

Gwneud mwy o
wahaniaeth
gyda'n gilydd

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WcVA
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Adroddiad blynyddol a datganiadau ariannol 2021/22
Annual report and financial statements 2021/22

CYMRAEG

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Cynnwys

Cyhoeddwyd Tachwedd 2022

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 2021/22.

NI FU GWERTH Y SECTOR GWIRFODDOL ERIOD MOR GRYF.

Bu ail flwyddyn y pandemig yn heriol ofnadwy i fudiadau gwirfoddol yng Nghymru, ond bu'r ymateb gan ein sector yn anhygoel.

A bod yn onest, ni fyddai Cymru wedi dod drwy'r cyfnod hwn heb ymdrechion anhygoel gwirfoddolwyr a mudiadau gwirfoddol ar hyd a lled y wlad.

Yn CGGC, gwnaethom bopeth o fewn ein gallu i alluogi'r sector gwirfoddol i ateb heriau COVID-19 ac ymateb i anghenion pobl a chymunedau Cymru, a thu hwnt.

1 Gwnaethom ddosbarthu mwy o gyllid i'r mudiadau sydd wedi gwneud cymaint o wahaniaeth mawr i'n cymunedau yn ystod y pandemig.

2 Gwnaethom siarad o blaid mudiadau gwirfoddol pan oedd o bwys ac, o ganlyniad, newidiwyd rhaglenni llywodraethol.

3 Trwy ein sesiynau hyfforddi, ein digwyddiadau a'n gweminarau, gwnaethom gefnogi miloedd o bobl yn llythrennol mewn mudiadau gwirfoddol a rhoi'r wybodaeth a'r sgiliau oedd eu hangen arnynt i ymateb i'r pandemig.

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

NODAU ALLANOL

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

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

Mae mudiadau gwirfoddol a gwirfoddoli yn cael mwy o effaith ar lesiant pobl, nawr ac yn y dyfodol

EIN GWELEDIGAETH

Dyfodol lle mae mudiadau gwirfoddol a gwirfoddoli yn ffynnu ledled Cymru, gan wella lesiant 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. Yn ail flwyddyn y pandemig, gwnaethom addasu ein gwasanaethau wrth i'r sector droi ei olwg o oroesi i ailgodi ac addasu i'r dirwedd newydd a'r pethau ansicr newydd.

Beth wnaethom ni

1 Gwnaethom ni ddosbarthu £28.9 miliwn mewn cyllid grant a benthyciadau i'r sector, o'i gymharu â £47 miliwn yn 2020/21 ac £14.6 miliwn yn 2019/20. O hwn, roedd £6.7 miliwn yn gyllid a oedd yn ymwneud â COVID-19

2 Gwnaethom ni alluogi dysgu a chymorth rhwng cymheiriaid, a ddarparwyd drwy 178 o ddigwyddiadau, gweminarau a chysiau hyfforddi i 4,008 o gyfranogwyr

3 Gwnaethom ni ddarparu amrediad o wybodaeth a gwasanaethau cymorth ar gyfer y sector. Roedd hyn yn cynnwys diweddariadau COVID-19, help gyda chyflawni safonau ansawdd (fel Buddsoddi mewn Gwirfoddolwyr a'r Marc Elusen Ddibynadwy) a chymorth gyda llywodraethu, cyllid a diogelu

4 Trwy wefan Gwirfoddoli Cymru, gwnaethom ni helpu i gynorthwyo 6,764 o wirfoddolwyr i gofrestru ar gyfer cyfle gwirfoddoli

Dde: Rebecca Evans AS yn ymweld â Llys yr Esgob, Abergwili i weld un o'r prosiectau a gyllidwyd gan ein Cynllun Cymunedau y Dreth Gwarediadau Tirlenwi ►



Grantiau a benthyciadau a ddosbarthwyd i'r sector - £28.9 miliwn



£618,567

Grantiau
buddsoddiad
cymdeithasol

£5,460,053

Cymorth lleol
i'r sector



£5,187,905

Lleihau anweithgarwch
economaidd



£603,952

Partneriaethau natur lleol



£102,925

Cefnogi a chryfhau
gweithredu cymunedol



£462,557

Grantiau amgylcheddol

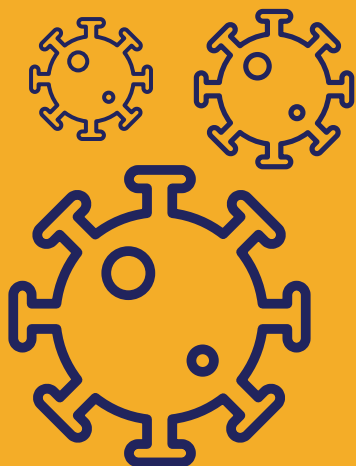


£5,899,697

Prosiectau cyfalaf i
adfer a gwella natur

£6,698,859

Grantiau goroesi a
ffynnu COVID-19



£303,000

Hyfforddiant a
datblygiad ar gyfer
lleoliadau sector



£927,283

Prosiectau rhwng
Cymru ac Africa



£569,049

Benthyciadau
buddsoddiad cymdeithasol

£12,938
Arall



£87,525

Cynnal rhwydweithiau'r sector gwirfoddol



£67,000

Benthyciadau
asedau
cymunedol

£1,864,849 Grantiau gwirfoddoli



Y gwahaniaeth a wnaethom

1 Gwnaeth 96% o ddysgwyr ar ein rhaglen hyfforddi raddio ein cyrsiau fel da neu ardderchog

2 Cawsom werthusiad annibynnol cadarnhaol o'r cynllun peilot ar gyfer Cronfa Gymunedol Comic Relief yng Nghymru. Mewn partneriaeth ag arweinwyr rhanbarthol Cyngorau Gwirfoddol Sirol, llwyddodd CGGC i gyflwyno'r cynllun hwn fel cyfryngwr Comic Relief. Gwnaeth y grantiau Twf Sefydliadau ddyfarnu £240,000 i chwe mudiad ar hyd a lled Cymru ar gyfer prosiect i gynyddu capasiti'r mudiadau, datblygu maes gwaith newydd neu lenwi bwlch mewn sgiliau. Bu llawer o gystadleuaeth am y grant, a derbyniwyd 95 o geisiadau

3 Gwnaeth ein prosiect Catalydd Cymru: Treftadaeth Wydn orffen yn gryf, gyda 23 o fudiadau treftadaeth yn llwyddo i gwblhau'r rhaglen hyfforddi erbyn mis Medi 2021. Gwnaeth chwe mudiad (26% o'r rheini a hyfforddwyd) symud y tu hwnt i gynyddu capasiti i amrywio ffrydiau incwm drwy roi strategaethau cyllido a ddatblygwyd yn ystod yr hyfforddiant ar waith. Erbyn diwedd y rhaglen, gellid priodoli £273,553 o'r incwm a gynhyrchwyd yn uniongyrchol i hyfforddiant Catalydd Cymrucoaching by the end of the programme

◀ **Chwith:** Mae ardal Barrack Hill yn edrych gymaint yn well ar ôl ymyrraeth gan Bartneriaethau Natur Lleol (LNPs) Sir Fynwy a Chasnewydd, rhan o'n prosiect LNP Cymru

Yr hyn y gwnaethoch chi ei ddweud am gynllun peilot Twf Sefydliadol Comic Relief

Cafodd yr adroddiad effaith ar gyfer y cynllun peilot hwn ei ryddhau'r flwyddyn hon, ac mae ei lwyddiant profedig wedi arwain at gylch newydd o gyllid ar gyfer 2022/23.

‘Er nad hwn yw'r grant mwyaf rydyn ni wedi'i dderbyn, d'oes dim dwywaith nad hwn yw'r un sydd wedi cael yr effaith fwyaf. Mae natur y grant wedi ein galluogi i fuddsoddi yn ein dyfodol, yn hytrach na dim ond ymateb i'r hyn sy'n digwydd ar y pryd.’

Canolfan Cymorth Trais Canolbarth Cymru

‘Mae grant Comic Relief wedi cael yr arwyddocâd mwyaf pellgyrhaeddol o'r holl grantiau neu gymorth rydyn ni wedi'u derbyn ar gyfer Grow Cardiff. Ni allaf orbwysleisio pwysigrwydd ac effaith eich cymorth ar dwf a chynaliadwyedd ein mudiad.’

Grow Cardiff

Yr hyn y gwnaethoch chi ei ddweud am ein hyfforddiant Catalydd Cymru: Treftadaeth Wydn

‘Roedd yr hyfforddwr yn berffaith ar gyfer ein mudiad, yn frwdfrydig a gwybodus iawn.’

‘Roeddwn i’n credu bod yr hyn a gawson ni’n wych. Roedd e’n teimlo eu bod yn mynd yr ail filltir i’r hyn roedd gennym ni’r hawl i’w gael. Roedd y tu hwnt i’n disgwyliadau ni’n bendant... i gael y lefel honno o gymorth ymarferol go iawn.’

◀ **Chwith:** Un o gyfranogwyr Sefydliad y Deillion Merthyr Tudful yn adeiladu dodrefn wedi’u haddasu at ddibenion gwahanol ar gyfer swyddfeydd newydd CGGC, rhan o brosiect cyflogaeth a gyllidwyd gan ein Cronfa Cynhwysiant Gweithredol

Yr hyn y gwnaethoch chi ei ddweud am ein Cronfa Gwydnwch y Trydydd Sector

‘Heb y grant hwn, rydyn ni’n credu’n gryf na fydden [ni] yn gweithredu nawr o bosibl o ganlyniad i’r amgylchiadau sylweddol ac anodd rydyn ni’n eu hwynebu.’

Hamdden Harlech ac Ardudwy

‘Mae’r cyllid wedi caniatáu i ni ddal ati mewn cyfnod ansicr dros ben pan mae teuluoedd wedi ein hangen fwyaf. Rydyn ni wedi gallu cyflwyno miloedd o sesiynau ar-lein gan gefnogi nid yn unig y plant a’r bobl ifanc ag anableddau, ond hefyd eu brodyr a chwiorydd, rhieni/gofalwyr.

‘Mae eich staff yn glod llwyr i chi. Mae eu brwdfrydedd i hysbysu, i’n helpu ni i ddeall mwy, yn rhagorol.’ **Dilynwch Eich Breuddwydion**

‘Mae’r cyllid yn bwysig tu hwnt o ran ein helpu ni i ddod yn fwy gwydn fel mudiad ac i amrywio ein ffrydiau cyllid.

‘Diolch o galon am agor y gronfa hon!’ Mae’n gronfa ardderchog ac yn gwmws beth sydd ei hangen arnom ni – proses godi arian sy’n ein helpu i amrywio ein ffrydiau ariannol a dod yn fwy gwydn yng ngŵydd sioc yn y dyfodol.’

Rhwydwaith Cydraddoldeb Menywod Cymru

Yr hyn y gwnaethoch chi ei ddweud am ein cyngor llywodraethu

‘Diolch am y sesiwn ardderchog y gwnaethoch chi ei chyflwyno, gwnaeth ein helpu ni i ail-werthuso ein ffordd o feddwl a byddwn ni’n gallu gwneud penderfyniadau mewn modd mwy gwybodus.’ **Cynghrair Niwrolegol Cymru**

Yr hyn y gwnaethoch chi ei ddweud am ein gwasanaethau diogelu

‘Llawer o ddiolch eto am eich cymorth, arbenigedd a chyngor diweddar wrth adolygu ein polisïau a’n harferion diogelu ...

‘Mae’r mewnbwn pwyllog a gwybodus rydyn ni wedi’i gael gennych chi hyd yn hyn wedi bod yn amhrisiadwy ac rydyn ni’n falch o fod wedi cael y cymorth pwysig hwn drwy CGGC.’ **Laura Drane, Gentle/Radical**

Yr hyn y gwnaethoch chi ei ddweud am ein cyrsiau hyfforddi

‘Roedd y cwrs yn ddefnyddiol iawn ac mae wedi rhoi mwy o hyder i mi. Mae gennyf eisoes gynlluniau ar gyfer sut i ddiweddarau a newid ein cyllidebau ar gyfer ceisiadau cyllido a llywodraethu.’

Dysgwr o’n cwrs ‘Rheolaeth Ariannol Elusennau – rheoli costau a chyllidebau’, Ionawr 2022

The Mentor Ring

DIOLCH I'N CRONFA GWYDNWCH Y TRYDYDD SECTOR, GALLAI 'THE MENTOR RING' ESTYN HELP LLAW.

Bu'n rhaid i 'The Mentor Ring' droi ei holl ddatganiad cenhadaeth ben i waered yn sgil y pandemig, ond gwnaeth cyllid gan Gronfa Gwydnwch y Trydydd Sector (TSRF) eu helpu i nid yn unig goroesi COVID-19 ond hefyd i ehangu eu cyrhaeddiad.

Cenhadaeth 'The Mentor Ring' yw rhoi cymorth ac arweiniad mentora i bobl o bob oed a chefnidir, gan eu helpu i oresgyn rhwystrau sylweddol i gynhwysiant cymdeithasol. Cyn i ddechreuad COVID-19 roi pawb mewn cyfnod clo, eu cyngor i ddefnyddwyr gwasanaethau oedd 'Peidiwch ag ynysu – ewch allan!'

'Nid oedd gennym ni'r amser i wneud cais am gyllid arall, felly gwnaeth TSRF ganiatáu i ni barhau â'n

gwasanaethau yn ogystal â rhedeg rhai ar-lein a oedd yn benodol i'r pandemig,' meddai Sujatha Thaladi, Prif Swyddog Gweithredol 'The Mentor Ring'.

'Bu'n rhaid i ni newid sut oedden ni'n cyflwyno ein gwasanaethau, agor cyfrifon Zoom a recriwtio gwirfoddolwyr newydd gan fod rhai yn gwarchod eu hunain. Ond nid yr arian oedd yn bwysig, y peth pwysig oedd dod â thîm ynghyd.'

