gynorthwyo mudiadau gwirfoddol drwy'r pandemig.

2 Trwy weithio gyda'n partneriaid, y Cyngorau Gwirfoddol Sirol, ac eraill, **gwnaethon ni alluogi mwy o wirfoddolwyr i ymateb i'r pandemig.**

3 Gwnaethon ni **gryfhau llais mudiadau gwirfoddol gyda'r llywodraeth**, gan sicrhau bod ymateb y sector i COVID-19 yn cael ei werthfawrogi a'i gefnogi.

Gobeithio y byddwch chi'n mwynhau ein Hadroddiad Blynyddol.



Ruth Marks MBE
Prif Weithredwr



Peter Davies CBE
Cadeirydd

Ein nodau

Cynllun newid CGGC 2017-22

NODAU MEWNOL

Mae CGGC yn fwy cynaliadwy a chyfrifol

Mae CGGC yn gwneud defnydd gwell o adnoddau mwy amrywiol

GWEITHGAREDDAU

Catalydd ar gyfer newid cadarnhaol: Cysylltu, Galluogi, Dylanwadu

NODAL ALLANOL

Mae mudiadau gwirfoddol a gwirfoddoli'n gryfach ac yn fwy gwydn

Mae mudiadau gwirfoddol a gwirfoddoli'n cael eu gwerthfawrogi mwy a rhoddir mwy o ffydd ynddynt

Mae mudiadau gwirfoddol a gwirfoddoli'n cael mwy o effaith ar lesiant cyfredol a llesiant y dyfodol

EIN GWELEDIGAETH

Dyfodol lle mae mudiadau gwirfoddol a gwirfoddoli yn ffynnu ledled Cymru, gan wella llesiant pawb

Ein nod

Mae mudiadau gwirfoddol yn gryfach ac yn fwy gwydn

Os yw mudiadau gwirfoddol yn mynd i wneud y gwahaniaeth mwyaf y gallant eu gwneud, mae angen iddynt fod yn gryf eu hunain. Y flwyddyn hon, gwnaethon ni ganolbwyntio ar helpu'r sector i lywio trwy'r newidiadau a'r ansicrwydd, gan addasu ein gwasanaethau i adlewyrchu amrywiaeth y sector, a negodi, adolygu a chyflwyno cyllid COVID-19 brys.

Beth wnaethon ni

1 Gwnaethon ni ddosbarthu mwy na threbl y swm cyllid i'r sector (mewn grantiau a benthykiadau) o'i gymharu â'r flwyddyn flaenorol, gyda £47miliwn yn cael ei ddosbarthu yn 2020/21 o'i gymharu â £ 14.6miliwn yn 2019/20. O hyn, roedd £27.8 miliwn yn gyllid a oedd yn ymwneud â COVID-19 ac yn ôl Offeryn Olrhain Grantiau COVID-19 '360Giving' (fel ag yr oedd ym mis Chwefror 2021), CGGC oedd y nawfed cyllidwr COVID-19 uchaf yn y DU o ran nifer y grantiau a roddwyd allan, gyda 461 o grantiau a oedd yn ymwneud â COVID yn cael eu dosbarthu

2 Gwnaethon ni roi diweddariadau ar COVID-19 a chylchlythyrau i'r sector, a gweithredu fel un o'r prif gyfryngwyr rhwng Llywodraeth Cymru a mudiadau gwirfoddol yng Nghymru. Gwnaethon ni hefyd gysylltu cyflenwyr cyfarpar diogelu personol (PPE) â grwpiau oedd angen cyflenwadau ar hyd a lled y wlad. Cyflwynwyd 85 o sesiynau ar-lein gennym i fwy na 2,500 o gyfranogwyr a gwnaethon ni gyhoeddi mwy na 50 o flogiau ac adnoddau canllaw

3 Gwnaethon ni godi ymwybyddiaeth o Gyllido Cymru, sef platfform a grëwyd gyda'n partneriaid, y Cyngorau Gwirfoddol Sirol, yn Cefnogi Trydydd Sector Cymru (TSSW). Yn dilyn ymgyrch gan bartneriaid, llwyddodd y safle i gyrraedd carreg filltir bwysig o 10,000 o ddefnyddwyr cofrestredig. Mae bellach yn cynnwys manylion 670 o gyllidwyr, 770 o wahanol gronfeydd, a gwelodd 19,347 o chwiliadau am gyllid dros gyfnod o 12 mis

4 Roedd gwirfoddoli a gweithredu dan arweiniad y gymuned yn gwbl ganolog i ymateb ein cymdeithas i COVID-19. Gwnaethon ni helpu gwirfoddolwyr i gamu ymlaen yn ddiogel yn ystod y pandemig gan ddefnyddio platfform Gwirfoddoli Cymru Cefnogi Trydydd Sector Cymru. Gwelwyd cynnydd aruthrol mewn gwirfoddolwyr a chyfleoedd gwirfoddoli cyfatebol y flwyddyn hon, wrth i'r pandemig ennyn ymateb pellgyrhaeddol a brwdfrydig iawn gan wirfoddolwyr ar hyd a lled y wlad

5 Gwnaeth ein prosiect Catalydd Cymru: Treftadaeth Wydn, gynnig cymorth trylwyr i fudiadau treftadaeth ledled Cymru i'w helpu i ddatblygu ymhellach. Eleni, gwnaethon ni gyrraedd 115 o unigolion o fudiadau treftadaeth ledled Cymru ar draws 11 o wahanol gyrsiau a mwy na 40 awr o ddysgu i amserlen

Gwirfoddoli Cymru yn 2020/21

14,019
o wirfoddolwyr
wedi cofrestru



1,035,881
o olygon tudalennau



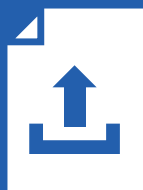
23,291
o oriau
wedi'u cofnodi



257,831
o ymwelwyr
â'n gwefan



1,213
o gyfleoedd newydd
wedi'u lanlwytho



Gwirfoddoli COVID-19

8,068
o wirfoddolwyr



298
o gyfleoedd



18,637
o oriau wedi'u cofnodi



1,346
o dasgau
cymunedol
wedi'u
hychwanegu at
yr ap tasgau
(1,335 wedi'u
cwblhau hyd yma)



Grantiau a benthyciadau wedi'u dosbarthu i'r sector - £47 miliwn

£15,162,204

Ymateb brys
COVID-19



£9,455,120

Grantiau goroesi
ac adfer COVID-19

£674,314

Prosiectau rhwng Cymru ac Affrica



£146,096

Grantiau
gwirfoddoli



£7,385,563

Cymorth lleol
i'r sector



£3,165,315

Benthyciadau goroesi
ac adfer COVID-19



£1,432,038

Buddsoddiadau
cymdeithasol



£87,545

Cynnal
rhwydweithiau
trydydd sector



£581,715

Partneriaethau natur lleol



£585,002

Cefnogi a chryfhau
gweithredu cymunedol



£3,431,273

Lleihau anweithgarwch
economaidd

£102,819

Arall

£2,167,695

Grantiau
amgylcheddol



£2,668,156

Prosiectau
cyfalaf i adfer
a gwella natur

Y gwahaniaeth a wnaethon ni

Helpu Cymru i gael gafael ar gyllid Ewropeaidd

DERBYNIODD 3-SET (EIN TÎM EWROPEAIDD TRYDYDD SECTOR) WERTHUSIAD ANNIBYNNOL ARUTHROL O GADARNHAOL GAN YR YMCHWILWYR, WAVEHILL.

Nodwyd, ymhlith pethau eraill, fod '3-SET wedi dangos ei allu i ledaenu gwybodaeth a chanllawiau perthnasol a chyfredol, ochr yn ochr â pholisi ac ymgysylltiad lefel strategol i hyrwyddo'r sector a'i ddyfodol' ac 'roedd y mwyafrif llethol o'r buddiolwyr hefyd yn credu bod 3-SET wedi cynnig canllawiau effeithiol i'w cynorthwyo i gyflawni eu prosiectau.

'Roedd y mwyafrif yn credu bod 3-SET wedi'u cynorthwyo i raddau helaeth ac ni wnaeth unrhyw un awgrymu eu bod wedi methu â darparu cymorth defnyddiol pan yr holwyd amdano.'

◀ **Chwith:** Gweithiwr dan hyfforddiant yng Nghanolfan Arddio Awen, lle mae Ymddiriedolaeth Ddiwylliannol Awen yn rhedeg menter seiliedig ar waith i oedolion ag anableddau. Cafodd Awen gyllid trwy ein Cronfa Wydnwch y Trydydd Sector

Beth wnaethoch chi ei ddweud am ein cyrsiau Catalydd Cymru

‘Gwych, y gorau rwyf wedi cymryd
rhan ynddo. Mae wedi rhoi syniadau
ardderchog i mi hefyd.’

Cyfranogwr ar ein cwrs Cyflwyniad i Roi Unigol

‘Gwnaeth y cwrs wneud i mi
edrych ar recriwtio aelodau
bwrdd mewn modd cwbl wahanol
ac edrych ar ffyrdd mwy arloesol
o recriwtio ymddiriedolwyr’

**Cyfranogwr ar ein dosbarth meistr ‘Sut i
recriwtio aelodau bwrdd amrywiol’**

Dde: Paned gyda grŵp cerdded Coed
Lleol yn Nhremadog. Mae Coed Lleol
wedi bod yn trefnu teithiau cerdded a
gweithgareddau natur eraill, gan gadw
pellter cymdeithasol, ar hyd a lled Cymru i
gefnogi iechyd meddwl a llesiant ►



Beth wnaethoch chi ei ddweud am ein Cronfa Wydnwch y Trydydd Sector

‘Cafodd y cyllid effaith enfawr ar ein mudiad. Sicrhaodd fod ein cyllid craidd yn ddiogel, gan roi’r cyfle i ni ddatblygu gwasanaethau eraill er mwyn sicrhau bod yr unigolion a oedd yn cysylltu â ni’n gallu cael y cymorth oedd ei angen arnynt yn ystod y cyfnod heriol hwn. Mae hefyd wedi rhoi’r cyfle i ni ddatblygu gwasanaethau eraill a gwasanaethau newydd ar gyfer amgylchedd ar ôl cyfyngiadau, fel cyflwyno gwasanaeth o bell.’

Mind Bwrdeistref Caerffili

‘Mae wedi ein helpu i ddal ati pan wnaethon ni syrthio trwy’r bylchau gyda mathau eraill o gymorth. Mae wedi golygu y gallwn ni – mewn cyfnod anodd tu hwnt – gynllunio’n hyderus ar gyfer yr hirdymor, a rhoi ein hunain mewn sefyllfa i sicrhau ein bod yn gallu cyflawni’r hyn sydd ei angen a’i eisiau wrth i ni ailgodi gyda’n gilydd. Mae’r arian, yn amlwg, wedi gwneud gwahaniaeth enfawr ac arwyddocaol, ond mae’r hyn sydd wedi’i ddatgloi yn sgil y cyllid hwn o ran ein gallu i edrych ymlaen hefyd wedi cael effaith fawr.’

Circus Eruption

Mae Cronfa Gwydnwch Trydydd Sector Cymru yn gynllun grant a benthyciad COVID-19 gan Lywodraeth Cymru sydd wedi'i dylunio i gynorthwyo mudiadau gwirfoddol i ddod drwyddi a ffynnu yn ystod y pandemig. Yn ystod 2020/21, gwnaethon ni ddosbarthu £9.5 miliwn mewn grantiau a £3.2 miliwn mewn benthyciadau trwy'r gronfa.

Astudiaeth achos

Gobaith yng ngŵydd popeth

GWNAETH CRONFA WYDNWCH Y TRYDYDD SECTOR HELPU HOPE RESCUE I DDOD DRWY STORM 2020.

Hyd yn oed cyn i Covid-19 ddod â'r byd i stop, cafodd Cymru ei difrodi gan Storm Dennis. Achosodd y llifogydd ddifrod ofnadwy, yn enwedig mewn rhannau o Dde Cymru, ac i'r elusen achub cŵn, bu'n fwy costus fyth pan fu'n rhaid i'w siop elusen ym Mhontypridd gau.

Prin y cafodd Hope Rescue gyfle i ddal eu gwynt cyn i'r cyfyngiadau orfodi i'w gwasanaeth llety cŵn gau, gan dynnu ffrwd arall o incwm oddi arnynt, hyd yn oed pan oedd galw uchel am eu gwasanaethau o hyd.

'Nid oedd cau ein drysau yn opsiwn pan ddaeth y cyfyngiadau symud i rym' meddai'r Rheolwr Trawsnewid, Vanessa Wadden. 'Roedden ni'n gwybod

y byddai'r cŵn mwyaf agored i niwed yn ein cymuned leol yn parhau i fod angen ein help, ynghyd â pherchnogion anifeiliaid anwes agored i niwed a'u teuluoedd. Byddai angen ein gwasanaethau yn fwy nag erioed.'

'Dim ond digon o arian i ddal ati am gwpwl o fisoedd oedd gennym wrth gefn. Gwnaeth grant Cronfa Wydnwch y Trydydd Sector nid yn unig ein galluogi i gadw'n drysau ar agor, ond gwnaeth hefyd roi'r amser yr oedd ei angen arnom i anadlu a chanolbwyntio ar addasu ein gweithrediadau a'n strategaeth creu incwm.

'Y diwrnod y clywsom ein bod wedi cael y grant oedd y noson orau o gwsg roeddwn i wedi'i chael ers i'r cyfyngiadau symud ddechrau!'



Gwirfoddolwr o Hope Rescue yn cerdded un o'u cŵn achub

Ein nod

Mae mudiadau gwirfoddol yn cael eu gwerthfawrogi mwy a rhoddir mwy o ffydd ynddynt

Gwyddom nad yw pobl bob amser yn sylweddoli'r gwerth aruthrol y mae mudiadau gwirfoddoli yn ei gyfrannu at gymunedau ledled Cymru. Y flwyddyn hon, roedden ni eisiau dod yn llais cryfach ar gyfer y sector, yn enwedig wrth ddynesu at etholiadau 2021 y Senedd.

Beth wnaethon ni

1 Gwnaethon ni ddefnyddio ein cyrhaeddiad i hybu gwerth mudiadau gwirfoddol trwy'r pandemig drwy gymryd rhan mewn ymgyrchoedd cenedlaethol fel #NawrFwyNagErioed a threfnu gweithgareddau ar gyfer yr Wythnos Ymddiriedolwyr a'r Wythnos Gwirfoddolwyr. Daeth 157 o bobl i'n digwyddiadau poblogaidd yn ystod yr Wythnos Ymddiriedolwyr ar amrywio eich bwrdd, recriwtio ymddiriedolwyr ifanc a chynnal cyfarfodydd cyffredinol blynyddol (AGMs) ar-lein

2 Gwnaethon ni gryfhau ein sylfaen dystiolaeth yn ystod y pandemig er mwyn deall yr effaith ar y sector gwirfoddol a dangos gwerth y sector. Rydyn ni wedi casglu gwybodaeth, gan gynnwys trwy ymarferiad gwrando gyda'n haelodau, wedi cydweithio ag ymchwilwyr ac wedi diweddarau ein Porth Data – ein cronfa o wybodaeth hanfodol am y sector yng Nghymru

3 Gwnaeth y prosiect Ennyn Effaith gynorthwyo'r sector yng Nghymru i fesur a dangos ei effaith trwy ddarparu rhaglen o ddigwyddiadau a gweminarau am ddim. Gwnaethon ni gynnal pum digwyddiad mewn partneriaeth â Rhwydwaith Cydgynhyrchu Cymru a alluogodd cyfranogwyr i drafod pynciau uwch. Gwnaeth deg gweminar ragarweiniol hefyd gynnig y cyfle i ddysgu am wahanol agweddau ar effaith. Cyrhaeddodd y prosiect bron 400 o gyfranogwyr yng Nghymru yn ystod y flwyddyn ddiwethaf, sy'n cynrychioli 41% o'r cyfranogwyr ledled y DU

Dde: Sesiwn chwarae i deuluoedd yng Nghanolfan Cymunedol Butetown yng Nghaerdydd a redir gan yr elusen cynhwysiant cymdeithasol, The Mentor Ring – un o dderbynyddion ein Cronfa Gwydnwch y Trydydd Sector ►



Astudiaeth achos

#NidGwobrauElusennauCymru

**GWNAETHON NI NEILLTUO MIS
HYDREF I GYDNABOD GWAITH
ANHYGOEL MUDIADAU GWIRFODDOL A
GWIRFODDOLWYR.**

Oherwydd argyfwng COVID-19, bu'n rhaid i ni wneud y penderfyniad anodd i ganslo Gwobrau Elusennau Cymru 2020. Fodd bynnag, gyda chymaint o grwpiau ac unigolion yn gwneud cymaint i gynorthwyo pobl yng Nghymru yn ystod y cyfnod anodd hwn, roedden ni'n teimlo ei bod hi'n bwysicach nag erioed i weiddi nerth ein pennau am waith mudiadau gwirfoddol.

Roedd ein hymgyrch, #NidGwobrauElusennauCymru, yn annog pobl i 'enwebu' mudiad gwirfoddol neu wirfoddolwr a oedd wedi cael effaith fawr ar eu bywydau yn ystod y flwyddyn ddiwethaf.

Gan ddefnyddio'u ffonau clyfar neu we-gamera, cymerodd bobl ran drwy recordio neges i ddweud 'diolch' neu 'thank you' personol i wirfoddolwyr neu



Rhai o'r fideos gwych y gwnaethon ni eu derbyn fel rhan o'r ymgyrch, wedi'u cymryd o'n fideo uchafbwyntiau 2020

fudiadau penodol a oedd yn golygu rhywbeth iddyn nhw.

Nid oedd unrhyw enillwyr na gwobrau i'w cyflwyno, ond drwy gydol mis Hydref, bu ein hashnod a'n ffrydiau cyfryngau cymdeithasol yn llawn

diolchiadau o'r galon a straeon ysbrydoledig am unigolion a grwpiau a oedd yn amlwg wedi gwneud gwahaniaeth mawr. Diolch i bawb a gymerodd ran!

Y gwahaniaeth a wnaethon ni

1 Gwnaethon ni gyhoeddi mwy o straeon newyddion da ar ein gwefan nag erioed o'r blaen, sy'n dangos y gwahaniaeth y mae mudiadau gwirfoddol wedi bod yn ei wneud i gymunedau ar hyd a lled Cymru yn ystod y pandemig. Gwnaethon ni gyhoeddi 42 o flogiau am ymateb y sector i'r pandemig a sut allem ni ailadeiladu, a gwnaethon ni gofnodi 194,857 o ymwelwyr â'r wefan yn 2020/21 o'u cymharu ag 191,374 yn 2019/20

2 Fel un o nifer o randdeiliaid sy'n gweithio tuag at gynyddu ymddiriedaeth y cyhoedd mewn mudiadau gwirfoddol, rydyn ni'n falch o weld bod y Comisiwn Elusennau wedi adrodd ym mis Mehefin 2020 (Saesneg yn unig) fod yr ymddiriedaeth a'r hyder cyffredinol mewn elusennau wedi cynyddu yn y ddwy flynedd flaenorol (er eu bod yn parhau i fod yn is na'r lefelau cyn 2016)

Dde: Paentio ffenestri yn Antur Waunfawr, a dderbyniodd cyllid i fuddsoddi yn eu canolfan drwy ein Cronfa Tyfu Busnesau Cymdeithasol (SBGF). Mae SBGF wedi'i chyllido'n rhannol gan Gronfa Datblygu Rhanbarthol Ewrop ►



Beth wnaethoch chi ei ddweud am ein hymgyrch #NidGwobrauElusennauCymru

‘Gwnaeth #nidgwobrauelusennaucymru CGGC roi cyfle unigryw i Aren Cymru a mudiadau eraill gydnabod a dathlu cyfraniadau eithriadol y rheini sy’n mynd yr ail filltir i gynorthwyo pobl yn ystod pandemig COVID-19.

‘Ym mis Hydref 2020, diolchodd Judith Stone, y Rheolwr Gyfarwyddwr, i un o wirfoddolwyr ac ymddiriedolwyr Aren Cymru, y Llawfeddyg Trawsblannu Ymgynghorol, Dr Mike Stephens, gyda fideo byr a rannwyd ar blatfformau ein cyfryngau cymdeithasol. Trwy rannu’r fideo ar blatfformau cenedlaethol CGGC, amlygwyd pwysigrwydd elusennau o ran cynorthwyo pobl â chyflyrau iechyd. Codwyd proffil Aren Cymru ac ehangwyd ein cyrhaeddiad i ddenu buddiolwyr a chefnogwyr newydd, gan arwain at ymholiadau ynghylch ein cyfleoedd gwirfoddoli.’

Aren Cymru

‘Gwnaeth Tŷ Hafan dderbyn tri enwebiad yn #NidGwobrauElusennauCymru 2020 - un gan ein cyn-reolwr Gwirfoddoli, Debbie Gibby, yr ail gan Kelly Morris, Dirprwy Reolwr ein siop yn Nhonysguboriau.

‘Ynghyd â hyn, bu ein Llysgennad, Lucy Owen, yn ddigon caredig i enwebu Tŷ Hafan drwy drydar fideo hyfryd o’i phrofiadau o’r hosbis a’r mewnwelediadau a gafodd wrth roi sylw diweddar i’n cefnogaeth dros Marieme a Ndeye, efeilliaid cydgysylltiedig, a’u tad.

‘Rhyngddyn nhw, cafodd y tri fideo hyn fwy nag 1.7 mil o olygon ar Twitter ac, wrth i nosweithiau tywyll yr hydref gau amdanon ni, a’r posibilrwydd o ail gyfnod clo gynyddu, roedd y platfform a ddarparwyd gan #NidGwobrauElusennauCymru yn ffordd wych o nid yn unig diolch i’n gwirfoddolwyr am wneud cymaint trosom ni yn ystod y diwrnodau anoddaf hynny, ond hefyd i rannu â chynulleidfa ehangach, a hwyluswyd gan yr hashnod, beth mae Tŷ Hafan yn ei wneud.’

Linda Harris,

Pennaeth Marchnata a Chyfathrebiadau Tŷ Hafan

Beth wnaethoch chi ei ddweud am ein gwaith Ennyn Effaith

‘Dim ond eisiau dweud yn sydyn fod gwybodaeth ennyn effaith wedi bod yn ddefnyddiol tu hwnt yn fy ngwaith. Rwyf hefyd wedi bod yn rhan o raglen ymateb hyfforddiant covid y Sefydliad Codi Arian ac wedi bod yn rhannu gwefan a digwyddiadau Ennyn Effaith gydag elusennau eraill. Mae wedi bod yn hynod werthfawr, felly diolch o galon!’



◀ **Chwith:** Mae Canolfan Gweilch Bywyd Gwylt Glaslyn yn parhau â'i waith o ddiogelu gweilch bridio yng Ngwm Glaslyn diolch yn rhannol i'n Cronfa Wydnwch y Trydydd Sector

Ein nod

Mae mudiadau a gwirfoddolwyr yn cael mwy o effaith ar lesiant cyfredol a lesiant y dyfodol

Rydyn ni eisiau helpu mudiadau gwirfoddol i wirioneddol wella lesiant Cymru, gan adeiladu ar y gwahaniaeth y maen nhw eisoës yn ei wneud. Yn 2020/21, gwnaethon ni ganolbwyntio ar grantiau sy'n cynorthwyo pobl i wneud gwahaniaeth i'w cymuned, a chynorthwyo mudiadau gwirfoddol i ymgyrchu a dylanwadu ar lywodraeth a busnesau er mwyn gwella lesiant pobl.

Beth wnaethon ni

1 Gwnaethon ni gryfhau llais mudiadau gwirfoddol trwy gynyddu ein hymgysylltiad lefel uchel â Llywodraeth Cymru

2 Ym misoedd cynnar y pandemig, gwnaethon ni gynnal nifer o ddigwyddiadau 'Dyfodol Gwahanol Cymru', yn edrych ar sut olwg allai fod ar Gymru ar ôl COVID o safbwynt yr argyfwng hinsawdd, gwirfoddoli, darparu gwasanaethau, yr economi a dylanwadu ar bolisi

3 Gwnaethon ni weithio gyda'r sector i lunio maniffesto'r Sector Gwirfoddol ar gyfer 2021 cyn etholiadau'r Senedd, gan nodi sut y gallai gwaith partneriaeth rhwng y sector a phenderfynwyr wneud gwahaniaeth cadarnhaol i gymunedau ledled Cymru

4 Gwnaethon ni gynorthwyo Cyngor Partneriaeth y Trydydd Sector i lunio ei Adroddiad Adfer er mwyn adeiladu ar yr enghreifftiau o waith da gan y sector yn ystod y pandemig. Canolbwyntiodd hwn ar dri maes allweddol – gwirfoddoli, cydberthnasau a chymorth. Gwnaeth yr adroddiad gynnig ffyrdd newydd o weithio gyda'n gilydd, blaenoriaethau ar gyfer partneriaeth Cefnogi Trydydd Sector Cymru a chyllid ar gyfer prosiectau strategol

5 Gwnaeth ein cyllid alluogi mudiadau i gynorthwyo'u cymunedau a mynd i'r afael â phroblemau cymdeithasol mawr. Er enghraifft, gwnaeth ein Cronfa Cynhwysiant Gweithredol gyllido prosiectau i helpu pobl dan anfantais i ddychwelyd i fyd gwaith, a gwnaeth ein grantiau Cymru ac Affrica hwyluso prosiectau sy'n cyflwyno buddion i'r ddwy wlad

6 Gwnaeth ein Prosiect Trawsnewid Iechyd a Gofal Cymdeithasol gefnogi anghenion llesiant pobl yng Nghymru yn ystod pandemig COVID-19, fel y rheini sydd wedi cael anawsterau emosiynol a chorfforol ac wedi teimlo'n unig ac wedi'u hynysu

Astudiaeth achos

Innovate Trust – nid enw yn unig mohono, mae'n feddylfryd

GWNAETH CRONFA CYNHWYSIANT GWEITHREDOL CGGC HELPU 'INNOVATE TRUST' I DDIWALLU ANGHENION EI DDEFNYDDWYR GWASANAETHAU.

Hyd yn oed gyda heriau COVID-19, mae meddwl yn hyblyg a dull wedi'i deilwra'n ofalus wedi galluogi cyfranogwyr ar brosiect cyflogaeth Innovate Trust i ffynnu.

Wedi'i gyllido gan Gronfa Cynhwysiant Gweithredol CGGC, nod y prosiect yw cynnig amrediad o weithgareddau,

hyfforddiant a chymorth i bobl anabl i'w galluogi i ennill sgiliau a phrofiad gwaith ar gyfer cyflogaeth.

Pan ddaeth y cyfyngiadau i rym, lles cyfranogwyr oedd y brif flaenoriaeth. Roedd yn rhaid i Innovate sicrhau bod cyfranogwyr yn ymdopi cystal ag y gallent. Gwnaethant drawsnewid eu gwasanaethau a chynnal sesiynau ar-lein dros blatfformau fideo fel Zoom, gan wneud pethau fel addysgu'r cyfranogwyr i ddefnyddio jariau gofidiau.



◀ **Chwith:** Mae Alex, cyfranogwr gyda Innovate, yn defnyddio'r wybodaeth garddio a roesant iddo dros y cyfyngiadau symud

Gwnaethant hefyd ddylunio eu platfform cyfryngau cymdeithasol unigryw eu hunain, 'Insight', a oedd yn lle ar-lein diogel i gyfranogwyr ryngweithio a chymdeithasu.

Mae Alex yn chwaraewr gemau brwd sydd wedi bod yn cymryd rhan mewn grwpiau chwarae gemau dros Zoom gyda chyfranogwyr eraill. Eglurodd Emma o Innovate, 'gyda'r cyfnod clo, d'oes dim rheswm dros beidio â threulio oriau'n chwarae gemau, ond gall hynny'ch gwneud chi'n fwy ynysig fyth. Feddylies i - yn fydde fe'n syniad da cael o leiaf grŵp cymdeithasol sy'n siarad am eu diddordebau?'

'Rwy'n ei fwynhau'n fawr' meddai Alex, 'mae wedi fy ngwneud i'n llawer mwy hyderus.'

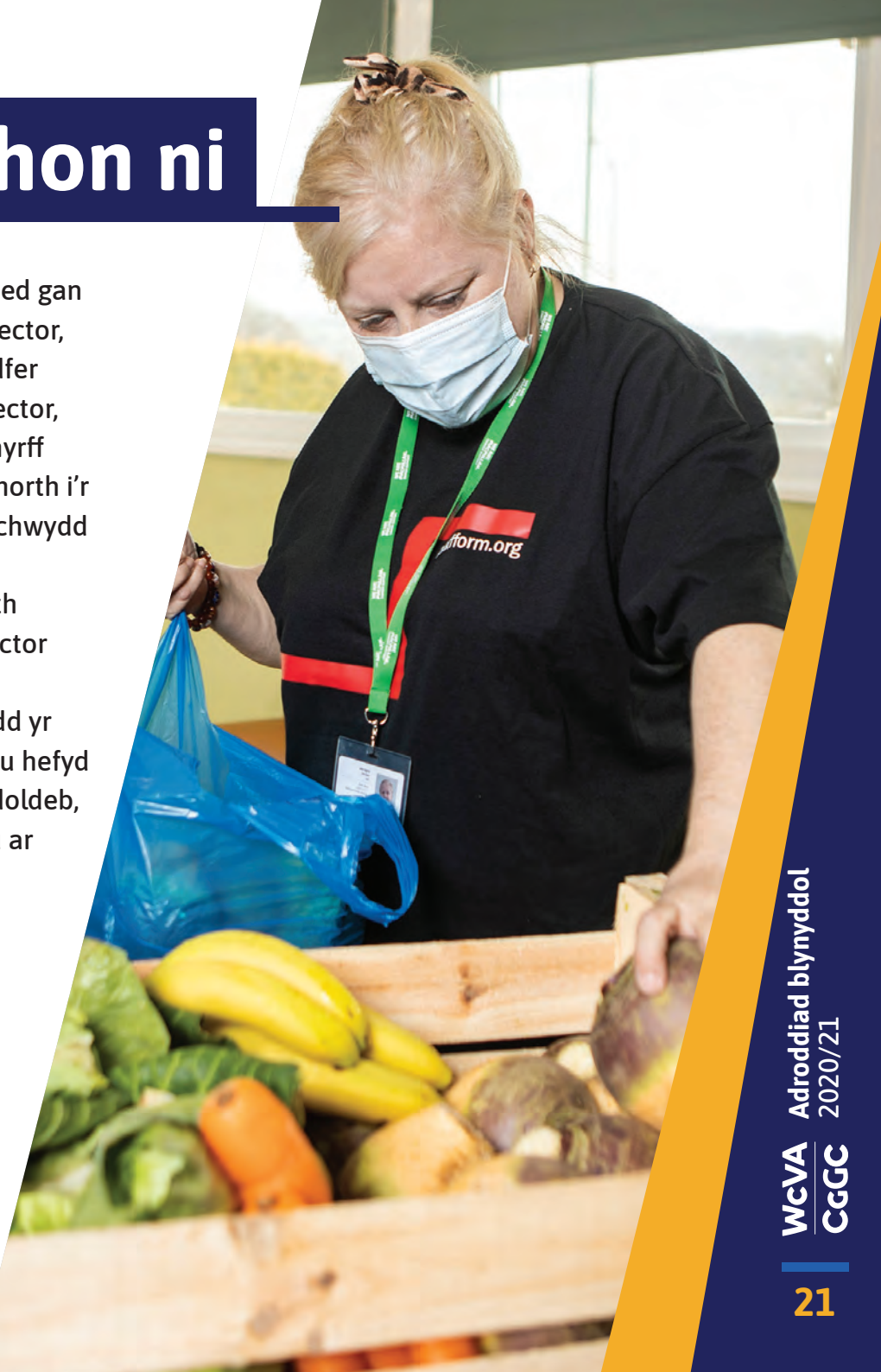
Mae'r Gronfa Cynhwysiant Gweithredol yn cael ei rheoli gan CGGC, a'i chefnogi gan gyllid o Gronfeydd Strwythurol a Buddsoddi Ewropeaidd.

Y gwahaniaeth a wnaethon ni

1 Gwnaethon ni hwyluso 15 o gyfarfodydd rhwng Gweinidogion Llywodraeth Cymru a chynrychiolwyr o'r sector gwirfoddol ac ymateb i 15 o ymgynghoriadau gan Lywodraeth Cymru a Senedd Cymru. Gwnaethon ni hefyd ymateb i ymgynghoriadau gan Senedd y DU a Gofal Cymdeithasol Cymru y flwyddyn hon. Gwnaeth hyn, ynghyd â gwaith arall ar ymgysylltu a dylanwadu, beri i waith CGGC gael ei grybwyll 45 o weithiau yng nghyfarfodydd llawn Senedd Cymru, mewn cwestiynau ac atebion ysgrifenedig, cyfarfodydd pwyllgor ac adroddiadau llywodraethol, gyda 36 o'r rhain yn ymwneud â'n gwaith ar gynorthwyo'r sector wrth ymateb i COVID-19

2 Cafodd argymhellion a wnaed gan CGGC, ar ôl ymgysylltu â'r sector, eu hadlewyrchu yn Adroddiad Adfer Cyngor Partneriaeth y Trydydd Sector, gan gynnwys cydberthnasau â chyrff llywodraethol a chyhoeddus, cymorth i'r sector adfer, a sut i gynnal yr ymchwydd mewn gwirfoddoli a gweithredu cymunedol. Gwnaeth Llywodraeth Cymru gytuno i weithio gyda'r sector i greu egwyddorion cyllido mwy cynaliadwy yn yr adferiad. Cafodd yr argymhellion hyn eu hadlewyrchu hefyd yn adroddiad y Pwyllgor Cydraddoldeb, Llywodraeth Leol a Chymunedau ar effaith COVID-19 ar y sector

Dde: Plattform oedd un o'r lliaws o fudiadau gwirfoddol a addasodd ei wasanaethau yn ystod y pandemig i helpu'r gymuned. Cafodd Plattform Gyllid Ewropeaidd trwy ein Cronfa Cynhwysiant Gweithredol i helpu pobl dan anfantais i ddychwelyd i fyd gwaith. ►





◀ **Chwith:** Gwirfoddolwyr yn cymryd rhan mewn garddio i wella eu llesiant gyda Chanolfan Gofalwyr Pen-y-bont ar Ogwr, un o dderbynyddion Cronfa Argyfwng y Gwasanaethau Gwirfoddol

Astudiaeth achos

Llinell fywyd i ofalwyr yn ystod y pandemig

GWNAETH EIN CRONFA ARGYFWNG Y GWASANAETHAU GWIRFODDOL HELPU GOFALWYR PEN-Y-BONT AR OGWR I ADDASU A CHREU GWASANAETHAU I GEFNOGI EU CYMUNED.

Bu'n rhaid i Ganolfan Gofalwyr Pen-y-bont ar Ogwr addasu eu gwasanaethau'n gyflym ym mis Mawrth 2020 ar ôl gweld cynnydd eang mewn achosion o ofalwyr a oedd yn teimlo wedi'u hynysu ac yn bryderus.

Mae cyllid gan Gronfa Argyfwng y Gwasanaethau Gwirfoddol CGGC wedi caniatáu i'r mudiad greu llinell ffôn newydd i ofalwyr gael gafael ar amrediad o arbenigwyr pan fyddant angen cyngor neu ddim ond sgwrs am bryderon a gofidiau.

'Gall bod yn ofalwr fod yn anhygoel o anodd', meddai Rhian Watts, Rheolwr

Prosiect Addysg Gofalwyr Ifanc yng Nghanolfan Gofalwyr Pen-y-bont ar Ogwr. 'Mae gan y bobl hyn y dasg hynod anodd o amddiffyn y bobl fwyaf agored i niwed yn ein cymuned.

'Wrth i'r pandemig waethygu, roedd angen cymorth ar y gofalwyr hyn yn fwy nag erioed. Fel y gwydd pob un ohonon ni, mae rôl y gofalwr wedi dod yn anoddach nag erioed yn ystod y cwpwl o fisoedd diwethaf.

'Diolch i'r drefn, mae ein gwasanaethau newydd yn caniatáu i ni gyrraedd mwy fyth o ofalwyr, ac mae wedi creu ymdeimlad cryf o gymuned trwy helpu gofalwyr i gael ffyrdd newydd o reoli pryderon a'u hatgoffa bod yna bobl eraill sy'n deall yr hyn y maen nhw'n eu hwynebu.'

Ein nod

Mae CGGC yn fwy cynaliadwy a chyfrifol

Rydyn ni eisiau defnyddio llywodraethu a chynllunio da i sicrhau bod ein mudiad yn gynaliadwy, ond rydyn ni hefyd eisiau gweithio mewn modd sy'n cefnogi cymdeithas fwy cynaliadwy yng Nghymru. Yn ystod 2020/21, gwnaethon ni ganolbwyntio ar lesiant staff a chefnogi staff ar draws y mudiad i gyfrannu mwy at brosesau penderfynu.