Gwnaeth cyllid TSRF ganiatáu i 'The Mentor Ring' oroesi a hefyd i estyn allan a threfnu gweithgareddau newydd fel dosbarthiadau ioga ar-lein, sy'n parhau i gael eu cynnal bob dydd. Gwnaeth y cyllid ganiatáu iddynt wneud newidiadau hirdymor i'w model cyflenwi a chyrraedd mwy o bobl pan oedd ei angen mwyaf.

Cynllun grantiau a benthyciadau COVID-19 a gyllidir gan Lywodraeth Cymru yw Cronfa Gwydnwch y Trydydd Sector a ddyluniwyd i gynorthwyo mudiadau gwirfoddol i oroesi a ffynnu yn ystod y pandemig. Yn 2021/22, gwnaethom ddosbarthu £6.7 miliwn o gyllid i 172 o ymgeiswyr llwyddiannus.



'The Mentor Ring' yng Nghanol-fan Gymunedol Butetown

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 roeddem ni eisiau adeiladu ar y sylw newydd y mae mudiadau gwirfoddol wedi'i gael yn sgil rôl bwysig ein sector o helpu pobl i fynd i'r afael ag effeithiau'r pandemig.

Yr hyn a wnaethom

1 Gwnaethom gynnal yr Wythnos Elusennau Cymru gyntaf erioed i ddathlu'r elusennau, y mudiadau gwirfoddol, y grwpiau cymunedol a'r gwirfoddolwyr sy'n cyfoethogi bywydau pob un ohonom yma yng Nghymru

2 Gwnaethom hyrwyddo gwerth y sector gwirfoddol i benderfynwyr. Gwnaethom gymryd rhan yn yr Wythnos Gwirfoddolwyr a'r Wythnos Ymddiriedolwyr; mynychodd 78 o bobl ein digwyddiadau ar-lein ar gyfer yr Wythnos Ymddiriedolwyr, sef 'Cryfhau eich llywodraethu' a 'Phwysigrwydd llywodraethu ariannol da'. Gwnaethom gryfhau llais mudiadau gwirfoddol gydag Aelodau o'r Senedd drwy gynnal 'hustyngau sector gwirfoddol' gyda'r tair prif blaid cyn etholiadau 2021. Gwnaethom hefyd gyhoeddi darnau gan bob plaid yn gofyn iddynt amlinellu eu gweledigaeth ar gyfer dyfodol y sector gwirfoddol

3 Gwnaethom gydweithio â Llywodraeth Cymru i sefydlu Grŵp Arweinyddiaeth Traws-sector Gwirfoddoli. Mae'r grŵp yn nodi adnoddau ac yn llywio datblygiad polisïau er mwyn mwyafu cyfraniad gwirfoddoli yng Nghymru

4 Cyrhaeddodd ein prosiect Ennyn Effaith poblogaidd ei flwyddyn olaf. Wrth iddo ddod i ben, parhaodd y prosiect i gefnogi'r sector yng Nghymru drwy fesur ac arddangos ei effaith, gan hefyd weithio gyda phartneriaid ledled y DU i gynllunio ar gyfer y dyfodol. Gwnaethom gynnal pedwar digwyddiad a dwy weminar, gan ymdrin â phynciau fel 'Arwain ar gyfer effaith', 'Newid mwyaf arwyddocaol' a 'Gweithio gyda gwerthuswyr allanol'. Cyrhaeddodd y prosiect 257 o gyfranogwyr yn ei chwe mis olaf, a chychwynnwyd ar gyfnod o werthuso ym mis Hydref 2021. Dros gyfnod yr holl brosiect, rhwng 2018 a 2021, gwnaethom gynnal 34

o ddigwyddiadau a gweminarau ac ymgysylltu â bron 1000 o gyfranogwyr

5 Gwnaethom barhau i gynnal a chadw a diweddarau Porth Data'r Sector Gwirfoddol er mwyn cyflwyno tystiolaeth gref o'r sector



Gan ddefnyddio Cyllid Cynhwysiant Gweithredol gan CGGC, gwnaeth Leonard Cheshire helpu James gyda chyflogaeth a hunanhyder – gwylwch y fideo yma!

Astudiaeth achos

Wythnos Elusennau Cymru

GWNAETHOM DREFNU WYTHNOS ELUSENNAU CYMRU NEWYDD I DDATHLU EFFAITH MUDIADAU GWIRFODDOL A GWIRFODDOLWYR YNG NGHYMRU.

Wedi'i gefnogi gan ITV Cymru, cynhaliwyd ein Hwythnos Elusennau Cymru gyntaf erioed rhwng 15-19 Tachwedd 2021 a'r nod oedd tywynnu golau ar waith gwyh mudiadau gwirfoddol o bob math ar hyd a lled Cymru.

Gwnaethom alw ar bobl i roi amlygrwydd i grŵp a oedd yn agos at eu calonnau, i roi arian neu nwyddau iddynt neu i wirfoddoli gyda nhw.

Gwnaethom hefyd ddefnyddio'r wythnos i ddangos rhai o'r pethau anhygoel y mae elusennau yn eu gwneud yng Nghymru a chomisiynu cyfres o fideos byr i adrodd eu storïau.

Un stori o'r fath oedd un 'Monumental Welsh Women', sef grŵp dan arweiniad gwirfoddolwyr sy'n ceisio gwneud iawn am y ffaith nad oes unrhyw gerfluniau o fenywod go iawn yng Nghymru.



Teulu Betty Campbell yn y dadorchuddiad o gerflun 'Monumental Welsh Women's yng Nghaerdydd

Ar 29 Medi 2021, gosododd y grŵp gerflun er cof am Betty Campbell, y brifathrawes ddu gyntaf yng Nghymru. Hon oedd y cerflun gyntaf o fenyw o Gymru a enwyd, ond hon hefyd oedd yr un gyntaf o fenyw ddu Gymreig.

'Roedd 'Monumental Welsh Women' wrth eu boddau yn cymryd rhan yn Wythnos Elusennau Cymru,' meddai'r

Cyfarwyddwr, Helen Molyneux. 'Mae dathlu'r effaith bwerau y gall gwirfoddolwyr a mudiadau nid-er-elw ei chael, yn enwedig mewn meysydd lle nad oes ffynonellau cyllido ac adnoddau traddodiadol ar gael, mor bwysig, a gobeithio y bydd yn annog pobl eraill i gyflawni prosiectau fel ein un ni.'

Y gwahaniaeth a wnaethom

Gwnaeth ein Hwylthnos Elusennau Cymru arwain nifer o fudiadau gwirfoddol yng Nghymru i gael sylw yn y wasg, ar deledu, ar-lein ac mewn print. Bu ITV Cymru yn ddigon caredig hefyd i bartneru â ni ar yr ymgyrch a thrwy gydol yr wythnos, bu modd i ni roi sylw i'r Groes Goch yng Nghymru, Tir Dewi a 'Follow Your Dreams' ar eu rhaglen 'Wales at Six'.

Yr hyn y gwnaethoch chi ei ddweud am ein digwyddiadau yn ystod yr Wythnos Ymddiriedolwyr

‘Roeddwn i eisio diolch yn benodol i chi a'r tîm am eich ymdrechion i sicrhau y gallwn fynychu heddiw. Am sesiwn dda! Roedd hi'n werth fy amser i ddod. Rhai gwersi ardderchog y gellir eu defnyddio yn ogystal â chadarnhad o rai cysyniadau hefyd.’

Gareth Davies, Ymddiriedolwr ScoutsCymru

Dde: CUBE (Cymuned Unedig i Bawb yn Y Barri) yn agoriad 'The Gallery', caffi a gofod digwyddiadau cymunedol ar Broad Street yn y Barri, a gefnogir gan ein Cronfa Tyfu Busnesau Cymdeithasol ►



Ein nod

Mae mudiadau gwirfoddol a gwirfoddolwyr yn cael mwy o effaith ar lesiant, nawr ac yn y dyfodol

Rydym ni'n credu fod y sector gwirfoddol a gwirfoddolwyr yn hanfodol i lesiant pobl a chymunedau ar hyd a lled Cymru. Rydym eisiau cefnogi mudiadau i ddod yn well fyth am wella bywydau pobl. Eleni, roedd ein gwaith ar bolisiâu a grantiau yn arbennig o bwysig i gyflawni'r nod hwn.

Yr hyn a wnaethom

1 Gwnaethom gyd-gynllunio gweledigaeth deng mlynedd a dyheadau i'r dyfodol ar gyfer y sector gwirfoddol yng Nghymru. Gwnaeth mwy na 100 o fudiadau rannu eu pryderon a'u dyheadau ar gyfer Cymru. Gwnaethom gyhoeddi'r canfyddiadau yn ein hadroddiad, Dyfodol y Sector Gwirfoddol

2 Gwnaethom lansio ein Cronfa Benthyciadau Asedau Cymunedol (CALF) gyda gwerth £67,000 o fenthyciadau ar gael i alluogi mudiadau gwirfoddol i gymryd perchnogaeth o asedau cymunedol. Diolch i'n partneriaeth ag elusen Cynnal Cymru, bu modd i ni gynnig cyfraddau llog llai i fudiadau Cyflog Byw a/neu'r rheini sy'n cynnal cynllun gweithredu sydd ar waith

3 Gwnaethom agor ein cynllun grant Dechrau Busnes Carbon Sero Net, sy'n cynnig cymorth ariannol a thechnegol i helpu mentrau cymdeithasol i gael eu busnesau yn barod i fasnachu, gan hefyd ymwreiddio arferion sy'n ystyriol o'r hinsawdd

4 Gwnaeth ein Cynllun Grant Cymru ac Affrica a'n Cynllun Cymunedau y Dreth Gwarediadau Tirlenwi ddyfarnu mwy na £2.25 miliwn rhyngddynt i'r sector gwirfoddol, a dyfarnodd ein Cronfa Cynhwysiant Gweithredol fwy na £5.5 miliwn i fudiadau a phrosiectau sy'n helpu pobl ddifreintiedig yn ôl i gyflogaeth. Caiff y Gronfa Cynhwysiant Gweithredol ei rheoli gan CGGC, a'i chefnogi gan gyllid o Gronfeydd Strwythurol a Buddsoddi Ewropeaidd

5 Bu ein prosiect Partneriaeth Natur Lleol (LNP) Cymru yn gweithio tuag at greu Cymru fwy gwydn a chyfoethog o natur drwy gydweithio â phobl, cymunedau, penderfynwyr a busnesau. Eleni, gwnaeth y prosiect ymdrin â bron 1,500 o ymholiadau, cynnal bron 650 o ddigwyddiadau a gweithgareddau a chefnogi mwy nag 130 o brosiectau ymarferol, gyda bron 450 o gymunedau yn cael budd o'r gweithgareddau hyn. Mae LNP Cymru hefyd wedi bod yn allweddol i ddarparu grant Lleoedd Lleol ar gyfer Natur Llywodraeth Cymru, gan gefnogi 59 o brosiectau ledled Cymru

Astudiaeth achos

Cynyddu nifer y bobl ymhlith cymunedau duon a lleiafrifoedd ethnig sy'n manteisio ar gael y brechlyn

GWNAETH EIN CYLLID BRYD COVID HELPU'R BMHS I GAEL GWYBODAETH AM Y BRECHLYN I GYMUNEDAU DUON A LLEIAFRIFOEDD ETHNIG.

Wedi'i chyllido gan Lywodraeth Cymru, gwnaeth ein Cronfa Adfer y Sector Gwirfoddol (VSRF) helpu'r mudiad newydd yn Abertawe, Gwasanaethau Iechyd Meddwl Pobl Dduon a Lleiafrifoedd Ethnig (BMHS), gyda'i waith ar gynorthwyo cymunedau Duon a Lleiafrifoedd Ethnig i gael gwybodaeth am frechiadau COVID-19. Gwnaeth cymunedau Duon a Lleiafrifoedd Ethnig ddioddef cyfraddau

marwolaeth anghymesurol o uchel drwy gydol y pandemig, a sylwodd Alfred Oyekoya, Cyfarwyddwr BMHS, fod angen 'ymdrechion penodedig i gefnogi pobl o gymunedau Duon a Lleiafrifoedd Ethnig i gael y brechlyn,' gan gynnwys unigolion a oedd yn 'ddigartref; mudwyr heb eu dogfennu; a'r rheini sydd wedi'u hallgau'n ddigidol.'

Gwnaeth BMHS gynnal sesiynau Awr Iechyd ar gyfer cymunedau lleol gyda gweithwyr meddygol proffesiynol Duon a Lleiafrifoedd Ethnig, hyrwyddo uned frechu symudol Imbiwlans y Bwrdd Iechyd a chynnal digwyddiad ar-lein i

helpu pobl i fod yn fwy gwybodus am frechiadau COVID-19.

Ers dechrau'r pandemig, mae BMHS wedi ffurfio cydberthnasau newydd ac wedi parhau i adeiladu ar eu gwaith partneriaeth gyda rhanddeiliaid allweddol eraill yn ardal Abertawe. Gwnaeth hyn i gyd arwain BMHS at ennill tlws yn y noson wobrwyo ar gyfer Arwyr Cymunedol Di-glod yn Abertawe ym mis Mawrth 2022. Dywedodd Alfred: 'Drwy gyllid CGGC, bu modd i ni gyflwyno mwy na 65 o sesiynau mewn nifer o ieithoedd a oedd yn cynnwys llythrennedd iechyd, addysg iechyd meddwl a sesiynau brechu i'r gymuned.

'Gwnaeth y cyllid ein galluogi i ddal ati i ddadlau dros gydraddoldeb iechyd a'i gwneud hi'n bosibl i gynnig hyfforddiant fel rhan o'n hymdrech i normaleiddio sgysiau am iechyd meddwl a gwneud pynciau iechyd meddwl yn fwy perthnasol a hygyrch i bawb.'