Beth wnaethon ni

1 Gwnaethon ni newid i fodel gweithio gartref i'r holl staff a symud popeth i seilwaith digidol yn y cwmwl, gan gynnwys ein system ffôn. Gwnaeth hyn ganiatáu i ni ddarparu gwasanaethau ar gapasiti llawn, tra bod yr holl staff yn gweithio o bell ac yn ddiogel

2 Gwnaethon ni werthu ein swyddfa yn y Rhyl a symud i adeilad modern ar brydles yn Abergele. Mae hyn wedi creu system hyblyg o weithio wrth nifer o weithfannau, wedi lleihau gorbenion ac wedi ein galluogi i greu amgylchedd swyddfa hyblyg, fwy cynaliadwy i'n staff

3 Y flwyddyn hon, gwnaethon ni wella ein harferion llywodraethu a rheoli a chynyddu ein gwydnwch trwy greu cynllun ariannol pum mlynedd a dirprwyo cyfrifoldebau dros gyllidebau a gweithrediadau i reolwyr er mwyn caniatáu i ni fod yn fwy hyblyg, gyda'r gallu i addasu

4 Gwnaethon ni gadw at ein hymrwymiad i'r Cyflog Byw gwirioneddol. Ledled y DU, dim ond 4% o gyflogwyr Cyflog Byw sydd yn y sector gwirfoddol, ond mae'n dda gwybod bod 30% o gyflogwyr yn talu'r Cyflog Byw yng Nghymru yn unig. Yn CGGC, yn ogystal â bod yn Gyflogwr Cyflog Byw ein hunain, rydyn ni'n Gyllidwr Cyflog Byw, sy'n ymrwymedig i annog y mudiadau rydyn ni'n eu cyllido i dalu'r Cyflog Byw gwirioneddol

5 Gwnaethon ni lansio grŵp Cydraddoldeb, Amrywiaeth a Chynhwysiant (EDI). Sefydlwyd y grŵp hyrwyddwyr EDI i godi ymwybyddiaeth o gydraddoldeb, amrywiaeth a chynhwysiant ac i gefnogi'r gwaith o hybu'r pethau hyn yn CGGC. Mae aelodau o'r grŵp wedi hwyluso sesiynau yn ein diwrnod staff, datblygu calendr o ddigwyddiadau, rhoi cyngor ar ymarferion recriwtio, gwneud gwaith ymchwil ac wedi llunio papurau ar gyfer bwrdd ymddiriedolwyr CGGC

6 Gwnaethon ni gymryd rhan yn rhaglen Busnes Cenedl Hyblyg 2 Chwarae Teg, gan gynnal arolwg staff i'n helpu ni i ddeall mwy am ein diwylliant busnes. Gwnaethon ni ddefnyddio hwn i hysbysu Cynllun Gweithredu Strategaeth Cydraddoldeb ac Amrywiaeth er mwyn gwella a datblygu ein harferion adnoddau dynol

Y gwahaniaeth a wnaethon ni

Astudiaeth achos

Llesiant ein staff

GWNAETHON NI GEISIO LLEIHAU EFFEITHIAU'R PANDEMIG AR IECHYD MEDDWL EIN STAFF TRWY DDEFNYDDIO CLYBIAU AR-LEIN.

Mae COVID-19 wedi cael effaith ar iechyd meddwl pob un ohonon ni. Gyda'r mwyafrif o'n staff yn gweithio gartref eleni, roedden ni eisiau gwneud yr hyn y gallem ni i leihau ynysu ac annog iechyd meddwl da.

Pan darodd y pandemig, gwnaethon ni greu 'parth llesiant' ar ein mewnrwyd lle gallai staff rannu eu profiadau a syniadau da. Anogwyd staff i ddechrau clybiau ar-lein hefyd fel ffordd o gysylltu â'i gilydd.

Gwnaeth Mair Rigby, ein Rheolwr Llywodraethu a Diogelu, drefnu clwb darllen dydd Iau ar gyfer staff, a gwnaeth Rajma Begum, sy'n trefnu digwyddiadau cyri poblogaidd i godi arian, redeg 'Staff Grub Club' (Clwb Bwyd Staff) i gyfnwidi

syniadau coginio da, dangos ryseitiau a siarad am bopeth sy'n ymwneud â bwyd!

Dyweddodd Nicola Nicholls o'n tîm gwirfoddoli: 'Mae mor braf cwrdd â chydweithwyr mewn amgylchedd hamddenol i rannu syniadau a ryseitiau, roedden ni i gyd yn mwynhau arddangosiadau coginio Rajma a'r lliaws o ddanteithion coginio a gyflwynwyd ganddi. Fe wnaeth hi fy ysbrydoli i ddefnyddio cynhwysion nad oeddwn wedi'u defnyddio o'r blaen ac roedd un o'i phrydau mor flasus, fe gefais i e' bob nos am wythnos! Mae'n seibiant hyfryd mewn diwrnod prysur iawn'.

Dde: Mae ein Rheolwr Amrywiaeth Cenedlaethol, Rajma yn dangos i gydweithwyr CGGC sut i chwipio un o'i chyrrï byd-enwog ►



Ein nod

Mae CGGC yn gwneud defnydd gwell o adnoddau mwy amrywiol

Rydym yn gweithio i amrywio ein sylfaen gyllido, yn gwneud defnydd gwell o ddigidol ac yn hyrwyddo diwylliant o wella'n barhaus a chydweithio ag eraill. Gwnaethon ni ganolbwyntio ar wneud yn siŵr bod gan ein staff y sgiliau digidol roedd eu hangen arnyn nhw i gyflwyno mwy o wasanaethau ar-lein. Gwnaethon ni hefyd edrych ar gael mwy o werth am ein harian drwy ein hadeiladau, cyllidebu strategol a thrwy weithio mewn partneriaeth.

Beth wnaethon ni

1 Trwy symud i weithio'n gwbl ddigidol, bu modd i ni barhau i ddarparu cymorth hyblyg a chydweithio gyda'r sector gwirfoddol a rhanddeiliaid eraill, gan gynnwys Cefnogi Trydydd Sector Cymru a Chyngor Partneriaeth y Trydydd Sector

2 Gwnaethon ni gadw at ein hymrwymiad i ddarparu addysgu parhaus ar gyfer y staff, gyda'r holl gyrsiau hyfforddi staff yn symud i blatfformau digidol

3 Gwnaethon ni gynnal ein AGM a'n darlith flynyddol ar-lein am y tro cyntaf erioed, gyda darlith ragorol ar 'Sut gall elusen fyd-eang gyflenwi'n lleol' gan Brif Swyddog Gweithredol Oxfam, Danny Sriskandarajah, a glywyd gan 148 o bobl

4 Gwnaethon ni gydweithio ag Un Llais Cymru a Chymdeithas Llywodraeth Leol Cymru ar brotocol ar gyfer gweithio ar y cyd mewn ymateb i COVID-19

5 Gwnaethon ni barhau â'n partneriaeth â Cynnal Cymru, y prif fudiad ar gyfer datblygu cynaliadwy yng Nghymru. Gweithiodd Cynnal Cymru ac CGGC gyda'i gilydd i nodi cyllidwyr posibl i gefnogi amrywiaeth o fewn y sector datblygu cynaliadwy, ac i wneud mwy i sicrhau pontio teg i sero-net. Bydd yr ymrwymiad a'r nod cyffredin hwn o fudd i'n haelodaeth ehangach ac yn cael effaith gadarnhaol ar gymdeithas sifil a'r amgylchedd. Gwnaeth Cynnal Cymru ac CGGC hefyd weithio gyda'i gilydd ar bapur ar gyfer Cyfoeth Naturiol Cymru ynghylch adferiad gwyrdd a chyfiawn

6 Gwnaethon ni weithio gyda Chanolfan Polisi Cyhoeddus Cymru a Chymdeithas Llywodraeth Leol Cymru ar waith ymchwil ar wirfoddoli a llesiant yn ystod y pandemig er mwyn dangos sut mae gwirfoddoli, gyda chefnogaeth seilwaith, yn helpu i greu cymunedau gwydn, wedi'u grymuso

Lansio'r Hwb Gwybodaeth i uwchsgilio'r sector

Y flwyddyn hon, gwnaeth Cefnogi Trydydd Sector Cymru (CGGC a'n holl bartneriaid ar Gyngorau Gwirfoddol Sirol) lansio cronfa newydd o wybodaeth ac adnoddau dysgu ar-lein ar gyfer y sector gwirfoddol yng Nghymru – Hwb Gwybodaeth y sector gwirfoddol.

Yn ogystal â detholiad o daflenni gwybodaeth a chysiau ar-lein, mae'r Hwb Gwybodaeth hefyd yn rhoi'r cyfle i ddefnyddwyr rwydweithio â chymheiriaid a chael trafodaethau ar bynciau sy'n bwysig iddyn nhw.

Mae'r Hwb Gwybodaeth ar gael yn
www.thirdsectorsupport.wales.



Y gwahaniaeth a wnaethon ni

1 Mae ein prosiect Partneriaethau Natur Lleol (LNP) Cymru yn cydweithio â phobl, cymunedau, penderfynwyr a busnesau i gynllunio a chreu Cymru fwy gwydn, sy'n gyforiog o natur. Y flwyddyn hon, gwnaeth y prosiect ymdrin â bron 2,000 o ymholiadau, cynnal mwy na 650 o ddigwyddiadau a gweithgareddau a chynorthwyo mwy na 200 o brosiectau ymarferol a bron 300 o gymunedau i gael budd o'r gweithgareddau hyn. Mae LNP Cymru hefyd wedi cyfrannu at y gwaith o gyflenwi grant Lleoedd Lleol ar gyfer Natur Llywodraeth Cymru, gyda 98% o'r cyllid yn cael ei wario o fewn y flwyddyn ar alluogi 77 o brosiectau ledled Cymru

2 Gwnaeth CGGC chwarae rolau allweddol mewn cydweithredïadau â chyllidwyr eraill. Dyluniwyd ein cronfeydd brys i ategu'r rheini gan gyllidwyr allweddol eraill er mwyn sicrhau bod cymorth ariannol ar gael i'r amrediad ehangaf

posibl o fudiadau, a gwnaethon ni helpu i sicrhau bod data gwerthfawr yn cael ei rannu er mwyn ehangu cyrhaeddiad y cyllid ac atal ceisiadau twyllodrus. Nawr, mae CGGC, fel rhan o Fforwm Cyllidwyr Cymru, yn edrych ar sut y gellir adeiladu ar y cydweithrediad llwyddiannus hwn yn y tymor byr a'r hirdymor. Dywedodd un cyllidwr: 'Gwnaeth fy helpu i wneud argymhellion gwell. Gwnaeth leihau'r risgiau wrth wneud penderfyniadau. Rwy'n falch ei fod wedi digwydd.'

3 Gwnaeth ein prosiect Dyfodol Gwell Cymru gydweithredu â phartneriaid newydd er mwyn i CGGC a'r sector ennill sgiliau newydd. Buom yn gweithio gyda'r Ysgol Dyfodol Rhyngwladol a thair cymuned mewn gwahanol rannau o Gymru i ddychmygu eu dyfodol ar ôl y pandemig. Datblygodd y prosiect adnoddau fel podlediadau er mwyn galluogi grwpiau rhagolwg dan arweiniad y gymuned ledled y wlad

Gwnaeth Bwyd Dros Ben Aber Aberystwyth gymryd rhan yn y prosiect Dyfodol Gwell Cymru. Dywedodd Heather Mclure:

'Roedd y cyfle i ddysgu gan arbenigwyr rhagolwg ac arbenigwyr dychmygu yn werthfawr tu hwnt. Rydyn ni'n ceisio sicrhau cyllid ar hyn o bryd i fwrw ymlaen â phrosiect sy'n gweithio tuag at yr economi gylchol. Rydyn ni'n mynd i fod yn cryfhau cyfleoedd tyfu bwyd a hyfforddiant garddwriaethol, ac rydyn ni'n mynd i gydweithio â'r 'Aber Food Coop.'

Astudiaeth achos

TSSW yn helpu i warchod bywyd gwylt a choetiroedd

GWNAETH CYDWEITHREDIAD RHWNG CGGC A'R CYNGHORAU GWIRFODDOL SIROL HELPU PARC CENEDLAETHOL ARFORDIR PENFRO I OFALU AM RYWOGAETHAU A WARCHODIR.

Mae CGGC yn rhan o Cefnogi Trydydd Sector Cymru (TSSW), y rhwydwaith o fudiadau cymorth ar gyfer y sector yng Nghymru. Mae TSSW yn bartneriaeth genedlaethol rhwng y Cyngorau Gwirfoddol Sirol (CVCs) lleol ac CGGC. Mae CGGC yn gweithio gyda CVCs ar asesu ceisiadau ar gyfer Cynllun Cymunedau y Dreth Gwarediadau Tirlenwi (LDTCS), sy'n galluogi gweinyddiaeth ganolog effeithlon ynghyd â gwybodaeth am anghenion cymunedau lleol ledled y wlad.

Gwnaeth Coedwig Llwynhelyg, gardd Fictoraidd yn Sir Benfro, dderbyn cyllid gan LDTCS i'w hadfer er mwyn cyflwyno buddion i'r gymuned leol, denu ymwelwyr a gwella bioamrywiaeth.

Mae'r goedwig yn gartref i adar fel y gno cell fraith fwyaf, a chaiff yr ardal ei reoli i ddiogelu dyfrgwn fel Rhywogaethau a Warchodir gan Ewrop. 'Cafodd y gwirfoddolwyr wybodaeth a sgiliau newydd ac roedden nhw'n teimlo'n fwy cysylltiedig â natur a'u hardal leol,' meddai Tom Moses o Barc Cenedlaethol Arfordir Penfro.

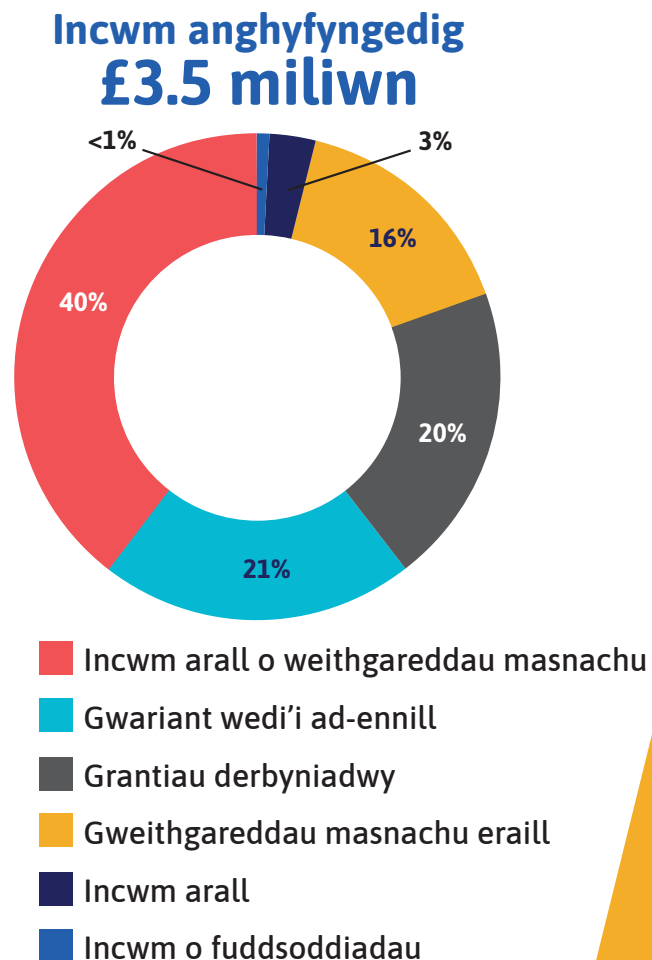
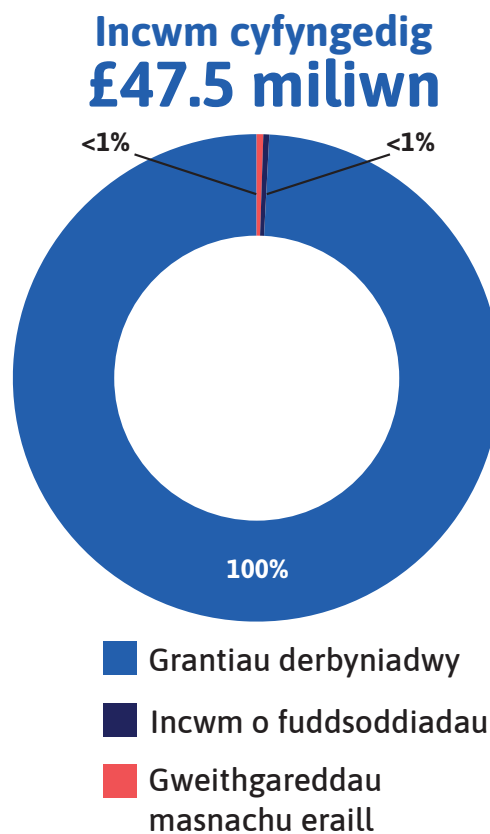
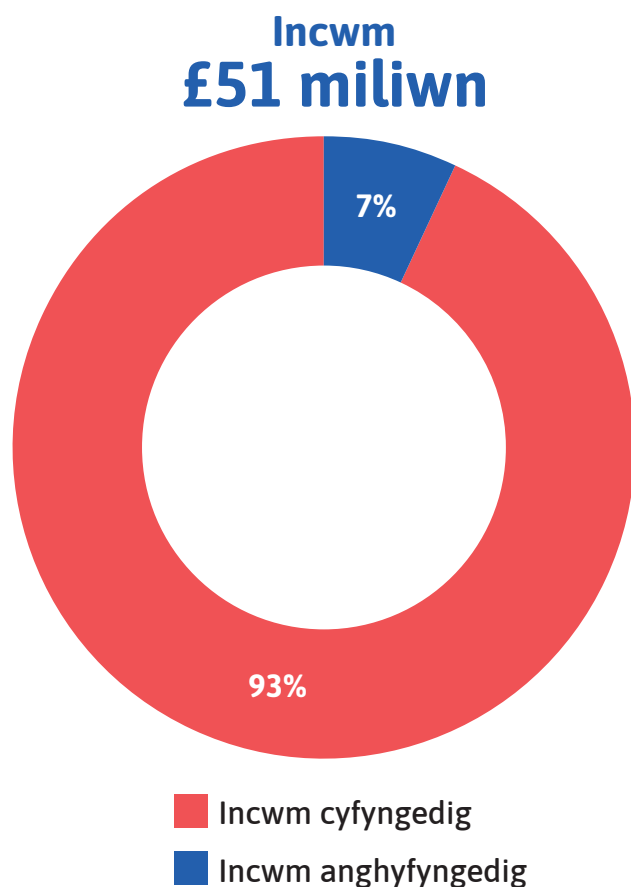
◀ **Chwith:** Gwirfoddolwyr yn adfer Coedwig Llwynhelyg



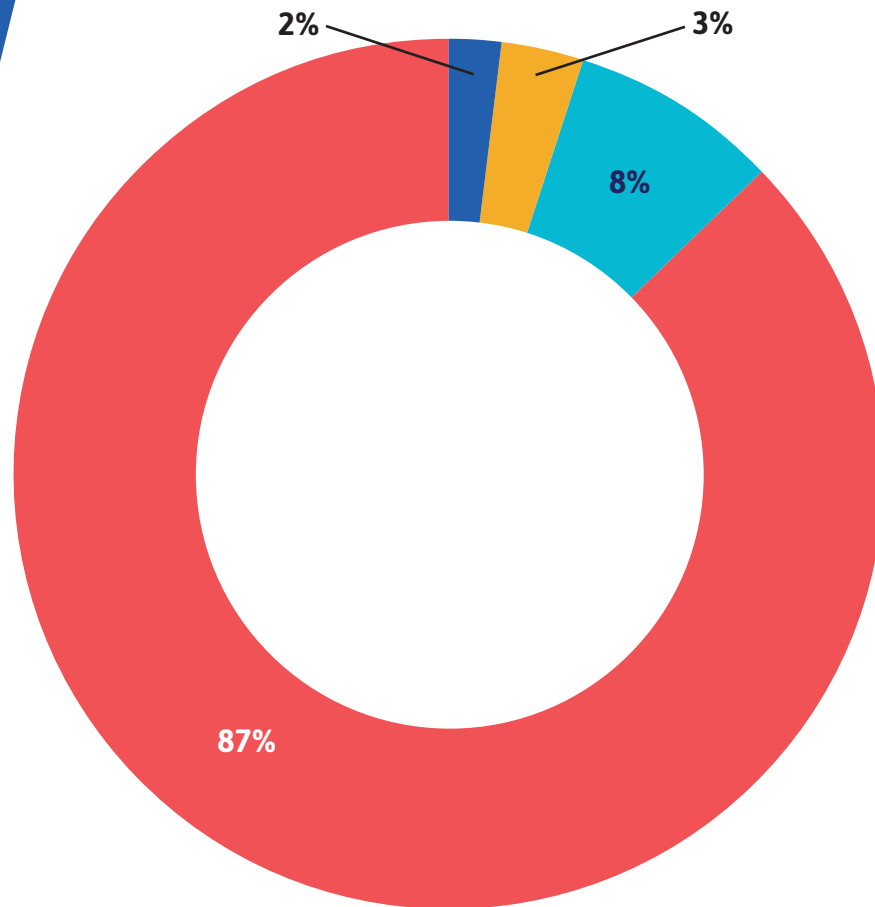
Ein cyllid

Mae'r ffigurau hyn yn rhoi trosolwg o'n perfformiad ariannol ar gyfer 2020/21.

YN YSTOD Y FLWYDDYN, GWNAETHON NI DDOSBARTHU **£47 MILIWN** MEWN GRANTIAU A BENTHYCIADAU I'R SECTOR GWIRFODDOL. EIN HINCWM OEDD **£51 MILIWN** A'N GWARIANT OEDD **£49.7 MILIWN**.



Gwariant £49.7 miliwn



- Grantiau i'r sector
- Costau staff (cyflogai, recriwtio, hyfforddiant ac ati)
- Gorbenion (costau adeiladau, cyfarpar, cyfleustodau ac ati)
- Costau eraill (archwiliadau, ymgynghorwyr, marchnata ac ati)

Aelodau bwrdd CGGC

Llywydd

Michael Sheen

Is-lywyddion

Tom Jones OBE

Margaret Thorne CBE DL

Cadeirydd

Peter Davies CBE

Is-gadeirydd

Fran Targett OBE

Trysorydd

Jonathan Evans

Ymddiriedolwyr

Stephen Brooks

Rocio Cifuentes

Lindsay Cordery-Bruce

Lisa Davies

Elizabeth Girling

Simon Harris

Chris Lines

Mark Llewellyn

Sara Moseley

Joseph Stockley

Edward Watts MBE DL

Helen Bulkeley
(a adnabyddir fel Helen White)

Kate Young

Sylwedydd

Colin Arnold (o fis Chwefror 2021)
(Defigo Finance Ltd)

Ysgrifenyddes

Tracey Lewis

Rhif cofrestru'r cwmni 0425299

Rhif elusen 218093

Swyddfa Gofrestredig :

Tŷ Baltic, Sgwâr Mount Stuart
Caerdydd CF10 5FH

Bancwyr

Barclays Bank Plc

Llys Windsor

1-3 Plas Windsor

Caerdydd

CF10 3BX

Cynghorwyr cyfreithiol

Geldards LLP

Cwr y Ddinas Rhif 4

Stryd Tyndall

Caerdydd CF10 4BZ

Hugh James

Dau Sgwâr Canolog

Caerdydd CF10 1FS

Capital Law

Adeilad Capital, Stryd Tyndall

Caerdydd CF10 4AZ

Archwilydd

Bevan Buckland LLP

Langdon House, Langdon Road

Glannau Abertawe SA1 8QY

Diolch

Hoffai CGGC ddiolch i'n holl aelodau a phartneriaid am eu cymorth y flwyddyn hon, ynghyd â'r canlynol:

[20 Degrees Consulting](#)

[Bwyd Dros Ben Aber](#)

[ACEVO](#)

[Arts Factory](#)

[Barclays Bank PLC](#)

[Bevan Buckland LLP](#)

[Comisiwn Bevan](#)

[Beiciau Gwaed Cymru](#)

[Busnes yn y
Gymuned Cymru](#)

[Stadiwm Dinas
Caerdydd](#)

[Prifysgol Caerdydd](#)

[Carol Mack,
Association of
Charitable Foundations](#)

[Carys Mair Thomas
Cyfathrebu](#)

[Cyfrifiad 2021](#)

[Centurion VAT](#)

[Sefydliad Codi Arian
Siartredig](#)

[Chwarae Teg](#)

[Class Networks](#)

[Comic Relief](#)

[Sefydliad Cymunedol
Cymru](#)

[Cowshed](#)

[Cymdeithas Cyfieithwyr](#)

[Cytun](#)

[Dafydd Thomas](#)

[Danny Sriskandarajah,
Oxfam](#)

[Darius Hughes,
Cadeirydd y Cyd-
bwyllgor ar Imiwneiddio
a Brechu \(JCVI\) a
Phennaeth Brechlynnau
yn UK Pfizer](#)

[Darwin Gray](#)

[Data Cymru](#)

[Deryn](#)

[Drosi Bikes](#)

[Eileen Murphy](#)

[Elin Maher](#)

[Tîm Cymorth Ieuenctid
Ethnig \(EYST\)](#)

[Eva Trier Consulting](#)

[Futurice Ltd](#)

[Getting on Board](#)

[Helpu](#)

[Cynllun iechyd HSF](#)

[Jess Blair](#)

[Keegan and Pennykid](#)

[Legal Education
Foundation](#)

[Lloyds Bank
Foundation](#)

[Moondance
Foundation](#)

[Cronfa Gymunedol y
Loteri Genedlaethol](#)

[Gwasanaeth Caffael
Cenedlaethol](#)

[NCVO](#)

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Gilydd](#)

[GIG Cymru](#)

[Yr Uned Pobl a Gwaith](#)

[Tîm Canlyniadau Pŵer
Pobl, Nesta](#)

[Iechyd Cyhoeddus
Cymru](#)

[Race Council Cymru](#)

[Recruit3](#)

[Cwmni Buddiannau
Cymunedol Resource](#)

[Responsible Finance](#)

[Richard Newton
Consulting](#)

[Russell Todd](#)

[Savage and Gray Design](#)

[Ysgol Dyfodol
Rhyngwladol](#)

[Shirley David, Business
and Employment
Support and Training
\(BEST\)](#)

[Gofal Cymdeithasol
Cymru](#)

[Social Investment
Business](#)

[Social Investment
Scotland](#)

[Chwaraeon Cymru](#)

[Tempo](#)

[Yr Ymgyrch
#NawrMwyNagErioed](#)

[Cymdeithas Diwydiant
Fferyllol Prydain](#)

[The Funding Centre](#)

[Cyngor Mudiadau
Gwirfoddol yr Alban
\(SCVO\)](#)

[Volunteer Now](#)

[Volunteer Scotland](#)

[Canolfan Polisi
Cyhoeddus Cymru](#)

[Canolfan
Cydwethredol Cymru](#)

[TUC Cymru](#)

[Wavehill](#)

[Canolfan Materion
Rhyngwladol Cymru](#)

[Canolfan Polisi
Cyhoeddus Cymru](#)

[Swyddfa Cyllid
Ewropeaidd Cymru
\(WEFO\)](#)

[Llywodraeth Cymru](#)

[Sefydliad Iechyd a Gofal
Cymdeithasol Cymru,
Prifysgol De Cymru](#)

[Cymdeithas
Llywodraeth Leol
Cymru \(CLLLC\)](#)

[Y Tŷ Gwyrdd](#)

Datganiadau ariannol 2020/21

Yn yr adran hon ceir manylion ein cyfrifon a'n gweithgareddau ar gyfer blwyddyn ariannol 2020/21 gan gynnwys Adroddiad Blynnyddol yr Ymddiriedolwyr, adolygiad a datganiadau ariannol, adroddiad strategol y grŵp, gwybodaeth ynglŷn â'n haelodau, ac adroddiad yr archwilydd annibynnol.

Adroddiad blynyddol yr ymddiriedolwyr 2020/21

Mae'r ymddiriedolwyr, sydd hefyd yn Gyfarwyddwyr at ddibenion y Ddeddf Cwmnïau, yn cyflwyno eu hadroddiad a datganiadau ariannol archwiliedig yr elusen ar gyfer y flwyddyn a ddaeth i ben ar 31 Mawrth 2021.

Strwythur, llywodraethu a rheoli

Dogfen lywodraethu

Mae Cyngor Gweithredu Gwirfoddol Cymru ('CGGC') yn gwmni cyfyngedig drwy warant ac yn elusen gofrestredig. Ei ddogfennau llywodraethu yw'r Memorandwm a'r Erthyglau Cymdeithasu dyddiedig 9 Rhagfyr 1946, a ddiwygiwyd ddiwethaf ym mis Tachwedd 2016.

Recriwtio a phenodi Ymddiriedolwyr

Mae erthyglau cymdeithasu CGGC yn darparu ar gyfer Bwrdd sy'n cynnwys

dim llai na chwech a dim mwy nag un-ar-bymtheg o ymddiriedolwyr. Caiff hyd at ddeuddeg o ymddiriedolwyr Bwrdd CGGC eu hethol gan Aelodau mewn Cyfarfod Cyffredinol Blynyddol a chaiff hyd at bedwar aelod eu penodi gan Fwrdd CGGC. Bydd ymddiriedolwyr yn ymadael yn ôl trefn gylchdro, sef y rhai sydd wedi gwasanaethu am dair blynedd yn ddi-dor ar ôl cael eu hethol neu eu haillethol.

Bydd ymddiriedolwr sy'n ymddeol yn gymwys i gael ei ailethol am dymor pellach o dair blynedd ac ni chaiff yr un ymddiriedolwr fod yn y swydd am fwy na naw mlynedd yn olynol. Gall Bwrdd CGGC gyfethol unrhyw un ar unrhyw adeg i lenwi swydd wag dros dro sy'n codi ar Fwrdd CGGC. Ni chynhaliwyd unrhyw etholiadau ymddiriedolwyr yn ystod 2020 gan nad oedd unrhyw ymddiriedolwyr yn ymddeol, felly bydd ein hetholiadau nesaf yn cael eu cynnal yn 2021.

Cynefino a hyfforddi ymddiriedolwyr

Mae ymddiriedolwyr newydd yn cwblhau sesiwn cynefino ac yn cael llawlyfr cynhwysfawr i ymddiriedolwyr sy'n rhoi rhagor o wybodaeth am eu rôl a'u cyfrifoldebau. Caiff ymddiriedolwyr fynediad at adnoddau ar-lein i'w cefnogi yn eu rôl a darperir hyfforddiant mewnol sy'n ymdrin â meysydd llywodraethu allweddol. Yn ystod 2020/21, datblygwyd rhaglen hyfforddiant cyllid mewnol rhagorol a gyflwynwyd i ymddiriedolwyr.

Rheoli risg

Mae is-bwyllgor Archwilio a Risg CGGC wedi cymeradwyo cofrestr risg gynhwysfawr y mae'n ei hadolygu'n gyson. Mae'r gofrestr risg yn nodi risgiau posibl, yn disgrifio'r camau y mae angen eu cymryd i leihau neu osgoi pob risg, pwy sy'n gyfrifol am gymryd y camau, a'r dyddiadau targed.

Mae Cadeirydd yr is-bwyllgor Archwilio a Risg yn adrodd i'r Bwrdd er mwyn sicrhau bod pob un o'r ymddiriedolwyr yn cael y wybodaeth ddiweddaraf.

Swyddi Anrhydeddus

Mae gan CGGC dair swydd anrhydeddus, ac mae'n falch o gael cymorth pobl â diddordeb a phrofiad helaeth yn y sector gwirfoddol.

Mae Llywydd Anrhydeddus CGGC, Michael Sheen yn hyrwyddo CGGC a'r sector bob cyfle a gaiff. Mae Is-lywydd CGGC, Tom Jones OBE yn gweithio i gynnal a datblygu cysylltiadau cymdeithas sifil ledled Cymru, y DU ac Ewrop. Mae Is-lywydd CGGC, Margaret Thorne CBE DL yn parhau i gefnogi gwaith CGGC gyda phartneriaid lleol.

Strwythur y mudiad

Aelod-fudiad yw CGGC. Mae'r aelodaeth ar gael i elusennau, grwpiau gwirfoddol, grwpiau cymunedol a mentrau cymdeithasol sy'n gweithio yng Nghymru. Mae gan bob aelod hawliau pleidleisio. Caiff aelodau eu hannog yn weithredol i lunio ein gwaith a chysylltu â rhwydwaith cyfoethog o bobl o'r un meddylfryd sydd â'r un

weledigaeth.

Mae dau is-bwyllgor yn cynorthwyo'r Bwrdd i gyflawni ei rôl: is-bwyllgor Archwilio a Risg CGGC ac is-bwyllgor Cyllid CGGC. Cefnogir y Bwrdd hefyd gan nifer o fyrddau prosiect, panel benthyciadau a phanel cronfeydd grant. Mae'r Bwrdd yn gyfrifol am gymeradwyo a monitro'r cynlluniau strategol a gweithredol sy'n ganolbwynt ac yn sail i waith CGGC.

Partïon cysylltiedig

Yn ystod 2010/11 sefydlodd yr Elusen grŵp drwy gorffori dau is-gwmni perchnogaeth lwyr, Social Investment (Cymru) Ltd (a ailenwyd o WCVA Investments Ltd ar 24 Hydref 2014) at ddibenion sefydlu cronfa fenthyciadau, a WCVA Services Ltd at ddibenion gweinyddu gwasanaethau benthyca.

Mae Social Investment (Cymru) Ltd yn darparu buddsoddiad cymdeithasol ar gyfer ac ar ran y trydydd sector yng Nghymru. Rydym wrthi'n ystyried creu diben arall i'r cwmni, sef i reoli holl gynnyrch ariannol ad-daladwy CGGC, er mwyn sicrhau bod gan y trydydd sector yng Nghymru ffynhonnell barhaus i fuddsoddiad ar gael i gefnogi ei

uchelgais entrepreneuriaidd.

Yn dilyn cwblhad prosiect blaenorol a gyllidwyd gan Ewrop, mae WCVA Services Limited bellach yn segur.

Mae Grantiau a Chontractau Caffael a ddyfarnwyd i gyrff lle mae gan yr Ymddiriedolwyr naill ai reolaeth uniongyrchol neu ddylanwad sylweddol wedi'u datgelu yn nodyn 8 y cyfrifon.

Cafodd trydydd is-gwmni, WCVA Trading Limited, ei gorffori yn ystod 2011/12; nid yw'r cwmni hwn yn weithredol ar hyn o bryd.

Gwnaeth ein pedwerydd is-gwmni, Cynnal Cymru - Sustain Wales (Cynnal Cymru) ymuno â grŵp CGGC ar 1 Ebrill 2018. Cynnal Cymru yw'r elusen genedlaethol dros ddatblygu cynaliadwy yng Nghymru. Mae Cynnal Cymru hefyd yn gwmni preifat cyfyngedig drwy warant. Cynnal Cymru yw'r prif fudiad ar gyfer Datblygu Cynaliadwy yng Nghymru. Cenhadaeth Cynnal yw gwneud Cymru'n gymdeithas garbon isel, effeithlon o ran adnoddau, iach, cyfiawn a ffyniannus sy'n un â'r ecosystemau naturiol sy'n ei chefnogi.

Trwy gydweithio byddwn yn cynyddu ein heffaith ac yn mynd yn agosach

at gyflawni ein nodau strategol o ran cynaliadwyedd, dangosyddion Deddf Llesiant Cenedlaethau'r Dyfodol, ymgynghoriaeth, hyfforddiant a gwaith dylanwadu gyda'n haelodau a'n partneriaid. Gyda'n gilydd byddwn yn cefnogi ein gilydd, ein haelodau a'n partneriaid i gyd-ddylunio a chyddarparu datrysiadau arloesol i helpu i greu Cymru fwy cynaliadwy.

Amcanion a gweithgareddau

Ein gweledigaeth

'Dyfodol lle mae mudiadau gwirfoddol a gwirfoddoli yn ffynnu ledled Cymru, gan wella llesiant i bawb'

Ein cenhadaeth

'Bydd CGGC yn gatalydd dros newid positif drwy Gysylltu, Galluogi a Dylanwadu'

Amcanion elusennol

Amcanion yr elusen yw hybu pob diben neu unrhyw ddiben er budd y gymuned y bernir yn ôl y gyfraith ei fod yn ddiben elusennol.

Budd cyhoeddus

Mae'r ymddiriedolwyr wedi ystyried canllawiau'r Comisiwn Elusennau ar fudd cyhoeddus ac wedi adolygu gweithgareddau'r elusen i sicrhau eu bod yn cynnig budd i'r cyhoedd. Wrth lunio ein hamcanion ar gyfer y flwyddyn a chynllunio ein gweithgareddau, mae'r ymddiriedolwyr bob amser yn sicrhau bod y rhaglenni yr ydym yn eu darparu yn cyd-fynd â'n prif wrthrychau.

Wrth weithio gyda'r pandemig (Covid-19) annisgwyl a digyffelyb yn ystod y flwyddyn, gwnaethom adolygu ein meysydd busnes hanfodol ac addasu ein gweithgareddau at ddibenion gwahanol er mwyn sicrhau bod CGGC yn parhau i gefnogi anghenion y sector gwirfoddol yn ystod cyfnod ansicr iawn. Bu CGGC yn rheoli nifer o gronfeydd brys fel rhan o becyn cymorth £24 miliwn Llywodraeth Cymru ar gyfer y sector. Mae CGGC yn parhau i gynorthwyo'r sector gwirfoddol yng Nghymru i ddatblygu ei weithgareddau, ei ymgysylltiad a'i effaith er mwyn cyfrannu at gymunedau lleol a mentrau polisi cyhoeddus cenedlaethol.

Grantiau a chyllid

Gweinyddodd yr elusen 21 (2020: 14) cynllun grant yn ystod y flwyddyn a gwnaed taliadau grant i 817 (2020: 388) o fudiadau.

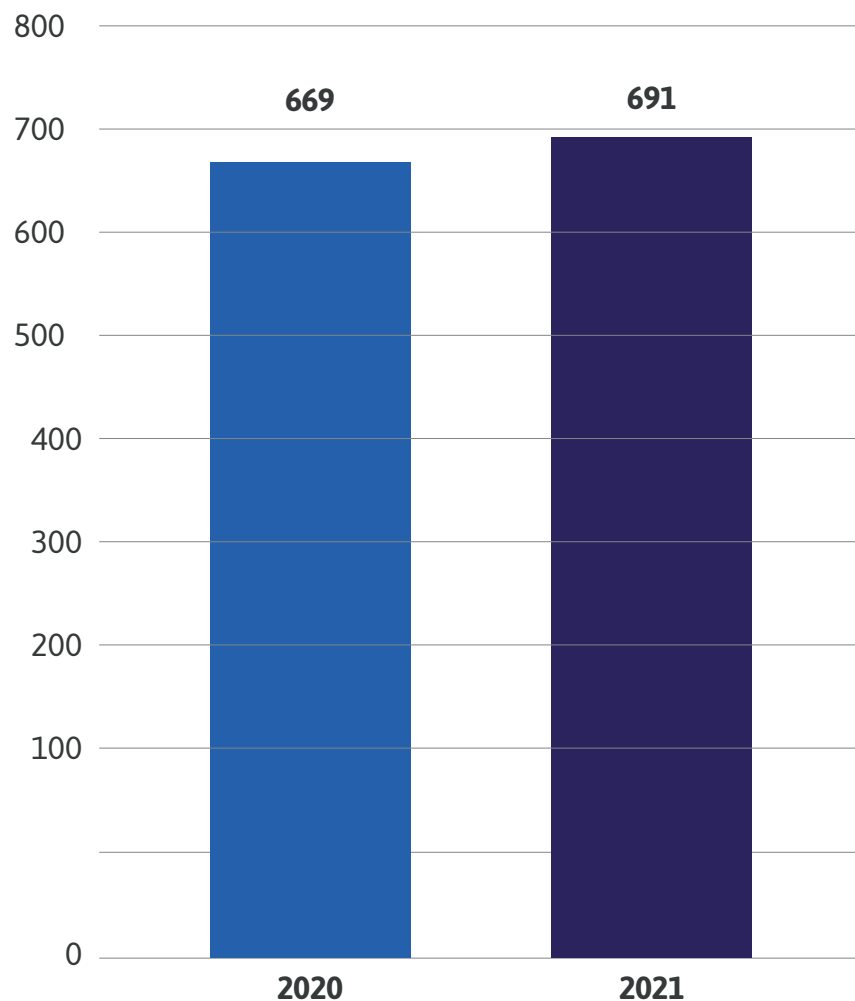
Grantiau	2021 Nifer y grantiau a dalwyd	2021 Gwerth y grantiau a dalwyd £	2020 Nifer y grantiau a dalwyd	2020 Gwerth y grantiau a dalwyd £
Cynhwysiant Gweithredol – Dwyrain Cymru	8	354,448	17	850,566
Cynhwysiant Gweithredol – Ieuenctid Dwyrain Cymru	8	171,610	17	321,121
Cynhwysiant Gweithredol – Gorllewin Cymru a'r Cymoedd	32	1,861,845	82	3,328,047
Cynhwysiant Gweithredol – Ieuenctid Gorllewin Cymru a'r Cymoedd	24	1,043,370	46	1,847,080
Cronfa Tyfu Busnesau Cymdeithasol – Gorllewin Cymru a'r Cymoedd	9	449,965	11	337,705
Cronfa Tyfu Busnesau Cymdeithasol – Dwyrain Cymru	6	237,013	7	109,332
Cyllid Seilwaith – Cynghorau Gwirfoddol Sirol	19	7,385,563	19	3,673,126
Treth Tirlenwi	60	2,167,695	41	1,226,932
Cyngor Partneriaeth	29	87,545	29	87,545
Gwirfoddoli Cymru	19	146,096	54	907,726
Cysylltiadau Cymunedol Cymru ac Africa	35	674,314	34	237,560
Comic Relief	19	585,002	13	1,230,000
Helplu	1	12,500	1	75,000

Apêl Llifogydd Dennis	7	25,819	17	76,184
Partneriaeth Natur Leol LNP	42	581,715	-	-
Lleoedd Natur Lleol L4NP	42	2,668,156	-	-
Grant Datblygu Helpu	3	36,000	-	-
Cronfa Gwydnwch y Trydydd Sector	177	9,455,121	-	-
Cronfa Argyfwng y Sector Gwirfoddol	270	15,162,204	-	-
Kickstart	6	25,500	-	-
Ymchwil ar Wirfoddoli a Llesiant	1	3,000	-	-
	817	43,134,480	388	14,307,924
Incwm a gwariant arian cyfatebol ychwanegol a ddenwyd drwy incwm o'r cynlluniau grant.	105	1,930,791	156.00	2,722,074

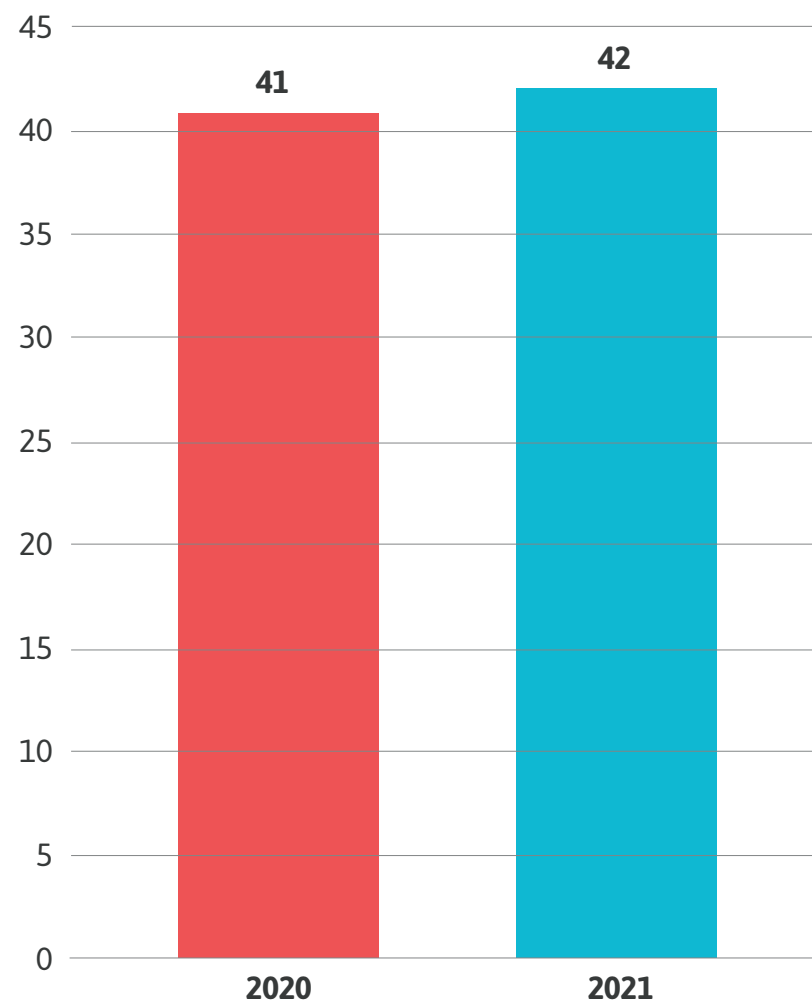
Aelodaeth

Mae aelodaeth yn agored i unrhyw elusennau, grwpiau gwirfoddol neu fentrau cymdeithasol sydd ar waith yng Nghymru. Gall y rheini nad ydynt yn bodloni'r meini prawf hyn gofrestru'n danysgrifwyr neu'n bartneriaid, ond nid ystyrir y rhain yn aelodau. Eleni, gwnaethom oedi adnewyddu aelodaeth a recriwtio oherwydd y pandemig, felly roeddem yn falch o weld cynnydd bach yn y niferoedd.

Aelodau



Partneriaid



Adolygiad ariannol 2020/21

Yn ystod y flwyddyn, gwnaeth CGGC gynhyrchu cyfanswm incwm gweithredu o £50.77 miliwn. Prif ffynonellau cyllido'r Elusen yw cyllid grant a benthyciad gan Lywodraeth Cymru, Ewrop, Comic Relief a chyllidwyr eraill i gefnogi ei gweithgareddau craidd, gwaith prosiect penodol a chymorth sylweddol i'r sector gwirfoddol yn ystod pandemig Covid-19. Caiff cyllid uniongyrchol ei gynhyrchu hefyd drwy gynnig gwasanaethau a gweithgareddau i'w haelodau, gan gynnwys hyfforddiant, cyhoeddiadau, cynadleddau a rhentu eiddo.

Mae Covid-19 wedi effeithio'n sylweddol ar sefyllfa ariannol CGGC y flwyddyn hon, gan gynyddu'r incwm cyffredinol tua £30 miliwn. Mae oddeutu 85% o gyfanswm yr incwm wedi'i ddosbarthu fel grantiau heb gynydd arwyddocaol mewn adnoddau eraill. Ni ragwelir y bydd yr incwm yn parhau ar y lefel uwch hon yn ystod y flwyddyn ariannol nesaf.

Mae'r incwm hwn, ynghyd â'r gwariant sy'n codi, yn cael ei rannu rhwng gweithgareddau anghyfyngedig a chyfyngedig. Mae'r tabl canlynol yn rhoi dadansoddiad pellach o berfformiad ariannol yr elusen er mwyn helpu i roi darlun clir o'r sefyllfa wirioneddol. Mae'r naratif isod yn cefnogi hynny ymhellach:

Dadansoddiad o sefyllfa ariannol gyfunol CGGC

	Anghyfyngedig £	Cyfyngedig £	Cyfanswm £
Incwm gweithredu a dderbyniwyd	3,491,581	47,275,076	50,766,657
Costau gweithredu	(2,348,382)	(47,314,586)	(49,662,968)
Canlyniadau gweithredu	1,143,199	(39,510)	1,103,689
Incwm buddsoddi	6,696	177,703	184,399
Trosglwyddiad rhwng cronfeydd	61,882	(61,882)	-
Enillion ar ôl ailbrisio buddsoddiadau	22,595	-	22,595
Dibrisiant ar elfen wedi'i hailbrisio'r costau adeiladu a gyllidwyd drwy symudiadau yn y gronfa ailbrisio	(63,259)	-	(63,259)
Sefyllfa ariannol cyn addasiadau pensiwn	1,171,113	76,311	1,247,424
Addasiadau Pensiwn *	(2,020,000)	-	(2,020,000)
Sefyllfa derfynol	(848,887)	76,311	(772,576)
Balansau a ddygwyd ymlaen	2,905,902	4,272,753	7,178,655
Balansau a gariwyd ymlaen	2,057,015	4,349,064	6,406,079

*Mae swm o £210,000 i wrthbwysu'r costau pensiwn o fewn "Cyflogau ac Argostau" wedi'i gynnwys yn yr incwm gweithredu.

Gweithgarwch anghyfyngedig

Mae'r enillion gweithredu net o £1.14 miliwn a adroddir ar weithgarwch anghyfyngedig yn cynnwys gordaliad o £230 mil tuag at y diffyg pensiwn a'r ffioedd llog o £20 mil.

Cyfanswm y cyllid anghyfyngedig a gariwyd ymlaen ar 31 Mawrth 2021 oedd £2.06 miliwn. O hyn, mae'r Bwrdd wedi dynodi £1.82 miliwn ar gyfer cronfa eiddo wrth gefn, cyfraniadau pensiwn ychwanegol tuag at y diffyg cyfandaliad a nodwyd ar gyfer blynyddoedd i ddod, y costau a ragwelir o gau prosiectau Ewropeaidd a chostau i gefnogi datblygiad a chynaliadwyedd parhaus yr elusen, gan adael cronfeydd cyffredinol anghyfyngedig o £240 mil. Mae strategaeth ariannol bwyllog a gofalus yn cael ei dilyn i sicrhau bod cronfeydd anghyfyngedig wrth gefn yr elusen yn cael eu diogelu i gefnogi cynaliadwyedd parhaus y mudiad; ond unwaith eto eleni, cafodd y cronfeydd anghyfyngedig wrth gefn eu heffeithio'n fawr gan effaith ar y gronfa bensiw, a gynyddodd y diffyg i £3.35 miliwn. Mae hyn yn bennaf o ganlyniad i ragdybiaethau'r actiwari fel ag yr oedd ar 31 Mawrth 2021.

Gweithgarwch cyfyngedig

Mae'r holl brosiectau cyfyngedig yn cael eu cyllido'n llawn. Mae'r symudiad cadarnhaol o £76 mil yn cynrychioli'r symudiad net yn y flwyddyn yn erbyn y cronfeydd wrth gefn sydd gan CGGC ar weithgarwch benthyciad o ran CIF 1, CIF 2, Asda a chynlluniau benthyciadau Gwydnwch.

Cyfanswm y cronfeydd cyfyngedig a gariwyd ymlaen ar 31 Mawrth 2021 oedd £4.35 miliwn, sy'n cynrychioli Cronfeydd Arian Parod Buddsoddi Cymunedol a dyledion heb eu talu ar arian a ddyfarnwyd, net unrhyw ddarpariaethau ar gyfer dyled goll. Yn unol â strategaeth ariannol bwyllog CGGC, bydd gwariant ar bob prosiect cyfredol yn cael ei fonitro a'i reoli'n ofalus er mwyn sicrhau na fydd colledion yn codi ar weithgarwch cyfyngedig sy'n cael ei gyllido'n llawn.

Gwirfoddolwyr

Yn ogystal â'r ymddiriedolwyr gwirfoddol, mae 43 o unigolion a chanddynt sgiliau a phrofiad perthnasol yn gwasanaethu fel aelodau gwirfoddol o'r Byrddau Prosiect, Panel Benthyciadau ac Phanel Grantiau sydd yn cynorthwyo CGGC drwy ddarparu

arbenigedd ar wahanol gynlluniau grant neu gynllunio gwahanol agweddau ar ei waith.

Polisi grantiau a chyllido

Mae'r ymddiriedolwyr yn hysbysebu pob cynllun grant a chyllido ac yn gwahodd ceisiadau gan fudiadau cymwys. Caiff ceisiadau eu hasesu yn erbyn meini prawf penodol ac argymhellion a wneir gan y byrddau prosiect a'r panel benthyciadau, a benodir gan y bwrdd a'u cadeirio gan aelodau bwrdd, gan gyflwyno trawstoriad eang o arbenigedd. Cedwir at godau ymddygiad llym, gan gynnwys cofrestru buddiannau. Cyhoeddir yr holl ddyfarniadau'n gyhoeddus.

Polisi buddsoddi

Mae'r ymddiriedolwyr yn buddsoddi'n bennaf mewn adneuoedd banc y farchnad arian, ond hefyd mewn rhai buddsoddiadau llog sefydlog, gyda'r nod o sicrhau enillion rhesymol gyda chyn lleied â phosibl o risg. Yn sgil gwerthu'r eiddo yn Aberystwyth a Gogledd Cymru a'r gwerthiant sydd ar droed o'r eiddo yng Nghaerdydd, mae'r polisi buddsoddi'n cael ei ddatblygu ymhellach.

Polisi cronfeydd wrth gefn

Mae'r ymddiriedolwyr wedi pennu polisi sy'n ei gwneud yn ofynnol i gronfeydd wrth gefn gael eu cadw ar lefel sy'n sicrhau y gall gweithgarwch craidd CGGC barhau pe bai cyllidwr mawr yn lleihau ei gyllid neu'n ei dynnu'n ôl, a bod cyfran o'r cronfeydd wrth gefn ar gael ar ffurf sy'n ei gwneud yn hawdd eu gwireddu. Mae'r ymddiriedolwyr yn ystyried mai cronfeydd y gellid eu gwireddu'n rhwydd yw'r symiau y gellid eu troi'n arian parod yn hawdd pe bai angen gwneud hynny. Mae cyfrifo lefel y cronfeydd wrth gefn sydd ei hangen yn rhan annatod o gylchred cynllunio, cyllidebu a rhagamcanu CGGC. Mae'n ystyried y risgiau sy'n gysylltiedig â'r posibilrwydd y gallai pob ffrwd incwm a gwariant fod yn wahanol i'r hyn a gyllidwyd ar ei gyfer; y lefel arfaethedig y gweithgarwch; ac ymrwymadau CGGC.

Cafodd y polisi cronfeydd wrth gefn ei asesu a'i adolygu gan yr ymddiriedolwyr yn ystod y flwyddyn. Trafodant y cronfeydd wrth gefn y gellid eu gwireddu'n rhwydd, ymrwymadau CGGC a gwerth marchnadol buddsoddiadau. Tynnir sylw at y prif

risgiau i'r incwm a'r gwariant ac mae cyfrifiad wedi'i wneud o ganlyniadau ariannol posibl symudiadau anffafriol. Defnyddiodd yr ymddiriedolwyr y wybodaeth hon i sicrhau y cedwir lefel ddigonol o gronfeydd wrth gefn y gellid eu gwireddu'n rhwydd. Mae gan yr ymddiriedolwyr gronfeydd anghyfyngedig dynodedig wrth gefn, gwerth cyfanswm o £1.82 miliwn, y disgwylir iddynt gael eu rhyddhau yn ystod y tair i bum mlynedd nesaf; ond, gyda'r cynnydd mewn rhwymedigaethau pensiwn y flwyddyn hon, mae'r cronfeydd wrth gefn anghyfyngedig cyffredinol wedi lleihau'n sylweddol ar y cyfan.

Gellir gweld manylion y cronfeydd anghyfyngedig wrth gefn sydd gan yr Elusen yn nodyn 18 y cyfrifon.

Yr Ymddiriedolwyr a chynghorwyr yr elusen

Gellir dod o hyd i wybodaeth am yr ymddiriedolwyr a'r cynghorwyr eraill a wasanaethodd yr elusen yn ystod y cyfnod hwn, ynghyd â manylion gweinyddol eraill ynghylch yr elusen, ar dudalen 33 yr Adroddiad Blynyddol uchod.

Cyfrifoldebau'r ymddiriedolwyr

Mae'r ymddiriedolwyr yn gyfrifol am baratoi'r Adroddiad Blynyddol a'r datganiadau ariannol yn unol â'r gyfraith berthnasol a Safonau Cyfrifyddu'r Deyrnas Unedig (Arferion Cyfrifyddu a Dderbynnir yn Gyffredinol yn y Deyrnas Unedig).

Mae'r gyfraith cwmnïau yn gofyn i ymddiriedolwyr baratoi datganiadau ariannol ar gyfer pob blwyddyn ariannol sy'n rhoi darlun teg a chywir o sefyllfa'r elusen a'r adnoddau sy'n dod i mewn ac yn mynd allan yn ystod y cyfnod hwnnw. Wrth baratoi'r datganiadau ariannol hyn, mae angen i'r ymddiriedolwyr wneud y canlynol:

- Dewis polisiau cyfrifyddu addas a'u rhoi ar waith yn gyson
- Llunio barn ac amcangyfrifon sy'n rhesymol ac yn ddarvoudus
- Datgan a ddilynwyd y safonau cyfrifyddu perthnasol, yn unol ag unrhyw amrywiadau perthnasol sydd wedi'u datgelu a'u hesbonio yn y datganiadau ariannol
- Paratoi'r datganiadau ariannol ar sail busnes hyfyw, oni bai ei fod yn amhriodol rhagdybio y bydd yr elusen yn parhau ar y sail honno.

Mae'r ymddiriedolwyr yn gyfrifol am gadw cofnodion cyfrifyddu priodol sy'n datgelu'n rhesymol gywir ar unrhyw adeg beth yw sefyllfa ariannol yr elusen ac a fydd yn eu galluogi i sicrhau bod y datganiadau ariannol yn cydymffurfio â Deddf Cwmnïau 2006. Mae'r ymddiriedolwyr hefyd yn gyfrifol am ddiogelu asedau'r elusen ac felly, am gymryd camau rhesymol i atal a chanfod twyll a mathau eraill o afreoleidd-dra.

Hyd y gŵyr yr ymddiriedolwyr:

- Nid oes gwybodaeth archwilio berthnasol nad yw archwilwyr y cwmni yn ymwybodol ohoni; ac
- Mae'r ymddiriedolwyr wedi cymryd yr holl gamau y dylent fod wedi eu cymryd i wneud eu hunain yn ymwybodol o unrhyw wybodaeth archwilio berthnasol ac i sicrhau bod yr archwilwyr yn ymwybodol o'r wybodaeth honno.

Mae'r ymddiriedolwyr yn gyfrifol am gynnal yr wybodaeth gorfforaethol ac ariannol sydd ar wefan yr elusen ac am uniondeb yr wybodaeth honno. Gall deddfwriaeth yn y Deyrnas Unedig sy'n ymwneud â pharatoi a lledaenu datganiadau ariannol fod yn wahanol i ddeddfwriaeth mewn awdurdodaethau eraill.

Archwilydd

Cyflwynwyd penderfyniad ynghylch penodi archwilwyr i'r aelodau yn ystod cyfarfod cyffredinol blynyddol 2019, yn unol ag adran 384 Deddf Cwmnïau 2006. Mae'r penodiad am gyfnod o dair blynedd gydag opsiwn i'w ymestyn am ddwy flynedd bellach.

DRWY ORCHYMYN Y BWRDD



Tracey Lewis

Ysgrifennydd y Cwmni

16 Medi 2021

CYNGOR GWEITHREDU GWIRFODDOL CYMRU
CWMNI CYFYNGEDIG DRWY WARANT

Datganiadau ariannol ar gyfer y flwyddyn a ddaeth i ben ar 31 Mawrth 2021

Datganiad Cyfunol o weithgareddau ariannol

Incwm	Nodyn	Cronfeydd Anghyfyngedig £	Cronfeydd Cyfyngedig £	Cyfanswm Cronfeydd 2021 £	Cyfanswm Cronfeydd 2020 £
Incwm o weithgareddau Masnachu:					
Gweithgareddau masnachu eraill	3	547,588	53,294	600,882	652,990
Incwm o fuddsoddiadau	4	6,696	177,703	184,399	232,639
Incwm arall	5	1,416,397	-	1,416,397	888,449
Incwm o weithgareddau Elusennol:					
Grantiau derbyniadwy	5	702,996	47,221,782	47,924,778	18,550,807
Incwm arall	5	90,924	-	90,924	14,389
Gwariant wedi'i adennill		733,676	-	733,676	832,741
Cyfanswm incwm a gwaddolion		3,498,277	47,452,779	50,951,056	21,172,015
Gwariant					
Costau cynhyrchu cronfeydd:					
Gwariant ar godi arian	9	376,197	-	376,197	367,138
Gwariant ar weithgareddau elusennol	9	1,972,185	47,314,586	49,286,771	20,581,650
Cyfanswm gwariant		2,348,382	47,314,586	49,662,968	20,948,788
Incwm Net/(gwariant)		1,149,895	138,193	1,288,088	223,227
Trosglwyddiadau rhwng cronfeydd (Colledion)/enillion ar ailbriso asedau sefydlog		61,882	(61,882)	-	-
Colledion)/enillion actwaraidd ar gynllun pensiwn â buddion wedi'u diffinio		(2,020,000)	-	(2,020,000)	(1,310,000)
Revaluation reserve movement		(63,259)	-	(63,259)	241,685
Enillion/(Colledion) ar ailbriso buddsoddiadau		22,595	-	22,595	(11,059)
Symudiad net mewn cronfeydd		(848,887)	76,311	(772,576)	(1,209,785)
Balans a ddygwyd ymlaen		2,905,902	4,272,753	7,178,655	8,388,440
Balans a gariwyd ymlaen		2,057,015	4,349,064	6,406,079	7,178,655

Caiff holl weithgareddau'r elusen eu hystyried fel rhai parhaus.

Mae cronfeydd anghyfyngedig yn cynnwys £1,816,000 (2020: £2,272,419) o gronfeydd dynodedig a chynaliadwy (gweler nodyn 18).

Cyfrif incwm a gwariant y grŵp

		Cronfeydd Anghyfyngedig	Cronfeydd Cyfyngedig	Cyfanswm 2021	Cyfanswm 2020
	Nodyn	£	£	£	£
Incwm		3,491,581	47,275,076	50,766,657	20,939,376
Costau gweithredu	9	(2,348,382)	(47,314,586)	(49,662,968)	(20,948,788)
		<u>1,143,199</u>	<u>(39,510)</u>	<u>1,103,689</u>	<u>(9,412)</u>
Incwm buddsoddiad	4	6,696	177,703	184,399	232,639
Gwariant net		<u><u>1,149,895</u></u>	<u><u>138,193</u></u>	<u><u>1,288,088</u></u>	<u><u>223,227</u></u>

Caiff holl weithgareddau'r elusen eu hystyried fel rhai parhaus.

Mantolen Gyfunol

	Nodyn	2021 £	2020 £
Asedau sefydlog			
Asedau diriaethol	12	-	990,000
Asedau cyfredol			
Buddsoddiadau	13	97,490	74,895
Stoc	14	360,000	-
Dyledwyr: symiau sy'n ddyledus o fewn blwyddyn	15	7,405,910	3,698,022
Dyledwyr: symiau sy'n ddyledus ar ôl blwyddyn	15	5,966,638	2,843,139
Arian yn y banc		20,268,776	3,423,593
		34,098,814	10,039,649
Credydwyr: symiau sy'n ddyledus o fewn blwyddyn	16	(21,191,856)	(2,310,994)
Asedau cyfredol net		12,906,958	7,728,655
Cyfanswm asedau heb gynnwys rhwymedigaethau cyfredol		12,906,958	8,718,655
Credydwyr: symiau sy'n ddyledus ar ôl mwy na blwyddyn	16	(3,150,879)	-
Cynllun pensiwn â buddion wedi'u diffinio (rhwymedigaeth)	24	(3,350,000)	(1,540,000)
Asedau net		6,406,079	7,178,655
Cronfeydd			
Cyfanswm cronfeydd anghyfyngedig	18	2,057,015	2,905,902
Cyfyngedig:			
Gwarged - sy'n ymwneud â benthychiadau hirdymor a ddyfarnwyd		3,233,753	3,073,651
Gwarged - arall		1,115,311	1,199,102
Cyfanswm cronfeydd cyfyngedig	19	4,349,064	4,272,753
CYFANSWM CRONFEYDD		6,406,079	7,178,655

Cymeradwywyd y datganiadau ariannol hyn gan yr aelodau Bwrdd ar 16 Medi 2021 ac fe'u llofnodir ar eu rhan gan:

P Davies CBE
Cadeirydd



J Evans
Trysorydd



Rhif Cofrestru'r Cwmni. 0425299

Mae'r polisïau a'r nodiadau cysylltiedig yn ffurfio rhan o'r datganiadau ariannol hyn.

Mantolen yr Elusen

	Nodyn	2021 £	2020 £
Asedau sefydlog			
Asedau diriaethol	12	-	990,000
Asedau cyfredol			
Buddsoddiadau	13	97,493	74,898
Stoc	14	360,000	-
Dyledwyr	15	8,403,998	4,863,527
Dyledwyr: symiau sy'n ddyledus ar ôl blwyddyn	15	4,892,432	1,651,890
Arian yn y banc		20,200,551	3,316,434
		<u>33,954,474</u>	<u>9,906,749</u>
Credydwyr: symiau sy'n ddyledus o fewn blwyddyn	16	(21,093,743)	(2,195,725)
Asedau cyfredol net		<u>12,860,731</u>	<u>7,711,024</u>
Cyfanswm asedau heb gynnwys rhwymedigaethau cyfredol		<u>12,860,731</u>	<u>8,701,024</u>
Credydwyr: symiau sy'n ddyledus ar ôl mwy na blwyddyn	16	(3,150,879)	-
Cynllun pensiwn â buddion wedi'u diffinio (rhwymedigaeth)	24	(3,350,000)	(1,540,000)
Asedau net		<u>6,359,852</u>	<u>7,161,024</u>
Cronfeydd			
Cyfanswm cronfeydd anghyfyngedig	18	2,010,788	2,888,271
Cyfyngedig:			
Gwarged - sy'n ymwneud â benthyciadau hirdymor a ddyfarnwyd		2,077,793	1,796,500
Gwarged - arall		2,271,271	2,476,253
Cyfanswm cronfeydd cyfyngedig	19	<u>4,349,064</u>	<u>4,272,753</u>
CYFANSWM CRONFEYDD		<u>6,359,852</u>	<u>7,161,024</u>

Cymeradwywyd y datganiadau ariannol hyn gan yr aelodau Bwrdd ar 16 Medi 2021 ac fe'u llofnodir ar eu rhan gan:

P Davies CBE
Cadeirydd



J Evans
Trysorydd



Rhif Cofrestru'r Cwmni. 0425299

Mae'r polisïau a'r nodiadau cysylltiedig yn ffurfio rhan o'r datganiadau ariannol hyn.

Datganiad o lif arian y grŵp

	2021 £	2020 £
Llifau arian o weithgareddau gweithredu		
Gwariant net ar gyfer y cyfnod adrodd	1,288,088	223,227
Addasiadau ar gyfer:		
Costau dibrisiant	93,640	137,595
(Elw)/Colled ar waredu asedau diriaethol sefydlog	(31,424)	35,147
Llog a dderbyniwyd	184,399	232,639
(Cynnydd)/gostyngiad mewn dyledwyr	(6,831,387)	321,115
Cynnydd/(gostyngiad) mewn credydwyr	22,031,741	(768,492)
Symudiad anariannol parthed addasiad Pensiwn â Buddion wedi'u Diffinio	(210,000)	130,000
Arian net a ddefnyddiwyd mewn gweithgareddau gweithredu	16,525,057	311,231
Llifau arian o weithgareddau buddsoddi:		
Enillion a dderbyniwyd o werthiant eiddo	504,525	196,562
Llog a dderbyniwyd	(184,399)	(232,639)
Arian net a ddefnyddiwyd mewn gweithgareddau buddsoddi	320,126	(36,077)
Newid mewn arian a symiau sy'n cyfateb i arian parod yn y cyfnod adrodd	16,845,183	275,154
Arian a symiau sy'n cyfateb i arian parod ar ddechrau'r cyfnod adrodd	3,423,593	3,148,439
Arian a symiau sy'n cyfateb i arian parod ar ddiwedd y cyfnod adrodd	20,268,776	3,423,593

Mae'r polisïau a'r nodiadau cysylltiedig yn ffurfio rhan o'r datganiadau ariannol hyn

Nodiadau i'r datganiadau ariannol

Gwybodaeth Gyffredinol

Mae Cyngor Gweithredu Gwirfoddol Cymru yn gwmni cyfyngedig trwy warant ac yn elusen gofrestredig wedi'i hymgorffori yn y Deyrnas Unedig. Cyfeiriad y swyddfa gofrestredig yw Tŷ Baltig, Sgwâr Mount Stuart, Caerdydd, CF10 5FH.

Nod yr elusen yw cyflwyno gwybodaeth, hyfforddiant a chynghor i gefnogi gwirfoddoli, llywodraethu, cyllido a diogelu; a hyrwyddo a chefnogi cyfraniad y trydydd sector at feysydd polisi pwysig.

Mae'r datganiadau ariannol yn cael eu paratoi mewn sterling, sef arian swyddogol y grŵp, a'i dalgrynnu i'r £1 agosaf.

1. Polisiâu cyfrifyddu

Dyma'r prif bolisiâu cyfrifyddu a fabwysiadwyd, y dyfarniadau a'r prif ffynonellau o ansicrwydd amcangyfrif wrth baratoi'r datganiadau ariannol:

Sail paratoi

Paratowyd y cyfrifon ar sail busnes gweithredol o dan y confensiwn cost hanesyddol, fel y'i haddaswyd trwy gynnwys buddsoddiadau asedau sefydlog ar werth y farchnad. Mae'r Ymddiriedolwyr o'r farn nad oes unrhyw ansicrwydd perthnasol sy'n galw amheuaeth ynghylch gallu Cyngor Gweithredu Gwirfoddol Cymru i barhau fel busnes gweithredol.

Paratowyd y datganiadau ariannol yn unol â'r Datganiad o Arferion a Argymhellir "Cyfrifyddu ac Adrodd gan Elusennau" (Elusennau SORP FRS102) a Deddf Cwmnïau 2006, ac yn unol â'r safonau cyfrifyddu perthnasol, gan gynnwys Safon Adrodd Ariannol 102 (y DU a Gweriniaeth Iwerddon).

Mae paratoi datganiadau ariannol yn unol â FRS 102 yn mynnu defnyddio amcangyfrifon cyfrifyddu critigol penodol. Mae hefyd yn mynnu bod rheolwyr yn arfer eu barn wrth gymhwyso polisiâu cyfrifyddu'r Cwmni (gweler nodyn 2).

Sail cyfuno

Mae'r datganiadau ariannol cyfunol yn ymgorffori datganiadau ariannol yr Elusen a holl ymgymeriadau'r grŵp. Gan fod Datganiad cyfunol o Weithgareddau Ariannol a chyfrif incwm a gwariant yn cael ei gyhoeddi, mae Datganiad ar wahân o Weithgareddau Ariannol y rhiant-gwmni yn cael ei hepgor o ddatganiadau ariannol y grŵp drwy rinwedd adran 408 o Ddeddf Cwmnïau 2006.

Busnes Gweithredol

Mae'r grŵp a'r elusen yn bodloni eu gofynion cyfalaf gwaith dyddiol drwy eu cyfleusterau banc. Mae'r cyflyrau economaidd cyfredol yn parhau i greu ansicrwydd. Mae'r cyfarwyddwyr wedi ystyried sefyllfa fasnachu'r cwmni at y dyfodol, ac yn seiliedig ar ganlyniadau masnachu gwirioneddol ers diwedd y flwyddyn, maent yn hyderus bod modd defnyddio'r egwyddor busnes gweithredol mewn perthynas â'r datganiadau ariannol.

Cyfrifyddu cronfeydd

Defnyddir cronfeydd cyfyngedig at ddibenion penodol a osodir gan y rhoddwr. Bydd y cyfryw ddibenion yn cyd-fynd ag amcanion cyffredinol y mudiad. Codir gwariant at y dibenion hynny ar y gronfa, ynghyd â dyraniad teg o orbenion a chostau cefnogi.

Rhoddion neu adnoddau eraill sy'n dod i mewn a geir neu a gynhyrchir i'w gwario ar amcanion cyffredinol yr elusen yw cronfeydd anghyfyngedig.

Mae cronfeydd dynodedig yn gronfeydd anghyfyngedig sydd wedi'u dynodi at ddibenion penodol gan yr Ymddiriedolwyr, ar gyfer gwaith angenrheidiol mewn cysylltiad â darparu gwasanaethau yn barhaus, ond sy'n methu â bodloni meini prawf llym y rhwymedigaeth contractiol a osodir yn FRS102.

Nodiadau i'r datganiadau ariannol

Incwm a gwaddolion

RHODDION AC ANRHEGION

Cynhwysir yr holl roddion ac anrhegion ariannol yn llawn yn y datganiad o weithgareddau ariannol pan fyddant yn dderbyniadwy, a bwrw nad yw'r rhoddwr wedi gosod cyfyngiadau ar amseriad y gwariant perthnasol, ac os felly oedir cydnabyddiaeth hyd nes y mae'r rhag-amod wedi'i fodloni.

GRANTIAU DERBYNIADWY

Cynhwysir grantiau refeniw fel adnoddau sy'n dod i mewn yn y cyfnod y maent yn perthyn iddo a bwrw bod amodau i'w derbyn wedi'u bodloni.

Cynhwysir grantiau ar gyfer cyllid craidd fel incwm gwirfoddol yn y cyfnod y maent yn perthyn iddo.

Cynhwysir grantiau i brynu asedau sefydlog i adnoddau cyfyngedig sy'n dod i mewn yn y cyfnod y cododd y gwariant ynddo os yw'r amodau i'w derbyn wedi'u bodloni. Cynhwysir dibrisiad ar yr asedau sefydlog a brynwyd gyda'r cyfryw grantiau yn y gronfa gyfyngedig.

INCWM BUDDSODDIADAU

Cyfrifir am incwm buddsoddi ar sail croniadau. Daw'r incwm hwn o ddifidendau cyfranddaliadau, llog banc a llog o'r benthyciadau buddsoddi cymdeithasol.

INCWM MASNACHU

Cyfrifir am incwm buddsoddi ar sail croniadau. Mae'r incwm hwn yn cynnwys hyfforddiant allanol a ddarperir, lesau tenantiaid, biwro'r gyflogres ac aelodaeth.

INCWM ARALL

Cynhwysir pob incwm arall yn y datganiad o weithgareddau ariannol yn y cyfnod y mae'r incwm yn perthyn iddo a bwrw bod gan yr elusen hawl gyfreithiol i'r incwm. Ni chynhwysir cyllid cyfatebol yn y cyfrifon hyn ond cyfeirir at y swm yn adroddiad yr ymddiriedolwyr a nodyn 8.

Gwariant

GRANTIAU TALADWY

Cynhwysir grantiau taladwy yn y cyfnod pan fodlonir yr amodau perfformiad sydd ynghlwm wrth y taliad grant neu, pan nad oes amodau perfformiad, pan gyfyd rhwymedigaeth gyfreithiol neu adeiladol.