◀ **Chwith:** Gwasanaethau Iechyd Meddwl pobl dduon a lleiafrifoedd ethnig (BMHS) y tu allan i Imbiwlans Abertawe

Y gwahaniaeth a wnaethom

1 Gwnaethom barhau i ymgysylltu â Llywodraeth Cymru ar lefel uchel. Gwnaethom hwyluso chwe chyfarfod rhwng Gweinidogion Llywodraeth Cymru a'r sector gwirfoddol, yn ogystal â dau gyfarfod i Gyngor Partneriaeth y Trydydd Sector, a gadeiriwyd gan y Gweinidog Cyfiawnder Cymdeithasol. Mewn cyfarfod â'r Gweinidog Iechyd a Gwasanaethau Cymdeithasol, Eluned Morgan AS, canmolodd y Gweinidog y sector gwirfoddol am eu 'gwaith anhygoel' yn ystod y pandemig, gan ddweud na fyddai Cymru wedi dod drwyddi heb eu hymdrechion nhw

2 Gwnaethom ymateb i 11 o ymgynghoriadau gan Lywodraeth Cymru a Senedd Cymru ar bynciau fel y Cynllun Gweithredu Cydraddoldeb Hiliol a Chyllideb ddrafft Llywodraeth Cymru, yn ogystal ag ymgynghoriadau gan Lywodraeth y DU ar bethau fel y Strategaeth Wydnwch Genedlaethol a diwygio'r Ddeddf Hawliau Dynol. Gwnaeth ein gwaith dylanwadu ac ymgysylltu arwain CGGC i gael ei grybwyll 85 o weithiau mewn sesiynau llawn,

cyfarfodydd pwyllgor ac adroddiadau llywodraethol Senedd Cymru

3 Cyflwynodd Llywodraeth y DU gynigion i ddiddymu Deddf Hawliau Dynol 1998 a fyddai'n tanseilio'r gwaith y mae'r sector gwirfoddol yn ei wneud i gryfhau hawliau dynol, cydraddoldeb a llesiant yng Nghymru. Drwy Fforwm Cymdeithas Sifil Cymru, prosiect a gaiff ei redeg mewn partneriaeth â Chanolfan Llywodraethiant Cymru, gwnaethom weithio gyda'r Grŵp Rhanddeiliaid Hawliau Dynol a'r Gynghrair Cydraddoldebau a Hawliau Dynol i drefnu ymateb brys i'r ymgynghoriad ffenestr gul. Cydnabu ein gwaith gan Lywodraeth Cymru a gymerodd ran yn y rhan helaeth o'n gweithgareddau, yn helpu i lunio eu hymateb swyddogol eu hunain i'r ymgynghoriad a adleisiodd lawer o'r pwyntiau a godwyd gan y sector gwirfoddol. Gwnaeth Sioned Williams AS a Jane Hutt AS grybwyll y gwaith wrth i'r Senedd fabwysiadu cynnig yn mynegi'r un pryderon dybryd â'r sector. Gwnaeth ein gwaith hefyd fwydo i mewn i ymdrechion ledled y DU i gefnogi pobl i ymhél â'r

ymgynghoriad ar y Ddeddf Hawliau Dynol, a aeth ymlaen i dderbyn 12,873 syfrdanol o ymatebion o bob cwr o'r DU

4 Gwnaethom gyflwyno tystiolaeth ar lafar i bwyllgorau Senedd Cymru ar bynciau fel proffil rhyngwladol Cymru a chraffu ar weinyddiaeth gyhoeddus, ac i Dŷ'r Arglwyddi ar fframweithiau cyffredin ar ôl ymadael â'r Undeb Ewropeaidd

5 Bu ein prosiect Helplu Cymru yn gweithio gyda rhanddeiliaid, gan gynnwys Age Cymru, i lunio cynllun i alluogi gwirfoddolwyr i ymweld â chartrefi gofal yn ystod y pandemig, a nododd un gwirfoddolwr sut roedd wedi helpu i 'gymryd y baich oddi ar ysgwyddau' staff cartrefi gofal ymroddedig. Gwnaeth Helplu hefyd weithio gyda Chomisiwn Bevan ar lwybr 'gwirfoddoli i yrfa', gan nodi arweinwyr clinigol a oedd â diddordeb mewn datblygu cyfleoedd a llwybrau gwirfoddoli i mewn i yrfaedd iechyd a gofal, a helpu i gefnogi tri phrosiect peilot ar wirfoddoli mewn gofal diwedd oes



◀ **Chwith:** Gwnaeth gweithio yng ngardd gymunedol Anturiaethau Organig Cwm Cynon fagu hyder pobl ifanc

Astudiaeth achos

Cynllun lleoliad swydd yn rhoi hwb i bobl ifanc

GWNAETHOM GYNORTHWYO ANTURIAETHAU ORGANIG CWM CYNON I GAEL MWY NA PHÂR YCHWANEGOL O DDWYLO DRWY GYNLLUN KICKSTART.

Mae CGGC wedi bod yn cynorthwyo mudiadau gwirfoddol yng Nghymru i fanteisio ar brosiect yr Adran Gwaith a Phensiynau, Kickstart. Mae'r cynllun yn caniatáu i gyflogwyr wneud cais am gyllid i greu lleoliadau gwaith chwe mis o hyd i bobl ifanc ar Gredyd Cynhwysol neu'r Lwfans Ceisio Gwaith, ac sydd mewn perygl o fod yn bobl ddi-waith hirdymor.

Gwnaethom helpu Anturiaethau Organig Cwm Cynon (CVOA), gardd gymunedol menter gymdeithasol yn Abercynon, i wneud cais llwyddiannus i'r Cynllun Kickstart a rhoi gwaith i bum unigolyn ifanc - a gwnaeth eu cyfranogwyr ifanc ffynnu!

Yn eu lleoliadau, bu'r cyflogaion Kickstart yn ymwneud â phlannu bwyd, cynaeafu,

cynnal a chadw cnydau a chynefinoedd, bioamrywiaeth ac adfer ardal yr afon. Gwnaethant hefyd ddysgu sut i ofalu am goed, helpu i adeiladu ardal goginio awyr agored a gweithio gyda grwpiau o blant anabl, yn egluro beth oedd gwahanol offer garddio yn eu gwneud.

Mae'r lleoliadau wedi rhoi mwy o hyder i'r bobl ifanc. Disgrifiodd Janis Werrett, Cyfarwyddwr CVOA, un o'r bobl ifanc, Meg, fel 'person hollol wahanol nawr. Rydyn ni wedi'i chefnogi hi ac mae wedi datblygu ei llais ei hun, i'r graddau ei bod hi eisiau gwneud mecaneg ceir yn y coleg.'

Gwnaeth hefyd siarad am sut roedd y grŵp wedi mynd y tu hwnt i gylch gwaith y lleoliadau Kickstart, yn clirio gardd menyw nad oedd yn gallu gadael ei chartref gan ddefnyddio'r offer a'r sgiliau a ddysgwyd ar eu lleoliad.

Ein nod

Mae CGGC yn fwy cynaliadwy a chyfrifol

Rydym eisiau sicrhau ein bod yn gweithio mewn modd cynaliadwy sydd hefyd yn ennyn a chefnogi diwylliant o gynaliadwyedd ledled Cymru. Yn ystod 2021/22, ein nod oedd sicrhau bod lleisiau amrywiol a chynhwysol wrth wraidd ein prosesau penderfynu.

Yr hyn a wnaethom

1 Gwnaethom gwblhau'r symud i brif swyddfa newydd yng Nghaerdydd. Gyda swyddfeydd yn y Rhyl ac yn Aberystwyth bellach, rydym yn gweithredu'n gyfan gwbl ar y cwmwl ac yn dilyn model gweithio hybrid hyblyg ar gyfer ein staff, sy'n gallu gweithio ble bynnag a phryd bynnag y dymunant cyhyd â'i fod yn bodloni gofynion eu rôl

2 Gwnaethom weithio gyda'n haelodau i gynnal adolygiad cynhwysfawr o'r blaenoriaethau i'r sector gwirfoddol yn y blynyddoedd i ddod

3 Gwnaethom roi hyfforddiant Cydraddoldeb, Amrywiaeth a Chynhwysiant (EDI) i 97% o'n staff, naill ai drwy hyfforddiant llawn tair awr o hyd neu sesiynau diweddarau awr o hyd

4 Gwnaethom gefnogi staff gyda'n hyrwyddwyr llesiant, ein parth llesiant i staff a thrwy drefnu clybiau ar-lein i leihau ynysu a chysylltu â'n gilydd

5 Gwnaethom gynnal sesiynau 'cwrdd â'r noddwyr' gyda mudiadau gwirfoddol a oedd yn mynd i'r afael â'r ffurfiau amrywiol o wahaniaethu, gan ein helpu ni i gyrraedd cynulleidfya fwy amrywiol

▼ **Isod:** Samantha Carpenter, ein Swyddog Cydraddoldeb, Amrywiaeth a Chynhwysiant yn siarad drwy ein Cynllun Gweithredu EDI gyda'r staff



Y gwahaniaeth a wnaethom

Astudiaeth achos

Datblygu EDI

RYDYM YN SYLWEDDOLI BOD GWAHANIAETHU, RHAGFARN AC ANFANTAIS YN BODOLI YN EIN CYMDEITHAS. GWAETHOM BARHAU Â'N HYMRWYMIAD I GYFRANNU AT Y GWAITH O HELPU I DDIFA HYN DRWY WEITHIO'N GADARNHAOL I HYRWYDDO CYMDEITHAS FWY CYNHWYSOL.

Gan weithio ar waith a ddechreuodd yn 2020/21, gwnaethom ddal ati â'n hymrwymiad i ddarparu ein holl wasanaethau a chyfleoedd cyflogaeth ar sail deg a chyfartal.

Mae ein grŵp hyrwyddwyr Cydraddoldeb, Amrywiaeth a Chynhwysiant (EDI) wedi bod yn ganolog i hyn, yn parhau i gwrdd yn rheolaidd ac yn galluogi staff i ymgysylltu ag ymddiriedolwyr, rhannu syniadau a dylanwadu ar gyfeiriad CGGC ar ein taith EDI.

Gwyddom fod gan y sector gwirfoddol gasgliad amrywiol o brofiadau byw mewn materion sy'n effeithio ar bobl â nodweddion gwarchodedig o bob cefndir. Yn ystod 2021/22, gwnaethom arwain y gwaith ar hybu ac ymateb i ymgynghoriadau llywodraethol ar gydraddoldebau a hawliau dynol.

Trwy ymgysylltiad staff a gafodd ymateb da, gwnaethom hefyd ddatblygu Cynllun Gweithredu EDI heriol gyda 26 o gamau

gweithredu ar gyfer y flwyddyn i ddod.

Yn olaf, gwnaethom gyflwyno Asesiadau o'r Effaith ar Gydraddoldeb er mwyn canolbwyntio ar grwpiau â nodweddion arbennig wrth wneud penderfyniadau, gan ein galluogi i nodi effeithiau cadarnhaol y gellid eu cyflwyno neu eu cynyddu neu effeithiau negyddol y gellid eu lliniaru.

'Mae gwaith arwyddocaol ar draws pob rhan o'n mudiad yn ystod y flwyddyn ddiwethaf wedi caniatáu i ni wirioneddol ddeall ble rydym ni ar ein taith EDI ar hyn o bryd,' meddai Samantha Carpenter, ein Swyddog Cydraddoldeb, Amrywiaeth a Chynhwysiant.

'Mae'r gwaith paratoi hwn yn ein rhoi mewn sefyllfa i allu cyflawni ein cynllun gweithredu heriol ac i gyfrannu at flwyddyn un ein Cynllun Strategol ar gyfer 2022 i 2027 mewn modd ystyrlon.'

Yr hyn y gwnaeth staff ei ddweud am ein hyfforddiant EDI

'Gwnaeth Samantha waith ardderchog yn darparu sesiwn ddiddorol iawn, a oedd yn teimlo'n berthnasol ac yn bwrpasol i'n gwaith ni yma yn CGGC. Mae cael hyfforddiant trylwyr wedi'i gyflwyno gan arbenigwr yn y maes wedi rhoi'r hyder i mi fod gennyf yr wybodaeth ddiweddaraf am faterion EDI a byddaf yn parhau i ddefnyddio arferion gorau ym mhob agwedd ar fy ngwaith - wrth ryngweithio â chydweithwyr, rhanddeiliaid allanol ac aelodau.'

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. Eleni, gwnaethom ganolbwyntio ar ddatblygu ein gwasanaethau digidol a gweithio gydag eraill, gan gynnwys ein partneriaid allweddol, y Cyngorau Gwirfoddol Sirol, er mwyn cyfuno ein harbenigedd lleol, rhanbarthol a chenedlaethol.