GWARIANT ARALL

Cydnabyddir gwariant ar sail gronnol fel y cyfyd rhwymedigaeth. Mae gwariant yn cynnwys unrhyw TAW na ellir ei hadennill yn llawn, a chaiff ei adrodd fel rhan o'r gwariant y mae'n perthyn iddo:

- Costau cynhyrchu cronfeydd yw'r costau sydd ynghlwm wrth ddenu incwm gwirfoddoli a'r costau masnachu i godi arian.
- Gwariant elusennol yw'r costau hynny y mae'r elusen yn mynd iddynt wrth gynnal ei weithgareddau a'i gwasanaethau i'w buddiolwyr. Mae'n cynnwys costau y gellir eu dyrannu'n uniongyrchol i'r cyfryw weithgareddau a'r costau hynny o natur anuniongyrchol sy'n angenrheidiol i'w cefnogi.
- Mae costau llywodraethu yn cynnwys y costau hynny sydd ynghlwm wrth ateb gofynion cyfansoddiadol a statudol yr elusen ac yn cynnwys y ffioedd a'r costau archwilio sydd ynghlwm wrth reolaeth strategol yr elusen.
- Dyrannir pob cost rhwng categorïau gwario y SoFA mewn ffordd sy'n adlewyrchu'r defnydd o'r adnodd. Caiff costau sydd ynghlwm wrth weithgaredd penodol eu dyrannu'n uniongyrchol, a chaiff eraill eu dyrannu ar sail briodol.

Nodiadau i'r datganiadau ariannol

GWARIANT WEDI'I ADENNILL

Mae gwariant wedi'i adennill yn ymwneud â gorbention y gellir ailgodi tâl amdanynt yn ystod y flwyddyn, sy'n cynnwys taliadau cyfieithu, meddiannu a defnyddiau traul, hyfforddiant staff mewnol, llogi ystafelloedd a ffioedd rheoli.

ARIAN GWEITHREDOL CYFLWYNIADOL

Caiff datganiadau ariannol unigol pob endid grŵp eu cyflwyno yn arian y prif amgylchedd economaidd y mae'r endid yn gweithredu o'i fewn (ei arian gweithredol). At ddiben y datganiadau ariannol cyfunol, mae'r canlyniadau a'r sefyllfa ariannol wedi'u cyflwyno mewn Sterling (£).

ASEDAU SEFYDLOG DIRIAETHOL A DIBRISIANT

Cyfrifir asedau sefydlog diriaethol yn ôl cost neu brisiad, heb gynnwys dibrisiad ac unrhyw ddarpariaeth ar gyfer lleihad mewn gwerth. Codir dibrisiad o'r flwyddyn gaffael ar adeiladau rhydd-ddaliadol yn gyfartal dros yr oes ddefnyddiol a amcangyfrifir, sy'n amrywio rhwng 10 ac 20 mlynedd.

Ar gyfer ychwanegiadau sy'n hanfodol i'r adeiladau, codir tâl dibrisio cronol yn y flwyddyn brynu er mwyn cyd-fynd â'r cyfnod yr amcangyfrifir y caiff yr ychwanegiadau eu defnyddio yn yr adeilad y maent yn perthyn iddo.

Ni chaiff cyfrifiaduron na chyfarpar swyddfa eu cyfalafu mwyach ond fe'u cyfrifir drwy'r datganiad o weithgareddau ariannol. Ni chaiff yr holl asedau eraill sy'n costio £1,000 neu lai eu cyfalafu.

BUDDSODDIADAU

Cyfrifir buddsoddiadau asedau sefydlog yn unol â'u gwerth marchnadol, fel y'u cofnodir ar gyfnewidfa stoc gydnabyddedig. Caiff symudiadau yn y gwerth marchnadol eu cydnabod yn y datganiad o weithgareddau ariannol fel enillion neu golledion heb eu gwireddu ar asedau buddsoddiadau. Cofnodir incwm sy'n deillio o'r cyfryw asedau fel incwm buddsoddiad yn y flwyddyn y'i derbyniwyd.

Nodir cyfranddaliadau mewn is-gwmnïau yn ôl cost namyn darpariaeth.

Mae cyfranddaliadau mewn is-gwmnïau wedi'u nodi ar gost heb amhariad cronedig.

STOC

Mae Stoc yn ymwneud ag eiddo a gedwir i'w ail-werthu a chaiff ei nodi ar gost y gwerth net ar y llyfrau ar yr amser y caiff ei drosglwyddo o ased diriaethol sefydlog i stoc. Caiff y stoc ei asesu am amhariad ar ddiwedd pob cyfnod adrodd. Os yw eitem o stoc wedi'i hamharu, caiff y stocrestr ei lleihau i'w bris gwerthu heb y costau i gwblhau a gwerthu a chydabyddir tâl amhariad yn y cyfrif elw a cholled.

Pan fydd angen gwrthdroi amhariad, caiff y tâl amhariad ei wrthdroi, hyd at golled gwreiddiol yr amhariad, a chaiff ei gydnabod fel credyd yn y cyfrif elwa a cholledion.

OFFERYNNAU ARIANNOL

Mae'r Grŵp wedi dewis mabwysiadu Offerynnau Ariannol Sylfaenol FRS 102, Adran 11 a 12 Dyroddiad arall o Offerynnau Ariannol FRS 102 o ran offerynnau ariannol.

Caiff yr holl asedau a rhwymedigaethau ariannol eu mesur ar bris trafodiad i gychwyn, gan gynnwys costau trafodiad, ac eithrio'r asedau ariannol hynny a ddosbarthir ar werth teg drwy elw neu golled, a gaiff eu mesur ar werth teg i gychwyn (pris trafodiad heb gynnwys costau trafodiad) oni bai bod y trefniant yn drafodiad cyllidol.

Caiff asedau ariannol a rhwymedigaethau ariannol dim ond eu gwrthbwysu ar fantolen y Grŵp pan, a dim ond pan, mae hawl y gellir ei gorfodi'n gyfreithiol i wrthbwysu'r symiau cydnabyddedig a bod y Grŵp yn bwriadu setlo ar sail net, neu realeiddio'r ased a setlo'r rhwymedigaeth ar yr un pryd.

Mae offerynnau dyled (ar wahân i'r rheini sydd angen eu had-dalu neu eu derbyn o fewn blwyddyn), gan gynnwys benthyciadau a chyfrifon eraill derbyniadwy a thaladwy, yn cael eu mesur ar werth presennol y llifau arian yn y dyfodol i ddechrau ac yna'n cael eu hamorteiddio gan ddefnyddio'r dull llog effeithiol.

Nodiadau i'r datganiadau ariannol

ARIAN PAROD A PHETHAU SY'N CYFATEB I ARIAN PAROD

Cynrychiolir arian parod gan arian parod wrth law ac adneuon gyda sefydliadau ariannol sy'n ad-daladwy heb gosb os rhoddir dim mwy na 24 awr o rybudd. Pethau sy'n cyfateb i arian parod yw buddsoddiadau rhydd iawn sy'n aeddfedu mewn dim mwy na thri mis o'r dyddiad caffael ac y gellir eu trosi'n hawdd i symiau penodol o arian parod heb lawer o risg o newid eu gwerth. Yn y datganiad cyfunol o lifau arian parod, dangosir arian parod a phethau sy'n cyfateb i arian parod net gorddrafftiau banc sy'n ad-daladwy ar gais ac sy'n ffurfio rhan annatod o reolaeth arian parod y Grŵp.

DYLEDWYR

Caiff dyledwyr tymor byr eu mesur ar bris y trafodiad, namyn unrhyw amhariad. Caiff benthyciadau derbyniadwy eu mesur i ddechrau ar werth teg costau net y trafodiad, a'u mesur wedyn ar gost amorteiddio gan ddefnyddio'r dull llog effeithiol, namyn unrhyw amhariad.

DYLEDWYR MWY NA BLWYDDYN

Mae dyledwyr mwy na blwyddyn yn ymwneud â dyledwyr benthyciadau o'r benthyciadau buddsoddi cymdeithasol.

DYLED DDRWG

Os credir nad oes modd adennill unrhyw incwm heb ei gasglu serch eich ymdrechion gorau, caiff ei ddileu fel dyled ddrwg drwy'r cyfrif incwm a gwariant (I&E) fel gostyngiad mewn incwm. . Oherwydd Covid-19, caiff y cynlluniau benthycia eu hadolygu fesul achos. Pan fydd ad-daliad unrhyw fenthyciad wedi'i ohirio dros dro gan y benthyciwr, ac ni ddisgwylir gweld unrhyw arwyddion o drallod ar ôl y pandemig, yna nid oes unrhyw ddarpariaeth wedi'i gwneud yn y cyfrifon. Bydd y polisi hwn ar gyfer y cynlluniau benthycia yn cael ei adolygu'n rheolaidd pan fydd rhagor o wybodaeth yn dod i law ynghylch y pandemig.

CREDYDWYR

Caiff credydwy'r masnachu eu mesur ar bris y trafodiad. Caiff rhwymedigaethau ariannol

eraill, gan gynnwys benthyciadau banc, eu mesur i ddechrau ar werth teg costau net y trafodiad, a'u mesur wedyn ar gost amorteiddio gan ddefnyddio'r dull llog effeithiol, namyn unrhyw amhariad.

BUDDION CYFLOGAETH

Caiff buddion tymor byr cyflogaion a chyfraniadau at gynlluniau cyfrannu diffiniedig eu cydnabod fel treuliau yn y cyfnod y cododd y treuliau hynny.

Mae cost unrhyw hawliau gwyliau nas defnyddiwyd yn cael ei chydnabod ar unwaith fel traul pan mae cwmni'n amlwg yn ymrwymedig i derfynu cyflogaeth cyflogai neu i ddarparu buddion terfynu, a chyfrifir y treuliau ar gyfer yr holl hawliau gwyliau nas defnyddiwyd, fel ag y maent ar ddiwedd y flwyddyn, yn unol â hyn.

Costau pensiwn a buddion eraill ar ôl ymddeol

CYNLLUN PENSIWN Â CHYFRANIADAU WEDI'U DIFFINIO

Mae'r Grŵp a'r cwmni elusennol yn gweithredu cynlluniau pensiwn â chyfraniadau wedi'u diffinio ar gyfer cyflogaion. Cynllun â chyfraniadau wedi'u diffinio yw cynllun pensiwn lle mae'r Grŵp yn talu cyfraniadau sefydlog i mewn i gynllun y mae ei asedau wedi'u cadw ar wahân mewn cronfeydd a weinyddir yn annibynnol. Caiff y cyfraniadau taladwy blyneddol eu codi ar y datganiad o weithgareddau ariannol.

CYNLLUN PENSIWN Â BUDDION WEDI'U DIFFINIO

Caiff asedau cynllun eu mesur ar werth teg. Caiff rhwymedigaethau cynllun eu mesur ar sail actwaraidd gan ddefnyddio'r dull credyd uned rhagamcanol a'u gostwng ar gyfraddau bond safon uchel priodol. Cyflwynir y gwaged neu ddiffyg net ar wahân i asedau net eraill ar y fantolen. Caiff gwaged net dim ond ei gydnabod i'r graddau y mae'n adenilladwy, naill ai trwy lai o gyfraniadau i'r cynllun neu drwy ad-daliad ariannol o'r cynllun.

Nodiadau i'r datganiadau ariannol

Codir costau gwasanaeth cyfredol a chostau o setliadau a chwtogiadau yn erbyn yr elw gweithredu. Cydnabyddir y llog ar rwymedigaethau'r cynllun a'r llog ar asedau'r cynllun yn yr adran elw neu golled. Adroddir enillion ar asedau cynllun (heb gynnwys incwm llog) ac enillion a cholledion actwaraidd yn y datganiad cyfunol o incwm cynhwysfawr.

ASEDAU AR BRYDLES

Mae'r Grŵp yn asesu cytundebau sy'n trosglwyddo'r hawl i ddefnyddio asedau ar y dechrau. Mae'r asesiad yn ystyried a yw'r trefniant yn brydles, neu'n cynnwys prydles, sy'n seiliedig ar sylwedd y trefniant.

ASEDAU CYLLID AR BRYDLES

Caiff prydles asedau sy'n sylweddol drosglwyddo'r holl risgiau a buddion o ganlyniad i berchenogaeth yn brydles cyllid.

Mae prydles cyllid yn cael eu cyfalafu ar ddechrau'r brydles fel asedau ar werth teg yr asedau ar brydles neu, os yw hynny'n is, gwerth presennol y taliadau prydles lleiaf a gyfrifir gan ddefnyddio'r gyfradd llog sydd ymhlyg yn y brydles. Pan na ellir pennu'r gyfradd sydd ymhlyg, defnyddir cyfradd fenthycy gynyddrannol y Grŵp. Mae costau cynyddrannol uniongyrchol, sy'n codi wrth negodi a threfnu'r brydles, wedi'u cynnwys yng nghost yr ased.

Caiff asedau eu dibrisio dros dymor y brydles neu fywyd defnyddiol bras yr ased, pa un bynnag yw'r byrraf. Asesir yr asedau am amhariad ar bob dyddiad adrodd.

Cofnodir elfen gyfalaf rhwymedigaethau prydles fel rhwymedigaeth ar ddechrau'r cytundeb. Caiff taliadau prydles eu rhannu rhwng ad-daliad cyfalaf a thâl cyllid, gan ddefnyddio'r dull cyfradd llog effeithiol, i gynhyrchu cyfradd tâl gyson ar falans yr ad-daliadau cyfalaf heb eu casglu.

ASEDAU GWEITHREDU AR BRYDLES

Cyfeirir at brydles nad ydynt yn trosglwyddo holl risgiau a buddion perchenogaeth fel prydles gweithredu. Caiff taliadau o dan brydles gweithredu eu codi ar y cyfrif elw a cholled ar sail llinell syth dros gyfnod y brydles.

CYMHELLION PRYDLES

Mae cymhellion a dderbynnir i rwymo i brydles gyllid yn lleihau gwerth teg yr ased a chânt eu cynnwys yn y cyfrifiad ar gyfer gwerth presennol taliadau prydles lleiaf.

Caiff cymhellion a dderbynnir i rwymo i brydles weithredu eu credydu i'r cyfrif elw a cholled, i leihau costau, ar sail llinell syth dros gyfnod y brydles.

2. Dyfarniadau wrth gymhwyso polisiau cyfrifyddu a'r prif ffynonellau o ansicrwydd wrth amcangyfrif

I baratoi'r datganiadau ariannol, mae angen i reolwyr wneud rhagamcanion a rhagdybiaethau sy'n effeithio ar y symiau a adroddir ar gyfer asedau a rhwymedigaethau ac asedau a rhwymedigaethau wrth gefn a ddatgelir ar ddyddiad y datganiadau ariannol a'r symiau a adroddir ar gyfer incwm a gwariant yn ystod y cyfnod adrodd. Gall canlyniadau gwirioneddol fod yn wahanol i'r amcangyfrifon hynny.

Ym marn y cyfarwyddwr, dyma'r dyfarniadau beirniadol sydd wedi cael yr effaith fwyaf arwyddocaol ar y symiau a gydnabyddir yn natganiadau ariannol y Grŵp:

MAE'R DYFARNIADAU ALLWEDDOL A WNAED GAN REOLWYR YN YMWNEUD Â'R CANLYNOL:

1. Y gallu i adennill o ddyledwyr, a digonolrwydd y ddarpariaeth ar gyfer dyledion drwg.
2. Amcangyfrif bywydau defnyddiol a gwerth gweddilliol asedau sefydlog, er mwyn cyfrifo dibrisiant a godir.

Nodiadau i'r datganiadau ariannol

3. Gweithgareddau masnachu eraill

	Cronfeydd Anghyfyngedig	Cronfeydd Cyfyngedig	Cyfanswm Cronfeydd 2021	Cyfanswm Cronfeydd 2020
	£	£	£	£
Hyfforddiant a chyhoeddusrwydd	419,047	53,294	472,341	387,850
Cyfarfodydd a thenantiaid	89,936	-	89,936	224,521
Tanysgrifiadau ac aelodaeth	38,605	-	38,605	40,619
	<u>547,588</u>	<u>53,294</u>	<u>600,882</u>	<u>652,990</u>

4. Incwm o Fuddsoddiadau

	Cronfeydd Anghyfyngedig	Cronfeydd Cyfyngedig	Cyfanswm Cronfeydd 2021	Cyfanswm Cronfeydd 2020
	£	£	£	£
Llog ar adnau banc	1,226	177,703	178,929	227,169
Incwm buddsoddiad	5,470	-	5,470	5,470
	<u>6,696</u>	<u>177,703</u>	<u>184,399</u>	<u>232,639</u>

Nodiadau i'r datganiadau ariannol

5. Grantiau derbyniadwy

	Cronfeydd Anghyfyngedig	Cronfeydd Cyfyngedig	Cyfanswm Cronfeydd 2021	Cyfanswm Cronfeydd 2020
Prifysgol Caerdydd	-	17,626	17,626	25,059
Sefydliad Cymorth i Elusennau	100,925	-	100,925	102,336
Comic Relief	75,000	585,002	660,002	1,305,000
Bwrdd Iechyd Cwm Taf Morgannwg	-	-	-	17,884
Adran Gwaith a Phensiynau	-	25,500	25,500	-
GoFundME (Cronfa Argyfwng Llifogydd Dennis)	-	25,819	25,819	92,752
Helplu	-	20,000	20,000	-
Cronfa Dreftadaeth y Loteri	-	111,803	111,803	49,041
Lloyds Bank Foundation	-	-	-	2,970
NCVO	- 32,475	32,475	-	-
Cyfoeth Naturiol Cymru	1,421	-	1,421	2,448
New Philanthropy NPC	-	18,734	18,734	-
Prifysgol Northumbria	-	709	709	-
Cyngor Mudiadau Gwirfoddol yr Alban	-	-	-	2,182
Cronfa Buddsoddiad Cymdeithasol ASDA	-	115,186	115,186	374,723
Chwaraeon Cymru	-	77,783	77,783	-
Step Up To Serve	-	-	-	6,274
Cronfa'r Loteri Genedlaethol	-	40,375	40,375	-
The Waterloo Foundation	9,399	-	9,399	30,000
The Wheel	-	1,414	1,414	-
Prifysgol De Cymru	-	11,012	11,012	-
Llywodraeth Cymru	1,929,127	41,046,808	42,975,935	8,964,191
Fforwm Cyllidwyr Cymru	-	205	205	636
CGGC	3,521	-	3,521	63,285
WEFO	-	5,091,331	5,091,331	8,395,476
Cronfa Bywyd Gwyllt y Byd	-	-	-	4,999
Cyfanswm grantiau derbyniadwy	2,119,393	47,221,782	49,341,175	19,439,256
Swm o hyn sy'n incwm o weithgareddau masnachu:				
Sefydliad Cymorth i Elusennau	100,925	-	100,925	102,336
Llywodraeth Cymru	1,315,472	-	1,315,472	786,113
	1,416,397	-	1,416,397	888,449
Gweithgarwch elusennol	702,996	47,221,782	47,924,778	18,550,807
Incwm secondiad	59,500	-	59,500	14,389
Gwerthiant Neuadd Morfa	31,424	-	31,424	-
Incwm Arall	90,924	-	90,924	-
	2,210,317	47,221,782	49,432,099	19,453,645

Nodiadau i'r datganiadau ariannol

6. Incwm net

Nodir incwm net ar ôl codi tâl ar gyfer:

	2021	2020
	£	£
Dibrisiant ar asedau sefydlog a berchnogir	93,640	137,595
Taliadau i'r archwiliwr: - ffioedd archwilio	23,064	26,500
- gwasanaethau treth	3,600	293

7. Gwybodaeth ynglŷn ag ymddiriedolwyr a chyflogeion

A) GWYBODAETH YNGLŷN AG YMDDIRIEDOLWYR

Ni chafodd yr un ymddiriedolwr nac unigolyn â chysylltiad teuluol neu fusnes ag ymddiriedolwyr, daliad yn y flwyddyn, yn uniongyrchol nac yn anuniongyrchol, gan yr elusen na mudiad neu gwmni a reolir gan yr elusen (2020: £Dim).

Ni chafodd unrhyw un o'r ymddiriedolwyr gostau teithio wedi'u had-dalu oherwydd cynhaliwyd pob cyfarfod Bwrdd, Pwyllgor a Phanel Grant yn rhithiol yn ystod y flwyddyn (2020: £ 2,977).

Ni wnaed unrhyw daliadau i gyn-ymddiriedolwyr am wasanaethau proffesiynol yn ystod y flwyddyn (2020: £Dim).

B) GWYBODAETH YNGLŷN Â CHYFLOGEION

	2021	2020
	£	£
Cyflogau	2,921,298	2,599,585
Costau nawdd cymdeithasol	278,770	249,213
Costau pensiwn ac yswiriant bywyd eraill	726,465	643,634
	3,926,533	3,492,432

Nifer y cyflogeion yn ystod y flwyddyn ar gyfartaledd oedd 100 (2020: 91).

Mae'r enillion yn cynnwys cyflog ac yswiriant gwladol y cyflogwr ond nid ydynt yn cynnwys cyfraniadau pensiwn y cyflogwr. Maent hefyd yn cynnwys taliadau dileu a therfynu swydd a wnaed yn y flwyddyn. Gellir dosbarthu nifer y cyflogeion yr oedd eu henillion am y flwyddyn yn fwy na £60,000 fel a ganlyn:

	2021	2020
£60,000 - £69,999	0	1
£70,000 - £79,999	0	0
£80,000 - £89,999	0	1
£90,000 - £99,999	1	0

Cafodd cyfraniadau eu talu at gynllun buddion diffiniedig 1 (2020: 2) o'r cyflogeion y telir cyflog uwch iddynt.

Mae prif bersonél rheoli'r Elusen yn cynnwys y Prif Weithredwr, Cyfarwyddwyr, Ysgrifennydd y Cwmni a'r ymddiriedolwyr. Cyfanswm buddion cyflogeion prif bersonél rheoli'r Elusen oedd £351,293 (2020: £381,434).

C) TALIADAU DILEU A THERFYNU SWYDD

Mae'r ffigur cyflogau yn cynnwys £1,562 o gostau diswyddo a therfynu (2020: £ dim).

Prif bersonél rheoli'r grŵp yw'r un unigolion â'r rheini sydd gan yr Elusen.

Mae cyflog pob aelod o'r staff yn gysylltiedig â phwyntiau ar raddfa gyflog y Cyd-gyngor Cenedlaethol, ac eithrio'r Prif Weithredwr. Cafodd y cyflog hwnnw ei feincnodi flynnyddoedd yn ôl ac mae wedi'i chwyddo ers hynny yn unol â chodiadau cyflog y Cyd-gyngor Cenedlaethol.

Nodiadau i'r datganiadau ariannol

8. Grantiau taladwy a thaliadau contractau a gafaelwyd

Dyma restr o'r 50 grant mwyaf yn eu crynswth a roddwyd i fudiadau (ni wnaed unrhyw grantiau i unigolion):

	2021 £
Cymdeithas Mudiadau Gwirfoddol Gwent	1,408,549
Cymdeithas Mudiadau Gwirfoddol Powys	685,952
Mind Cymru	637,997
Ambiwlans Sant Ioan Cymru	546,112
Leonard Cheshire Disability	493,233
Mantell Gwynedd	456,796
Cyngor Gwasanaeth Gwirfoddol Abertawe	442,457
Cyngor Trydydd Sector Caerdydd	434,321
Interlink – Rhondda Cynon Taf	426,819
Cymdeithas Gwasanaethau Gwirfoddol Sir Gaerfyrddin	409,071
Cyngor Gwasanaeth Gwirfoddol Castell-nedd a Phort Talbot	390,804
Cymdeithas Gymunedol Gilfach Goch	385,685
Cynghrair Gwirfoddol Torfaen	384,828
Llamau Cyf	384,011
Gwasanaethau Gwirfoddol Morgannwg	383,139
Cwmni Buddiannau Cymunedol Community Care Collaborative	375,647
Cyngor Gwirfoddol Lleol Sir Fflint	371,890
Cymdeithas Mudiadau Gwirfoddol Ceredigion	371,059
Cymdeithas Gwasanaethau Gwirfoddol Sir Benfro	369,521
Cymorth Cymunedol a Gwirfoddol Conwy	365,293
The Centre for Building Social Action Limited	364,618
Cymdeithas Mudiadau Gwirfoddol Wrecsam	364,025
Cyngor Gwasanaethau Gwirfoddol Sir Ddinbych	362,522
Cymdeithas Mudiadau Gwirfoddol Pen-y-bont ar Ogwr	361,061
Gweithredu Gwirfoddol Merthyr Tudful	356,725
Medwrn Môn	355,267
Gofal a Thrwsio Cymru	346,198
Tîm Cymorth Ieuenctid Ethnig	332,046
Cymorth i Ferched Cymru	325,648
PRIME Cymru	323,970
Volunteering Matters	304,312
Cyngor Sir Penfro	288,109
Cyngor Caerdydd	282,640
Age Cymru	282,070

Nodiadau i'r datganiadau ariannol

Stephens and George Charitable Trust	280,076
Trwsio a Rhannu (yn masnachu fel Caffi Trwsio Cymru)	259,983
Oasis Caerdydd	256,818
New Pathways Family Friendly Therapeutic Centre of Excellence	256,277
North Wales Nappy Collaborative	254,003
Byddin yr Iachawdwriaeth	250,701
YMCA Abertawe	248,793
Media Academy Cymru	229,984
Valleys Kids	229,154
Cymunedau yn Gyntaf Môn Communities First	226,130
Awdurdod Parc Cenedlaethol Eryri	218,463
Platform for Change	214,595
Sefydliad Cenedlaethol Brenhinol y Deillion	206,153
Cymdeithas Multiple Sclerosis (MS)	204,280
Dysgu Oedolion Cymru	203,227
Mirus-Wales	202,717
Cyfanswm y 50 grant mwyaf a dalwyd i fudiadau	18,113,749
Cyfanswm grantiau taladwy eraill	25,020,731
Cyfanswm grantiau a dalwyd i fudiadau	43,134,480

Nid yw'r grantiau hyn yn cynnwys £1,930,791 o incwm cyllid cyfatebol a gwariant a adlewyrchir yng nghyfrifon y mudiadau a gafodd grantiau.

Dyma fudiadau lle y ceir ymddiriedolwyr cyffredin a/neu le y mae gan ymddiriedolwr o CGGC safle uwch yn y mudiad a dderbyniodd grantiau gan yr Elusen yn ystod y flwyddyn.

Mudiad	Parti Cysylltiedig	Swm £
Cymdeithas Mudiadau Gwirfoddol Gwent	Edward Watts	1,408,549
Mind Cymru	Sara Moseley	637,997
Tîm Cymorth Ieuenctid Ethnig	Rocio Cifuentes	332,046

Nid oedd unrhyw daliadau contractau a gafaelwyd i fudiadau yn 2021 (2020: £Dim). Ni wnaed unrhyw grantiau i unigolion (2020: dim).

Nodiadau i'r datganiadau ariannol

9. Cyfanswm gwariant

Gwariant elusennol uniongyrchol

	Costau cynhyrchu incwm gwirfoddol	Gwariant ar weithgareddau elusennol Cronfeydd Anghyfyngedig	Gwariant ar weithgareddau elusennol Cronfeydd Anghyfyngedig	Cyfanswm Cronfeydd 2021	Cyfanswm Cronfeydd 2020
	£	£	£	£	£
Grantiau a Ddyfarnwyd	-	-	43,134,480	43,134,480	14,608,519
Costau Eiddo	-	40,360	-	40,360	87,876
Costau Cyfarpar Swyddfa	50	2,825	2,539	5,414	2,909
Costau Swyddfa yr ailgodwyd tâl amdanynt	-	-	-	-	213,896
Rhent ac Ardrethi	3,281	20,261	1,080	24,622	15,608
Gwres a Golau	2,163	15,768	-	17,931	46,734
Recrwtio a Staff Dros Dro	4,539	13,367	10,888	28,794	80,889
Cyflogau ac Argostau	215,219	961,979	2,659,855	3,837,053	3,411,210
Teithio, Cynhaliaeth a Lles	686	26,995	2,258	29,939	117,359
Hyfforddiant Staff	704	2,073	5,561	8,338	21,310
Cyfarfodydd a Chynadleddau	76,111	13,896	2,719	92,726	163,830
Cyhoeddusrwydd	-	43,903	35,810	79,713	64,935
Postio a Theleffon	839	2,658	2,297	5,794	30,104
Costau Hyfforddiant Allanol	2,641	23,330	25,547	51,518	41,634
Deunydd Ysgrifennu	3	9	38	50	4,415
Argraffu	8	1,125	358	1,491	4,819
Costau Cyhoeddi	213	7,631	5,369	13,213	24,045
Costau Cyfieithu	67	55,485	32,621	88,173	77,657
Llungopïo	68	199	-	267	2,412
Ymgynghori ac Archwilio	4,987	312,597	298,941	616,525	571,733
Gorbenion Canolog	21,269	71,027	658,045	750,341	538,406
Mân Gostau/(Incwm)	-	40,748	4,320	45,068	157,927
	332,848	1,656,236	46,882,726	48,871,810	20,288,227

Nodiadau i'r datganiadau ariannol

Costau cymorth a ddyrannwyd

	Costau cynhyrchu incwm gwirfoddol £	Gwariant ar weithgareddau elusennol Cronfeydd Anghyfyngedig £	Gwariant ar weithgareddau elusennol Cronfeydd Anghyfyngedig £	Cyfanswm Cronfeydd 2021 £	Cyfanswm Cronfeydd 2020 £
Costau Cyflogau a Staff	-	55,327	-	55,327	49,668
Yswiriant a Diogelwch	2,619	19,715	-	22,334	39,848
Costau Cyfrifiadurol	16,082	137,836	222,378	376,296	298,413
Ffioedd Banc	328	5,039	-	5,367	6,977
Dibrisiant Eiddo Rhydd-ddaliadol	18,672	74,968	-	93,640	137,595
Atgyweiriadau ac Amnewidiadau	5,648	-	-	5,648	11,757
	43,349	292,885	222,378	558,612	544,258
Costau Llywodraethu					
Ffioedd Archwilio	-	23,064	-	23,064	26,500
Arall	-	-	-	-	2,997
	-	23,064	-	23,064	29,497
Darpariaeth ar gyfer dyledion amheus ar y Gronfa Fuddsoddi Cymunedol	-	-	209,482	209,482	86,806
Cyfanswm gwariant	376,197	1,972,185	47,314,586	49,662,968	20,948,788

10. Trethiant

Fel elusen, mae Cyngor Gweithredu Gwirfoddol Cymru wedi'i eithrio rhag treth ar incwm ac enillion i'r graddau y maent yn cael eu defnyddio ar gyfer ei amcanion elusennol. Nid oes taliadau treth wedi'u codi yn yr Elusen.

Nodiadau i'r datganiadau ariannol

11. Ffuriau cymharol ar gyfer y Datganiad o Weithgareddau Ariannol

		Cronfeydd Anghyfngedig	Cronfeydd Cyfyngedig	Cyfanswm Cronfeydd 2020
	Nodyn	£	£	£
Incwm o weithgareddau				
Masnachu:				
Gweithgareddau masnachu eraill	3	616,996	35,994	652,990
Incwm o fuddsoddiadau	4	22,722	209,917	232,639
Incwm arall	5	888,449	-	888,449
Incwm o				
weithgareddau Elusennol:				
Grantiau derbyniadwy	5	340,186	18,210,621	18,550,807
Incwm arall	5	14,389	-	14,389
Gwariant wedi'i adennill		832,741	-	832,741
Cyfanswm incwm a gwaddolion		2,715,483	18,456,532	21,172,015
Gwariant				
Costau cynhyrchu cronfeydd:				
Gwariant ar godi arian	9	367,138	-	367,138
Gwariant ar weithgareddau Elusennol	9	2,363,982	18,217,668	20,581,650
Cyfanswm gwariant		2,731,120	18,217,668	20,948,788
Incwm Net/(gwariant)		(15,637)	238,864	223,227
Trosglwyddiadau rhwng cronfeydd		(221,779)	221,779	-
Colledion)/enillion ar ailbriso asedau sefydlog		(353,638)	-	(353,638)
(Colledion)/enillion actwaraidd ar gynllun				
pensiwn â buddion wedi'u diffinio		(1,310,000)	-	(1,310,000)
Symudiad cronfeydd wrth gefn wedi'u hailbriso		241,685	-	241,685
(Colledion)/Enillion ar ailbriso buddsoddiadau		(11,059)	-	(11,059)
Symudiad net mewn cronfeydd		(1,670,428)	460,643	(1,209,785)
Balansau a ddygwyd ymlaen		4,576,330	3,812,110	8,388,440
Balansau a gariwyd ymlaen		2,905,902	4,272,753	7,178,655

Nodiadau i'r datganiadau ariannol

12. Asedau sefydlog diriaethol

Tir ac adeiladau rhydd-ddaliadol

Grŵp ac Elusen	Tŷ Baltic £	Neuadd y Morfa £	Cyfanswm £
Cost			
Ar 1 Ebrill 2020	1,200,000	1,016,895	2,216,895
Ailddosbarthu	(1,200,000)	-	(1,200,000)
Gwarediadau	-	(1,016,895)	(1,016,895)
Ar 31 Mawrth 2021	-	-	-
Dibrisiant			
Ar 1 Ebrill 2020	720,000	506,895	1,226,895
Tâl am y flwyddyn	120,000	36,899	156,899
Ailddosbarthu	(840,000)	-	(840,000)
Dibrisiant ar werthiannau	-	(543,794)	(543,794)
Ar 31 Mawrth 2021	-	-	-
Gwerth net ar y llyfrau			
Ar 31 Mawrth 2021	-	-	-
Ar 31 Mawrth 2020	480,000	510,000	990,000

Cedwir pob ased sefydlog at ddibenion elusennol uniongyrchol.

Yn ystod y flwyddyn, gwaredwyd Neuadd Morfa ac mae Tŷ Baltic wedi'i ailddosbarthu fel stoc ar y gwerth net ar y llyfrau o £360,000, gan fod yr eiddo hwn i fod i gael ei werthu cyn 31 Mawrth 2022.

Pe bai asedau sefydlog wedi'u cynnwys yn unol â'r rheolau cyfrifyddu costau hanesyddol, byddai'r eiddo i gyd wedi'i fesur fel a ganlyn:

	2021 £	2020 £
Cost hanesyddol	1,418,519	3,217,903
Dibrisiant cronedig	(1,248,296)	(2,125,412)
	170,223	1,092,491

Nodiadau i'r datganiadau ariannol

13. Buddsoddiadau

Grŵp ac Elusen	2021	2021	2020	2020
Buddsoddiadau a restrir		Gwerth		Gwerth
	Cost	marchnadol	Cost	marchnadol
	£	£	£	£
44,250 National Westminster Bank 9% SR "A" Cyfranddaliadau Blaenoriaeth heb fod yn gronnus	50,352	70,800	50,352	53,985
17,000 8¾% Aviva Cyfranddaliadau Blaenoriaeth Cronnus	19,820	26,690	19,820	20,910
Gwerth marchnadol ar 31 Mawrth	<u>70,172</u>	<u>97,490</u>	<u>70,172</u>	<u>74,895</u>
Elusen yn unig				Cwmnïau grŵp
Ar 31 Mawrth 2020 ac 31 Mawrth 2021				£
				<u>3</u>
Gwerth net ar y llyfrau				
Ar 31 Mawrth 2020 ac 31 Mawrth 2021				<u>3</u>

Ar 31 Mawrth 2021 roedd y canlynol yn is-gwmnïau a oedd yn eiddo llwyr i Gyngor Gweithredu Gwirfoddol Cymru ac wedi'u corffori ym Mhrydain Fawr:

	Gweithgareddau
Cynnal Cymru – Sustain Wales Ltd	Buddsoddiadau
Social Investment (Cymru) Limited	Buddsoddiadau
WCVA Services Limited	Anfasnachol
WCVA Trading Limited	Anfasnachol

Roedd cyfanswm y cyfalaf cyfranddaliadau a'r cronfeydd wrth gefn ar 31 Mawrth 2021 a'r elw neu'r golled am y flwyddyn a ddaeth i ben ar y dyddiad hwnnw ar gyfer yr is-ymgymeriadau fel a ganlyn:

	Cyfanswm y cyfalaf cyfranddaliadau a'r cronfeydd wrth gefn	Elw/ (Colled)
	£	£
Cynnal Cymru – Sustain Wales Ltd	46,230	28,595
Social Investment (Cymru) Limited	(846,629)	(18,576)
WCVA Services Limited	1	-
WCVA Trading Limited	1	-
	<u> </u>	<u> </u>

All of the above subsidiaries are carried at a net book value of £3 in these accounts.

Nodiadau i'r datganiadau ariannol

14. Stoc

	Grŵp		Elusen	
	2021	2020	2021	2020
	£	£	£	£
Gwerth net ar y llyfrau Tŷ Baltic	360,000	-	360,000	-
	<u>360,000</u>	<u>-</u>	<u>360,000</u>	<u>-</u>

15. Dyledwyr

	Grŵp		Elusen	
	2021	2020	2021	2020
	£	£	£	£
Symiau sy'n ddyledus cyn pen blwyddyn				
Dyledwyr eraill	6,987,088	3,467,510	6,910,969	3,441,766
Symiau sy'n ddyledus gan ymgymeriadau grŵp	-	-	1,155,960	1,277,151
Benthyciadau'r Gronfa Fuddsoddi Cymunedol	418,822	230,512	337,069	144,610
	<u>7,405,910</u>	<u>3,698,022</u>	<u>8,403,998</u>	<u>4,863,527</u>
	2021	2020	2021	2020
Symiau sy'n ddyledus ar ôl blwyddyn	£	£	£	£
Benthyciadau'r Gronfa Fuddsoddi Cymunedol	5,966,638	2,843,139	4,892,432	1,651,890
	<u>5,966,638</u>	<u>2,843,139</u>	<u>4,892,432</u>	<u>1,651,890</u>

Gwneir benthyciadau'r Gronfa Fuddsoddi Cymunedol, Asda a Gwydnwch am gyfnodau yn amrywio o 5 mlynedd i 25 mlynedd ac mae ganddynt gyfradd llog o 2-7% (rhai gyda chyfnod di-log).

	Dygwyd ymlaen 31 Mawrth 2020	Benthyciadau a roddwyd yn y flwyddyn	Llog yn y flwyddyn	Swm a ad-dalwyd yn y flwyddyn	Symudiad Darpariaeth	Cariwyd ymlaen 31 Mawrth 2021
ELUSEN	<u>1,796,501</u>	<u>3,896,767</u>	<u>111,420</u>	<u>(450,565)</u>	<u>(124,622)</u>	<u>5,229,501</u>
CRONFA BUDDSODDI CYMUNEDOL 2	<u>1,277,151</u>	<u>-</u>	<u>66,283</u>	<u>(102,614)</u>	<u>(84,860)</u>	<u>1,155,960</u>
GRŴP	<u>3,073,652</u>	<u>3,896,767</u>	<u>177,703</u>	<u>(553,179)</u>	<u>(209,482)</u>	<u>6,385,461</u>

Nodiadau i'r datganiadau ariannol

16. Credydwyr

	Grŵp		Elusen	
	2021	2020	2021	2020
Symiau sy'n ddyledus o fewn blwyddyn	£	£	£	£
Credydwyr masnachol	138,423	58,737	123,132	51,801
Trethiant a nawdd cymdeithasol	118,066	138,251	84,389	126,207
Croniadau ac incwm gohiriedig	20,935,367	2,114,006	20,886,222	2,017,717
	<u>21,191,856</u>	<u>2,310,994</u>	<u>21,093,743</u>	<u>2,195,725</u>
	The Group		The Charity	
	2021	2020	2021	2020
Symiau sy'n ddyledus o fewn blwyddyn	£	£	£	£
Croniadau ac incwm gohiriedig	3,150,879	-	3,150,879	-
	<u>3,150,879</u>	<u>-</u>	<u>3,150,879</u>	<u>-</u>

17. Cwmni cyfyngedig drwy warant

Mae Cyngor Gweithredu Gwirfoddol Cymru yn Gwmni Cyfyngedig drwy Warant ac nid oes ganddo gyfalaf cyfranddaliadau.

Mae rhwymedigaeth ei ymddiriedolwyr, sy'n gyfarwyddwyr, yn gyfyngedig. Mae'r cyfyngiad fesul cyfarwyddwr wedi'i gyfyngu i swm nad yw'n fwy na £1 yr aelod. Mae cyfnod cyfyngiad pob cyfarwyddwr wedi'i gyfyngu i'r amser y mae'n aelod neu ymhen blwyddyn wedyn.

Nodiadau i'r datganiadau ariannol

18. Dadansoddiad o symudiadau mewn cronfeydd anghyfyngedig

	Balans ar ddechrau'r flwyddyn £	Cynnydd mewn Cronfeydd £	Gostyngiad mewn cronfeydd £	Balans ar ddiwedd y flwyddyn £
<u>Cronfeydd Anghyfyngedig Cyffredinol</u>	1,917,385	373,582	-	2,290,967
Incwm Net/(gwariant)	-	1,149,895	-	1,149,895
Cynnydd mewn darpariaeth pensiwn	-	-	(2,020,000)	(2,020,000)
Trosglwyddiad o gronfeydd wrth gefn ar gyfer diffyg pensiwn	-	1,810,000	-	1,810,000
Trosglwyddiad o gronfeydd wrth gefn cyfyngedig	-	61,882	-	61,882
Enillion ar ailbrisio buddsoddiadau	-	22,595	-	22,595
Cyfraniadau ychwanegol at gronfa pensiwn â buddion wedi'u diffinio	-	82,837	-	82,837
Cyfanswm Cronfeydd Cyffredinol	1,917,385	3,500,791	(2,020,000)	3,398,176
<u>Cronfeydd Dynodedig</u>				
Eiddo	-	740,000	-	740,000
Llif Arian yr UE	1,600,000	-	(1,600,000)	-
Cyfraniadau ychwanegol at gronfa pensiwn â buddion wedi'u diffinio	309,385	479,452	(82,837)	706,000
Gwariant Datblygu Busnes	38,034	261,966	-	300,000
Costau cau/diswyddo Ewropeaidd	325,000	-	(255,000)	70,000
Cronfeydd anghyfyngedig (ac eithrio rhwymedigaeth bensiwn)	4,189,804	4,982,209	(3,957,837)	5,214,176
(Diffyg) pensiwn	(1,540,000)	-	(1,810,000)	(3,350,000)
Cronfa Ailbrisio Wrth Gefn	256,098	-	(63,259)	192,839
Cyfanswm Cronfeydd Anghyfyngedig	2,905,902	4,982,209	(5,831,096)	2,057,015
Symiau wedi'u cynnwys yn ymwneud â Cynnal Cymru - Sustain Wales Limited	(17,635)	-	(28,595)	(46,230)
Buddsoddiad mewn is-gwmnïau	3	-	-	3
Cyfanswm Elusen	2,888,270	4,982,209	(5,859,691)	2,010,788

Nodiadau i'r datganiadau ariannol

DIBEN CRONFEYDD DYNODEDIG

EIDDO DYNODEDIG

Mae'r gronfa eiddo wrth gefn hon yn cynnwys yr arian net a dderbyniwyd yn sgil gwerthu dau eiddo. Bydd y gronfa wrth gefn yn cael ei defnyddio mewn symiau amrywiol i gynhyrchu incwm buddsoddi, gwariant cyfalaf ar osodiadau a dodrefn swyddfa a chostau ychwanegol swyddfeydd newydd yn y dyfodol. Bydd yr amserlenni sy'n gysylltiedig â'r gronfa wrth gefn hon hefyd yn amrywio yn dibynnu ar ei defnydd.

LLIF ARIAN DYNODEDIG YR UE

Sefydlwyd y cronfeydd wrth gefn dynodedig ar gyfer llif arian yr UE i gefnogi gofynion llif arian cyllid Ewropeaidd. Fodd bynnag, gyda'r prosiect yn dod i ben ym mis Mehefin 2023 nid oes angen hyn mwyach.

CYFRANIADAU YCHWANEGOL DYNODEDIG AT GRONFA PENSIWN Â BUDDION WEDI'U DIFFINIO

Sefydlwyd y cyfraniadau ychwanegol at gronfa wrth gefn ddynodedig cronfa pensiwn â buddion wedi'u diffinio yn 2017 i gefnogi'r taliadau ychwanegol yn sgil y diffyg yn y gronfa pensiwn yn dilyn yr adolygiad tair blynedd fel ag yr oedd ar 31 Mawrth 2016. Cynhaliwyd adolygiad tair blynedd 31 Mawrth 2019 a darparwyd yr adroddiad ym mis Rhagfyr 2019. Gwnaeth polisi cronfeydd wrth gefn CGGC arwain at adolygiad Ymddiriedolwyr ym mis Ebrill 2021 a gwnaed addasiadau i'r gronfa wrth gefn hon yn unol â'r adroddiad.

GWARIANT DATBLYGU BUSNES DYNODEDIG

Cafodd y gronfa wrth gefn ar gyfer gwariant datblygu busnes ei sefydlu am ei fod yn bwysig bod yr elusen yn cael cymaint â phosibl o incwm ac yn lleihau gwariant cyffredinol lle'n bosibl. Felly, mae datblygu ffrydiau incwm newydd, cryfhau'r rhai sy'n bodoli eisoes a gwella effeithlonrwydd yn flaenoriaeth. Er bod rhywfaint o weithgarwch wedi'i gynnwys o fewn y gyllideb flynyddol, mae'n ddefnyddiol cadw cronfa wrth gefn ddynodedig i'r diben hwn er mwyn gallu talu costau mentrau mwy o faint neu fentrau mwy hirdymor. Gall y costau hyn gynnwys gwaith ymchwil yn ogystal â datblygu a gweithredu cynlluniau a fydd yn cyfoethogi ac yn gwella cynaliadwyedd cyffredinol CGGC â'r sector wirfoddol.

COSTAU CAU/DISWYDDO EWROPEAIDD DYNODEDIG

Mae'r gronfa wrth gefn ar gyfer costau cau a diswyddo Ewropeaidd dynodedig wedi'i sefydlu er mwyn sicrhau bod digon o gyllid ar gael pan fydd y prosiectau a gyllidir gan yr UE yn dod i ben yn 2023. Maent yn cynnwys y rhwymedigaethau diswyddo a phensiwn a ragwelir ar yr adeg honno, ynghyd â hyfforddiant i gyflogeion a fydd yn cael eu heffeithio pan ddaw'r prosiect i ben. Mae'r gronfa wrth gefn hon wedi'i lleihau i ddechrau, ond bydd yn parhau i gael ei hadolygu yn ystod y ddwy flynedd nesaf.

Nodiadau i'r datganiadau ariannol

19. Dadansoddiad o symudiadau mewn cronfeydd cyfyngedig

	Symudiad mewn Cronfeydd				
	Balans ar	wrth gefn		Balans ar	
	1 Ebrill 2020	Trosglwyddo	Arian a ddaeth i mewn	Arian a aeth allan	
	£	£	£	£	£
IB ESF Gorllewin Cymru a'r Cymoedd	-	-	910,649	(910,649)	-
IB ESF Dwyrain Cymru	-	-	491,877	(491,877)	-
IB SBGF Gorllewin Cymru a'r Cymoedd	-	-	222,308	(222,308)	-
IB SBGF Dwyrain Cymru	-	-	529,916	(529,916)	-
3 SET ESF Gorllewin	-	-	287,955	(287,955)	-
Cynhwysiant Gweithredol Gorllewin Cymru a'r Cymoedd	-	-	1,861,845	(1,861,845)	-
Cynhwysiant Gweithredol Dwyrain Cymru	-	-	354,448	(354,448)	-
Cynhwysiant Gweithredol Gorllewin Cymru a'r Cymoedd leuenctid	-	-	1,048,370	(1,048,370)	-
Cynhwysiant Gweithredol Dwyrain Cymru leuenctid	-	-	171,610	(171,610)	-
Grantiau SBGF Gorllewin Cymru a'r Cymoedd	-	-	449,965	(449,965)	-
Grantiau SBGF Dwyrain Cymru	-	-	237,013	(237,013)	-
Third Sector Knowledge Erasmus	-	(5,000)	66,682	(61,682)	-
Cronfa Cefnogi'r Trydydd Sector	-	1,427	81,500	(82,927)	-
Cronfa Argyfwng Llifogydd	-	-	25,819	(25,819)	-
Fforwm Cyllidwyr Cymru	-	-	205	(205)	-
Catalydd CDL Newydd	-	-	111,803	(111,803)	-
Chwaraeon BME Cymru	-	-	77,783	(77,783)	-
Emerging Futures	-	-	40,375	(40,375)	-
LNP Cymru	-	-	708,218	(708,218)	-
LP4N	-	-	2,725,106	(2,725,106)	-
Grantiau Bach Iechyd a Gofal Cymdeithasol	-	(2)	73,188	(73,186)	-
Helplu	-	-	70,455	(70,455)	-
Elusen Ddibynadwy	-	-	32,475	(32,475)	-
Defnyddio Gweithredu Gwirfoddol	-	-	709	(709)	-
Grant Datblygu Helplu	-	-	66,220	(66,220)	-
Datblygu Gwirfoddoli Cymru	-	-	40,000	(40,000)	-
Ymchwil ar Wirfoddoli a Llesiant	-	-	40,774	(40,774)	-
Gwirfoddoli Cymru	-	2,413	539,752	(542,165)	-
NPC Ennyn Effaith	-	-	18,734	(18,734)	-
Hwb Diogelu	-	-	114,500	(114,500)	-

Nodiadau i'r datganiadau ariannol

Presgripsiynu Cymdeithasol	-	(7)	11,611	(11,604)	-
Brexit – Prifysgol Caerdydd	-	-	17,626	(17,626)	-
Brexit – Empowering Communities	-	(18,000)	19,874	(1,874)	-
Kickstart	-	-	25,500	(25,500)	-
Cronfa Argyfwng y Sector Gwirfoddol	-	-	15,162,204	(15,162,204)	-
Cyllid Seilwaith Cyngorau					
Gwirfoddol Sirol	-	-	7,385,563	(7,385,563)	-
Cymru ac Affrica	-	-	674,314	(674,314)	-
Grant Trethi Tirlenwi	-	-	2,167,695	(2,167,695)	-
Comic Relief	-	-	585,002	(585,002)	-
Hanfodion Seiber	-	-	4,968	(4,968)	-
Cronfa Gallu Partneriaeth	-	-	87,545	(87,545)	-
Trwyddedau CRM Cyngorau					
Gwirfoddol Sirol	-	(42,713)	130,586	(87,873)	-
Cronfa Wydnwch	-	-	9,458,121	(9,455,121)	3,000
Cynllun Benthycas Asda	318,194	-	124,123	892	443,209
Cronfa Buddsoddi Cymunedol 2	1,765,305	-	66,283	(84,860)	1,746,728
Cronfa Buddsoddi Cymunedol	2,189,254	-	115,062	(148,189)	2,156,127
Cyfanswm Grŵp	4,272,753	(61,882)	47,437,745	(47,299,552)	4,349,064
Symiau a gynhwyswyd sy'n ymwneud â Social Investment (Cymru) Limited	-	-	(84,860)	84,860	-
Cyfanswm yr Elusen	4,272,753	(61,882)	47,352,885	(47,214,692)	4,349,064

Mae darpariaeth ddyled ddrwg o £18,576 wedi'i wneud yn erbyn y dyledwr rhyng-gwmni gyda Social Investment (Cymru) Limited.

Grŵp

	2021	2020
	£	£
Cronfeydd cyfyngedig:		
Gwarged - yn ymwneud â benthyciadau hirdymor a ddyfarnwyd	3,233,753	3,073,651
Gwarged - arall	1,115,311	1,199,102
	4,349,064	4,272,753

Elusen

	2021	2020
	£	£
Cronfeydd cyfyngedig:		
Gwarged - yn ymwneud â benthyciadau hirdymor a ddyfarnwyd	2,077,793	1,796,500
Gwarged - arall	2,271,271	2,476,253
	4,349,064	4,272,753

Nodiadau i'r datganiadau ariannol

20. Dadansoddiad o asedau net rhwng cronfeydd

	Cronfeydd Anghyfyngedig	Cronfeydd Cyfyngedig	Cyfanswm Cronfeydd 2021	Cyfanswm Cronfeydd 2020
	£	£	£	£
Asedau sefydlog diriaethol	-	-	-	990,000
Benthyciadau hirdymor	-	3,233,753	3,233,753	2,843,139
Asedau cyfredol	29,749,750	1,115,311	30,865,061	7,196,510
Rhwymedigaethau cyfredol	(24,342,735)	-	(24,342,735)	(2,310,994)
(Diffyg) pensiwn	(3,350,000)	-	(3,350,000)	(1,540,000)
	<u>2,057,015</u>	<u>4,349,064</u>	<u>6,406,079</u>	<u>7,178,655</u>

21. Cysoni symudiadau mewn cronfeydd

	2021 £	2020 £
Adnoddau net (sy'n mynd allan)/sy'n dod i mewn ar gyfer y flwyddyn ariannol	(772,576)	(1,209,785)
(Gostyngiad)/cynnydd net mewn cronfeydd	<u>(772,576)</u>	<u>(1,209,785)</u>
Cronfeydd agoriadol	7,178,655	8,388,440
Cronfeydd terfynol	<u>6,406,079</u>	<u>7,178,655</u>

22. Partïon cysylltiedig

Caiff Grantiau a Chontractau Caffael a ddyfarnwyd i gyrff lle mae gan Ymddiriedolwyr naill ai reolaeth uniongyrchol neu ddylanwad sylweddol eu datgelu yn nodyn 8. Yn ogystal â'r grantiau a ddatgelwyd yn nodyn 8, mae benthyciadau heb eu casglu ar ddiwedd y flwyddyn gan Dîm Cymorth Ieuenctid Ethnig fel a ganlyn:

Cronfa Buddsoddi Cymunedol - £224,069

Cronfa Wydnwch - £23,277

Mae'r Grŵp wedi manteisio ar yr eithriad o dan FRS 102 rhag datgelu trafodion gydag unrhyw gwmnïau grŵp eraill a berchnogir yn llwyr.

23. Rhwymedigaethau digwyddiadol

Nid oedd unrhyw rwymedigaethau digwyddiadol ar 31 Mawrth 2021 (2020: £dim).

Nodiadau i'r datganiadau ariannol

24. Ymrwymadau pensiwn

Mae'r elusen yn cyfrannu at ystod o gynlluniau pensiwn â chyfraniadau wedi'u diffinio ar ran y cyflogeion.

Mae'r tâl pensiwn ar gyfer y cyfnod yn cynrychioli cyfraniadau sy'n daladwy gan yr elusen i'r cynlluniau, a daeth y rhain i £92,304 (2020 £64,711).

Y tâl pensiwn ar gyfer y cyfnod oedd £843,261 (2020: £578,844).

Mae'r elusen yn cyfrannu at Gronfa Bensiwn Caerdydd a Bro Morgannwg ar gyfradd gyffredin sy'n berthnasol i grŵp o gyflogwyr, a osodir gan actwari cymwysedig yn unol ag asedau ac atebolrwydd y grŵp yn ei gyfanrwydd. Cyfraniadau'r elusen a'r cyflogeion yw 34.6%, a chyfradd amrywiaethol rhwng 5.5% a 9.9% o'u henillion yn ôl eu trefn.

Mae'r gwerthusiad diweddaraf a gynhaliwyd ar 31 Mawrth 2021 wedi'i ddiweddarau gan actiwaïaid annibynnol i Gronfa Bensiwn Caerdydd a Bro Morgannwg i gynnwys gofynion FRS102 er mwyn asesu rhwymedigaethau'r Gronfa ar 31 Mawrth 2021. Caiff rhwymedigaethau eu prisiau'n actwaraidd gan ddefnyddio'r dull uned rhagamcanol sy'n asesu'r rhwymedigaethau yn y dyfodol wedi'u gostwng i'w gwerth cyfredol.

Ar sail lefel bresennol y cyllid (sy'n adlewyrchu'r enillion gwasanaeth a phensiynadwy cronedig cyfredol ac ailbrisiad statudol yn unig) roedd yna ddiffyg o £3,350,000 (2020: diffyg o £1,540,000).

Nodiadau i'r datganiadau ariannol

Dyma'r rhagdybiaethau sylweddol a ddefnyddiwyd i gyfrifo rhwymedigaethau'r cynllun o dan FRS102:

	2021	2020
	%	%
Cyfradd cynnydd mewn cyflogau	3.7	2.9
Cyfradd cynnydd mewn pensiynau mewn taliadau	2.7	1.9
Cyfradd cynnydd mewn pensiynau gohiriedig	2.7	1.9
Cyfradd gostyngiad	2.1	2.3
Cyfradd chwyddiant	2.7	1.9

Dyma werth teg asedau'r cynllun a'r gyfradd adennill ddisgwyliedig, gwerth cyfredol rhwymedigaethau'r cynllun a'r diffyg a geir o ganlyniad:

	2021	2020
	Gwerth	Gwerth
	£'000	£'000
Soddgyfrannau	14,996	12,345
Bondiau Corfforaethol	3,589	2,942
Bondiau Llywodraethol	2,446	1,769
Eiddo	1,509	1,285
Asedau Eraill	320	279
Cyfanswm gwerth marchnadol yr asedau	22,860	18,620
Gwerth cyfredol rhwymedigaethau'r cynllun	(26,210)	(20,160)
(Diffyg) Cyngor Gweithredu Gwirfoddol Cymru yn y cynllun	(3,350)	(1,540)

Symudiad mewn (diffyg) yn ystod y flwyddyn:

	2021	2020
	£'000	£'000
(Diffyg) yn y cynllun ar ddechrau'r flwyddyn	(1,540)	(100)
Cost Gwasanaeth Cyfredol	(630)	(710)
Enillion/(colledion) actwaraidd a gydnabyddir yn yr incwm cynhwysfawr arall	(2,020)	(1,310)
Cyfraniadau gan y cyflogwr	840	580
(Diffyg) y cynllun ar ddiwedd y flwyddyn	(3,350)	(1,540)

Nodiadau i'r datganiadau ariannol

Dadansoddiad o gostau Pensiwn a godwyd ar elw gweithredu o dan FRS 102:

	2021 £'000	2020 £'000
Cost gwasanaeth cyfredol	(610)	(620)
Cost gwasanaeth blaenorol	-	(90)
Cost cyllido	(20)	-
Cyfanswm cost gweithredu	(630)	(710)

Symiau a gydnabyddir mewn incwm cynhwysfawr arall:

	2021 £'000	2020 £'000
Enillion/(colledion) mewn asedau sy'n codi yn ystod y cyfnod	3,180	(2,220)
Rhwymedigaethau (colledion) enillion sy'n codi yn ystod y cyfnod	(5,200)	910
Cyfanswm cost gweithredu	(2,020)	(1,310)

Newidiadau yng ngwerth presennol y rhwymedigaeth buddion wedi'i diffinio:

	2021 £'000	2020 £'000
Rhwymedigaeth agoriadol buddion wedi'u diffinio	20,160	20,030
Cost gwasanaeth cyfredol	610	620
Traul llog ar rwymedigaeth buddion wedi'u diffinio	460	500
Cyfraniadau gan gyfranogwyr	120	120
Colledion/(enillion) actwaraidd ar rwymedigaethau	5,200	(910)
Buddion net a dalwyd	(340)	(290)
Cost gwasanaeth blaenorol	-	90
Rhwymedigaeth derfynol buddion wedi'u diffinio	26,210	20,160

Newidiadau yng ngwerth teg asedau:

	2021 £'000	2020 £'000
Gwerth teg agoriadol asedau	18,620	19,930
Incwm llog ar asedau	440	500
Enillion/(colledion) wedi'u hail-fesur ar asedau	3,180	(2,220)
Cyfraniadau gan y cyflogwr	840	580
Cyfraniadau gan gyfranogwyr	120	120
Buddion net a dalwyd	(340)	(290)
Gwerth teg terfynol asedau	22,860	18,620

Nodiadau i'r datganiadau ariannol

25. Ymrwymïadau cyfalaf

Roedd gan yr Elusen gyfanswm ymrwymïadau cyfalaf o £dim ar 31 Mawrth 2021 (2020: £dim).

26. Ymrwymïadau ariannol

Bydd ymrwymïadau ariannol o dan brydlesi gweithredu na ellir eu canslo yn arwain at y taliadau blyneddol canlynol o ran tir ac adeiladau:

	Tir ac Adeiladau	
	2021	2020
	£'000	£'000
Yn dod i ben o fewn blwyddyn	5,813	-
Yn dod i ben o fewn 2-5 mlynedd	-	-
Yn dod i ben o fewn 5 mlynedd	-	-
	<hr/>	<hr/>

Adroddiad strategol y grŵp

Cyflawniadau a pherfformiad

Mae CGGC wedi llwyddo i droi ei waith yn ystod y flwyddyn i ganolbwyntio ar gynorthwyo'r sector i ymateb yn ddiogel ac yn effeithiol i bandemig Covid-19.

O gau ein swyddfeydd ac addasu i weithio o bell, defnyddio platfformau digidol i ddarparu ein hamrediad amrywiol o wasanaethau i ddylanwadu hefyd ar y Llywodraeth i ddarparu cyllid brys er mwyn galluogi mudiadau gwirfoddol i barhau â'u gwaith.

Oherwydd cryfder grŵp CGGC, ein partneriaethau a'n haelodau, bu modd i ni ymgysylltu mewn modd aml-ddimensiwn a gyflawnodd ganlyniadau go iawn i'r sector gwirfoddol yng Nghymru.

O safbwynt corfforaethol, mae strwythur ein grŵp yn cynnwys CGGC, Social Investment (Cymru) Ltd, WCVA Trading Limited, WCVA Services Limited a Sustrans Cymru (Cynnal Cymru).

Rydym yn gweithredu fel grŵp o elusennau a chwmnïau sydd â'r un uchelgeisiau am sector gwirfoddol bywiog a chynaliadwy sy'n cyfrannu at gymdeithas sifil yng Nghymru.

Mae'r holl weithredu yn digwydd ar lefel leol, ac ni fu hyn erioed yn fwy amlwg nag yn ystod 2020. Gwnaeth partneriaeth Cefnogi Trydydd Sector Cymru (TSSW) gyda'r 19 o Gynghorau Gwirfoddol Sirol (CVCs) ac CGGC sicrhau bod y cyfuniad hanfodol o wybodaeth a rhwydweithiau seiliedig ar leoedd gyda fframweithiau cymorth cenedlaethol yn sicrhau cymorth i grwpiau gwirfoddol ac elusennau ar y rheng flaen mewn cymunedau.

Prif risgiau ac ansicrwydd

Yn ystod y cyfnod adrodd, gwnaeth CGGC adolygu a rheoli risgiau a oedd yn cyfuno'r ymateb gweithredol i bandemig Covid-19 a datblygiad cynllun adfer yn dilyn yr argyfwng.

Mae staff CGGC yn monitro

gweithgarwch ac yn asesu risgiau gweithredol yn rheolaidd. Mae'r Tîm Uwch-reolwyr yn cyflwyno i'r is-bwyllgor Archwilio a Risg, sy'n cynghori ar risgiau strategol. Mae'r is-bwyllgor yn edrych ar y gofrestr risg yn rheolaidd ac, ar ôl ychwanegiad cychwynnol i'r gofrestr o ran y pandemig, cytunwyd y dylid integreiddio hwn ar draws ein holl ffordd o fynd ati i ymdrin â risg.

Un datblygiad diweddar y gofynnwyd amdano gan y is-bwyllgor Archwilio a Risg oedd adroddiad rhagolwg gan y Prif Swyddog Gweithredol. Diben hwn yw ceisio rhagfynegi a mynd o flaen newidiadau a allai ddigwydd, yn y cyd-destun strategol a gweithredol, a sut allai CGGC ymateb mewn amgylchiadau o'r fath.

Cedwir trosolwg strategol o dan bum pennawd: arweinyddiaeth, llywodraethu, cydymffurfio, adnoddau a chynaliadwyedd. Nodir y prif risgiau isod:

- Peidio â chynnig arweinyddiaeth briodol a strategol i'r sector yng Nghymru
- Peidio â chadw at systemau, gweithdrefnau a pholisïau mewnol priodol
- Anallu i gyflawni canlyniadau o safon yn unol â gofynion ein holl gyllidwyr, prosiectau a chontractau
- Diffyg adnoddau ariannol, ffisegol a dynol i gyflawni ein cynllun strategol
- Methiant i sicrhau cynaliadwyedd ariannol tymor byr a hirdymor grŵp CGGC

Cymeradwywyd yr adroddiad hwn gan y Bwrdd ar 16 Medi 2021 a'i lofnodi ar ei ran.



Peter Davies CBE
Cadeirydd

Adroddiad yr archwilydd annibynnol i aelodau ac ymddiriedolwyr Cyngor Gweithredu Gwirfoddol Cymru

Barn

Rydym wedi archwilio datganiadau ariannol Cyngor Gweithredu Gwirfoddol Cymru (y “rhiant-gwmni elusennol”) ar gyfer y flwyddyn a ddaeth i ben ar 31 Mawrth 2021 sy’n cynnwys y Datganiad Cyfunol o Weithgarwch Ariannol, Cyfrifon Incwm a Gwariant Grŵp ac Elusen, y Mantolenni Cyfunol ac Elusen, y Datganiad Llif Arian Grŵp a nodiadau i’r datganiadau ariannol, gan gynnwys crynodeb o bolisïau cadw cyfrifon arwyddocaol. Mae’r fframwaith adrodd ariannol sydd wedi’i gymhwyso yn eu gwaith paratoi yn gyfraith gymwys a Safonau Cyfrifyddu’r Deyrnas Unedig, gan gynnwys Safon Adrodd Ariannol 102: Y Safon Adrodd Ariannol cymwys yn y DU a Gweriniaeth Iwerddon (Ymarfer Cyfrifyddu a Dderbynnir yn Gyffredinol yn y Deyrnas Unedig).

Yn ein barn ni, mae’r datganiadau:

- yn rhoi golwg gywir a theg o gyflwr materion y grŵp fel roeddent yn sefyll ar 31 Mawrth 2021 ac o’r adnoddau a dderbyniwyd a’i ddefnydd o adnoddau am y flwyddyn a ddaeth i ben bryd hynny;
- wedi’u paratoi’n gywir yn unol â’r Ymarfer Cyfrifyddu a Dderbynnir yn Gyffredinol yn y DU;
- wedi’u paratoi yn unol â gofynion Deddf Cwmnïau 2006.

Y sail i’n barn

Fe wnaethom gynnal ein harchwiliad yn unol â’r Safonau Cyfrifyddu Rhyngwladol (ISAs) (y DU) a chyfraith gymwys. Caiff ein cyfrifoldebau o dan y safonau hynny eu disgrifio ymhellach yng nghyfrifoldebau’r Archwilydd ar gyfer archwiliad o adran datganiadau ariannol ein hadroddiad. Rydym yn annibynnol oddi wrth y Grŵp a’r Rhiant-gwmni Elusennol yn unol â’r

gofynion moesegol sy’n berthnasol i’n harchwiliad o ddatganiadau ariannol yn y DU, gan gynnwys Safonau Moesegol y Cyngor Adrodd Ariannol (FRC), ac rydym wedi cyflawni ein dyletswyddau moesegol eraill yn unol â’r gofynion hyn. Credwn fod y dystiolaeth archwilio y gwnaethom ei derbyn yn ddigonol er mwyn darparu sail i’n barn.

Casgliadau mewn perthynas â busnes gweithredol

Nid oes gennym unrhyw beth i’w adrodd mewn perthynas â’r materion canlynol y mae’r Safonau Rhyngwladol ar Archwilio (ISAs) (y DU) yn gofyn i ni adrodd i chi yn eu cylch:

- lle nad yw defnydd yr ymddiriedolwyr o sail gyfrifyddu busnes gweithredol yn briodol; neu

■ nad yw'r ymddiriedolwyr wedi datgan yn y datganiadau ariannol unrhyw ansicrwydd perthnasol adnabyddedig a allai fwrw amheuaeth sylweddol ynglŷn â gallu'r Grŵp a'r Rhiant-gwmni Elusennol i barhau i fabwysiadu'r sail gyfrifyddu busnes gweithredol am gyfnod o ddim llai na deuddeg mis o'r dyddiad yr awdurdodir rhyddhau'r datganiadau ariannol.

Gwybodaeth arall

Mewn cysylltiad â'n harchwiliad o'r datganiadau ariannol, ein cyfrifoldeb yw darllen yr wybodaeth arall a, thrwy wneud hynny, ystyried pa un ai yw'r wybodaeth arall yn sylweddol anghyson â'r datganiadau ariannol neu'r wybodaeth y gwnaethom eu cael ar gyfer yr archwiliad, neu fel arall yn ymddangos fe pe bai wedi'i gam-fynegi'n sylweddol. Os ydym yn gweld anghysondebau sylweddol neu gamfynegiannau sylweddol ymddangosiadol o'r fath, mae gofyniad arnom i benderfynu pa un ai oes camfynegiant sylweddol yn y datganiadau ariannol neu gamfynegiant sylweddol o'r wybodaeth arall. Os ydym yn dod i'r casgliad, ar sail y gwaith a wnaed gennym, fod camfynegiant sylweddol o'r wybodaeth

arall hon, mae disgwyl i ni adrodd ar hynny. Nid oes gennym unrhyw beth i adrodd yn ei gylch yn hyn o beth.

Barn ar faterion eraill a nodir gan Ddeddf Cwmnïau 2006

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

- mae'r wybodaeth a gyflwynwyd yn adroddiad yr ymddiriedolwyr (sy'n ymgorffori'r adroddiad strategol ac adroddiad y cyfarwyddwyr) ar gyfer y flwyddyn ariannol y paratowyd y datganiadau ariannol ar ei chyfer yn gyson â'r datganiadau ariannol; ac
- mae adroddiad yr ymddiriedolwyr (sy'n ymgorffori'r adroddiad strategol ac adroddiad y cyfarwyddwyr) wedi'u paratoi yn unol â'r gofynion cyfreithiol perthnasol.

Materion y mae gofyn i ni adrodd arnynt trwy eithriad

Yng ngoleuni gwybodaeth a dealltwriaeth y Grŵp a'r Rhiant-gwmni Elusennol a'i amgylchedd, a gafwyd wrth gwblhau'r archwiliad, nid ydym wedi gweld camfynegiannau sylweddol yn Adroddiad Blynnyddol yr Ymddiriedolwyr [gan gynnwys yr Adroddiad Strategol].

Nid oes gennym unrhyw beth i adrodd yn ei gylch ynglŷn â'r materion canlynol mewn perthynas â'r hyn y mae Deddf Cwmnïau 2006 yn gofyn i ni adrodd i chi yn ei gylch os, yn ein barn ni:

- nad yw cofnodion cyfrifyddu digonol wedi'u cadw neu os nad oes enillion cymwys i'n harchwiliad wedi'u derbyn oddi wrth ganghennau na fuom yn ymweld â hwy;
- nad yw'r datganiadau ariannol yn cyd-fynd â'r cofnodion cyfrifyddu a'r enillion ;
- nad yw datgeliadau penodol ynglŷn â chydabyddiaethau ymddiriedolwyr fel nodir gan y gyfraith yn cael eu gwneud; neu
- nad ydym wedi derbyn yr holl wybodaeth a'r esboniadau hanfodol at bwrpas yr archwiliad.

Cyfrifoldebau'r ymddiriedolwyr

Fel yr esbonnir yn llawnach yn natganiad cyfrifoldebau'r ymddiriedolwyr, mae'r ymddiriedolwyr yn gyfrifol am baratoi'r datganiadau ariannol ac am fod yn hapus eu bod yn rhoi golwg gywir a theg, ac am yr hyn o reolaeth fewnol y teimlant sydd ei angen i'w galluogi i baratoi datganiadau ariannol sy'n rhydd o gamfynegiannau sylweddol, boed hynny o ganlyniad i dwyll neu gamgymeriad.

Wrth baratoi'r datganiadau ariannol, mae'r ymddiriedolwyr yn gyfrifol am asesu gallu'r Grŵp a'r Rhiant-gwmni Elusennol i barhau fel busnes gweithredol, gan ddatgelu, lle bo'n briodol, unrhyw faterion yn ymwneud â busnes gweithredol a chan ddefnyddio'r sail gyfrifyddu busnes gweithredol oni bai bod yr ymddiriedolwyr naill ai'n bwriadu diddymu'r Grŵp a'r Rhiant-gwmni Elusennol neu roi'r gorau i weithredu, neu os nad oes ganddynt ddewis realistig arall ond gwneud hynny.

Ein cyfrifoldebau ni dros yr archwiliad o'r datganiadau ariannol

Ein nod yw cael sicrwydd rhesymol ynglŷn ag a yw'r datganiadau ariannol ar y cyfan yn rhydd o gamfynegiant sylweddol, boed hynny o ganlyniad i dwyll neu gamgymeriad, a llunio adroddiad archwilio sy'n cynnwys ein barn. Golyga sicrwydd rhesymol lefel uchel o sicrwydd, ond nid yw'n sicrhau y bydd archwiliad sydd wedi'i gynnal yn unol ag ISAs (y DU) bob amser yn canfod camfynegiant sylweddol pan fo'n bodoli. Gall camfynegiannau godi o dwyll neu gamgymeriad ac fe'u hystyrir yn sylweddol os, yn unigol neu gyda'i gilydd, y gellid bod disgwyl rhesymol iddynt ddylanwadu ar benderfyniadau economaidd defnyddwyr a gymerwyd ar sail y datganiadau ariannol hyn.

Rydym yn dylunio gweithdrefnau yn unol â'n cyfrifoldebau, a amlinellir uchod, i ganfod camfynegiannau sylweddol o ran afreoleidd-dra, gan gynnwys twyll. Gall ein gweithdrefnau ganfod afreoleidd-dra, gan gynnwys twyll, i'r graddau a nodir isod:

Y graddau yr ystyriwyd y gallai'r archwiliad ganfod afreoleidd-dra, gan gynnwys twyll

Rydym yn nodi ac yn asesu risgiau camfynegiant sylweddol mewn Datganiadau Ariannol, boed hynny oherwydd twyll neu gamgymeriad, ac yna'n dylunio a pherfformio gweithdrefnau archwilio sy'n ymateb i'r risgiau hynny, gan gynnwys cael tystiolaeth archwiliad sy'n ddigonol ac yn briodol i seilio ein barn arni.

Gwnaethom drafod ein hannibyniaeth archwilio gan gydymffurfio â Safonau Moesegol Diwygiedig 2019 gyda'r aelodau o'r tîm ymgysylltu wrth gynllunio'r archwiliad, a buom yn monitro ein hannibyniaeth drwy gydol y broses.