Yr hyn a wnaethom

1 Gwnaethom gynnal ein fersiwn ar-lein gyntaf o gofod3, digwyddiad blaenllaw CGGC a'r achlysur mwyaf o'i fath i'r sector gwirfoddol yng Nghymru. Cawsom wythnos o weminarau, gweithdai a thrafodaethau a fynychwyd gan fwy na 1,000 o bobl

2 Ar ôl addasu'n gyflym i gyflwyno hyfforddiant a digwyddiadau ar-lein yn 2020, gwnaethom barhau i roi cymorth yn ddigidol tra nad oedd wyneb yn wyneb yn bosibl

3 Erbyn diwedd 2021, roedd ein 'strategaeth gwasanaethau digidol' ar waith yn llawn, a daeth CGGC yn fudiad a oedd yn gyfan gwbl yn y cwmwl

4 Gwnaethom barhau â'n partneriaeth â mudiad Cynnal Cymru, y prif fudiad ar gyfer datblygu cynaliadwy yng Nghymru. Gyda'n gilydd, gwnaethom ganolbwyntio ar yr economi sylfaenol a sicrhau bod cynaliadwyedd yn ganolog i ddatblygu polisïau ac arferion

5 Gwnaethom arwain ar waith i ddatblygu'r Hwb Gwybodaeth fel rhan o rwydwaith Cefnogi Trydydd Sector Cymru, ein partneriaeth â'r Cynghorau Gwirfoddol Sirol. Mae'r Hwb yn cynnig adnoddau, hyfforddiant a rhwydweithio ar-lein am ddim i fudiadau gwirfoddol yng Nghymru

6 Gwnaethom barhau â'n hymrwymiad i ddysgu staff yn barhaus, a chyflwynwyd yr holl gyrsiau hyfforddi staff ar-lein. Gwnaeth ein staff gofnodi 328 o wahanol adegau lle roeddent wedi cyrchu deunyddiau dysgu ar bynciau fel y GDPR, ymwybyddiaeth o'r Gymraeg a marchnata

Y gwahaniaeth a wnaethom

Gwnaethom gydweithio gyda phartneriaid Cefnogi Trydydd Sector Cymru i ddosbarthu £1.5 miliwn y Gronfa Pwysau'r Gaeaf. Gwnaeth hyn gyllido ymdrechion lleol a helpodd i liniaru'r pwysau ar y GIG drwy ehangu gweithgareddau cyfredol a chreu mwy o gapasiti mewn mudiadau. Canmolodd Gemma Lelliot, Cyfarwyddwr Cymru Cymdeithas Cludiant Cymunedol Cymru, rôl CGGC yn hyn, gan ddweud: 'Mae cymorth CGGC yn gyffredinol yn amhrisiadwy, ac rydyn ni'n wirioneddol werthfawrogi'r cysylltiadau a'r ymgysylltiadau rydyn ni'n rhan ohonynt drwy eich cymorth rhagweithiol.'

Yr hyn y gwnaeth ein staff ei ddweud am yr hyfforddiant ar-lein y gwnaethant ei fynychu

'Cefais fy siomi ar yr ochr orau gan ba mor ddiddorol oedd y cwrs, yn enwedig gan ystyried ei fod yn cael ei gyflwyno ar-lein. Defnyddiwyd y dechnoleg mewn modd clyfar. Profiad positif iawn ar y cyfan. Rwy'n fwy na pharod i wneud penderfyniadau sylfaenol ar faterion sy'n ymwneud â'r GDPR ac rwy'n gwybod at bwy i droi os byddaf yn wynebu sefyllfa fwy cymhleth.'

Aelod staff a fynychodd ein hyfforddiant GDPR

Caffi Trwsio Cymru

GWNAETH EIN BUDDSODDIAD BACH YNG NGHAFFI TRWSIO CYMRU GYFRANNU AT Y TONNAU MAWR Y MAE'R MUDIAD YN EI WNEUD YNG NGHYMURU.

Mae Caffi Trwsio Cymru wedi mynd o dderbyn grant bychan drwy Gynllun Cymunedau'r Dreth Gwarediadau Tirlenwi (LDTCS) i gael ei gynnwys yn y Rhaglen newydd ar gyfer Llywodraeth Cymru.

Yn 2018, cafodd Caffi Trwsio Cymru gyllid gan LDTCS i sefydlu wyth caffi trwsio newydd a hyfforddi gwirfoddolwyr i drwsio eitemau a oedd ar y ffordd i safleoedd tirlenwi, addysgu sgiliau trwsio ac i annog uwchgylchu.

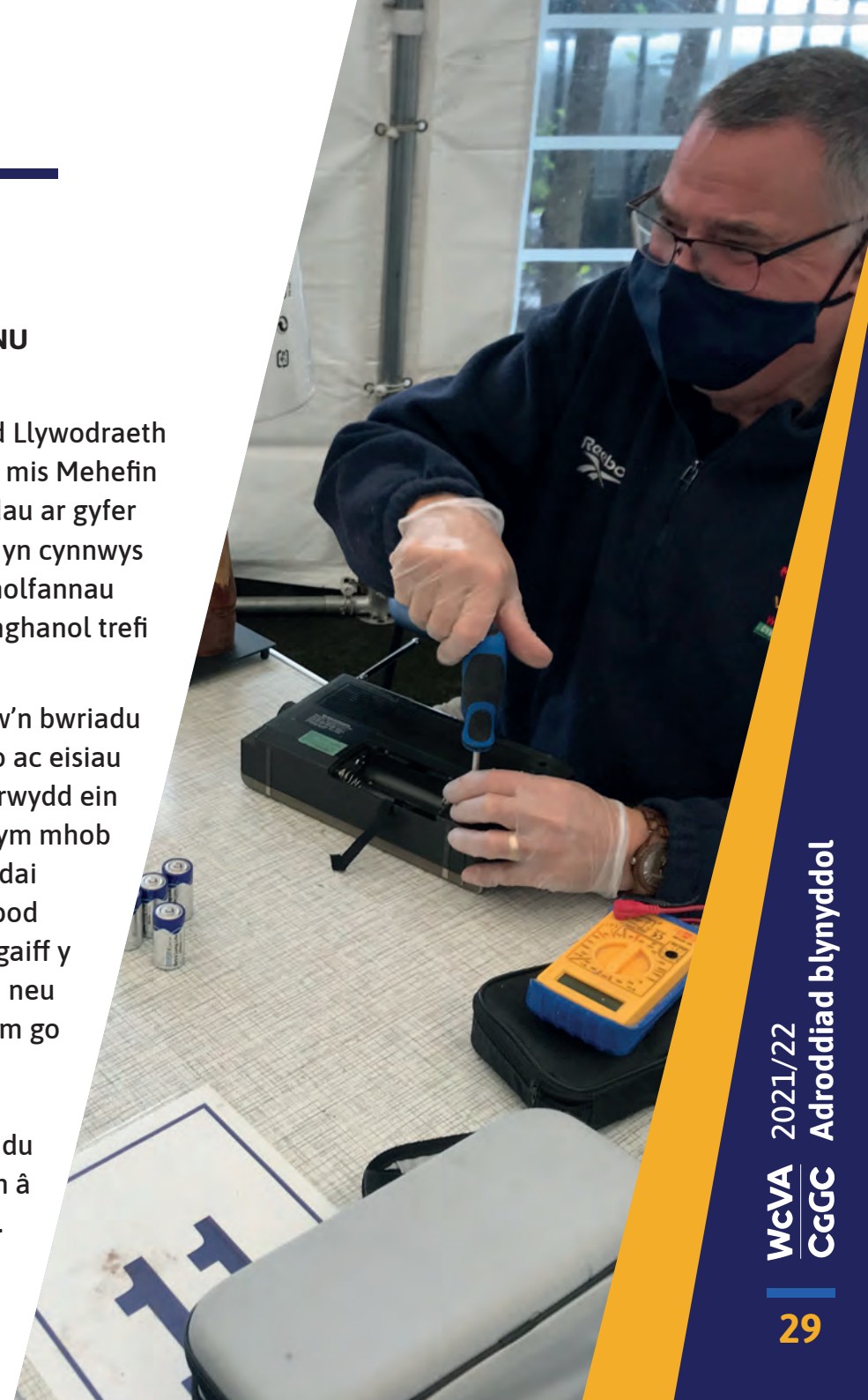
'Ar ôl i ni gael y grant cychwynnol gan CGGC, fe gychwynnodd y busnes o ddifrif!' meddai Phoebe Brown, Cyfarwyddwr Caffi Trwsio Cymru, 'D'yn ni ddim yn bum mlwydd oed eto ac rydyn ni wedi tyfu mor gyflym.'

Bu'r prosiect yn gymaint o lwyddiant fel y dyfarnwyd 'grant Arwyddocad Cenedlaethol' mwy o faint LDTCS i Gaffi Trwsio Cymru i ddatblygu a pheilota technoleg sy'n hwyluso ac yn monitro gwerth trwsio ac ailddefnyddio.

Yn ogystal â hyn, cyhoeddodd Llywodraeth Cymru ei rhaglen newydd ym mis Mehefin 2021 yn nodi eu hymrwymadau ar gyfer y bum mlynedd nesaf. Roedd yn cynnwys yr addewid i gefnogi 80 o ganolfannau ailddefnyddio a thrwsio yng nghanol trefi ar hyd a lled Cymru.

'Mae'n grêt gweld eu bod nhw'n bwriadu parhau i gefnogi Caffis Trwsio ac eisiau gweld mwy ohonyn nhw, oherwydd ein nod fel mudiad yw gweld un ym mhob cymuned yng Nghymru,' meddai Phoebe. 'Rydyn ni'n gwybod bod llawer mwy i ddod a ph'un a gaiff y rheini eu cyflwyno gennym ni neu gan fudiadau eraill, mae'n gam go iawn yn y cyfeiriad cywir.' Caiff LDTCS ei gyllido gan Lywodraeth Cymru a'i weinyddu gan CGGC mewn partneriaeth â Chynghorau Gwirfoddol Sirol.

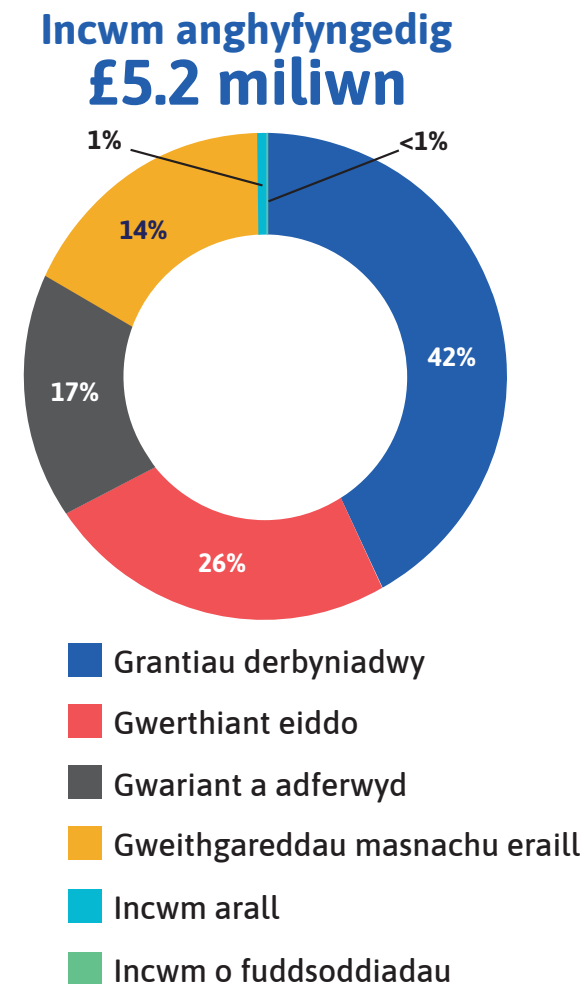
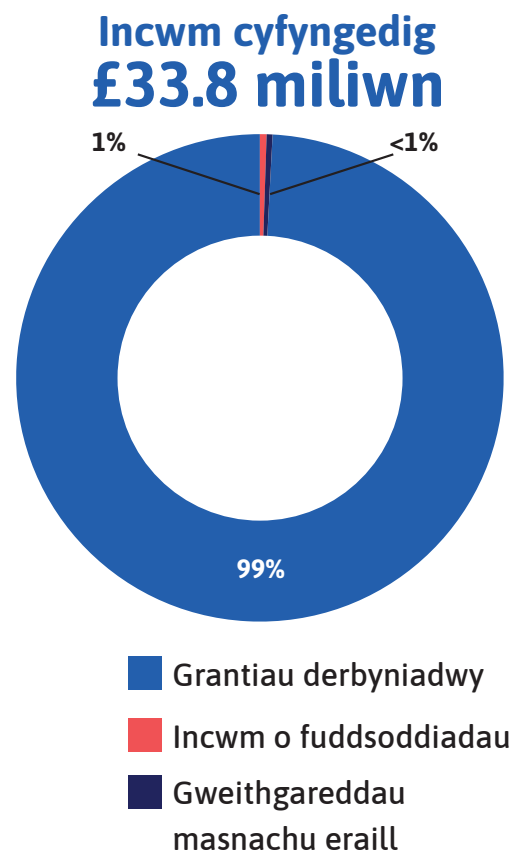
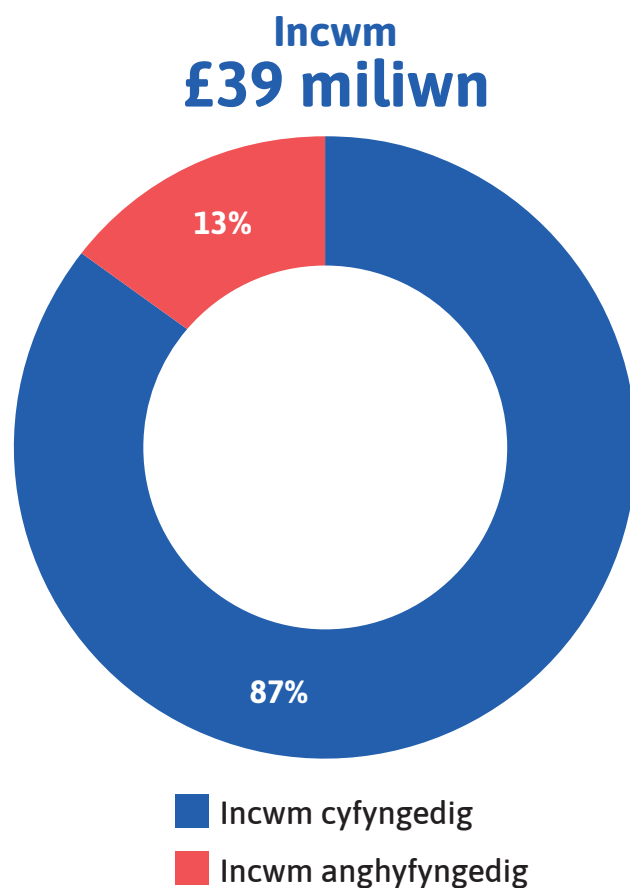
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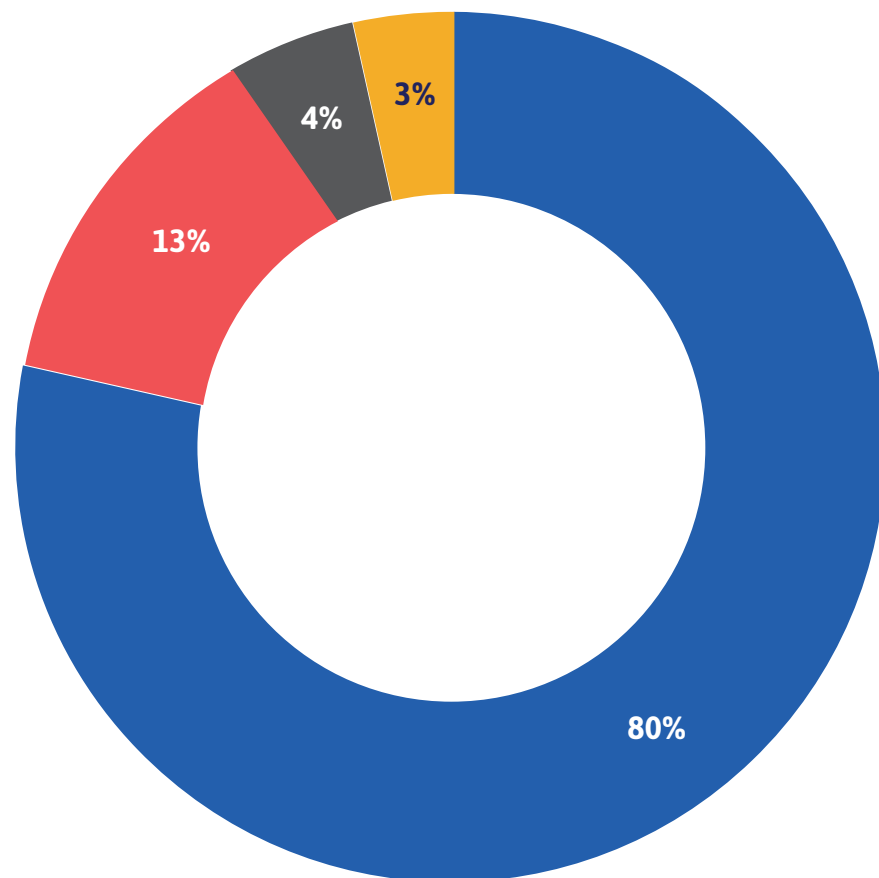
Ein cyllid