Nodi ac asesu risgiau posibl sy'n ymwneud ag afreoleidd-dra

Wrth nodi ac asesu risgiau camfynegiannau sylweddol o ran afreoleidd-dra, gan gynnwys twyll a methiant i gydymffurfio â chyfreithiau a rheoliadau, roedd ein gweithdrefnau yn cynnwys y canlynol:

- holi rheolwyr, gan gynnwys cael ac adolygu dogfennaeth ategol, ynghylch polisiâu a gweithdrefnau'r Grŵp a'r Rhiant-gwmni Elusennol sy'n ymwneud â:
- nodi, gwerthuso a chydymffurfio â chyfreithiau a rheoliadau ac a oeddent yn ymwybodol o unrhyw achosion o beidio â chydymffurfio;
- canfod ac ymateb i risgiau twyll ac a oeddent yn gwybod am unrhyw dwyll gwirioneddol, twyll a amheuir neu dwyll honedig;
- y rheolaethau mewnol sydd wedi'u sefydlu i liniaru risgiau sy'n ymwneud â thwyll neu beidio â chydymffurfio â chyfreithiau a rheoliadau;
- trafod ymhlith y tîm ymgysylltu sut a lle y gallai twyll ddigwydd yn y Datganiadau Ariannol ac unrhyw arwyddion posibl o dwyll.
- cael dealltwriaeth o'r fframweithiau cyfreithiol a rheoleiddiol y mae'r Grŵp a'r Rhiant-gwmni Elusennol yn gweithredu o'u mewn, gan ganolbwyntio ar y cyfreithiau a'r rheoliadau hynny a oedd yn effeithio'n uniongyrchol ar y

Datganiadau Ariannol neu'n cael effaith sylfaenol ar weithrediadau'r Grŵp a'r Rhiant-gwmni Elusennol. Roedd y cyfreithiau a'r rheoliadau allweddol y gwnaethom eu hystyried yn y cyd-destun hwn yn cynnwys Deddf Cwmnïau'r DU a'r ddeddfwriaeth drethu berthnasol.

Ymateb yr archwiliad i'r risgiau a nodwyd

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

- adolygu datgeliadau'r datganiad ariannol a phrofi'r dogfennaeth ategol i asesu cydymffurfiaeth â chyfreithiau a rheoliadau perthnasol;
- holi rheolwyr ynghylch ymgysylltu a hawliadau gwirioneddol a phosibl; perfformio gweithdrefnau dadansoddi er mwyn nodi unrhyw gydberthnasau anghyffredin neu annisgwyl a allai fod yn arwydd o risg camfyngiant sylweddol o ganlyniad i dwyll;
- darllen cofnodion cyfarfodydd y rheini sy'n gyfrifol am lywodraethiant ac adolygu gohebiaeth â CThEM; ac

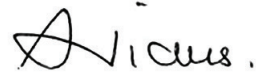
- wrth fynd i'r afael â'r risg o dwyll yn sgil camau trechu rheolaethau gan reolwyr, profi priodoldeb cofnodion mewn dyddlyfrau ac addasiadau eraill;
- asesu a yw'r barnau a wnaed wrth lunio rhagamcanion cyfrifyddu yn nodi tuedd bosibl; a
- gwerthuso rhesymeg fusnes unrhyw drafodiadau arwyddocaol sy'n anarferol neu y tu allan i drefniadau arferol y busnes.

Gwnaethom hefyd gyfathrebu cyfreithiau a rheoliadau perthnasol a nodwyd a risgiau twyll posibl i holl aelodau'r tîm ymgysylltu a chadwyd llygad allan am unrhyw arwyddion o dwyll neu beidio â chydymffurfio 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 (Saesneg yn unig)]. Mae'r disgrifiad hwn yn ffurfio rhan o adroddiad yr archwilwyr.

Defnydd o'n hadroddiad

Gwnaed yr adroddiad hwn ar gyfer aelodau'r Grŵp yn unig, fel corff, un unol â Phennod 3 o Ran 16 o Ddeddf Cwmnïau 2006 ac adran 154 o Ddeddf Elusennau 2011. Cafodd ein gwaith archwilio ei gyflawni fel bod modd i ni fynegi wrth aelodau'r Elusen y materion sy'n ofynnol i ni eu mynegi wrthynt mewn adroddiad archwilio ac nid ar gyfer unrhyw bwrpas arall. I'r graddau llawnaf y caniateir gan y gyfraith, nid ydym yn derbyn nac yn cymryd cyfrifoldeb gan unrhyw un oni bai am aelodau'r Elusen fel corff, am ein gwaith archwilio, am yr adroddiad hwn, nac am y safbwyntiau a ffurfiwyd gennym.



Alison Vickers
(Uwch-Archwilydd Statudol)

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Registered in Wales

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Welcome

Hello and welcome to our Annual Report for 2020/21.

A YEAR LIKE NO OTHER, WE ALL FELT THE EFFECTS OF THE PANDEMIC THROUGHOUT THIS PERIOD.

We must start by acknowledging what a difficult time 2020/21 has been for individuals, communities and voluntary organisations in Wales and beyond. The sad truth is many voluntary organisations will not recover from this, and for the rest there are challenging times ahead.

However, we can also draw some positives. The response to the crisis from the voluntary sector has been, frankly, incredible. The value and importance of the sector here in Wales has never been clearer.

WCVA exists to enable voluntary organisations in Wales to make a bigger difference together. We are proud of the part we have played in enabling the vital work of our sector during these trying times.

Working together has been absolutely essential this year as you'll see from our bumper list of thank yous on page 34.

THE BIGGEST DIFFERENCES WE'VE MADE IN 2020/21

1 Switching our focus to provide **essential COVID-19 advice, guidance and funding** allowed us to support voluntary organisations through the pandemic.

2 Working with our County Voluntary Council partners, and others, we **enabled more volunteers to respond to the pandemic.**

3 We **strengthened the voice of voluntary organisations with government**, ensuring the sector's response to COVID-19 was valued and supported.

We hope you enjoy our Annual Report.



Ruth Marks MBE
Chief Executive



Peter Davies CBE
Chair

Our goals

WCVA's plan for change 2017-22

INTERNAL GOALS

WCVA is more sustainable and responsible

WCVA makes better use of more diverse resources

ACTIVITIES

Catalyst for positive change: Connecting, Enabling, Influencing

EXTERNAL GOALS

Voluntary organisations
and volunteering are stronger
and more resilient

Voluntary organisations
and volunteering are more valued
and trusted

Voluntary organisations and
volunteering make a bigger impact
on current and future wellbeing

OUR VISION

A future where voluntary organisations and volunteering thrive across Wales, improving wellbeing for all

Our goal

Voluntary organisations are stronger and more resilient

If voluntary organisations are going to make the biggest difference they can, they need to be strong themselves. This year we focused on helping the sector navigate change and uncertainty, adapting our services to reflect the diversity of the sector and negotiating, reviewing and rolling out emergency COVID-19 funding.

What we did

1 We distributed more than triple the amount of funding to the sector (in grants and loans) compared with the previous year, with £47m being distributed in 2020/21 compared to £14.6m in 2019/20. Of this, £27.8m was funding related to COVID-19 and as of February 2021, according to 360Giving's COVID-19 Grants Tracker, WCVA was the ninth highest COVID-19 funder in the UK in terms of the number of grants given out, having distributed 461 COVID-related grants

2 We provided the sector with COVID-19 updates and newsletters, and functioned as one of the leading intermediaries between Welsh Government and voluntary organisations in Wales. We also connected PPE suppliers with groups requiring supplies around the country. We delivered 85 online sessions to over 2,500 participants and published more than 50 blogs and guidance resources

3 We raised awareness of Funding Wales, a platform created with our County Voluntary Council partners in Third Sector Support Wales (TSSW). Following a campaign by partners, the site hit an important milestone of over 10,000 registered users. It now contains details of 670 funders, 770 different funds, and saw 19,347 funding searches over a 12-month period

4 Volunteering and community led action were absolutely central to our society's response to COVID-19. We helped volunteers to safely step up during the pandemic using Third Sector Support Wales' Volunteering Wales platform. This year saw a huge uptake in volunteers and corresponding volunteering opportunities, as the pandemic prompted a wide-reaching and highly engaged volunteer response around the country

5 Our Catalyst Cymru: Resilient Heritage project provided heritage organisations from across Wales with in-depth support to further their development. This year we reached 115 individuals from heritage organisations throughout Wales across 11 different courses and over 40 hours of timetabled learning

Volunteering Wales in 2020/21

14,019
volunteers
registered



1,035,881
page views



23,291
hours logged



257,831
website visitors



1,213
new opportunities
uploaded



COVID-19 volunteering

8,068
volunteers



298
opportunities



18,637
hours logged



1,346
community tasks
added to
the tasks app
(1,335 completed to date)



Grants and loans distributed to the sector - £47 million

£15,162,204
COVID-19
emergency response



£9,455,120
COVID-19 survival
& recovery grants

£674,314
Projects between Wales and Africa



£146,096
Volunteering
grants



£7,385,563
Local support
for the sector



£3,165,315
COVID-19 survival
& recovery loans



£581,715
Local nature partnerships



£585,002
Supporting & strengthening
community action



£1,432,038
Social investments



£87,545
Maintaining
third sector
networks

£102,819
Other



£3,431,273
Reducing economic
inactivity

£2,167,695
Environmental grants



£2,668,156
Capital projects
to restore &
enhance nature

The difference we made

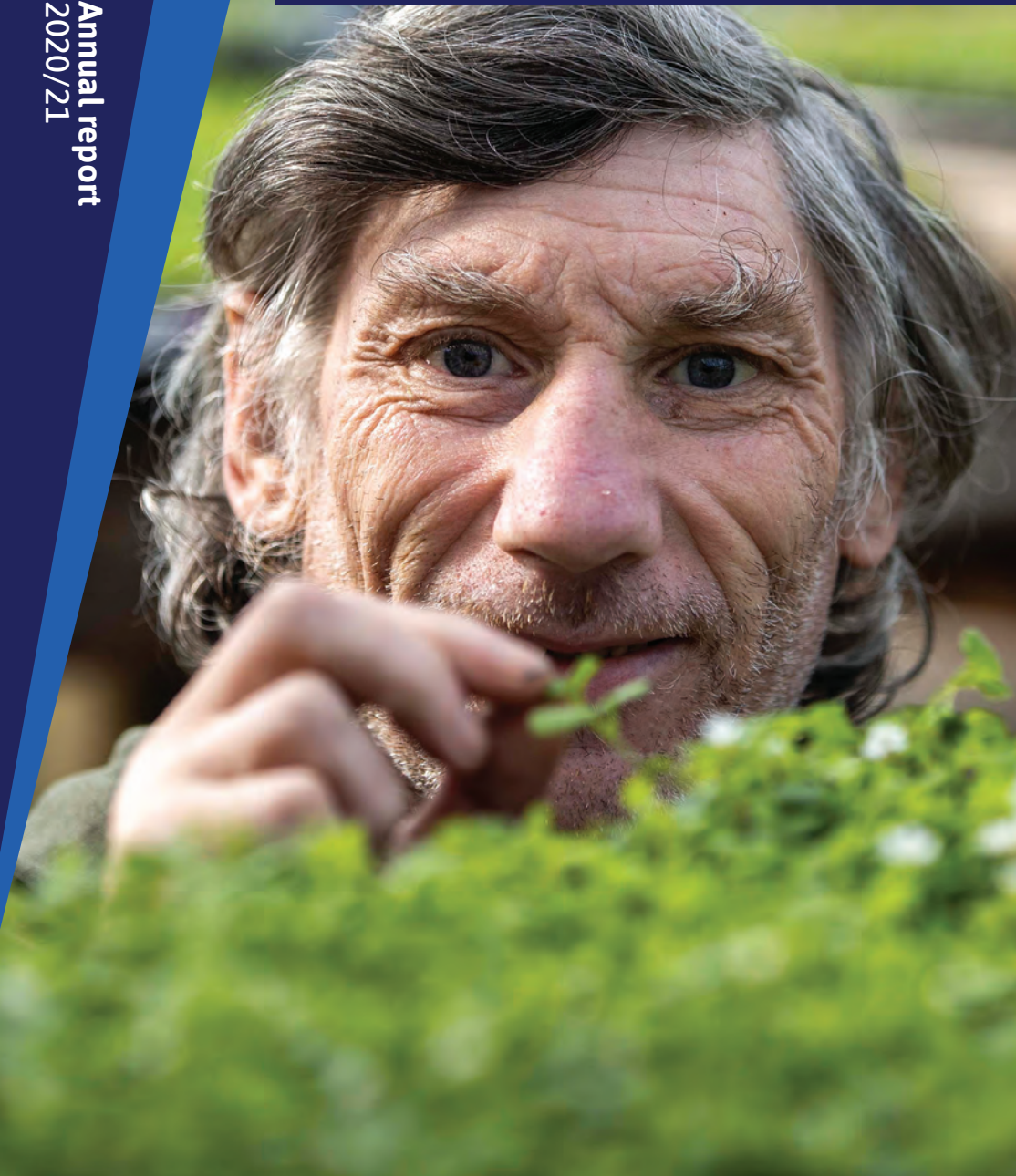
Helping Wales access European funds

3-SET (OUR THIRD SECTOR EUROPEAN TEAM) RECEIVED AN OVERWHELMINGLY POSITIVE INDEPENDENT EVALUATION FROM RESEARCHERS, WAVEHILL.

Among other things, it was noted that '3-SET has demonstrated its ability to disseminate relevant and current information and guidance, alongside policy and strategic level engagement to promote and support the sector and its future' and 'beneficiaries were also overwhelmingly of the view that the 3-SET had provided effective guidance to support the delivery of their projects.'

'The majority believed that 3-SET had supported them to a great extent whilst nobody suggested that they had failed to provide useful support when sought.'

◀ **Left:** Trainee at Awen Garden Centre, where the Awen Cultural Trust run a work based initiative for adults with disabilities. Awen received funding through our Third Sector Resilience Fund



What you said about our Catalyst Cymru courses

‘Brilliant, the best I have participated in. It has given me some great ideas as well.’

Participant on our Introduction to Individual Giving course

‘Course made me look at recruiting board members in an entirely different way and look at more innovative ways to recruit trustees.’

Participant on our ‘How to recruit diverse board members masterclass’

Right: Cuppa with Coed Lleol (Small Woods Wales) walking group in Tremadog. Coed Lleol have been organising socially distanced walks and other nature activities all across Wales to support mental health and wellbeing ►



What you said about our Third Sector Resilience Fund

‘The funding had a huge impact on our organisation. It ensured our core funds were secured which meant that we had the opportunity to develop alternative services to ensure the individuals contacting us were able to receive the support they needed during this challenging time. It has also given us the opportunity to develop alternative and new services for a post lockdown environment such as delivering a remote service.’

Caerphilly Borough Mind

‘It has kept us going when we fell through the cracks in other forms of support. It’s meant we can - in a really difficult time - confidently plan in the longer term, and position ourselves to ensure we are able to deliver what’s needed and wanted as we recover together. The money has obviously made a huge and significant difference to us but what that’s unlocked in terms of our ability to look forward has also had a major impact.’

Circus Eruption

The Third Sector Resilience Fund for Wales is a Welsh Government COVID-19 grant and loan scheme designed to support voluntary organisations to survive and thrive during the pandemic. In 2020/21 we distributed £9.5m in grants and £3.2m in loans through the fund.

Case Study

Hope in the face of everything

THE THIRD SECTOR RESILIENCE FUND HELPED HOPE RESCUE WEATHER THE STORM OF 2020.

Even before COVID-19 brought the world to a standstill, Wales was battered by Storm Dennis. The damage from flooding across parts of South Wales was extensive and, for dog rescue charity, Hope Rescue, it proved to be extra costly as their Pontypridd charity shop was forced to close.

Hope barely had time to catch their breath before lockdown forced their kennel service to shut, further depriving them of income even while demand for their services remained high.

‘It wasn’t an option to close our doors when lockdown started’ said Transformation Manager, Vanessa Wadden. ‘We knew that the most vulnerable dogs in our local community would still need our help, as would vulnerable pet owners and their families. Our services would never be needed more.’

‘We only had enough reserves for another couple of months. The TSRF grant not only allowed us to keep our doors open, but also gave us breathing space we needed to focus on adapting our operations and income generation strategy.’

‘The day we heard we had the grant was the first night’s proper sleep I had since lockdown began!’



Hope Rescue volunteer walks one of their rescue dogs

Our goal

Voluntary organisations are more valued and trusted

We know that people don't always realise the enormous value that voluntary organisations contribute to communities across Wales. This year we wanted to become a louder voice for the sector, particularly in the run up to 2021 Senedd elections.

What we did

1 We used our reach to promote the value of voluntary organisations through the pandemic by taking part in national campaigns such as #NeverMoreNeeded and organising activities for Trustees' Week and Volunteers' Week. 157 people attended our popular Trustees' Week events on diversifying your board, recruiting young trustees, and holding AGMs online

2 We strengthened our evidence base during the pandemic to understand the impact on the voluntary sector and demonstrate the sector's value. We've gathered insight, including through a listening exercise with our members, collaborated with researchers and updated our Data Hub – our essential bank of information about the sector in Wales

3 The Inspiring Impact project supported the sector in Wales to measure and demonstrate its impact by providing a programme of free events and webinars. We held five events in partnership with the Co-Production Network for Wales which enabled participants to discuss advanced topics. Ten introductory webinars also provided the opportunity to learn about different aspects of impact. The project reached almost 400 participants in Wales over the last year representing 41% of participants across the UK

Right: A family play session at Butetown Community Centre in Cardiff run by social inclusion charity, The Mentor Ring – one of the recipients of our Third Sector Resilience Fund ►



Case Study

#NotTheWelshCharityAwards

WE DEDICATED THE MONTH OF OCTOBER TO RECOGNISING THE AMAZING WORK OF VOLUNTARY ORGANISATIONS AND VOLUNTEERS.

Due to the COVID-19 crisis we had to make the difficult decision to cancel the 2020 Welsh Charity Awards. However, with so many groups and individuals doing so much to support people in Wales during this difficult time, we thought it was more important than ever to shout loud and proud about the work of voluntary organisations.

Our #NotTheWelshCharityAwards campaign encouraged people to 'nominate' a voluntary organisation or volunteer that had a big impact on their life over the last year.

Using their smartphone or webcam, people got involved by recording a message to say a personal 'diolch' or 'thank you' to specific volunteers or



Some of the great videos we received as part of the campaign, taken from our **2020 highlights video**

organisations that meant something to them.

There were no winners and no prizes to give out, but throughout October the hashtag and our social media feeds

were filled with heartfelt thanks and the inspiring stories of individuals and groups that had clearly made a big difference. Thank you to everyone that took part!

The difference we made

1 We published more good news stories on our website than ever before, showing the difference voluntary organisations have been making to communities throughout Wales during the pandemic. We published 42 blogs about the sector's response to the pandemic and how we might rebuild and recorded 194,857 website visitors in 2020/21 compared to 191,374 in 2019/20

2 As one of several stakeholders working towards increasing public trust in voluntary organisations, we were pleased to see that the Charity Commission reported in June 2020 that overall trust and confidence in charities had increased in the preceding two years (though still remains below pre-2016 levels)

Right: Painting windows at Antur Waunfawr who received funding to invest in their centre through our Social Business Growth Fund (SBGF). SBGF is part funded by the European Regional Development Fund ►



What you said about our #NotTheWelshCharityAwards campaign

‘WCVA’s #notthewelshcharityawards gave Kidney Wales and other organisations a unique opportunity to recognise and celebrate the outstanding contributions of those going above and beyond to support people during the COVID-19 pandemic.

In October 2020 Managing Director, Judith Stone, thanked Kidney Wales volunteer, trustee and Consultant Transplant Surgeon, Dr Mike Stephens with a short video that was shared to our social media platforms. Sharing the video through WCVA’s national platforms highlighted the importance of charities in supporting people with health conditions. It raised the profile of Kidney Wales and broadened our reach to engage new beneficiaries and supporters, prompting enquiries about our volunteering opportunities.’

Kidney Wales

‘Tŷ Hafan received three #NotTheWelshCharityAwards 2020 nominations - one from our former Volunteer Manager Debbie Gibby, the second from Kelly Morris, Deputy Manager of our shop in Talbot Green.

Plus our Ambassador Lucy Owen, also very kindly, nominated Tŷ Hafan by tweeting a lovely video of her experiences of the hospice and the insights she had gained from her recent coverage of our support for Marieme and Ndeye, conjoined twins, and their father Ibrahima. Between them these three videos had more than 1.7K views on Twitter, and, as the dark autumn nights gathered in, and the prospect of a second lockdown started to loom ever larger, the platform provided by #NotTheWelshCharityAwards was a great way for us to not only thank our volunteers for doing so much for us during those most difficult of days, but also to share with a wider audience, facilitated by the hashtag, what Tŷ Hafan is about.’

Linda Harris,
Head of Marketing and Communications at Tŷ Hafan

What you said about our Inspiring Impact work

‘I just wanted to quickly feedback that the inspiring impact information has been really useful in my work. I have also been part of the Institute of Fundraising covid coaching response programme and have been sharing the Inspiring Impact website and your events with other charities. It’s been really valuable so thank you so much!’



◀ **Left:** The Bywyd Gwylt Glaslyn Wildlife Osprey Centre continue its work protecting breeding ospreys in the Glaslyn Valley thanks in part to our Third Sector Resilience Fund

Our goal

Organisations and volunteers make a greater impact on current and future wellbeing

We want to help voluntary organisations truly improve the wellbeing of Wales, building on the difference they already make. In 2020/21 we focused on grants that support people to make a difference to their community, and supporting voluntary organisations to campaign and influence government and business to improve people's wellbeing.

What we did

1 We strengthened the voice of voluntary organisations by increasing our high-level engagement with Welsh Government

2 In the early months of the pandemic, we held several 'Different Futures Wales' events, exploring what Wales might look like post-COVID from the perspectives of the climate crisis, volunteering, service delivery, the economy and influencing policy

3 We worked with the sector to produce the 2021 Voluntary Sector manifesto ahead of the Senedd elections, detailing how partnership working between the sector and decision makers could make a positive difference to communities across Wales

4 We supported the Third Sector Partnership Council to produce its Recovery Report to build on the examples of good work from the sector during the pandemic. It focused on three key areas - volunteering, relationships and support. The report proposed new ways of working together, priorities for the Third Sector Support Wales partnership, and funding for strategic projects

5 Our funds enabled organisations to support their communities and tackle big social issues. For example, our Active Inclusion Fund financed projects to help disadvantaged people get back into employment, and our Wales and Africa grants facilitated projects that bring benefits to both countries

6 Our Health and Social Care Transformation Project supported the wellbeing needs of the people in Wales during the COVID-19 pandemic, such as those who have struggled emotionally and physically and have felt lonely and isolated

Case Study

Innovate Trust – it's not just a name, it's a mindset

WCVA'S ACTIVE INCLUSION FUND HELPED INNOVATE TRUST ADAPT AND MEET THE NEEDS OF ITS SERVICE USERS.

Even with the challenges of COVID-19, flexible thinking and a carefully tailored approach have allowed participants on Innovate Trust's employment project to flourish.

Funded by WCVA's Active Inclusion Fund, the project aims to provide a

range of activities, training and support for disabled people to enable them to gain skills and work experience for employment.

When the restrictions came in, participants' wellbeing was the top priority. Innovate had to ensure participants were coping as best they could. They transformed their services and ran sessions online over video

platforms such as Zoom, doing things like teaching participants to use worry jars.

They also designed their own unique social media platform, Insight, a safe online space for participants to interact and socialise.

Alex is a keen gamer who's been taking part in gaming groups over Zoom with other participants. Emma at Innovate explained 'with lockdown, there's no reason not to spend hours gaming, but you can end up even more isolated. I thought - wouldn't it be good to at least have a social group that talks about their interests?'

'I'm really enjoying it' Alex said 'it really has boosted my confidence a lot.'

The Active Inclusion Fund is managed by WCVA, supported by funding from European Structural and Investment Funds.



◀ **Left:** Alex, a participant at Innovate, puts the gardening knowledge they gave him over lockdown to use

The difference we made

1 We facilitated 15 meetings between Welsh Government Ministers and voluntary sector representatives and responded to 15 Welsh Government and Welsh Parliament consultations. We also responded to consultations from UK Parliament and Social Care Wales this year. This, along with other engagement and influencing work, led to WCVA's work being mentioned 45 times in Welsh Parliament plenary sessions, written questions and answers, committee meetings and government reports, with 36 of these relating to our work supporting the sector in the COVID-19 response

2 Recommendations made by WCVA, following engagement with the sector, were reflected in the Third Sector Partnership Council's Recovery Report, including relations with government and public bodies, support for the sector to recover, and how to sustain the surge in volunteering and community action. Welsh Government agreed to work with the sector to create more sustainable principles for funding in the recovery. These recommendations were also reflected in the Equalities, Local Government and Communities Committee report on the impact of COVID-19 on the sector

Right: Platform were one of the many voluntary organisations that adapted their services during the pandemic to help the community. Platform received European Funding through our Active Inclusion Fund to help disadvantaged people get back into employment ►





◀ **Left:** Volunteers taking part in gardening to improve their wellbeing with Bridgend Carers Centre, one of the recipients of our Voluntary Services Emergency Fund

Case Study

A lifeline for carers during the pandemic

OUR VOLUNTARY SERVICES EMERGENCY FUND HELPED BRIDGEND CARERS ADAPT AND CREATE NEW SERVICES TO SUPPORT THEIR COMMUNITY.

Bridgend Carers Centre had to quickly adapt its service in March 2020 after seeing a widespread rise in cases of carers feeling isolated and anxious.

Funding from WCVA's Voluntary Services Emergency Fund has allowed the organisation to create a new telephone line for carers to access a range of experts when they needed advice, or just a chat over concerns and worries.

'Being a carer can be incredibly tough,' said Rhian Watts, Young Carers Education Project Manager at

Bridgend Carers Centre. 'These people are tasked with the daunting feat of protecting the most vulnerable people in our community.

'As the pandemic worsened, these carers were more in need of support than ever. As we all know, the role of a carer has become even tougher than before over the past couple of months.

'Thankfully, our new services are allowing us to access even more carers, and it has created a strong sense of community by both helping carers to have new ways of managing concerns and reminding them that there are other people who understand what they're going through.'

Our goal

WCVA is more sustainable and responsible

We want to use good governance and planning to ensure our organisation is sustainable, but we also want to work in a way that supports a more sustainable society in Wales. In 2020/21 we concentrated on staff wellbeing and supporting staff throughout the organisation to be more involved in decision-making.

What we did

1 We switched to a home working model for all staff and moved everything to digital and cloud based infrastructure, including our telephone system. This allowed us to deliver services at full capacity while all staff worked remotely and safely

2 We sold our office in Rhyl and moved to a more modern, leased building in Abergele. This has created flexible hotdesking, reduced overhead costs and allowed for a more sustainable, accommodating office environment for our staff

3 This year we improved our governance and management practices and increased our resilience by creating a five year financial plan and delegating budget and operational responsibility to managers to allow us to be more flexible and adaptive

4 We continued our commitment to the real Living Wage. UK wide, voluntary sector Living Wage employers account for just 4% of the total, but it's good to know that for Wales-only employers, it's 30%. At WCVA, as well as being a Living Wage Employer ourselves, we're a Living Wage Funder, committed to encouraging the organisations we fund to pay the real Living Wage

5 We launched a staff Equality, Diversity and Inclusion (EDI) group. The EDI champions group was established to raise awareness and support the promotion of equality, diversity and inclusion at WCVA. Members of the group have facilitated sessions at our staff day, developed a calendar of events, advised on recruitment exercises, carried out research and produced papers for the WCVA trustee board

6 We took part in Chwarae Teg's Agile Nation 2 Business programme, undertaking a staff survey to let us understand more about our business culture. We used this to inform an Equality and Diversity Strategy Action Plan to improve and enhance our human resource practices

The difference we made

Case Study

The wellbeing of our staff

WE TRIED TO MITIGATE THE EFFECTS OF THE PANDEMIC ON OUR STAFF'S MENTAL HEALTH USING ONLINE CLUBS.

COVID-19 has had an impact on the mental health of us all. With the majority of our staff working from home this year we wanted to do what we could to reduce isolation and encourage good mental health.

When the pandemic hit we set up a 'wellbeing zone' on our intranet where staff could share their experiences and top tips. Staff were also encouraged to set up online clubs as a way to connect with other each other.

Our Governance & Safeguarding Manager, Mair Rigby organised a Thursday book club for staff, and Rajma Begum, whose curry fundraisers are highly anticipated at WCVA HQ, also

ran a 'Staff Grub Club' to trade cookery top tips, demonstrate recipes and talk all things food!

Nicola Nicholls from our volunteering team said: 'It's so nice to get together with work colleagues in a relaxed environment sharing ideas and recipes, we all enjoyed Rajma's cooking demonstrations and introducing us to her many culinary delights. She inspired me to use ingredients I've not used in the past and one of her dishes was so nice I had it every night for a week! It's a lovely break in a very busy day'.

Right: Our National Diversity Manager, Rajma shows WCVA colleagues how to whip up one of her world famous curries ►



Our goal

WCVA makes better use of more diverse resources

We are working to diversify our funding base, make better use of digital, and promote a culture of continuous improvement and collaboration with others. We focused on making sure our staff had the digital skills they needed to deliver more services online. We also examined getting more bang for our buck through our property, strategic budgeting and partnership working.

What we did

1 Moving to entirely digital working meant we were still able to provide flexible and agile support and collaborate with the voluntary sector and other stakeholders, including Third Sector Support Wales and the Third Sector Partnership Council

2 We continued our commitment to continuous staff learning, with all staff training courses moving to digital platforms

3 We held our AGM and annual lecture online for the first time ever, with an excellent lecture on 'How a global charity can deliver locally' by Oxfam CEO Danny Sriskandarajah delivered to 148 people

4 We collaborated with One Voice Wales and the Welsh Local Government Association on a protocol for joint working in response to COVID-19

5 We continued our partnership with Cynnal Cymru, the leading organisation for sustainable development in Wales. Cynnal Cymru and WCVA worked together to identify potential funders to support diversity within the sustainable development sector, and do more to ensure a just transition to net zero. This commitment meets shared objectives, will benefit our wider membership and will have a positive impact on civil society and the environment. Cynnal Cymru and WCVA also worked together on a paper for Natural Resources Wales about a green and just recovery

6 We worked with the Wales Centre for Public Policy and Welsh Local Government Association on research into volunteering and wellbeing during the pandemic to showcase how volunteering, supported by infrastructure, helps create empowered, resilient communities

Case Study

Knowledge Hub launched to upskill the sector

KNOWLEDGE HUB GIVES VOLUNTARY ORGANISATIONS IN WALES EASY ACCESS TO A RANGE OF ONLINE INFORMATION, NETWORKING AND LEARNING.

This year, Third Sector Support Wales (WCVA and all our County Voluntary Councils partners) launched a new bank of online information and learning resources for the voluntary sector in Wales – the voluntary sector Knowledge Hub.

The Hub is a free resource designed to help voluntary organisations stay informed, connect with others and improve their knowledge in areas such as running their organisation, volunteering, funding and influencing.

As well as a selection of information sheets and online courses, the Knowledge Hub also gives users the opportunity to network with peers and have discussions on topics that are important to them.

The Knowledge Hub is available at www.thirdsectorsupport.wales.



The difference we made

1 Our Local Nature Partnerships (LNP) Cymru project collaborates with people, communities, decision-makers and businesses to plan and create a more resilient and nature-rich Wales. This year, the project dealt with almost 2,000 enquiries, staged over 650 events and activities, and supported over 200 practical projects and almost 300 communities to benefit from these activities. LNP Cymru has also been instrumental in the delivery of Welsh Government's Local Places for Nature grant, with a 98% spend of the funding within the year enabling 77 projects across Wales

2 WCVA played key roles in collaborations with other funders. Our emergency funds were designed to complement those from other key funders to ensure financial support was made available to the widest range of organisations possible, and we helped ensure valuable data was

shared to further the reach of funding and stop fraudulent applications. As part of the Wales Funders Forum, WCVA is now exploring how this successful collaboration can be built on in the short and long-term. One funder said: 'It helped me make better recommendations. It lowered the risks of decision-making. I'm glad it happened.'

3 Our Better Futures Wales project collaborated with new partners to gain new skills for WCVA and the sector. We worked with School of International Futures and three communities in different parts of Wales to imagine their futures post-pandemic. The project developed resources such as podcasts to enable community-led foresight groups across the country

Aberystwyth's Aber Food Surplus took part in the Better Futures Wales project. Heather Mclure said:

'The opportunity to learn from foresight specialists and imagination experts was really valuable. We're in the process of securing funding to go ahead with a project working towards the circular economy. We're going to be strengthening food growing opportunities and horticultural training, and we're going to collaborate with the Aber Food Coop.'



Case Study

TSSW helps protect wildlife and woodlands

COLLABORATION BETWEEN WCVA AND THE COUNTY VOLUNTARY COUNCILS HELPED PEMBROKESHIRE COAST NATIONAL PARK LOOK AFTER PROTECTED SPECIES.

WCVA is part of Third Sector Support Wales (TSSW), the network of support organisations for the sector in Wales. TSSW is a national partnership of the local County Voluntary Councils (CVCs) and WCVA.

WCVA works with CVCs on assessment of applications to the Landfill Disposals Tax Community Scheme (LDTCS), allowing for efficient centralized administration paired with knowledge of needs of local communities across the country.

Withybush Woods, a Victorian garden in Pembrokeshire, received funding from the LDTCS to be renovated to benefit the local community, attract visitors and improve biodiversity.

The woods are home to birds like the great spotted woodpecker, and the area is managed to protect otters as a European Protected Species. 'The volunteers gained new knowledge and skills and felt more connected to nature and their local area,' said Tom Moses of Pembrokeshire Coast National Park.

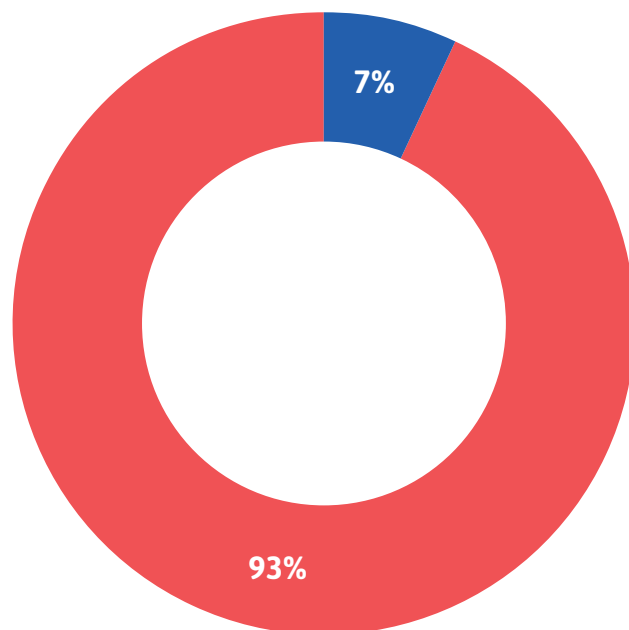
◀ **Left: Volunteers**
restoring Withybush Woods

Our finances

These figures give an overview of our financial performance for 2020/21.

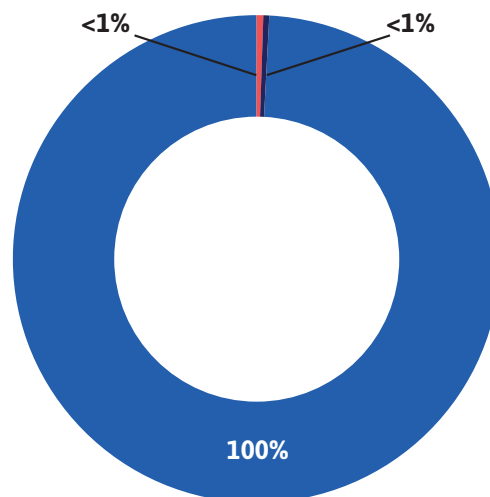
DURING THE YEAR WE DISTRIBUTED £47M IN GRANTS AND LOANS TO THE VOLUNTARY SECTOR.
OUR INCOME WAS £51M AND OUR EXPENDITURE WAS £49.7M.

**Income
£51 million**



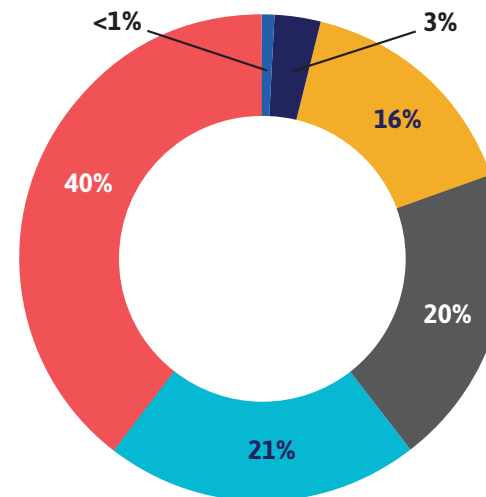
■ Restricted income
■ Unrestricted income

**Restricted income
£47.5 million**



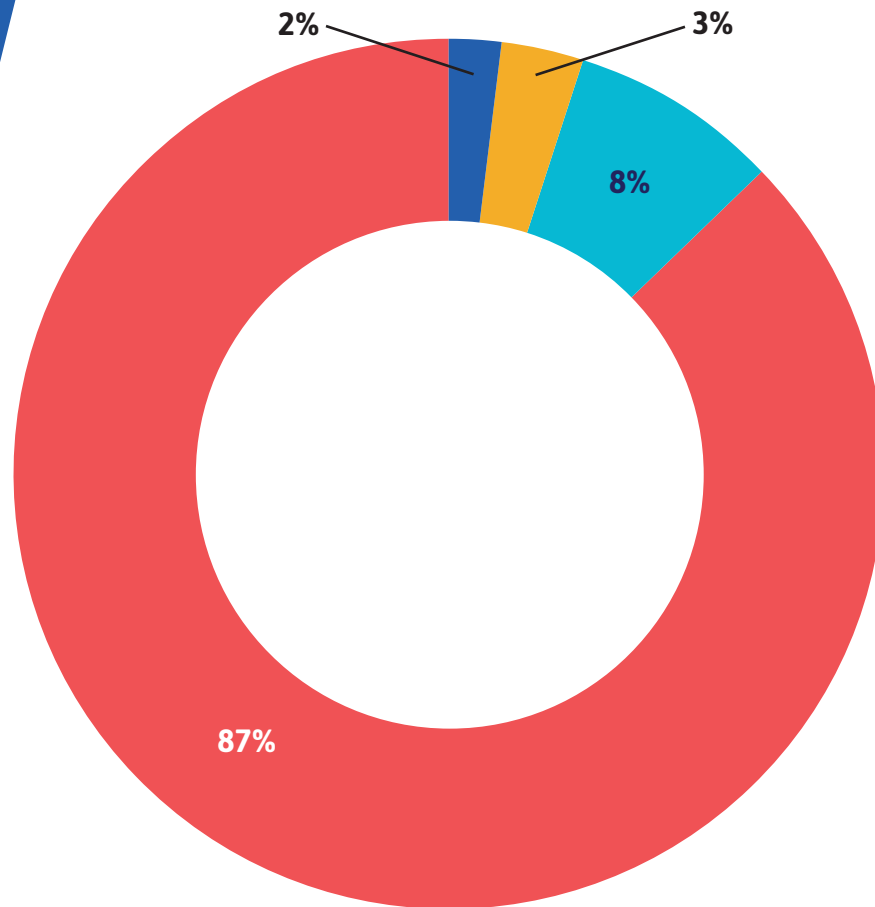
■ Grants received
■ Income from investment
■ Other trading activities

**Unrestricted income
£3.5 million**



■ Other income from trading activities
■ Expenditure recovered
■ Grant receivable
■ Other trading activities
■ Other Income
■ Income from investments

Expenditure £49.7 million



- Grant to the sector
- Staff costs (salaries, recruitment, training etc)
- Overheads (building costs, equipment, utilities etc)
- Other costs (audit, consultants, marketing etc)

WCVA board members

President

Michael Sheen

Vice Presidents

Tom Jones OBE

Margaret Thorne CBE DL

Chair

Peter Davies CBE

Vice Chair

Fran Targett OBE

Treasurer

Jonathan Evans

Trustees

Stephen Brooks

Rocio Cifuentes

Lindsay Cordery-Bruce

Lisa Davies

Elizabeth Girling

Simon Harris

Chris Lines

Mark Llewellyn

Sara Moseley

Joseph Stockley

Edward Watts MBE DL

Helen Bulkeley
(known as Helen White)

Kate Young

Observer

Colin Arnold (from February 2021)
(Defigo Finance Ltd)

Secretary

Tracey Lewis

Company registration number 0425299

Charity number 218093

Registered office: Baltic House
Mount Stuart Square
Cardiff CF10 5FH

Bankers

Barclays Bank Plc

Windsor Court

1-3 Windsor Place

Cardiff

CF10 3BX

Legal advisers

Geldards LLP

Capital Quarter No. 4, Tyndall Street
Cardiff CF10 4BZ

Hugh James

Two Central Square

Cardiff CF10 1FS

Capital Law

Capital Building, Tyndall Street
Cardiff CF10 4AZ

Auditor

Bevan Buckland LLP

Langdon House, Langdon Road
Swansea Waterfront SA1 8QY

Thank You

WCVA would like to thank all our members and partners for their support as this year as well as the following:

[20 Degrees Consulting](#)

[Aber Food Surplus](#)

[ACEVO](#)

[Arts Factory](#)

[Barclays Bank PLC](#)

[Bevan Buckland LLP](#)

[Bevan Commission](#)

[Blood Bikes Wales](#)

[Business in the
Community Cymru](#)

[Cardiff City Stadium](#)

[Cardiff University](#)

[Carol Mack,
Association Charitable
Foundations](#)

[Carys Mair Thomas
Communications](#)

[Census 2021](#)

[Centurion VAT](#)

[Chartered Institute of
Fundraising](#)

[Chwarae Teg](#)

[Class Networks](#)

[Comic Relief](#)

[Community
Foundation Wales](#)

[Cowshed](#)

[Cymdeithas
Cyfieithwyr](#)

[Cytun](#)

[Dafydd Thomas](#)

[Danny Sriskandarajah,
Oxfam](#)

[Darius Hughes, Chair
of JCVI and Head of
Vaccines at UK Pfizer](#)

[Darwin Gray](#)

[Data Cymru](#)

[Deryn](#)

[Drosi Bikes](#)

[Eileen Murphy](#)

[Elin Maher](#)

[Ethnic Youth Support
Team \(EYST\)](#)

[Eva Trier Consulting](#)

[Futurice Ltd](#)

[Getting on Board](#)

[Helpforce](#)

[HSF health plan](#)

[Jess Blair](#)

[Keegan and Pennykid](#)

[Legal Education
Foundation](#)

[Lloyds Bank
Foundation](#)

[Moondance
Foundation](#)

[National Lottery
Community Fund](#)

[National Procurement
Service](#)

[NCVO](#)

[NHS Charities Together](#)

[NHS Wales](#)

[People and Work Unit](#)

[People Powered
Results Team, Nesta](#)

[Public Health Wales](#)

[Race Council Cymru](#)

[Recruit3](#)

[Resource CIC](#)

[Responsible Finance](#)

[Richard Newton
Consulting](#)

[Russell Todd](#)

[Savage and Gray
Design](#)

[School of
International Futures](#)

[Shirley David, Business
and Employment
Support and Training
\(BEST\)](#)

[Social Care Wales](#)

[Social Investment
Business](#)

[Social Investment
Scotland](#)

[Sport Wales](#)

[Tempo](#)

[The
#NeverMoreNeeded
Campaign](#)

[The Association of the
British Pharmaceutical
Industry](#)

[The Funding Centre](#)

[The Scottish Council
for Voluntary
Organisations \(SCVO\)](#)

[Volunteer Now](#)

[Volunteer Scotland](#)

[Wales Centre for
Public Policy](#)

[Wales Cooperative
Centre](#)

[Wales TUC](#)

[Wavehill](#)

[Welsh Centre for
International Affairs](#)

[Wales Centre for Public
Policy](#)

[Wales European
Funding Office \(WEFO\)](#)

[Welsh Government](#)

[Welsh Institute for
Health and Social Care,
University of South
Wales](#)

[Welsh Local Government
Association \(WLGA\)](#)

[Y Ty Gwyrdd](#)

Financial statements 2020/21

In this section you will find details of our accounts and activities for the financial year 2020/21 including the Trustees' Annual Report, financial review and statements, group strategic report, information about our members, and the independent auditor's report.

Trustees' annual report 2020/21

The trustees, who are also Directors for the purposes of the Companies Act, present their report and the audited financial statements of the charity for the year ended 31 March 2021.

Structure, governance and management

Governing document

Wales Council for Voluntary Action ('WCVA') is a company limited by guarantee and a registered charity. Its governing documents are the Memorandum and Articles of Association dated 9 December 1946, which were last amended in November 2016.

Recruitment and appointment of Trustees

WCVA's articles of association provide for a Board comprising not less than six and not more than sixteen trustees. Up to twelve trustees of WCVA's Board shall be elected by Members at an

Annual General Meeting and up to four members may be appointed by WCVA's Board. Trustees shall retire by rotation and shall be those who have served for a continuous term of three years following their election or re-election.

A retiring trustee shall be eligible for re-election for a further term of three years and no trustee shall serve for more than nine consecutive years in office. WCVA's Board may at any time co-opt any person to fill a casual vacancy occurring in the WCVA Board. No Trustee elections were held during 2020 as there were no retiring trustees and therefore our next elections take place in 2021.

Trustee induction and training

New trustees attend an induction session and are provided with a comprehensive trustee handbook providing further information on their role and responsibilities. Trustees have access to online resources to support their role and in-house training is

provided covering key governance areas. During 2020/21 an excellent in house finance training programme was developed and delivered to trustees.

Risk management

WCVA's Audit & Risk sub-committee has approved and keeps under review a comprehensive risk register. The risk register identifies potential risks, describes the action that is required to minimise or avoid each risk, who is responsible for taking the action, and target dates. The Chair of the Audit & Risk sub-committee reports to the Board to ensure all trustees are updated.

Honorary positions

WCVA has three honorary positions and is pleased to have the support of people with significant interest and experience in the voluntary sector.

WCVA's Honorary President Michael Sheen promotes WCVA and the sector wherever possible. WCVA's Vice

President Tom Jones OBE works to maintain and develop civil society links across Wales, the UK and Europe. WCVA's Vice President Margaret Thorne CBE DL continues to support WCVA's work with local partners.

Organisational structure

WCVA is a membership organisation. Membership is open to charities, voluntary groups, community groups and social enterprises working in Wales. All members hold voting rights. Members are actively encouraged to shape our work and link to a rich network of like-minded people with a shared vision.

The Board is assisted in fulfilling its role by two sub committees: WCVA Audit & Risk sub committee and WCVA Finance sub committee. The Board is also supported by a number of project boards, a loan panel and a grant fund panel. The Board is responsible for approving and monitoring the strategic and operational plans which form the focus and basis of WCVA's work.

Related parties

During 2010/11 the Charity formed a group through the incorporation of two wholly owned subsidiaries, Social Investment (Cymru) Limited (renamed from WCVA Investments Limited on 24 October 2014) for the purposes of establishing a loan fund, and WCVA Services Limited for the purposes of administering loan services.

Social Investment (Cymru) Ltd delivers social investment for and on behalf of the third sector in Wales. Consideration is currently being given to repurpose the company to manage all of WCVA's repayable finance products to ensure the third sector in Wales has a continuous source of investment available to support its entre-preneurial ambition.

Following completion of a previous European funded project WCVA Services Limited is now dormant.

Grants and Procurement Contracts awarded to bodies where Trustees either have direct control or significant influence have been disclosed within notes 8 and 22 to the accounts.

A third subsidiary, WCVA Trading Limited, was incorporated during 2011/12; this company is not currently active.

Our fourth subsidiary, Cynnal Cymru - Sustain Wales (Cynnal Cymru) joined the WCVA group on 1 April 2018. Cynnal Cymru is the national charity for sustainable development in Wales. Cynnal Cymru is also a private company limited by guarantee. Cynnal Cymru is the leading organisation for Sustainable Development in Wales. Cynnal's mission is to make Wales a low carbon, resource efficient, healthy, just and prosperous society, thriving in balance with the natural ecosystems that support it.

Working together we will increase our impact and reach of our strategic goals around sustainability, the Wellbeing of Future Generations Act indicators, consultancy, training and influencing work with our members and partners. Together we will support each other, our members and partners to co-design and co-deliver innovative solutions to help create a more sustainable Wales.

Objects and activities

Our vision

'A future where voluntary organisations and volunteering thrive across Wales, improving wellbeing for all'

Our mission

'WCVA will be a catalyst for positive change by Connecting, Enabling and Influencing'

Charitable objects

The objects of the charity are to promote all or any purposes for the benefit of the community deemed by law to be charitable.

Public benefit

The trustees have considered the Charity Commission's guidance on public benefit and have reviewed the charity's activities to ensure that they provide benefit to the public. In shaping our objectives for the year and planning our activities, the trustees always ensure that the programmes we undertake are in line with our main objects.

Working with the unexpected and unprecedented pandemic (Covid-19) during the year we reviewed our critical areas of business and repurposed activities to ensure WCVA continued to support the needs of the voluntary sector during very uncertain times. WCVA managed several emergency funds as part of Welsh Government's £24m support package for the sector. WCVA continues to support the voluntary sector in Wales to develop its activities, engagement and impact in order to make a contribution to local communities and national public policy initiatives.

Grants and funding

The charity administered 21 (2020:14) grant schemes during the year and grant payments were made to 817 (2020: 388) organisations.

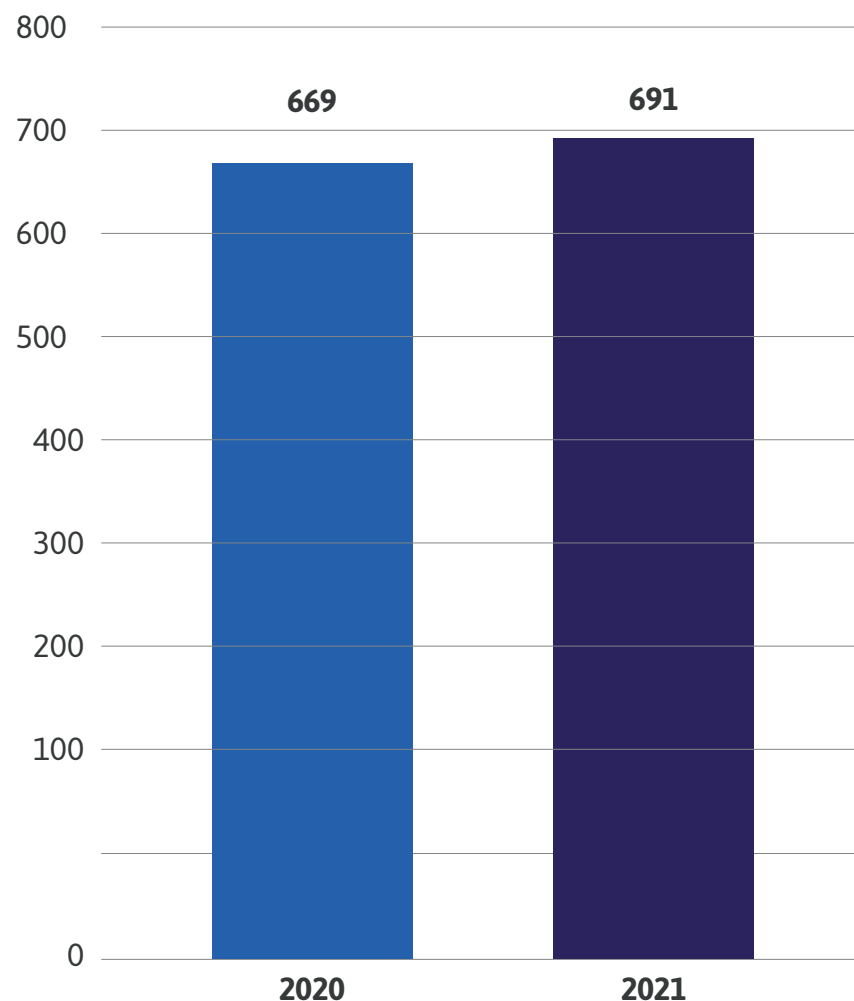
Grants	2021 Number of Grants	2021 Value of Grants Paid £	2020 Number of Grants Paid	2020 Value of Grants Paid £
Active Inclusion - East Wales	8	354,448	17	850,566
Active Inclusion - East Wales Youth	8	171,610	17	321,121
Active Inclusion - West Wales & the Valleys	32	1,861,845	82	3,328,047
Active Inclusion - West Wales & the Valleys Youth	24	1,043,370	46	1,847,080
SGBF - West Wales & the Valleys	9	449,965	11	337,705
SGBF - East Wales	6	237,013	7	109,332
Infrastructure Funding - CVCs	19	7,385,563	19	3,673,126
Landfill Tax	60	2,167,695	41	1,226,932
Partnership Council	29	87,545	29	87,545
Volunteering Wales	19	146,096	54	907,726
Wales for Africa Community Links	35	674,314	34	237,560
Comic Relief	19	585,002	13	1,230,000
Helpforce	1	12,500	1	75,000
Flood Dennis Appeal	7	25,819	17	76,184
Local Nature Partnership LNP	42	581,715	-	-
Local Places for Nature L4NP	42	2,668,156	-	-

Helpforce Development Grant	3	36,000	-	-
Third Sector Resilience Fund	177	9,455,121	-	-
Voluntary Sector Emergency Fund	270	15,162,204	-	-
Kickstart	6	25,500	-	-
Volunteering & Wellbeing Research	1	3,000	-	-
	<u>817</u>	<u>43,134,480</u>	<u>388</u>	<u>14,307,924</u>
Additional match funding income and expenditure attracted by income from the grant schemes.	105	1,930,791	156.00	2,722,074

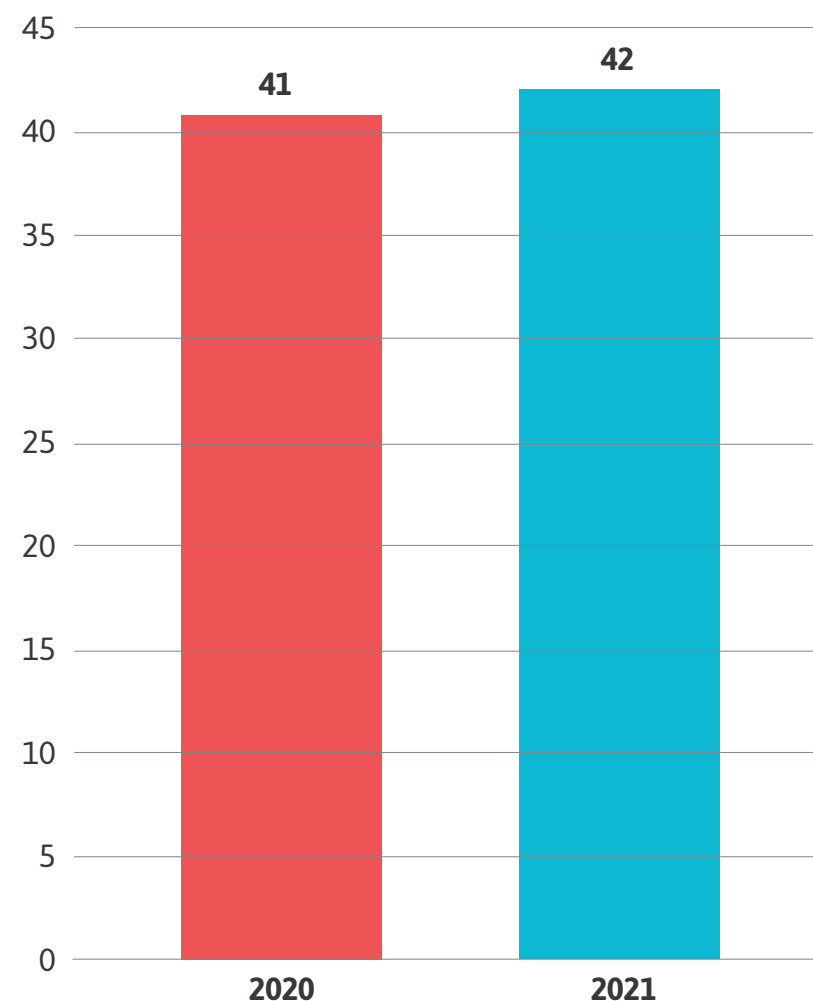
Membership

Membership is open to any charities, voluntary groups, community groups or social enterprises active in Wales. Those who do not fulfil this criteria are able to sign up as subscribers or partners, however these are not classed as members. This year we paused membership renewals and recruitment due to the pandemic, so were pleased to still see a slight increase in numbers.

Members



Partners



Financial review 2020/21

During the year WCVA generated total operating income of £50.77 million. The main funding sources for the Charity comprise of grant and loan funding from Welsh Government, Europe, Comic Relief and other funders to support its core activities, specific project work and significant support for the voluntary sector during the Covid-19 pandemic. Direct funding is also generated through delivery of services and activities to its members including training, publications, conferences, and rental of property.

This year Covid-19 has significantly affected the financial position of the WCVA, increasing overall income by about £30m. Approximately 85% of total income has been distributed as grants with no significant increase to other resources. It is not anticipated that income will continue at this increased level into the next financial year.

This income, together with expenditure incurred is split between unrestricted and restricted activity. The following table provides a further analysis of the charity's financial performance to support a clear understanding of the position in practice. This is further supported by the narrative below:

Analysis of WCVA's consolidated financial position

	Unrestricted £	Restricted £	Total £
Operating income	3,491,581	47,275,076	50,766,657
Operating costs	(2,348,382)	(47,314,586)	(49,662,968)
Operating Results	1,143,199	(39,510)	1,103,689
Investment income	6,696	177,703	184,399
Transfer between funds	61,882	(61,882)	-
Gain on revaluation of investments	22,595	-	22,595
Depreciation on revalued element of building costs funded by a movement in revaluation reserve	(63,259)	-	(63,259)
Financial position before pension adjustments	1,171,113	76,311	1,247,424
Pension Adjustments *	(2,020,000)	-	(2,020,000)
Final position	(848,887)	76,311	(772,576)
Balances brought forward	2,905,902	4,272,753	7,178,655
Balances carried forward	2,057,015	4,349,064	6,406,079

*An amount of £210,000 offsets the pension costs within 'Salaries and Oncosts' included in operating costs.

Unrestricted activity

The reported net operating gain on unrestricted activity of £1.14m includes an overpayment of £230k towards the pension deficit and £20k interest charges.

Total unrestricted funds carried forward at 31 March 2021 were £2.06m. Of these, £1.82m have been designated by the Board to cover a property reserve, additional pension contributions towards the lump sum deficit identified for future years, anticipated costs of closing European projects and costs to support the ongoing development and sustainability of the charity, leaving general unrestricted reserves of £240k. A financial strategy of prudence and care is being pursued to ensure the safeguarding of the charity's unrestricted reserves to support the on-going sustainability of the organisation; however, once again this year the unrestricted reserves were heavily affected by an impact to the pension reserve, which increased the deficit to £3.35m. This is mainly due to the assumptions of the actuary as at 31 March 2021.

Restricted activity

All restricted projects are fully funded. The positive movement of £76k represents the net movement in the year against the loan activity reserves held by WCVA in relation to the CIF 1, CIF 2, Asda and Resilience loan schemes.

The total level of restricted funds carried forward at 31 March 2021 stood at £4.35m, representing Community Investment Cash Funds and outstanding debts on funding awarded, net of any provisions for bad debt. In line with WCVA's prudent financial strategy, expenditure on all on-going projects will be closely monitored and controlled to ensure that no losses will be incurred on fully funded restricted activity.

Volunteers

In addition to its volunteer trustees, 43 individuals with relevant skills and experience serve as voluntary members of the Project Boards, Loan Panel and Grant Fund Panel that assist WCVA by providing expertise for different grant schemes or planning different aspects of its work.

Grants and funding policy

The trustees publicise all grant and funding schemes and invite applications from eligible organisations. Applications are assessed against set criteria and recommendations made by the project boards and loan panel, appointed by the board and chaired by board members, representing a wide cross section of expertise. Strict codes of conduct, including a register of interests, are adhered to. All the awards are publicly announced.

Investment policy

The trustees invest primarily in money-market bank deposits, but also in some fixed interest investments, with the aim of ensuring a reasonable return whilst minimising the level of risk. With the sales of the Aberystwyth and North Wales properties and the under-going sale of the Cardiff property, the investment policy is being developed further.

Reserves policy

The trustees have set a policy which requires that reserves be maintained at a level that ensures WCVA's core activity could continue should a major funder reduce or remove its funding and that a proportion of reserves be maintained in a readily realisable form. The trustees consider readily realisable reserves to be the amount of reserves that are easily converted into cash should the need arise. The calculation of the required level of reserves is an integral part of WCVA's planning, budget and forecast cycle. It considers the risks associated with each stream of income and expenditure being different from that budgeted; the planned activity level; and WCVA's commitments.

The trustees assessed the reserves policy and reviewed it during the year. They discussed the readily realisable reserves, WCVA's commitments and the market value of investments. The main risks to both income and expenditure were highlighted and a calculation of the possible financial consequences of adverse movements made. The

trustees used this information to ensure an adequate level of readily realisable reserves is held. The trustees have designated unrestricted reserves, totalling £1.82m, which are expected to be released over the next three to five years; however, with the pension liability increasing this year the overall general unrestricted reserves have significantly reduced.

Details of the unrestricted reserves held by the Charity can be found in note 18 to the accounts.

The Trustees and charity advisors

The trustees and other advisors who served the charity during the period, together with other administrative details of the charity can be found on page 33 of the Annual Report above.

Trustees' responsibilities

The trustees 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 that give a true and fair view of the state of affairs of the charity and of the incoming and outgoing resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Make judgments 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 charity will continue on that basis

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for

safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- There is no relevant audit information of which the 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Auditor

A resolution regarding the appointment of auditors was presented to members at the 2019 annual general meeting in accordance with section 384 of the Companies Act 2006. The appointment covers a three-year term with an option to extend for a further 2 years.

BY ORDER OF THE BOARD



Tracey Lewis
Company Secretary

16 September 2021

WALES COUNCIL FOR VOLUNTARY ACTION
COMPANY LIMITED BY GUARANTEE

Financial statements for the year ended 31 March 2021

Consolidated Statement of financial activities

Income	Unrestricted Funds Note	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £	£
Income from Trading activities:					
Other trading activities	3	547,588	53,294	600,882	652,990
Income from investments	4	6,696	177,703	184,399	232,639
Other income	5	1,416,397	-	1,416,397	888,449
Income from Charitable activities:					
Grants receivable	5	702,996	47,221,782	47,924,778	18,550,807
Other income	5	90,924	-	90,924	14,389
Expenditure recovered		733,676	-	733,676	832,741
Total income and endowments		3,498,277	47,452,779	50,951,056	21,172,015
Expenditure					
Cost of generating funds:					
Expenditure on raising funds	9	376,197	-	376,197	367,138
Expenditure on charitable activities	9	1,972,185	47,314,586	49,286,771	20,581,650
Total expenditure		2,348,382	47,314,586	49,662,968	20,948,788
Net income/(expenditure)		1,149,895	138,193	1,288,088	223,227
Transfers between funds		61,882	(61,882)	-	-
(Losses)/gains on the revaluation of fixed assets		-	-	-	(353,638)
Actuarial (losses)/gains on defined benefit pension scheme		(2,020,000)	-	(2,020,000)	(1,310,000)
Revaluation reserve movement		(63,259)	-	(63,259)	241,685
Gain/(Loss) on revaluation of investments		22,595	-	22,595	(11,059)
Net movement in funds		(848,887)	76,311	(772,576)	(1,209,785)
Balances brought forward		2,905,902	4,272,753	7,178,655	8,388,440
Balances carried forward		2,057,015	4,349,064	6,406,079	7,178,655

All of the activities of the charity are classed as continuing.

Unrestricted funds include £1,816,000 (2020: £2,272,419) of designated and sustainable funds (see note 18).

Group income and expenditure account

	Note	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Income		3,491,581	47,275,076	50,766,657	20,939,376
Operating costs	9	(2,348,382)	(47,314,586)	(49,662,968)	(20,948,788)
		<u>1,143,199</u>	<u>(39,510)</u>	<u>1,103,689</u>	<u>(9,412)</u>
Investment income	4	6,696	177,703	184,399	232,639
Net expenditure		<u><u>1,149,895</u></u>	<u><u>138,193</u></u>	<u><u>1,288,088</u></u>	<u><u>223,227</u></u>

All of the activities of the charity are classed as continuing.

Consolidated Balance Sheet

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	12	-	990,000
Current assets			
Investments	13	97,490	74,895
Stock	14	360,000	-
Debtors: amounts falling due within one year	15	7,405,910	3,698,022
Debtors: amounts falling due after more than one year	15	5,966,638	2,843,139
Cash at bank		20,268,776	3,423,593
		34,098,814	10,039,649
Creditors: amounts falling due within one year	16	(21,191,856)	(2,310,994)
Net current assets		12,906,958	7,728,655
Total assets less current liabilities		12,906,958	8,718,655
Creditors: amounts falling due after more than one year	16	(3,150,879)	-
Defined benefit pension scheme (liability)	24	(3,350,000)	(1,540,000)
Net assets		6,406,079	7,178,655
Funds			
Total unrestricted funds	18	2,057,015	2,905,902
Restricted:			
In surplus - relating to long term loans awarded		3,233,753	3,073,651
In surplus - other		1,115,311	1,199,102
Total restricted funds	19	4,349,064	4,272,753
TOTAL FUNDS		6,406,079	7,178,655

These financial statements were approved by the members of the Board on 16 September 2021 and are signed on their behalf by:

P Davies CBE
Chairman



J Evans
Treasurer



Company Registration number. 0425299

The accompanying policies and notes form part of these financial statements.

Charity Balance Sheet

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	12	-	990,000
Current assets			
Investments	13	97,493	74,898
Stock	14	360,000	-
Debtors	15	8,403,998	4,863,527
Debtors : amounts falling due after more than one year	15	4,892,432	1,651,890
Cash at bank		20,200,551	3,316,434
		<u>33,954,474</u>	<u>9,906,749</u>
Creditors: amounts falling due within one year	16	(21,093,743)	(2,195,725)
Net current assets		<u>12,860,731</u>	<u>7,711,024</u>
Total assets less current liabilities		<u>12,860,731</u>	<u>8,701,024</u>
Creditors: amounts falling due after more than one year	16	(3,150,879)	-
Defined benefit pension scheme (liability)	24	(3,350,000)	(1,540,000)
Net assets		<u>6,359,852</u>	<u>7,161,024</u>
Funds			
Total unrestricted funds	18	2,010,788	2,888,271
Restricted:			
In surplus - relating to long term loans awarded		2,077,793	1,796,500
In surplus - other		2,271,271	2,476,253
Total restricted funds	19	<u>4,349,064</u>	<u>4,272,753</u>
TOTAL FUNDS		<u>6,359,852</u>	<u>7,161,024</u>

These financial statements were approved by the members of the Board on 16 September 2021 and are signed on their behalf by:

P Davies CBE
Chairman



J Evans
Treasurer



Company Registration number. 0425299

The accompanying policies and notes form part of these financial statements.

Group cash flow statement

	2021 £	2020 £
Cash flows from operating activities		
Net expenditure for the reporting period	1,288,088	223,227
Adjustments for:		
Depreciation charges	93,640	137,595
(Profit)/Loss on disposal of tangible fixed asset	(31,424)	35,147
Interest received	184,399	232,639
(Increase)/decrease in debtors	(6,831,387)	321,115
Increase/(decrease) in creditors	22,031,741	(768,492)
Non cash movement re Defined Benefit Pension adjustment	(210,000)	130,000
Net cash used in operating activities	16,525,057	311,231
Cash flows from investing activities:		
Proceeds received for sale of property	504,525	196,562
Interest received	(184,399)	(232,639)
Net cash used in investing activities	320,126	(36,077)
Change in cash and cash equivalents in the reporting period	16,845,183	275,154
Cash and cash equivalents at the beginning of the reporting period	3,423,593	3,148,439
Cash and cash equivalents at the end of the reporting period	20,268,776	3,423,593

The accompanying policies and notes form part of these financial statements

Notes to the financial statements

General Information

Wales Council for Voluntary Action is a company limited by guarantee and registered charity incorporated in the United Kingdom. The address of the registered office is Baltic House, Mount Stuart Square, Cardiff, CF10 5FH.

The object of the charity is to provide information, training and advice to support volunteering, governance, funding and safeguarding; and promote and support the third sector's contribution to major policy areas.

The financial statements are prepared in sterling, which is the functional currency of the group, and rounded to the nearest £1.

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of preparation

The accounts have been prepared on a going concern basis under the historical cost convention, as modified by the inclusion of fixed asset investments at market value. The Trustees consider that there are no material uncertainties that call into doubt the ability Wales Council for Voluntary Action has to continue as a going concern.

The financial statements have been prepared in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities" (Charities SORP FRS102) and the Companies Act 2006, and in accordance with applicable accounting standards, including Financial Reporting Standard 102 (UK and Republic of Ireland).

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the Company's accounting policies (see note 2).

Basis of consolidation

The consolidated financial statements incorporate the financial statements of the Charity and all group undertakings. As a consolidated Statement of Financial Activities and income and expenditure account is published, a separate Statement of Financial Activities for the parent company is omitted from the group financial statements by virtue of section 408 of the Companies Act 2006.

Going Concern

The group and charity meet its day-to day working capital requirements through its bank facilities. The current economic conditions continue to create uncertainty. The directors have considered the future trading position of the company, and based on actual trading results since the year-end, are confident that the going concern principle can be applied to the financial statements.

Fund accounting

Restricted funds are to be used for specified purposes laid down by the donor. Such purposes are within the overall aims of the organisation. Expenditure for those purposes is charged to the fund, together with a fair allocation of overheads and support costs.

Unrestricted funds are donations and other incoming resources received or generated for expenditure on the general objectives of the charity.

Designated funds are unrestricted funds which have been designated for specific purposes by the Trustees, for necessary work in connection with the on-going provision of services yet fail to meet the stringent criteria of contractual obligation set out in FRS102.

Notes to the financial statements

Income and endowments

DONATIONS AND GIFTS

All monetary donations and gifts are included in full in the statement of financial activities when receivable, provided that there are no donor-imposed restrictions as to the timing of the related expenditure, in which case recognition is deferred until the pre-condition has been met.

GRANTS RECEIVABLE

Revenue grants are credited as incoming resources in the period to which they relate provided conditions for receipt have been complied with.

Grants for core funding are credited as voluntary income in the period to which they relate.

Grants for the purchase of fixed assets are credited to restricted incoming resources in the period in which the expenditure is incurred provided conditions for receipt have been complied with. Depreciation on the fixed assets purchased with such grants is charged against the restricted fund.

INVESTMENT INCOME

Investment income is accounted for on an accruals basis. This income is from share dividends, bank interest and interest from the social investment loans.

TRADING INCOME

All trading income is accounted for on an accruals basis. This income includes external training provided, tenants leases, the payroll bureau and membership.

OTHER INCOME

All other income is included in the statement of financial activities in the period to which the income relates provided the charity is legally entitled to the income. No match funding is

included in these accounts although reference to the amount is included in the trustee report and note 8.

Expenditure

GRANTS PAYABLE

Grants payable are accounted for in the period in which the performance conditions attaching to the grant payment are met or, where no performance conditions apply, when a legal or constructive obligation arises.

OTHER EXPENDITURE

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.
- All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

Notes to the financial statements

EXPENDITURE RECOVERED

Expenditure recovered relates to overhead recharges during the year, which includes translation charges, occupancy and consumables, internal staff training, room hire and management fees.

PRESENTATIONAL FUNCTIONAL CURRENCY

The individual financial statements of each group entity are presented in the currency of the primary economic environment in which the entity operates (its functional currency). For the purpose of the consolidated financial statements, the results and financial position are presented in Sterling (£).

TANGIBLE FIXED ASSETS AND DEPRECIATION

Tangible fixed assets are stated at cost or valuation, net of depreciation and any provision for impairment. Depreciation is charged from the year of acquisition on freehold buildings on a straight line basis over the estimated useful life, which ranges between 10 to 20 years.

For additions that are integral to the buildings, a cumulative charge of depreciation is made in the year of acquisition so as to match the additions estimate useful life to the building to which they relate.

Computers and office equipment are no longer capitalised but are expensed through the statement of financial activities. All other assets costing £1,000 or less are not capitalised.

INVESTMENTS

Fixed assets investments are stated at their market value, as recorded on a recognised stock exchange. Movements in the market value are taken to the statement of financial activities as unrealised gains or losses on investment assets. Income derived from such assets is recorded as investment income in the year of receipt.

Shares in subsidiary companies are stated at cost less accumulated impairment.

STOCK

Stock relates to property held for resale and is stated at the net book value cost at its time of transfer from tangible fixed assets to stock.

At the end of each reporting period stock are assessed for impairment. If an item of stock is impaired, the identified inventory is reduced to its selling price less costs to complete and sell and an impairment charge is recognised in the profit and loss account. Where a reversal of the impairment is required the impairment charge is reversed, up to the original impairment loss, and is recognised as a credit in the profit and loss account.

FINANCIAL INSTRUMENTS

The Group has chosen to adopt FRS 102, Section 11 Basic Financial Instruments and 12 Other Financial Instruments Issues of FRS 102 in respect of financial instruments.

All financial assets and liabilities are initially measured at transaction price, including transaction costs, except for those financial assets classified at fair value through profit or loss, which are initially measured at fair value (at transaction price excluding transaction costs) unless the arrangement constitutes a financing transaction.

Financial assets and financial liabilities are only offset in the Group balance sheet when, and only when, there is a legally enforceable right to set off the recognised amounts and the Group intends to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Debt instruments (other than those repayable or receivable within one year), including loans and other accounts receivable and payable, are initially measured at the present value of the future cash flows and subsequently amortised using the effective interest method.

Notes to the financial statements

CASH AND CASH EQUIVALENTS

Cash is represented by cash on hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments which mature in no more than three months from the date of acquisition and which are readily convertible into known amounts of cash with insignificant risk of change in value.

In the consolidated statement of cash flows, cash and cash equivalents are shown net of bank overdrafts which are repayable on demand and form an integral part of the Group's cash management.

DEBTORS

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

DEBTORS MORE THAN ONE YEAR

Debtors more than one year relate to the loan debtors from the social investment loans.

BAD DEBT

If despite best efforts to collect any outstanding income it is deemed to be irrecoverable it is written off as a bad debt though the income and expenditure (I&E) account as a reduction in income. Due to Covid-19 the loan schemes are reviewed on a case-by-case basis. Where repayment of any loans has been temporarily suspended by the lender, and there are no signs of distress expected to exist beyond the pandemic, then no provision has been made in the accounts. This policy for the loan schemes will be reviewed at regular intervals as and when further information is known in relation to the pandemic.