Mae'r ffigurau hyn yn rhoi trosolwg o'n perfformiad ariannol ar gyfer 2021/22.

YN YSTOD Y FLWYDDYN, GWNAETHOM DDOSBARTHU **£28.9 MILIWN** MEWN GRANTIAU A BENTHYCIADAU I'R SECTOR GWIRFODDOL. EIN HINCWM OEDD **£39 MILIWN** A'N GWARIANT OEDD **£35.5 MILIWN**.



Gwariant £35.5 miliwn



- Grantiau i'r sector
- Costau staff (cyflogau, recriwtio, hyfforddiant ac ati)
- Gorbenion (costau'r adeilad, 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

(Ymddiswyddodd 3 Mawrth 2022)

Colin Arnold

(Penodwyd 3 Mawrth 2022)

Ymddiriedolwyr

Steve Brooks

Rocio Cifuentes

(Ymddiswyddodd 3 Mawrth 2022)

Lindsay Cordery-Bruce

Lisa Davies

Rhian Davies

(Penodwyd 18 Tachwedd 2021)

Elizabeth Girling

(Ymddiswyddodd

18 November 2021)

Simon Harris

Chris Lines

Mark Llewellyn

Sara Moseley

(Ymddiswyddodd

18 November 2021)

Menai Owen-Jones

(Penodwyd 18 Tachwedd 2021)

Joe Stockley

Edward Watts MBE DL

Helen Bulkeley (a adnabyddir fel

Helen White) (Ymddiswyddodd 18

Tachwedd 2021)

Dr Neil Wooding CBE

(Penodwyd 16 Chwefror 2022)

Kate Young

Sylwedydd

Colin Arnold (rhwng Chwefror

2021 a Mawrth 2022)

(Defigo Finance Ltd)

Ysgrifenyddes

Tracey Lewis

Rhif cofrestru'r cwmni

0425299

Rhif elusen

218093

Swyddfa Gofrestredig:

Un Rhodfa'r Gamlas,

Heol Dumballs,

Caerdydd,

CF10 5BF

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

Llawr Gwaelod,

Cardigan House,

Castle Court,

Parc Menter Abertawe,

Abertawe,

SA7 9LA

Diolch

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

[AccountsIQ](#)

[ACEVO](#)

[Addysg a Gwellfa
Iechyd Cymru \(AaGIC\)](#)

[Aimee Parker
Consultancy](#)

[Arts Factory](#)

[Ateb](#)

[Barclays Bank PLC](#)

[Bevan Buckland LLP](#)

[Canolfan Polisi
Cyhoeddus Cymru](#)

[Carys Mair
Communications
Cyfathrebu](#)

[Catherine Hester](#)

[Class Networks](#)

[Clear the Fog](#)

[Comic Relief](#)

[Comisiwn Bevan](#)

[Cranfield Trust](#)

[Cronfa Dreftadaeth y
Loteri Genedlaethol](#)

[Cronfa Gymunedol y
Loteri Genedlaethol](#)

[Cwmpas \(Canolfan
Cydwethredol Cymru
cyn hyn\)](#)

[Cyfryngau Digidol
Tantrwm](#)

[Cymdeithas Cyfieithwyr
Cymru](#)

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

[Cymen](#)

[Cynllun Iechyd HSF](#)

[Chwaraeon Cymru](#)

[Darwin Gray](#)

[Data Cymru](#)

[Data Orchard](#)

[Futurice Ltd](#)

[GIG Cymru](#)

[Gofal Cymdeithasol
Cymru](#)

[Grow Social Capital CIC](#)
[Grŵp Arweinyddiaeth](#)

[Traws-sector
Gwirfoddoli \(VCSLG\)](#)

[Helplu](#)

[Hub Cymru Affrica](#)

[Huw Irwin Associates](#)

[Iechyd Cyhoeddus
Cymru](#)

[ITV Cymru Wales](#)

[Keegan and Pennykid](#)

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[Legal Education
Foundation](#)

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Foundation](#)

[Llywodraeth Cymru](#)

[NCVO](#)

[Nesta](#)

[New Economics
Foundation](#)

[NHS Charities Together](#)

[Nico](#)

[Prifysgol Caerdydd](#)

[ProMo Cymru](#)

[Pugh Computers](#)

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[Richard Newton
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[Russell Todd](#)

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

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

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

[The Wellbeing Planner](#)

[Volunteer Now](#)

[Volunteer Scotland](#)

[WISERD](#)

[Wrigleys Solicitors](#)

[Y Brifysgol Agored yng
Nghymru](#)

[Y Ganolfan
Gwasanaethau
Cyhoeddus Digidol
\(CDPS\)](#)

[Yr Uned Pobl a Gwaith](#)

[Ysgol Ymchwil
Presgripsiynu
Cymdeithasol Cymru
\(WSSPR\)](#)

Datganiadau ariannol 2021/22

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

Adroddiad blynyddol yr ymddiriedolwyr 2021/22

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 2022.

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. Yn dilyn ein proses ethol Ymddiriedolwyr eleni ac etholiad ein haelodau ar gyfer y saith sedd wag ar y Bwrdd, cymeradwyodd ein haelodau benodiad dau ymddiriedolwr newydd ac ailbenodi pum ymddiriedolwr presennol.

Recriwtio Darpar Gadeirydd

Ar ôl wyth mlynedd fel Cadeirydd a chyfanswm o 11 mlynedd ar y Bwrdd, bydd Peter Davies yn camu i lawr o'i swydd fel Cadeirydd CGGC ym mis Tachwedd 2022. Mae Peter wedi bod yn rhan annatod o ddatblygiad strategol CGGC ers 2014 ac fel mudiad rydym yn hynod ddiolechgar iddo am ei gymorth a'i gyfraniadau yn ystod y cyfnod hwn.

Ar ôl chwilio'n eang, cadarn, agored ac yn dryloyw am ein Cadeirydd newydd, proses a ddechreuodd ym mis Tachwedd 2021 gyda chymorth asiantaeth recriwtio, daethom o hyd i 5 ymgeisydd eithriadol a'u cyf weld. Daeth yr ymgeiswyr o gefndiroedd amrywiol ac roedd ganddynt ystod amrywiol o sgiliau.

Cymeradwywyd Dr Neil Wooding CBE yn unfryd gan y Bwrdd Ymddiriedolwyr i ymuno â'r Bwrdd fel Darpar Gadeirydd. Bydd Neil yn gweithio ochr yn ochr â

Peter hyd nes y bydd Peter yn camu i lawr o'r Bwrdd ym mis Tachwedd 2022.

Mae Neil wedi ymgymryd â nifer o rolau gwirfoddol yn ystod ei yrfa. Mae'n arbenigo mewn datblygu pobl, newid o fewn mudiadau ac amrywiaeth ddynol.

Cynefino a hyfforddi ymddiriedolwyr

Mae ymddiriedolwyr newydd yn cwblhau sesiwn gynefino 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 2021/22, cynhaliwyd nifer o sesiynau canolbwytiedig ar gyfer ymddiriedolwyr, gan gynnwys hyfforddiant diweddarau ar ddiogelu a buddsoddiad elusenol, yn ogystal â diweddariadau ar wahanol raglenni gwaith.

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 yr 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: Pwyllgor Archwilio a Risg CGGC a Phwyllgor Cyllid CGGC. Cefnogir y Bwrdd hefyd gan nifer o baneli ymgynghori ariannol. Mae'r Bwrdd yn gyfrifol am gymeradwyo a monitro'r cynlluniau strategol a gweithredol sy'n ganolbwynt ac yn sail i waith CGGC.

Partion cysylltiedig

Yn ystod 2010/11 sefydlodd yr Elusen grŵp drwy gorffori dau is-gwmni perchnogaeth lwyr, Social Investment (Cymru) Ltd (a ailennwyd 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.

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.

Yn ystod 2021/22, rydym wedi gweithio gyda'n gilydd i hyrwyddo'r Cyflog Byw gyda'r sector gwirfoddol yng Nghymru, cysylltu lleihau carbon â grantiau ac wedi ystyried egwyddorion economi sylfaenol a phartneriaeth gymdeithasol ar draws timau prosiect a pholisi.

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.

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 talu sylw dyledus at ganllawiau'r Comisiwn Elusennau ar fudd cyhoeddus. Mae'r Ymddiriedolwyr yn hyderus bod gweithgareddau CGGC yn cadw at y rheoliadau ar fudd cyhoeddus.

Parhaodd CGGC i ymateb i'r amgylchiadau a grëwyd gan bandemig Covid-19, o ran ffyrdd o weithio ac o ran ein cymorth i'r sector.

Yn ystod y flwyddyn, canolbwyntiwyd yn arbennig ar baratoi ar gyfer diwedd cyllid yr UE yng Nghymru a cheisio datblygu cydberthnasau â Llywodraeth y DU ac awdurdodau lleol yng Nghymru er mwyn cael cymaint â phosibl o gymorth i bobl, cymunedau a'r rôl a chwaraeir gan y sector.

Drwy weithio mewn partneriaeth gyda Chynghorau Gwirfoddol Sirol lleol a'n haelodaeth ehangach, gwnaethom ganolbwyntio ein hadnoddau ar y meysydd lle gallem wneud yr effaith fwyaf. Un o'n prif negeseuon cyfathrebu yw ein bod yn gwneud mwy o wahaniaeth gyda'n gilydd.

Grantiau a chyllid

Gweinyddodd yr elusen 18 (2021:21) o gynlluniau grant yn ystod y flwyddyn a chyflwynwyd taliadau grant i 680 (2021: 817) o fudiadau.

Grantiau	2022 Nifer y grantiau a dalwyd ac a ad-dalwyd	2022 Gwerth y grantiau a paid / repaid a ad-dalwyd £	2021 Nifer y grantiau a paid / repaid a ad-dalwyd	2021 Gwerth y grantiau a paid / repaid a ad-dalwyd £
Cynhwysiant Gweithredol – Dwyrain Cymru	12	460,899	8	354,448
Cynhwysiant Gweithredol – Dwyrain Cymru Ieuenctid	13	366,963	8	171,610
Cynhwysiant Gweithredol – Gorllewin Cymru a'r Cymoedd	74	2,892,702	32	1,861,845
Cynhwysiant Gweithredol – Gorllewin Cymru a'r Cymoedd Ieuenctid	41	1,467,341	24	1,043,370
Cronfa Tyfu Busnesau Cymdeithasol – Gorllewin Cymru a'r Cymoedd	13	537,228	9	449,965
Cronfa Tyfu Busnesau Cymdeithasol – Dwyrain Cymru	2	81,338	6	237,013
Cyllid Seilwaith - CVCs	19	5,460,053	19	7,385,563
Treth Tirlenwi	75	462,557	60	2,167,695
Cyngor Partneriaeth	29	87,525	29	87,545
Gwirfoddoli Cymru	157	1,864,849	19	146,096
Cysylltiadau Cymunedol Cymru ac Affrica	31	927,283	35	674,314
Comic Relief	5	102,925	19	585,002
Helplu	-	-	1	12,500

Apêl Llifogydd Dennis	1	12,938	7	25,819
Partneriaeth Natur Leol LNP	22	603,952	42	581,715
Lleoedd Natur Lleol L4NP	25	5,899,697	42	2,668,156
Grant Datblygu Helpu	-	-	3	36,000
Cronfa Gwydnwch y Trydydd Sector	98	6,698,859	177	9,455,121
Cronfa Argyfwng y Sector Gwirfoddol	-	-	270	15,162,204
Kickstart	61	303,000	6	25,500
Ymchwil ar Wirfoddoli a Llesiant	-	-	1	3,000
NEWID	2	349,104		
	680	28,579,214	817	43,134,480
Incwm a gwariant cyfatebol ychwanegol a ddenwyd drwy incwm o'r cynlluniau grant.	143	2,377,774	105	1,930,791