CREDITORS

Short term trade creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

EMPLOYMENT BENEFITS

Short-term employee benefits and contributions to defined contribution plans are recognised as an expense in the period in which they are incurred.

The cost of any unused holiday entitlement is recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits and all unused holiday entitlement, as at the year-end, is expensed accordingly.

Pension costs and other post-retirement benefits

DEFINED CONTRIBUTION PENSION SCHEME

The Group and charitable company operates defined contribution pension schemes for employees. A defined contribution plan is a pension plan under which the Group pays fixed contributions into a scheme whose assets are held separately in independently administered funds. The annual contributions payable are charged to the statement of financial activities.

DEFINED BENEFIT PENSION SCHEME

Scheme assets are measured at fair value. Scheme liabilities are measured on an actuarial basis using the projected unit credit method and are discounted at appropriate high quality bond rates. The net surplus or deficit is presented separately from other net assets on the balance sheet. A net surplus is only recognised to the extent that it is recoverable either through reduced contributions to the plan or by way of a cash refund from the plan.

Notes to the financial statements

The current service cost and costs from settlements and curtailments are charged against operating profit. Interest on the scheme liabilities and interest on scheme assets are recognised in profit or loss. Return on plan assets (excluding interest income) and actuarial gains and losses are reported in the consolidated statement of comprehensive income.

LEASED ASSETS

At inception the Group assesses agreements that transfer the right to use assets. The assessment considers whether the arrangement is, or contains, a lease based on the substance of the arrangement.

FINANCE LEASED ASSETS

Leases of assets that transfer substantially all the risks and rewards incidental to ownership are classified as finance leases.

Finance leases are capitalised at commencement of the lease as assets at the fair value of the leased asset or, if lower, the present value of the minimum lease payments calculated using the interest rate implicit in the lease. Where the implicit rate cannot be determined the Group's incremental borrowing rate is used. Incremental direct costs, incurred in negotiating and arranging the lease, are included in the cost of the asset.

Assets are depreciated over the shorter of the lease term and the estimated useful life of the asset. Assets are assessed for impairment at each reporting date.

The capital element of lease obligations is recorded as a liability on inception of the arrangement. Lease payments are apportioned between capital repayment and finance charge, using the effective interest rate method, to produce a constant rate of charge on the balance of the capital repayments outstanding.

OPERATING LEASED ASSETS

Leases that do not transfer all the risks and rewards of ownership are classified as operating leases. Payments under operating leases are charged to the profit and loss account on a straight-line basis over the period of the lease.

LEASE INCENTIVES

Incentives received to enter into a finance lease reduce the fair value of the asset and are included in the calculation of present value of minimum lease payments.

Incentives received to enter into an operating lease are credited to the profit and loss account, to reduce the lease expense, on a straight-line basis over the period of the lease.

2. Judgements in applying accounting policies and key sources of estimation uncertainty

The preparation of the financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of income and expenditure in the reporting period. Actual results may differ from those estimates.

In the director's opinion, the following are the critical judgements which have the most significant effect on the amounts recognised in the Group's financial statements:

THE KEY JUDGEMENTS MADE BY MANAGEMENT ARE IN RELATION TO THE FOLLOWING:

1. Recoverability of debtors, and adequacy of the bad debt provision
2. The estimated useful lives and estimated residual value of fixed assets, for the purpose of calculating depreciation to be charged.

Notes to the financial statements

3. Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Training and publicity	419,047	53,294	472,341	387,850
Meetings and tenants	89,936	-	89,936	224,521
Subscriptions and membership	38,605	-	38,605	40,619
	<u>547,588</u>	<u>53,294</u>	<u>600,882</u>	<u>652,990</u>

4. Income from Investments

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Bank deposit interest	1,226	177,703	178,929	227,169
Investment income	5,470	-	5,470	5,470
	<u>6,696</u>	<u>177,703</u>	<u>184,399</u>	<u>232,639</u>

Notes to the financial statements

5. Grants receivable

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Cardiff University	-	17,626	17,626	25,059
Charities Aid Foundation	100,925	-	100,925	102,336
Comic Relief	75,000	585,002	660,002	1,305,000
Cwm Taf Morgannwg University Health Board	-	-	-	17,884
Department for Work and Pensions	-	25,500	25,500	-
GoFundME (Flood Dennis Emergency Fund)	-	25,819	25,819	92,752
Helpforce	-	20,000	20,000	-
Heritage Lottery Fund	-	111,803	111,803	49,041
Lloyds Bank Foundation	-	-	-	2,970
National Council for Voluntary Organisations	-	32,475	32,475	-
Natural Resources Wales	1,421	-	1,421	2,448
New Philanthropy NPC	-	18,734	18,734	-
Northumbria University	-	709	709	-
Scottish Council for Voluntary Organisations	-	-	-	2,182
Social Investment ASDA Fund	-	115,186	115,186	374,723
Sport Wales	-	77,783	77,783	-
Step Up To Serve	-	-	-	6,274
The National Lottery Fund	-	40,375	40,375	-
The Waterloo Foundation	9,399	-	9,399	30,000
The Wheel	-	1,414	1,414	-
University of South Wales	-	11,012	11,012	-
Welsh Government	1,929,127	41,046,808	42,975,935	8,964,191
Wales Funders Forum	-	205	205	636
WCVA	3,521	-	3,521	63,285
WEFO	-	5,091,331	5,091,331	8,395,476
World Wildlife Fund	-	-	-	4,999
Grants receivable total	2,119,393	47,221,782	49,341,175	19,439,256
Of which trading activities:				
Charities Aid Foundation	100,925	-	100,925	102,336
Welsh Government	1,315,472	-	1,315,472	786,113
	1,416,397	-	1,416,397	888,449
Charitable activity	702,996	47,221,782	47,924,778	18,550,807
Secondment Income	59,500	-	59,500	14,389
Morfa Hall Sale	31,424	-	31,424	-
Other income	90,924	-	90,924	-
	2,210,317	47,221,782	49,432,099	19,453,645

Notes to the financial statements

6. Net income

Net income is stated after charging:	2021	2020
	£	£
Depreciation on owned fixed assets	93,640	137,595
Auditor's remuneration: - audit fees	23,064	26,500
- tax services	3,600	293

7. Trustee and employee information

A) TRUSTEE INFORMATION

No trustee or person with a family or business connection with a trustee, received remuneration in the year, directly or indirectly, from either the charity or an institution or company controlled by the charity (2020: £nil).

None of the trustees received reimbursed travelling expenses because all Board, Committee and Grant Panel meetings during the year were held virtually (2020: £2,977).

No payments were made to former trustees for professional services during the year (2020: £nil).

B) EMPLOYEE INFORMATION

	2021	2020
	£	£
Wages and salaries	2,921,298	2,599,585
Social security costs	278,770	249,213
Other pension and life assurance costs	726,465	643,634
	<u>3,926,533</u>	<u>3,492,432</u>

The average number of employees during the year was 100 (2020: 91).

Emoluments include salary and employer's national insurance but do not include employer's pension contributions. They also include redundancy and termination payments made in the year. The number of employees whose emoluments for the year were greater than £60,000 can be classified as follows:

	2021	2020
£60,000 - £69,999	0	1
£70,000 - £79,999	0	0
£80,000 - £89,999	0	1
£90,000 - £99,999	1	0

Contributions were made to a defined benefit scheme for 1 (2020: 2) higher paid employees.

The key management personnel of the Charity, comprises the Chief Executive, Directors, Company Secretary and the trustees. The total employee benefits of the key management personnel of the Charity were £351,293 (2020: £381,434).

C) REDUNDANCY AND TERMINATION PAYMENTS

The wages and salaries figure includes £1,562 of redundancy and termination costs (2020: £nil).

The key management personnel of the group comprise the same individuals as those of the Charity.

All staff salaries are linked to points on the NJC salary scales except for the Chief Executive. This was benchmarked several years ago and has since been inflated in line with NJC increases.

Notes to the financial statements

8. Grants payable and procured contract payments

The following is a list of the 50 largest grants in aggregation to institutions (no grants were made to individuals):

	2021 £
Gwent Association of Voluntary Organisations	1,408,549
Powys Association of Voluntary Organisations	685,952
Mind Cymru	637,997
St John Ambulance Cymru	546,112
Leonard Cheshire Disability	493,233
Mantell Gwynedd	456,796
Swansea Council for Voluntary Service	442,457
Cardiff Third Sector Council	434,321
Interlink	426,819
Carmarthenshire Association of Voluntary Services	409,071
Neath and Port Talbot Council for Voluntary Service	390,804
Gilfach Goch Community Association	385,685
Torfaen Voluntary Alliance	384,828
Llamau Ltd	384,011
Glamorgan Voluntary Services	383,139
Community Care Collaborative CIC	375,647
Flintshire Local Voluntary Council	371,890
Ceredigion Association of Voluntary Organisations	371,059
Pembrokeshire Association of Voluntary Services	369,521
Community and Voluntary Support Conwy	365,293
The Centre for Building Social Action Limited	364,618
Association of Voluntary Organisations in Wrexham	364,025
Denbighshire Voluntary Services Council	362,522
Bridgend Association of Voluntary Organisations	361,061
Voluntary Action Merthyr Tydfil	356,725
Medwrn Môn	355,267
Care & Repair Cymru	346,198
Ethnic Youth Support Team	332,046
Welsh Women's Aid	325,648
PRIME Cymru	323,970
Volunteering Matters	304,312
Pembrokeshire County Council	288,109
Cardiff Council	282,640
Age Cymru	282,070

Notes to the financial statements

Stephens and George Charitable Trust	280,076
Repair & Share (trading as Repair Cafe Wales)	259,983
Oasis Cardiff	256,818
New Pathways Family Friendly Therapeutic Centre of Excellence	256,277
North Wales Nappy Collaborative	254,003
The Salvation Army	250,701
Swansea YMCA	248,793
Media Academy Cymru	229,984
Valleys Kids	229,154
Cymunedau'n Ymlaen Mon Communities First	226,130
Snowdonia National Park Authority	218,463
Platform for Change	214,595
Royal National Institute of Blind People	206,153
Multiple Sclerosis (MS) Society	204,280
Adult Learning Wales	203,227
Mirus-Wales	202,717
	<hr/>
Total 50 largest grants paid to institutions	18,113,749
Total other grants payable	25,020,731
	<hr/>
Total grants paid to institutions	<u>43,134,480</u>

These grants exclude £1,930,791 of match funding income and expenditure reflected in the accounts of recipient organisations.

The following organisations where there are common trustees and/or the WCVA trustee holds a position of seniority in the organisation that received grants from the Charity during the course of the year.

Organisation	Related Party	Amount £
Gwent Association of Voluntary Organisations	Edward Watts	1,408,549
Mind Cymru	Sara Moseley	637,997
Ethnic Youth Support Team	Rocio Cifuentes	332,046

There were no procured contract payments to organisations in 2021 (2020: £nil). No grants were made to individuals (2020: nil).

Notes to the financial statements

9. Total expenditure

Direct charitable expenditure

	Costs of generating voluntary income £	Expenditure on charitable activities Unrestricted Funds £	Expenditure on charitable activities Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Grants Awarded	-	-	43,134,480	43,134,480	14,608,519
Property Expenses	-	40,360	-	40,360	87,876
Office Equipment Expenses	50	2,825	2,539	5,414	2,909
Recharged Office Costs	-	-	-	-	213,896
Rent & Rates	3,281	20,261	1,080	24,622	15,608
Heat & Light	2,163	15,768	-	17,931	46,734
Recruitment & Temporary Staff	4,539	13,367	10,888	28,794	80,889
Salaries and Oncosts	215,219	961,979	2,659,855	3,837,053	3,411,210
Travel, Subsistence & Welfare	686	26,995	2,258	29,939	117,359
Staff Training	704	2,073	5,561	8,338	21,310
Meetings and Conferences	76,111	13,896	2,719	92,726	163,830
Publicity	-	43,903	35,810	79,713	64,935
Postage & Telephone	839	2,658	2,297	5,794	30,104
External Training Costs	2,641	23,330	25,547	51,518	41,634
Stationery	3	9	38	50	4,415
Printing	8	1,125	358	1,491	4,819
Publication Costs	213	7,631	5,369	13,213	24,045
Translation Costs	67	55,485	32,621	88,173	77,657
Photocopying	68	199	-	267	2,412
Consultancy & Audit	4,987	312,597	298,941	616,525	571,733
Central Overheads	21,269	71,027	658,045	750,341	538,406
Sundry Expenses/(Income)	-	40,748	4,320	45,068	157,927
	<u>332,848</u>	<u>1,656,236</u>	<u>46,882,726</u>	<u>48,871,810</u>	<u>20,288,227</u>

Notes to the financial statements

Allocated support costs

	Costs of generating voluntary income	Expenditure on charitable activities Unrestricted Funds	Expenditure on charitable activities Restricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£	£
Salaries & Staff Costs	-	55,327	-	55,327	49,668
Insurance & Security	2,619	19,715	-	22,334	39,848
Computer Costs	16,082	137,836	222,378	376,296	298,413
Bank Charges	328	5,039	-	5,367	6,977
Depreciation of Freehold Property	18,672	74,968	-	93,640	137,595
Repairs & Replacements	5,648	-	-	5,648	11,757
	43,349	292,885	222,378	558,612	544,258
Governance Costs					
Audit Fees	-	23,064	-	23,064	26,500
Other	-	-	-	-	2,997
	-	23,064	-	23,064	29,497
Provision for doubtful debts on CIF	-	-	209,482	209,482	86,806
Total expenditure	376,197	1,972,185	47,314,586	49,662,968	20,948,788

10. Taxation

As a charity, Wales Council for Voluntary Action is exempt from tax on income and gains to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

Notes to the financial statements

11. Comparatives for the Statement of Financial Activities

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Income from Trading activities:				
Other trading activities	3	616,996	35,994	652,990
Income from investments	4	22,722	209,917	232,639
Other income	5	888,449	-	888,449
Income from Charitable activities:				
Grants receivable	5	340,186	18,210,621	18,550,807
Other income	5	14,389	-	14,389
Expenditure recovered		832,741	-	832,741
Total income and endowments		2,715,483	18,456,532	21,172,015
Expenditure				
Cost of generating funds:				
Expenditure on raising funds	9	367,138	-	367,138
Expenditure on charitable activities	9	2,363,982	18,217,668	20,581,650
Total expenditure		2,731,120	18,217,668	20,948,788
Net income/(expenditure)		(15,637)	238,864	223,227
Transfers between funds		(221,779)	221,779	-
(Losses)/gains on the revaluation of fixed assets		(353,638)	-	(353,638)
Actuarial (losses)/gains on defined benefit pension scheme		(1,310,000)	-	(1,310,000)
Revaluation reserve movement		241,685	-	241,685
(Loss)/Gain on revaluation of investments		(11,059)	-	(11,059)
Net movement in funds		(1,670,428)	460,643	(1,209,785)
Balances brought forward		4,576,330	3,812,110	8,388,440
Balances carried forward		2,905,902	4,272,753	7,178,655

Notes to the financial statements

12. Tangible fixed assets

Group & Charity	Freehold land & buildings		Total £
	Baltic House £	Morfa Hall £	
Cost			
At 1 April 2020	1,200,000	1,016,895	2,216,895
Reclassification	(1,200,000)	-	(1,200,000)
Disposals	-	(1,016,895)	(1,016,895)
At 31 March 2021	-	-	-
Depreciation			
At 1 April 2020	720,000	506,895	1,226,895
Charge for the year	120,000	36,899	156,899
Reclassification	(840,000)	-	(840,000)
Depreciation on disposals	-	(543,794)	(543,794)
At 31 March 2021	-	-	-
Net book value			
At 31 March 2021	-	-	-
At 31 March 2020	480,000	510,000	990,000

All fixed assets are held for direct charitable purposes.

During the year the Morfa Hall property was disposed of and Baltic House has been reclassified into stock at the NBV of £360,000, as this property is due to be sold before the 31 March 2022.

If fixed assets had been accounted for under the historic cost accounting rules, the properties would have been measured as follows:

	2021 £	2020 £
Historic cost	1,418,519	3,217,903
Accumulated depreciation	(1,248,296)	(2,125,412)
	170,223	1,092,491

Notes to the financial statements

13. Investments

Group and Charity Listed investments	2021 Cost £	2021 Market value £	2020 Cost £	2020 Market value £
44,250 National Westminster Bank 9% SR "A" Non Cumulative Preference Shares	50,352	70,800	50,352	53,985
17,000 8¾% Aviva Cumulative Preference Shares	19,820	26,690	19,820	20,910
Market value at 31 March	<u>70,172</u>	<u>97,490</u>	<u>70,172</u>	<u>74,895</u>

Charity only	Group companies £
At 31 March 2020 and 31 March 2021	<u>3</u>
Net book value	
At 31 March 2020 and 31 March 2021	<u>3</u>

At 31 March 2021 the following were wholly owned subsidiary companies of Wales Council for Voluntary Action and were all incorporated in Great Britain:

	Activities
Cynnal Cymru – Sustain Wales Ltd	Investments
Social Investment (Cymru) Limited	Investments
WCVA Services Limited	Non -trading
WCVA Trading Limited	Non -trading

The aggregate of the share capital and reserves as at 31 March 2021 and the profit or loss for the year ended on that date for the subsidiary undertakings were as follows:

	Aggregate of share capital and reserves £	Profit/ (Loss) £
Cynnal Cymru – Sustain Wales Ltd	46,230	28,595
Social Investment (Cymru) Limited	(846,629)	(18,576)
WCVA Services Limited	1	-
WCVA Trading Limited	1	-
	<u> </u>	<u> </u>

All of the above subsidiaries are carried at a net book value of £3 in these accounts.

Notes to the financial statements

14. Stock

	The Group		The Charity	
	2021	2020	2021	2020
	£	£	£	£
Net book value of Baltic House	360,000	-	360,000	-
	<u>360,000</u>	<u>-</u>	<u>360,000</u>	<u>-</u>

15. Debtors

	The Group		The Charity	
	2021	2020	2021	2020
	£	£	£	£
Amounts falling due within one year				
Other debtors	6,987,088	3,467,510	6,910,969	3,441,766
Amounts owed by group undertakings	-	-	1,155,960	1,277,151
Community Investment Fund Loans	418,822	230,512	337,069	144,610
	<u>7,405,910</u>	<u>3,698,022</u>	<u>8,403,998</u>	<u>4,863,527</u>
	2021	2020	2021	2020
	£	£	£	£
Amounts falling due after more than one year				
Community Investment Fund Loans	5,966,638	2,843,139	4,892,432	1,651,890
	<u>5,966,638</u>	<u>2,843,139</u>	<u>4,892,432</u>	<u>1,651,890</u>

The Community Investment Fund, Asda and Resilience loans are made for periods ranging from 5 years to 25 years and carry an interest rate of 2-7% (some with an interest free period).

	Bfwd				Cfwd	
	31 March 2020	Advanced in the year	Interest in year	Repaid in year	Provision Movement	31 March 2021
CHARITY	<u>1,796,501</u>	<u>3,896,767</u>	<u>111,420</u>	<u>(450,565)</u>	<u>(124,622)</u>	<u>5,229,501</u>
CIF 2	<u>1,277,151</u>	<u>-</u>	<u>66,283</u>	<u>(102,614)</u>	<u>(84,860)</u>	<u>1,155,960</u>
GROUP	<u>3,073,652</u>	<u>3,896,767</u>	<u>177,703</u>	<u>(553,179)</u>	<u>(209,482)</u>	<u>6,385,461</u>

Notes to the financial statements

16. Creditors

	The Group		The Charity	
	2021	2020	2021	2020
Amounts falling due within one year	£	£	£	£
Trade creditors	138,423	58,737	123,132	51,801
Taxation and social security	118,066	138,251	84,389	126,207
Accruals and deferred income	20,935,367	2,114,006	20,886,222	2,017,717
	<u>21,191,856</u>	<u>2,310,994</u>	<u>21,093,743</u>	<u>2,195,725</u>
	The Group		The Charity	
	2021	2020	2021	2020
Amounts falling due within one year	£	£	£	£
Accruals and deferred income	3,150,879	-	3,150,879	-
	<u>3,150,879</u>	<u>-</u>	<u>3,150,879</u>	<u>-</u>

17. Company limited by guarantee

Wales Council for Voluntary Action Limited is a Company Limited by Guarantee and does not have share capital.

The liability of its trustees, who are directors, is limited. The limitation per director is limited to a sum not exceeding £1 per member. The period of limitation of each director is restricted to the time he or she is a member or within one year afterwards.

Notes to the financial statements

18. Analysis of movements in unrestricted funds

	Balance at beginning of year	Increase in Funds	Decrease in funds	Balance at end of year
	£	£	£	£
<u>General Unrestricted Funds</u>	1,917,385	373,582	-	2,290,967
Net income/(expenditure)	-	1,149,895	-	1,149,895
Increase in pension provision	-	-	(2,020,000)	(2,020,000)
Transfer from reserves for pension deficit movement	-	1,810,000	-	1,810,000
Transfer from restricted reserves	-	61,882	-	61,882
Gain on revaluation of investments	-	22,595	-	22,595
Additional contributions to defined benefit pension fund	-	82,837	-	82,837
Total General Funds	1,917,385	3,500,791	(2,020,000)	3,398,176
<u>Designated Funds</u>				
Property	-	740,000	-	740,000
EU Cashflow	1,600,000	-	(1,600,000)	-
Additional contributions to defined benefit pension fund	309,385	479,452	(82,837)	706,000
Business Development Expenditure	38,034	261,966	-	300,000
European Closure/redundancy costs	325,000	-	(255,000)	70,000
Unrestricted funds (excluding pension liability)	4,189,804	4,982,209	(3,957,837)	5,214,176
Pension (deficit)	(1,540,000)	-	(1,810,000)	(3,350,000)
Revaluation Reserve	256,098	-	(63,259)	192,839
Total Unrestricted Funds	2,905,902	4,982,209	(5,831,096)	2,057,015
Amounts included relating to Cynnal Cymru – Sustain Wales Limited	(17,635)	-	(28,595)	(46,230)
Investment in subsidiaries	3	-	-	3
Charity Total	2,888,270	4,982,209	(5,859,691)	2,010,788

Notes to the financial statements

PURPOSE OF DESIGNATED FUNDS

DESIGNATED PROPERTY

This property reserve consists of the net cash received from two of the property sales. The reserve will be used in varying amounts for generating investment income, capital spend on office and furniture fit out and additional future costs of new offices. The timescales associated with this reserve will also vary depending on its usage.

DESIGNATED EU CASHFLOW

The EU cashflow designated reserve was set up to support cashflow requirements of European funding; however, with the project coming to an end in June 2023 this is no longer required.

DESIGNATED ADDITIONAL CONTRIBUTIONS TO DEFINED BENEFIT PENSION FUND

The additional contributions to defined benefit pension fund designated reserve was established in 2017 to support the additional pension fund deficit payments following the triennial review as at 31 March 2016. The triennial review for 31 March 2019 was undertaken and the report provided in December 2019. The WCVA reserves policy led to a Trustees' review in April 2021 and adjustments to this reserve were made in line with the report.

DESIGNATED BUSINESS DEVELOPMENT EXPENDITURE

The business development expenditure reserve was established because it is important that the charity maximises its income and reduces overall expenditure when possible. Therefore, developing new income streams, strengthening existing ones and improving efficiency are a priority. Whilst some activity is included within the annual budget, in order to meet the costs of larger or more long-term initiatives it is helpful to maintain a designated reserve for this purpose. These costs may include research as well as the development and implementation of plans which will enhance and improve the overall sustainability of the WCVA and the voluntary sector.

DESIGNATED EUROPEAN CLOSURE/REDUNDANCY COSTS

The European closure and redundancy costs designated reserve has been established to ensure sufficient funds are available when the EU funded projects come to an end in 2023. They incorporate both redundancy and pension liabilities anticipated at that time, as well as training for employees affected by the project coming to an end. This reserve has initially been reduced but over the next two years will continue to be reviewed.

Notes to the financial statements

19. Analysis of movements in restricted funds

	Balance at 1 April 2020	Transfer	Movement in Reserves		Balance at 31 March 2021
	£	£	Incoming £	Outgoing £	£
IB ESF West Wales & Valleys	-	-	910,649	(910,649)	-
IB ESF East Wales	-	-	491,877	(491,877)	-
IB SBGF West Wales & Valleys	-	-	222,308	(222,308)	-
IB SBGF East Wales	-	-	529,916	(529,916)	-
3 SET ESF West	-	-	287,955	(287,955)	-
Active Inclusion West Wales & Valleys	-	-	1,861,845	(1,861,845)	-
Active Inclusion East Wales	-	-	354,448	(354,448)	-
Active Inclusion West Wales & Valleys Youth	-	-	1,048,370	(1,048,370)	-
Active Inclusion East Wales Youth	-	-	171,610	(171,610)	-
SBGF Grants West Wales & Valleys	-	-	449,965	(449,965)	-
SBGF Grants East Wales	-	-	237,013	(237,013)	-
Third Sector Knowledge Erasmus	-	(5,000)	66,682	(61,682)	-
Third Sector Support Fund	-	1,427	81,500	(82,927)	-
Flood Emergency Fund	-	-	25,819	(25,819)	-
Wales Funders Forum	-	-	205	(205)	-
New HLF Catalyst	-	-	111,803	(111,803)	-
BME Sport Cymru	-	-	77,783	(77,783)	-
Emerging Futures	-	-	40,375	(40,375)	-
LNP Cymru	-	-	708,218	(708,218)	-
LP4N	-	-	2,725,106	(2,725,106)	-
Health & Social Care Small Grants	-	(2)	73,188	(73,186)	-
Helpforce	-	-	70,455	(70,455)	-
Trusted Charity	-	-	32,475	(32,475)	-
Mobilising Voluntary Action	-	-	709	(709)	-
Helpforce Development Grant	-	-	66,220	(66,220)	-
Volunteering Wales Development	-	-	40,000	(40,000)	-
Volunteering & Welbeing Research	-	-	40,774	(40,774)	-
Volunteering Wales	-	2,413	539,752	(542,165)	-
NPC Inspiring Impact	-	-	18,734	(18,734)	-
Safeguarding Hub	-	-	114,500	(114,500)	-
Social Prescribing	-	(7)	11,611	(11,604)	-
Brexit – Cardiff University	-	-	17,626	(17,626)	-
Brexit – Empowering Communities	-	(18,000)	19,874	(1,874)	-
Kickstart	-	-	25,500	(25,500)	-

Notes to the financial statements

Voluntary Sector Emergency Fund	-	-	15,162,204	(15,162,204)	-
Infrastructure Funding CVCs	-	-	7,385,563	(7,385,563)	-
Wales for Africa	-	-	674,314	(674,314)	-
Landfill Tax Grant	-	-	2,167,695	(2,167,695)	-
Comic Relief	-	-	585,002	(585,002)	-
Cyber Essentials	-	-	4,968	(4,968)	-
Partnership Capacity Fund	-	-	87,545	(87,545)	-
CVC CRM Licences	-	(42,713)	130,586	(87,873)	-
Resilience Fund	-	-	9,458,121	(9,455,121)	3,000
Asda Loan Scheme	318,194	-	124,123	892	443,209
Community Investment Fund 2	1,765,305	-	66,283	(84,860)	1,746,728
Community Investment Fund	2,189,254	-	115,062	(148,189)	2,156,127
Group Total	4,272,753	(61,882)	47,437,745	(47,299,552)	4,349,064
Amounts included relating to Social Investment (Cymru) Limited	-	-	(84,860)	84,860	-
Charity Total	4,272,753	(61,882)	47,352,885	(47,214,692)	4,349,064

A bad debt provision of £18,576 has been made against the intercompany debtor with Social Investment (Cymru) Ltd.

Group

	2021	2020
	£	£
Restricted funds:		
In surplus- relating to long term loans awarded	3,233,753	3,073,651
In surplus- other	1,115,311	1,199,102
	4,349,064	4,272,753

Charity

	2021	2020
	£	£
Restricted funds:		
In surplus- relating to long term loans awarded	2,077,793	1,796,500
In surplus- other	2,271,271	2,476,253
	4,349,064	4,272,753

Notes to the financial statements

20. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2021	Funds 2020
	£	£	£	£
Tangible fixed assets	-	-	-	990,000
Long term loans	-	3,233,753	3,233,753	2,843,139
Current assets	29,749,750	1,115,311	30,865,061	7,196,510
Current liabilities	(24,342,735)	-	(24,342,735)	(2,310,994)
Pension (deficit)	(3,350,000)	-	(3,350,000)	(1,540,000)
	<u>2,057,015</u>	<u>4,349,064</u>	<u>6,406,079</u>	<u>7,178,655</u>

21. Reconciliation of movements in funds

	2021 £	2020 £
Net (outgoing)/incoming resources for the financial year	(772,576)	(1,209,785)
Net (reduction)/increase to funds	<u>(772,576)</u>	<u>(1,209,785)</u>
Opening funds	7,178,655	8,388,440
Closing funds	<u>6,406,079</u>	<u>7,178,655</u>

22. Related parties

Grants and Procurement Contracts awarded to bodies where Trustees either have direct control or significant influence have been disclosed within note 8. In addition to the grants disclosed in note 8, there are loans outstanding at the year end from Ethnic Youth Support Team as follows:

Community Investment Fund - £224,069

Resilience fund - £23,277

The Group has taken advantage of the exemption under FRS 102 from disclosing transactions with other wholly owned group companies.

23. Contingent liabilities

There were no contingent liabilities at 31 March 2021 (2020: £nil).

Notes to the financial statements

24. Pension commitments

The charity contributes to a range of defined contribution pension schemes on behalf of the employees.

The pension charge for the period represents contributions payable by the charity to the schemes and amounted to £92,304 (2020: £64,711).

The charity also participates in the Local Government Pension Scheme (Cardiff and Vale of Glamorgan Pension Fund) which is administered by Cardiff County Council. The Local Government Pension Scheme is a defined benefit scheme based on final pensionable salary, contributions being charged to the income and expenditure account so as to spread the cost of the pensions over employees' working lives with the charity.

The pension charge for the period was £843,261 (2020: £578,844).

The charity contributes to the Cardiff & Vale of Glamorgan Pension Fund at a common rate applicable to a group of employers, which is set by a qualified actuary having regard to the assets and liabilities of the group as a whole. The contributions of the charity and employees are 34.6% and a variable rate of between 5.5% and 9.9% of earnings respectively.

The most recent valuation carried out as at 31 March 2021, has been updated by independent actuaries to the Cardiff & Vale of Glamorgan Pension Fund to take account of the requirements of FRS102 in order to assess the liabilities of the Fund as at 31 March 2021. Liabilities are valued on an actuarial basis using the projected unit method which assesses the future liabilities discounted to their present value.

On a current funding level basis (which reflects current accrued service and pensionable earnings and statutory revaluation only) there was a deficit of £3,350,000 (2020: deficit of £1,540,000).

Notes to the financial statements

The major assumptions used to calculate scheme liabilities under FRS102 are:

	2021	2020
	%	%
Rate of increase in salaries	3.7	2.9
Rate of increase in pensions in payment	2.7	1.9
Rate of increase in deferred pensions	2.7	1.9
Discount rate	2.1	2.3
Rate of inflation	2.7	1.9

The fair value of the scheme assets and the expected rate of return, the present value of the scheme liabilities and the resulting deficit are:

	2021	2020
	Value	Value
	£'000	£'000
Equities	14,996	12,345
Corporate Bonds	3,589	2,942
Government Bonds	2,446	1,769
Property	1,509	1,285
Other Assets	320	279
Total market value of assets	22,860	18,620
Present value of scheme liabilities	(26,210)	(20,160)
Wales Council for Voluntary Action's (Deficit) in the scheme	(3,350)	(1,540)

Movement in (Deficit) during the year:

	2021	2020
	£'000	£'000
(Deficit) in scheme at beginning of the year	(1,540)	(100)
Current Service Cost	(630)	(710)
Actuarial gain/(losses) recognised in the OCI	(2,020)	(1,310)
Contributions by employer	840	580
(Deficit) in scheme at end of year	(3,350)	(1,540)

Notes to the financial statements

Analysis of the Pension costs charged to operating profit under FRS 102:

	2021 £'000	2020 £'000
Current service cost	(610)	(620)
Past service cost	-	(90)
Financing cost	(20)	-
Total operating charge	<u>(630)</u>	<u>(710)</u>

Amounts recognised in other comprehensive income:

	2021 £'000	2020 £'000
Asset gains/(losses) arising during the period	3,180	(2,220)
Liability (losses)/gains arising during the period	(5,200)	910
Total operating charge	<u>(2,020)</u>	<u>(1,310)</u>

Changes to the present value of the defined benefit obligation:

	2021 £'000	2020 £'000
Opening defined benefit obligation	20,160	20,030
Current service cost	610	620
Interest expense on defined benefit obligation	460	500
Contributions by participants	120	120
Actuarial losses/(gains) on liabilities	5,200	(910)
Net benefits paid out	(340)	(290)
Past service cost	-	90
Closing defined benefit obligation	<u>26,210</u>	<u>20,160</u>

Changes to the fair value of assets:

	2021 £'000	2020 £'000
Opening fair value of assets	18,620	19,930
Interest income on assets	440	500
Remeasurement gains/(losses) on assets	3,180	(2,220)
Contributions by the employer	840	580
Contributions by participants	120	120
Net benefits paid out	(340)	(290)
Closing fair value of assets	<u>22,860</u>	<u>18,620</u>

Notes to the financial statements

25. Capital commitments

The Charity had total capital commitments of £nil at 31 March 2021 (2020: £nil).

26. Financial commitments

Financial commitments under non cancellable operating leases will result in the following annual payments in respect of land and buildings:

	Land & Buildings	
	2021	2020
	£'000	£'000
Expiring within 1 year	5,813	-
Expiring within 2-5 years	-	-
Expiring after 5 years	-	-
	<hr/>	<hr/>

Group strategic report

Achievements and performance

WCVA successfully pivoted its work during the year to focus on supporting the sector to respond safely and effectively to the Covid-19 pandemic.

From closing our offices and adjusting to working remotely, making use of digital platforms to provide our diverse range of services and also influencing Government to provide emergency funding to enable voluntary organisations to continue their work.

The strength of the WCVA group, our partnerships and our members meant that we were able to engage in a multi dimensional way that delivered real results for the voluntary sector in Wales.

From a corporate perspective our group structure comprises WCVA, Social Investment (Cymru) Limited, WCVA Trading Limited, WCVA Services Limited and Sustain Wales (Cynnal Cymru).

We operate as a group of charities and

companies with shared ambitions for a vibrant and sustainable voluntary sector contributing to civil society in Wales.

All action happens at a local level and never has this been more evident than during 2020. The Third Sector Support Wales (TSSW) partnership of the 19 County Voluntary Councils (CVCs) and WCVA ensured that the vital combination of place based networks and knowledge with national support frameworks guaranteed support for voluntary groups and charities on the front line in communities.

Principal risks and uncertainties

During this reporting period WCVA reviewed and managed risks that combined the operational response to the Covid-19 pandemic and the development of a recovery plan following on from the crisis.

WCVA staff regularly monitor activity and assess operational risks. The Senior

Management Team presents to the Audit & Risk sub committee which advises on strategic risks. The sub committee regularly reviews the risk register and after an initial addition to the register in relation to the pandemic, agreed that this should be integrated across our whole approach to risk.

A recent development requested by the Audit & Risk sub committee has been a forward look report by the CEO. The purpose is to seek to predict and pre-empt changes in both the strategic and operational context that might occur and the response that WCVA might make in such circumstances.

Strategic oversight is maintained under five headings: leadership, governance, compliance, resources and sustainability. The main risks are identified below:

- Not offering appropriate and strategic leadership of the sector in Wales

- Not adhering to appropriate internal systems, procedures and policies
- Not being able to deliver quality outcomes as required by all our funders, projects and contracts
- Lack of financial, physical and human resources to deliver our strategic plan
- Failure to ensure short-term and long-term financial sustainability of the WCVA group

This report was approved by the Board on 16 September 2021 and signed on its behalf.



Peter Davies CBE
Chair

Independent auditor's report to the members and trustees of The Wales Council for Voluntary Action

Opinion

We have audited the financial statements of The Wales Council for Voluntary Action (the parent charitable company) for the year ended 31 March 2021 which comprise the Consolidated Statement of Financial Activities, the Group and Charity Income and Expenditure accounts, the Consolidated and Charity Balance Sheet, the Group 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, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the Group's affairs as at 31 March 2021 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- 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 Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Group and Parent 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or

- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Group and Parent Charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

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 auditor's report 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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 trustees' report (incorporating the strategic report and the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report (incorporating the strategic report and the directors' report) have 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 Group and Parent Charitable Company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report [including the Strategic Report].

We have nothing to report in respect of the following matters in relation to which 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;
- the financial statements are not in agreement with the accounting records and returns;
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not obtained all the information and explanations necessary for the purposes of our audit.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement, the trustees 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 they 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 Group's and Parent 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 Group and Parent 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 an auditor's report 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.

We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. 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 2019 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 Group's and Parent charitable 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;
- the 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 Group and Parent 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 Group and Parent 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; and

- 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.

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 auditor's report.

Use of our report

This report is made solely to the Charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and section 154 of the Charities Act 2011. Our audit work has been undertaken so that we might state to the Charity's members those matters we are required to state to them in an auditor's 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 Charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Alison Vickers (Senior Statutory Auditor)

for and on behalf of
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And Statutory Auditors
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Date: 16 September 2021