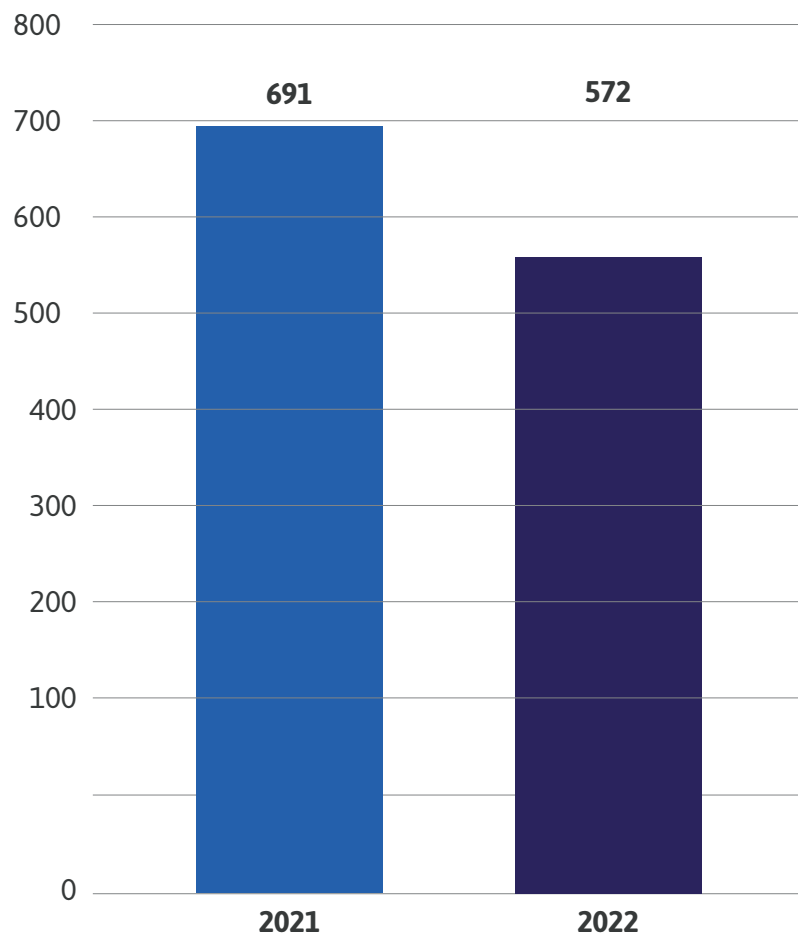
Contractau drwy gaffael

Gweinyddodd yr elusen 0 (2021: 0) o gynlluniau contract drwy gaffael yn ystod y flwyddyn.

Aelodaeth

Mae aelodaeth yn agored i unrhyw elusennau, grwpiau gwirfoddol, grwpiau cymunedol neu fentrau cymdeithasol sydd ar waith yng Nghymru. Gwnaethom lansio cynnig aelodaeth newydd ym mis Medi 2021. Fel rhan o'r lansiad hwn, gwnaethom ofyn i'n holl aelodau lenwi ffurflen aelodaeth ar ein system wefan newydd er mwyn sicrhau bod eu holl fanylion yn gyfredol. Er bod hyn wedi achosi i'r niferoedd leihau rhywfaint, mae'r broses hon wedi golygu bod gennym sylfaen aelodau cyfredol a gweithredol bellach.

Aelodau



Adolygiad ariannol 2021/22

Yn ystod y flwyddyn, gwnaeth CGGC gynhyrchu cyfanswm incwm gweithredu o £38.77 miliwn. Yn ystod y ddwy flynedd ddiwethaf, ar anterth y pandemig, mae CGGC wedi llwyddo i gael oddeutu £90 miliwn o incwm gweithredu, sy'n gynnydd sylweddol o'r blynyddoedd blaenorol. Mae hyn yn dangos y lefel anhygoel o weithgarwch sydd wedi bod ar droed ar draws y mudiad, yn enwedig o ran darparu grantiau a benthyciadau ar gyfer y trydydd sector.

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 parhaus i'r sector gwirfoddol wrth i bandemig Covid-19 barhau. Caiff cyllid uniongyrchol ei gynhyrchu hefyd drwy gynnig gwasanaethau a gweithgareddau i'w haelodau, gan gynnwys hyfforddiant, cyhoeddiadau a chynadleddau.

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	5,187,163	33,580,137	38,767,300
Costau gweithredu	(2,755,710)	(32,758,010)	(35,513,720)
Canlyniadau gweithredu	2,431,453	822,127	3,253,580
Incwm buddsoddi	8,584	234,675	243,259
Colledion ar ôl ailbrisio buddsoddiadau	(5,444)	-	(5,444)
Sefyllfa ariannol cyn addasiadau pensiwn	2,434,593	1,056,802	3,491,395
Addasiadau Pensiwn *	4,610,000	-	4,610,000
Sefyllfa derfynol	7,044,593	1,056,802	8,101,395
Balansau a ddygwyd ymlaen	2,057,015	4,349,064	6,406,079
Balansau a gariwyd ymlaen	9,101,608	5,405,866	14,507,474

*Mae swm o £80,000 sy'n cynyddu'r costau pensiwn o fewn "Cyflogau ac Argostau" wedi'i gynnwys yn yr incwm gweithredu.

Gweithgarwch anghyfyngedig

Mae'r enillion gweithredu net o £2.43 miliwn a adroddir ar weithgarwch anghyfyngedig yn cynnwys ffi gyffredinol o £80 mil sy'n ymwneud â'r addasiad i'r pensiwn actwaraidd a'r gwarged o werthu Tŷ Baltig (£1.36 miliwn).

Cyfanswm y cyllid anghyfyngedig a gariwyd ymlaen ar 31 Mawrth 2022 oedd £9.10 miliwn. O hyn, mae'r Bwrdd wedi dynodi £3.05 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 chynaliadwydd parhaus yr elusen, gan adael cronfeydd cyffredinol anghyfyngedig o £6.05 mil. Mae'r cronfeydd wrth gefn hyn yn cynnwys gwarged pensiwn o £1.18 miliwn, a phe bai hwn yn cael ei dynnu allan, byddai'r cronfeydd rhydd wrth gefn yn dod i £4.87 miliwn. Y llynedd, roedd atebolrwydd pensiwn o £3.35 miliwn. 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 cynaliadwydd parhaus y mudiad – ac mae rheoli'r cronfeydd rhydd wrth gefn yn erbyn symudiad y Cynllun Pensiwn Llywodraeth Leol (LGPS) yn her.

Gweithgarwch cyfyngedig

Mae'r holl brosiectau cyfyngedig yn cael eu cyllido'n llawn. Mae'r symudiad cadarnhaol o £1.06 miliwn 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. Mae'r prif gynnydd y flwyddyn hon wedi dod yn sgil rhyddhau swm sylweddol o incwm i gronfeydd cyfyngedig wrth gefn mewn perthynas ag ad-dalu benthyciadau o fewn y cynllun benthyciadau Gwydnwch.

Cyfanswm y cronfeydd cyfyngedig a gariwyd ymlaen ar 31 Mawrth 2022 oedd £5.41 miliwn, sy'n cynrychioli arian a dyledion heb eu talu cynlluniau benthycia amrywiol ar gyllid a ddyfarnwyd, net unrhyw ddarpariaethau ar gyfer dyled goll. Yn unol â strategaeth ariannol CGGC, mae gwariant ar bob prosiect cyfredol yn

cael ei fonitro a'i reoli'n ofalus er mwyn sicrhau nad oes colledion yn codi ar weithgarwch cyfyngedig sy'n cael ei gyllido'n llawn.

Gwirfoddolwyr

Yn ogystal â'r ymddiriedolwyr gwirfoddol, mae 42 o unigolion a chanddynt sgiliau a phrofiad perthnasol yn gwasanaethu fel aelodau gwirfoddol o'r Byrddau Prosiect a Phanel Benthyciadau ac 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 adneuron 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.

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; 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. Maen nhw'n trafod 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. Mae'r ymddiriedolwyr yn defnyddio'r 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 £1.05 miliwn, y disgwylir iddynt gael eu rhyddhau yn ystod y tair i bum mlynedd nesaf.

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 32 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 polisiâu cyfrifyddu addas a'u rhoi ar waith yn gyson

- Llunio barn ac amcangyfrifon sy'n rhesymol ac yn ddarbodus
- 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:

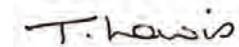
- Nid oes gwybodaeth archwilio berthnasol nad yw archwilwyr y cwmni yn ymwybodol ohoni; ac
- Mae'r ymddiriedolwyr wedi cymryd yr holl gamau y dylent fod wedi eu cymryd i wneud eu hunain yn ymwybodol o unrhyw wybodaeth archwilio berthnasol ac i sicrhau bod yr archwilwyr yn ymwybodol o'r wybodaeth honno.

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

22 Medi 2022

CYNGOR GWEITHREDU GWIRFODDOL CYMRU
CWMNI CYFYNGEDIG DRWY WARANT

Datganiadau ariannol ar gyfer y flwyddyn a ddaeth i ben ar 31 Mawrth 2022

Datganiad Cyfunol o weithgareddau ariannol

INCWM	Nodyn	Cronfeydd Anghyfyngedig £	Cronfeydd Cyfyngedig £	Cyfanswm Cronfeydd 2022 £	Cyfanswm Cronfeydd 2021 £
Incwm o weithgareddau Masnachu:					
Gweithgareddau masnachu eraill	3	711,582	26,877	738,459	600,882
Incwm o fuddsoddiadau	4	8,584	234,675	243,259	184,399
Incwm o weithgareddau Elusennol:					
Grantiau derbyniadwy	5	2,152,740	33,553,260	35,706,000	49,341,175
Incwm arall	5	63,409	-	63,409	90,924
Gwariant wedi'i adennill		896,763	-	896,763	733,676
Elw o Werthu Eiddo	5	1,362,669	-	1,362,669	-
Cyfanswm incwm a gwaddolion		5,195,747	33,814,812	39,010,559	50,951,056
GWARIANT					
Costau cynhyrchu cronfeydd:					
Gwariant ar godi arian	9	558,602	-	558,602	376,197
Gwariant ar weithgareddau elusennol	9	2,197,108	32,758,010	34,955,118	49,286,771
Cyfanswm gwariant		2,755,710	32,758,010	35,513,720	49,662,968
Incwm Net/(gwariant)		2,440,037	1,056,802	3,496,839	1,288,088
Enillion/(Colledion) actwaraidd ar gynllun pensiwn â buddion wedi'u diffinio		4,610,000	-	4,610,000	(2,020,000)
Symudiad cronfeydd wrth gefn wedi'u hailbrisio		-	-	-	(63,259)
(Colledion)/Enillion ar ailbrisio buddsoddiadau		(5,444)	-	(5,444)	22,595
Symudiad net mewn cronfeydd		7,044,593	1,056,802	8,101,395	(772,576)
Balans a ddygwyd ymlaen		2,057,015	4,349,064	6,406,079	7,178,655
Balans a gariwyd ymlaen		9,101,608	5,405,866	14,507,474	6,406,079

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

Mae cronfeydd anghyfyngedig yn cynnwys £3,053,547 (2021: £1,816,000) o gronfeydd dynodedig a chynaliadwy (gweler nodyn 18).

Cyfrif incwm a gwariant y grŵp

		Cronfeydd Anghyfyngedig	Cronfeydd Cyfyngedig	Cyfanswm Cronfeydd 2022	Cyfanswm Cronfeydd 2021
	Nodyn	£	£	£	£
Incwm		5,187,163	33,580,137	38,767,300	50,766,657
Costau gweithredu	9	(2,755,710)	(32,758,010)	(35,513,720)	(49,662,968)
		<hr/>	<hr/>	<hr/>	<hr/>
		2,431,453	822,127	3,253,580	1,103,689
Incwm buddsoddiad	4	8,584	234,675	243,259	184,399
		<hr/>	<hr/>	<hr/>	<hr/>
Incwm net		2,440,037	1,056,802	3,496,839	1,288,088
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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

Mantolen Gyfunol

	Nodyn	2022 £	2021 £
ASEDAU SEFYDLOG			
Asedau diriaethol	12	308,966	-
Asedau cyfredol			
Buddsoddiadau	13	92,046	97,490
Stoc	14	-	360,000
Dyledwyr: symiau sy'n ddyledus o fewn blwyddyn	15	7,905,904	7,405,910
Dyledwyr: symiau sy'n ddyledus ar ôl blwyddyn	15	5,053,829	5,966,638
Arian yn y banc		20,251,220	20,268,776
		33,302,999	34,098,814
Credydwyr: symiau sy'n ddyledus o fewn blwyddyn	16	(11,909,000)	(21,191,856)
Asedau cyfredol net		21,393,999	12,906,958
Cyfanswm asedau heb gynnwys rhwymedigaethau cyfredol		21,702,965	12,906,958
Credydwyr: symiau sy'n ddyledus ar ôl mwy na blwyddyn	16	(8,375,491)	(3,150,879)
Ased/(rhwymedigaeth) Cynllun pensiwn â buddion wedi'u diffinio	24	1,180,000	(3,350,000)
Asedau net		14,507,474	6,406,079
CRONFEYDD			
Cyfanswm cronfeydd anghyfyngedig	18	9,101,608	2,057,015
Cyfyngedig:			
Gwarged - sy'n ymwneud â benthyciadau hirdymor a ddyfarnwyd		3,183,377	3,233,753
Gwarged - arall		2,222,489	1,115,311
Cyfanswm cronfeydd cyfyngedig	19	5,405,866	4,349,064
CYFANSWM CRONFEYDD		14,507,474	6,406,079

Cymeradwywyd y datganiadau ariannol hyn gan yr aelodau Bwrdd ar 22 Medi 2022 ac fe'u llofnodir ar eu rhan gan:

P Davies CBE
Cadeirydd



CJ Arnold
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	2022 £	2021 £
Asedau sefydlog			
Asedau diriaethol	12	308,966	-
Asedau cyfredol			
Buddsoddiadau	13	92,049	97,493
Stoc	14	-	360,000
Dyledwyr: symiau sy'n ddyledus o fewn blwyddyn	15	8,922,285	8,403,998
Dyledwyr: symiau sy'n ddyledus ar ôl blwyddyn	15	4,081,976	4,892,432
Arian yn y banc		20,023,024	20,200,551
		33,119,334	33,954,474
Credydwyr: symiau sy'n ddyledus o fewn blwyddyn	16	(11,806,710)	(21,093,743)
Asedau cyfredol net		21,312,624	12,860,731
Cyfanswm asedau heb gynnwys rhwymedigaethau cyfredol		21,621,590	12,860,731
Credydwyr: symiau sy'n ddyledus ar ôl mwy na blwyddyn	16	(8,375,491)	(3,150,879)
Ased/(rhwymedigaeth) Cynllun pensiwn â buddion wedi'u diffinio	24	1,180,000	(3,350,000)
Asedau net		14,426,099	6,359,852
CRONFEYDD			
Cyfanswm cronfeydd anghyfngedig	18	9,020,233	2,010,788
Cyfyngedig:			
Gwarged - sy'n ymwneud â benthyciadau hirdymor a ddyfarnwyd		2,145,385	2,077,793
Gwarged - arall		3,260,481	2,271,271
Cyfanswm cronfeydd cyfyngedig	19	5,405,866	4,349,064
CYFANSWM CRONFEYDD		14,426,099	6,359,852

Cymeradwywyd y datganiadau ariannol hyn gan yr aelodau Bwrdd ar 22 Medi 2022 ac fe'u llofnodir ar eu rhan gan:

P Davies CBE
Cadeirydd



CJ Arnold
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

	2022 £	2021 £
Llifau arian o weithgareddau gweithredu		
Gwariant net ar gyfer y cyfnod adrodd	3,496,839	1,288,088
Addasiadau ar gyfer:		
Costau dibrisiant	2,595	93,640
(Elw) ar waredu asedau diriaethol sefydlog	(1,370,000)	(31,424)
Llog a dderbyniwyd	243,259	184,399
Gostyngiad (cynnydd) mewn dyledwyr	412,815	(6,831,387)
Gostyngiad/(cynnydd) mewn credydwyr	(4,058,244)	22,031,741
Symudiad anariannol parthed addasiad Pensiwn â Buddion wedi'u Diffinio	80,000	(210,000)
Arian net a ddefnyddiwyd mewn gweithgareddau gweithredu	(1,192,736)	16,525,057
Llifau arian o weithgareddau buddsoddi:		
Enillion a dderbyniwyd o werthiant eiddo	1,730,000	504,525
Prynu gosodiadau a ffitiadau	(311,561)	-
Llog a dderbyniwyd	(243,259)	(184,399)
Arian net a ddefnyddiwyd mewn gweithgareddau buddsoddi	1,175,180	320,126
Newid mewn arian a symiau sy'n cyfateb i arian parod yn y cyfnod adrodd	(17,556)	16,845,183
Arian a symiau sy'n cyfateb i arian parod ar ddechrau'r cyfnod adrodd	20,268,776	3,423,593
Arian a symiau sy'n cyfateb i arian parod ar ddiwedd y cyfnod adrodd	20,251,220	20,268,776

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 Un Rhodfa'r Gamlas, Heol Dumballs, Caerdydd, CF10 5BF

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 gronol 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 gweithgareddau 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 gorbenion 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 DIBRISANT

Nodir dibrisiant ar y cyfraddau blynyddol canlynol er mwyn dileu pob ased dros ei fywyd defnyddiol tybiedig neu, os y delir ef o dan les cyllid, dros gyfnod y les, pa un bynnag yw'r byrraf.

Gosodiadau a ffitiadau – 10 mlynedd

Cyfarpar cyfrifiadurol – 10 mlynedd

Mae'r gost yn cynnwys pris prynu'r ased a'r gwariant a briodolir yn uniongyrchol i gael yr eitem. Caiff ased sefydlog ei anadnabod ar ei warediad neu pan na ddisgwyllir unrhyw fuddion economaidd yn y dyfodol o barhau i ddefnyddio'r ased. Pennir yr enillion neu'r colledion sy'n codi o waredu ased fel y gwahaniaeth rhwng elw gwerthiannau a gwerth cario ymlaen yr ased a chânt eu cydnabod neu eu codi ar y datganiad o weithgareddau ariannol.

Ni chaiff asedau sy'n costio £1,000 neu lai eu trin fel cyfalaf na thraul drwy'r datganiadau o weithgareddau ariannol yn y flwyddyn y cânt eu prynu.

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.

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.

Ar ddiwedd pob cyfnod adrodd, caiff stoc eu hasesu am amhariad. Os oes amhariad ar eitem o stoc, caiff y stocrestr adnabyddedig ei lleihau i'w phris gwerthu namyn y costau i gwblhau a gwerthu a chaiff tâl amhariad ei gydnabod yn y cyfrif elw a cholled. Pan fydd angen gwrthdroi amhariad, caiff y tâl amhariad ei wrthdroi, hyd at golled wreiddiol 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.

Nodiadau i'r datganiadau ariannol

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.

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 and 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 ddisgwyllir 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 tymor byr 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 cyflogeion 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.

Nodiadau i'r datganiadau ariannol

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 cyflogeion. 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 blynyddol 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 gwarged neu ddiffyg net ar wahân i asedau net eraill ar y fantolen. Caiff gwarged 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.

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 LES CYLLID

Caiff prydlesi asedau sy'n sylweddol drosglwyddo'r holl risgiau a buddion o ganlyniad i berchenogaeth eu galw yn brydlesi cyllid.

Mae prydlesi 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 gyfnod byrrach y les a thros fywyd defnyddiol tybiedig yr ased. Caiff asedau eu hasesu 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.

Nodiadau i'r datganiadau ariannol

ASEDAU GWEITHREDU AR BRYDLES

Cyfeirir at brydlesi nad ydynt yn trosglwyddo holl risgiau a buddion perchenogaeth fel prydlesi gweithredu. Caiff taliadau o dan brydlesi 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.

TRETHIANT

Mae'r elusen wedi'i heithrio rhag talu treth gorfforaethol ar ei gweithgareddau elusennol.

Nodiadau i'r datganiadau ariannol

2. Dyfarniadau wrth gymhwyso polisïau 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.

3. Gweithgareddau masnachu eraill

	Cronfeydd Anghyfyngedig	Cronfeydd Cyfyngedig	Cyfanswm Cronfeydd 2022	Cyfanswm Cronfeydd 2021
	£	£	£	£
Hyfforddiant a chyhoeddusrwydd	627,807	26,877	654,684	472,341
Cyfarfodydd a thenantiaid	40,681	-	40,681	89,936
Tanysgrifiadau ac aelodaeth	43,094	-	43,094	38,605
	711,582	26,877	738,459	600,882

4. Incwm o Fuddsoddiadau

	Cronfeydd Anghyfyngedig	Cronfeydd Cyfyngedig	Cyfanswm Cronfeydd 2022	Cyfanswm Cronfeydd 2021
	£	£	£	£
Llog ar adnau banc	3,114	234,675	237,789	178,929
Incwm buddsoddiad	5,470	-	5,470	5,470
	8,584	234,675	243,259	184,399

Nodiadau i'r datganiadau ariannol

5. Grantiau derbyniadwy

	Cronfeydd Anghyfyngedig £	Cronfeydd Cyfyngedig £	Cyfanswm Cronfeydd 2022 £	Cyfanswm Cronfeydd 2021 £
Prifysgol Caerdydd	-	17,887	17,887	17,626
Sefydliad Cymorth i Elusennau	83,781	-	83,781	100,925
Comic Relief	65,000	102,925	167,925	660,002
Adran Gwaith a Phensiynau	12,646	303,000	315,646	25,500
GoFundMe (Cronfa Argyfwng Llifogydd Dennis)	-	12,938	12,938	25,819
Helplu	-	-	-	20,000
Cronfa Dreftadaeth y Loteri	-	117,472	117,472	111,803
Cyngor Cenedlaethol Mudiadau Gwirfoddol	-	20,257	20,257	32,475
Cyfoeth Naturiol Cymru	710	-	710	1,421
New Philanthropy NPC	-	15,107	15,107	18,734
Prifysgol Northumbria	-	22,562	22,562	709
Cronfa Buddsoddiad Cymdeithasol ASDA	-	90,015	90,015	115,186
Chwaraeon Cymru	-	70,718	70,718	77,783
Cronfa'r Loteri Genedlaethol	-	5,415	5,415	40,375
The Waterloo Foundation	-	-	-	9,399
The Wheel	-	22,485	22,485	1,414
Prifysgol De Cymru	-	6,447	6,447	11,012
Llywodraeth Cymru	1,986,227	24,620,903	26,607,130	42,975,935
Fforwm Cyllidwyr Cymru	-	-	-	205
CGGC	4,376	-	4,376	3,521
WEFO	-	8,125,129	8,125,129	5,091,331
Cyfanswm grantiau derbyniadwy	2,152,740	33,553,260	35,706,000	49,341,175

Nodiadau i'r datganiadau ariannol

6. Incwm net

Nodir incwm net ar ôl codi tâl ar gyfer:

	2022	2021
	£	£
Dibrisiant ar asedau sefydlog a berchnogir	2,595	93,640
Taliadau i'r archwiliwr: - ffioedd archwilio	23,872	23,064
- gwasanaethau treth	2,276	3,600

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 (2021: £Dim).

Ad-dalwyd treuliau teithio tri ymddiriedolwr i fynychu cyfarfodydd Bwrdd, Pwyllgorau a Phanel Grantiau a ddaeth i gyfanswm o £213 yn ystod y flwyddyn (2021: £dim).

Ni wnaed unrhyw daliadau i gyn-ymddiriedolwyr am wasanaethau proffesiynol yn ystod y flwyddyn (2021: £Dim).

B) GWYBODAETH YNGLŷN Â CHYFLOGEION

	2022	2021
	£	£
Cyflogau	3,195,420	2,921,298
Costau nawdd cymdeithasol	305,042	278,770
Costau pensiwn ac yswiriant bywyd eraill	1,039,967	726,465
	4,540,429	3,926,533

Nifer y cyflogeion yn ystod y flwyddyn ar gyfartaledd oedd 108 (2021: 100).

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:

	2022	2021
£60,000 - £69,999	2	-
£70,000 - £79,999	-	-
£80,000 - £89,999	-	-
£90,000 - £99,999	1	1

Cafodd cyfraniadau eu talu at gynllun buddion diffiniedig 3 (2021: 1) 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 £410,389 (2021: £388,802).

C) TALIADAU DILEU A THERFYNU SWYDD

Mae'r ffigur cyflogau yn cynnwys £Dim o gostau diswyddo a therfynu (2021: £ 1,562).

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 flynyddoedd 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):

Dyfernir yr holl grantiau i fudiadau trydydd sector yng Nghymru:

	2022 £	2021 £
Cymdeithas Mudiadau gwirfoddol Gwent	828,865	1,408,549
Cyngor bwrdeistref Sirol Conwy	794,849	-
Cyngor Dinas a Sir Abertawe	566,636	-
Cyngor Gwynedd	545,278	-
Prime Cymru	469,817	323,970
Cyngor Sir Fflint	459,006	-
Cymdeithas Mudiadau gwirfoddol Powys	448,119	685,952
Cymunedau'n Ymlaen Môn Communities Forward	444,028	-
Cyngor Sir Ceredigion	384,088	-
Byddin yr Iachawdwriaeth	366,140	250,701
Awdurdod Parc Cenedlaethol arfordir Sir Benfro	365,434	-
Cyngor Trydydd Sector Caerdydd	305,759	434,321
Interlink	305,544	426,819
Mantell Gwynedd	304,726	456,796
Sefydliad y Deillion Merthyr Tudful	301,949	-
Cyngor Bwrdeistref Sirol Merthyr Tudful	286,857	-
Cyngor Sir Benfro	275,048	288,109
Cyngor Sir Ddinbych	268,299	-
Cyngor Gwasanaeth Gwirfoddol Abertawe	267,904	442,457
Cynghrair Gwirfoddol Torfaen	264,559	384,828
Menter Môn Cyf	261,970	-
Cyngor Gwasanaeth Gwirfoddol Castell-nedd a Phort Talbot	257,424	390,804
Cymdeithas Gwasanaethau Gwirfoddol Sir Gaerfyrddin	257,017	409,071
Cyngor Sir Ynys Môn	254,795	-
Leonard Cheshire Disability	253,633	493,233
Cymdeithas Mudiadau Gwirfoddol Wrecsam	249,774	364,025
Cymdeithas Mudiadau Gwirfoddol Pen-y-bont ar Ogwr	245,651	361,061
Cymorth Cymunedol a Gwirfoddol Conwy	244,304	365,293
Cymdeithas Gwasanaethau Gwirfoddol Sir Benfro	240,385	369,521
Cyngor Gwasanaethau Gwirfoddol Sir Ddinbych	238,432	362,522
Cymdeithas Mudiadau Gwirfoddol Ceredigion	238,366	371,059
Medrwn Môn	237,056	355,267

Nodiadau i'r datganiadau ariannol

Cyngor Gwirfoddol Lleol Sir Fflint	232,359	371,890
Cyngor Caerdydd	231,779	282,640
Gweithredu Gwirfoddol Merthyr Tudful	228,786	356,725
Cyngor Bro Morgannwg	217,578	-
Cyngor Bwrdeistref Sirol Caerffili	210,963	-
Teams 4 U	206,302	-
Awdurdod Parc Cenedlaethol Bannau Brycheiniog	200,754	-
YMCA Abertawe	194,048	248,793
Mamau Affrica	190,014	-
Cyngor Dinas Casnewydd	187,899	-
Cwmpas (a elwyd yn Canolfan Gydweithredol Cymru cyn hyn)	185,705	-
Cymdeithas Gymunedol Gilfach Goch	184,496	385,685
Canolfan Gwasanaethau Gwirfoddol Morgannwg	184,147	383,139
Cymorth Cristnogol	182,641	-
Sgiliau Cyf	178,958	-
Cyngor Bwrdeistref Sirol Pen-y-bont ar Ogwr	175,907	-
ProMo Cymru	172,900	-
Cyngor Bwrdeistref Sirol Torfaen	171,048	-
Mind Cymru	-	637,997
Ambiwlans St John Cymru	-	546,112
Llamau Cyf	-	384,011
Cwmni Buddiannau Cymunedol Community Care Collaborative	-	375,647
The Centre for Building Social Action Limited	-	364,618
Gofal a Thrwsio Cymru	-	346,198
Tîm Cymorth Ieuenctid Ethnig	-	332,046
Cyngor Menywod Cymru	-	325,648
Volunteering Matters	-	304,312
Age Cymru	-	282,070
Stephens and George Charitable Trust	-	280,076
Trwsio a Rhannu (yn masnachu fel Caffi Trwsio Cymru)	-	259,983
Oasis Cardiff	-	256,818
New Pathways Family Friendly Therapeutic Centre of Excellence	-	256,277
North Wales Nappy Collaborative	-	254,003
Media Academy Cymru	-	229,984
Valleys Kids	-	229,154
Cymunedau'n Ymlaen Mon Communities First	-	226,130
Awdurdod Parc Cenedlaethol Eryri	-	218,463
Platform for Change	-	214,595
Sefydliad Cenedlaethol Brenhinol y Deillion	-	206,153

Nodiadau i'r datganiadau ariannol

Cymdeithas Multiple Sclerorsis (MS)	-	204,280
Dysgu Oedolion Cymru	-	203,227
Mirus-Wales	-	202,717
Cyfanswm y 50 grant mwyaf a dalwyd i sefydliadau	14,767,996	18,113,749
Cyfanswm grantiau taladwy eraill	13,811,218	25,020,731
Cyfanswm grantiau a dalwyd i sefydliadau	28,579,214	43,134,480

Nid yw'r grantiau hyn yn cynnwys £2,377,774 (2021: £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	828,865
Tîm Cymorth Ieuencid Ethnig	Rocio Cifuentes	154,175
Mind Cymru	Sara Moseley	700

Nid oedd unrhyw daliadau contractau a gafaelwyd i fudiadau yn 2022 (2021: £Dim). Ni wnaed unrhyw grantiau i unigolion (2021: 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 Cyfyngedig £	Cyfanswm Cronfeydd 2022 £	Cyfanswm Cronfeydd 2021 £
Grantiau a Ddyfarnwyd	-	-	28,579,214	28,579,214	43,134,480
Treuliau Eiddo	-	40,319	-	40,319	40,360
Treuliau Cyfarpar Swyddfa	239	769	854	1,862	5,414
Rhent ac Ardrethi	-	70,978	-	70,978	24,622
Gwres a Golau	-	8,971	-	8,971	17,931
Recrwtio a Staff Dros Dro	129	29,686	40,517	70,332	28,794
Cyflogau ac Argostau	364,362	1,142,178	2,715,158	4,221,698	3,643,449
Teithio, Cynhaliaeth a Lles	356	35,412	4,879	40,647	29,939
Hyfforddiant Staff	882	1,809	5,806	8,497	8,338
Cyfarfodydd a Chynadledau	50,410	15,449	5,086	70,945	92,726
Cyhoedduswyd	1,718	22,891	16,313	40,922	79,713
Postio a Theleffon	10	2,855	1,440	4,305	5,794
Costau Hyfforddiant Allanol	9,409	17,918	29,028	56,355	51,518
Deunydd Ysgrifennu	3	2,238	17	2,258	50
Argraffu	-	-	48	48	1,491
Costau Cyhoeddi	966	7,814	10,179	18,959	13,213
Costau Cyfieithu	3,169	27,396	28,272	58,837	88,173
Llungopïo	-	41	406	447	267
Ymgynghori ac Archwilio	31,344	306,415	276,585	614,344	616,525
Gorbenion Canolog	72,517	62,328	787,326	922,171	750,341
Mân Gostau	1,417	3,328	39,751	44,496	45,068
	<u>536,931</u>	<u>1,798,795</u>	<u>32,540,879</u>	<u>34,876,605</u>	<u>48,678,206</u>

Nodiadau i'r datganiadau ariannol

Costau cymorth a ddyrannwyd

	Costau cynhyrchu incwm gwirfoddol	Gwariant ar weithgareddau elusennol Cronfeydd Anghyfyngedig	Gwariant ar weithgareddau elusennol Cronfeydd Cyfyngedig	Cyfanswm Cronfeydd 2022	Cyfanswm Cronfeydd 2021
	£	£	£	£	£
Cyflogau a Chostau Staff	11,597	264,830	-	276,427	248,931
Yswiriant a Diogelwch	-	13,347	10,890	24,237	22,334
Costau Cyfrifiadurol	9,398	86,950	135,069	231,417	376,296
Ffioedd Banc	676	5,952	2,661	9,289	5,367
Dibrisiant Eiddo Rhydd-ddaliadol	-	2,595	-	2,595	93,640
Atgyweiriadau ac Amnewidiadau	-	-	-	-	5,648
	21,671	373,674	148,620	543,965	752,216
<u>Costau Llywodraethu</u>					
Ffioedd Archwilio	-	23,872	-	23,872	23,064
Arall	-	213	-	213	-
	-	24,085	-	24,085	23,064
Darpariaeth ar gyfer dyledion amheus ar y Gronfa Fuddsoddi Cymunedol	-	554	68,511	69,065	209,482
Cyfanswm gwariant	558,602	2,197,108	32,758,010	35,513,720	49,662,968

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

	Nodyn	Cronfeydd Anghyfyngedig £	Cronfeydd Cyfyngedig £	Cyfanswm Cronfeydd 2021 £
Incwm o weithgareddau Masnachu:				
Gweithgareddau masnachu eraill	3	547,588	53,294	600,882
Incwm o fuddsoddiadau	4	6,696	177,703	184,399
Incwm arall	5	1,416,397	-	1,416,397
Incwm o weithgareddau Elusennol:				
Grantiau derbyniadwy	5	702,996	47,221,782	47,924,778
Incwm arall	5	90,924	-	90,924
Gwariant wedi'i adennill		733,676	-	733,67
Cyfanswm incwm a gwaddolion		3,498,277	47,452,779	50,951,056
Gwariant				
Costau cynhyrchu cronfeydd:				
Gwariant ar godi arian	9	376,197	-	376,197
Gwariant ar weithgareddau Elusennol	9	1,972,185	47,314,586	49,286,771
Cyfanswm gwariant		2,348,382	47,314,586	49,662,968
Incwm Net/(gwariant)		1,149,895	138,193	1,288,088
Trosglwyddiadau rhwng cronfeydd		61,882	(61,882)	-
(Colledion)/enillion ar ailbrisio asedau sefydlog		-	-	-
(Colledion)/enillion actwaraidd ar gynllun pensiwn â buddion wedi'u diffinio		(2,020,000)	-	(2,020,000)
Symudiad cronfeydd wrth gefn wedi'u hailbrisio		(63,259)	-	(63,259)
(Colledion)/Enillion ar ailbrisio buddsoddiadau		22,595	-	22,595
Symudiad net mewn cronfeydd		(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

Nodiadau i'r datganiadau ariannol

12. Asedau sefydlog diriaethol

Grŵp ac Elusen	Gosodiadau a Ffitiadau	
	Un Rhodfa'r Gamlas £	Cyfanswm £
Cost		
Ar 1 Ebrill 2021	-	-
Ychwanegiadau	311,561	311,561
Gwarediadau	-	-
Ar 31 Mawrth 2022	311,561	311,561
Dibrisiant		
Ar 1 Ebrill 2021	-	-
Tâl am y flwyddyn	2,595	2,595
Dibrisiant ar werthiannau	-	-
Ar 31 Mawrth 2022	2,595	2,595
Gwerth net ar y llyfrau		
Ar 31 Mawrth 2022	308,966	308,966
Ar 31 Mawrth 2021	-	-

Cedwir pob ased sefydlog at ddibenion elusennol uniongyrchol.

Nodiadau i'r datganiadau ariannol

13. Buddsoddiadau

Grŵp ac Elusen	2022	2022	2021	2021
Buddsoddiadau a restrir	Cost	Gwerth marchnadol	Cost	Gwerth marchnadol
	£	£	£	£
44,250 National Westminster Bank 9% SR "A" Cyfranddaliadau Blaenoriaeth heb fod yn gronnus	50,352	24,565	50,352	70,800
17,000 8¾% Aviva Cyfranddaliadau Blaenoriaeth Cronnus	19,820	67,481	19,820	26,690
Gwerth marchnadol ar 31 Mawrth	70,172	92,046	70,172	97,490

Elusen yn unig	Cwmnïau grŵp £
Ar 31 Mawrth 2021 ac 31 Mawrth 2022	3

Gwerth net ar y llyfrau

Ar 31 Mawrth 2021 ac 31 Mawrth 2022	3
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Ar 31 Mawrth 2022 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 2022 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	81,378	35,148
Social Investment (Cymru) Limited	(639,554)	207,074
WCVA Services Limited	1	-
WCVA Trading Limited	1	-

Caiff pob un o'r is-gwmnïau uchod eu cario yn unol â'r gwerth net ar y llyfrau, sef £3 yn y cyfrifon hyn.

Nodiadau i'r datganiadau ariannol

14. Stoc

	Grŵp		Elusen	
	2022	2021	2022	2021
	£	£	£	£
Gwerth net ar y llyfrau Tŷ Baltic	-	360,000	-	360,000
	-	360,000	-	360,000

15. Dyledwyr

	2022	Grŵp	2022	Elusen
	£	2021	£	2021
	£	£	£	£
Symiau sy'n ddyledus cyn pen blwyddyn				
Dyledwyr eraill	7,377,530	6,987,088	7,324,570	6,910,969
Symiau sy'n ddyledus gan ymgymeriadau grŵp	-	-	1,135,479	1,155,960
Cynlluniau Benthg	528,374	418,822	462,236	337,069
	7,905,904	7,405,910	8,922,285	8,403,998

	2022	2021	2022	2021
	£	£	£	£
Symiau sy'n ddyledus ar ôl blwyddyn				
Cynlluniau Benthg	5,053,829	5,966,638	4,081,976	4,892,432
	5,053,829	5,966,638	4,081,976	4,892,432

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 2021	Benthyciadau a a roddwyd yn y flwyddyn	Llog yn y flwyddyn	Swm a ad- dalwyd yn y flwyddyn	Symudiad Darpariaeth	Cariwyd ymlaen 31 Mawrth 2022
ELUSEN	5,229,501	636,064	159,929	(1,280,443)	(200,840)	4,544,211
CRONFA BUDDSODDI CYMUNEDOL 2	1,155,960	-	74,746	(325,043)	132,329	1,037,992
GRŴP	6,385,461	636,064	234,675	(1,605,486)	(68,511)	5,582,203

Nodiadau i'r datganiadau ariannol

16. Credydwy

	Grŵp		Elusen	
	2022	2021	2022	2021
	£	£	£	£
Symiau sy'n ddyledus o fewn blwyddyn				
Credydwy masnachol	161,808	138,423	155,494	123,132
Trethiant a nawdd cymdeithasol	240,914	118,066	212,862	84,389
Croniadau ac incwm gohiriedig	11,506,278	20,935,367	11,438,354	20,886,222
	<u>11,909,000</u>	<u>21,191,856</u>	<u>11,806,710</u>	<u>21,093,743</u>
	Grŵp		Elusen	
	2022	2021	2022	2021
	£	£	£	£
Symiau sy'n ddyledus ar ôl un blwyddyn				
Croniadau ac incwm gohiriedig	8,375,491	3,150,879	8,375,491	3,150,879
	<u>8,375,491</u>	<u>3,150,879</u>	<u>8,375,491</u>	<u>3,150,879</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 £	Symudiad net mewn cronfeydd £	Trosglwyddiadau rhwng cronfeydd £	Balans ar ddiwedd y flwyddyn £
<u>Cronfeydd Anghyfyngedig Cyffredinol</u>	3,398,176	-	(1,335,251)	2,062,925
Incwm Net/(gwariant)	-	2,440,037	-	2,440,037
Cynnydd mewn darpariaeth pensiwn	-	4,610,000	-	4,610,000
Trosglwyddiad o gronfeydd wrth gefn er mwyn symud diffyg pensiwn	-	-	(4,530,000)	(4,530,000)
Trosglwyddiad o gronfeydd wrth gefn ailbrisio	-	-	192,839	192,839
Enillion ar ailbrisio buddsoddiadau	-	(5,444)	-	(5,444)
Cyfraniadau ychwanegol at gronfa pensiwn â buddion wedi'u diffinio	-	-	97,704	97,704
Cyfanswm Cronfeydd Cyffredinol	3,398,176	7,044,593	(5,574,708)	4,868,061
<u>Cronfeydd Dynodedig</u>				
Eiddo	740,000	-	1,335,251	2,075,251
Cyfraniadau ychwanegol at gronfa pensiwn â buddion wedi'u diffinio	706,000	-	(97,704)	608,296
Gwariant Datblygu Busnes	300,000	-	-	300,000
Costau cau/diswyddo Ewropeaidd	70,000	-	-	70,000
Cronfeydd anghyfyngedig (ac eithrio rhwymedigaeth bensiwn)	5,214,176	7,044,593	(4,337,161)	7,921,608
(Diffyg)/gwarged pensiwn	(3,350,000)	4,530,000	-	1,180,000
Cronfa Ailbrisio Wrth Gefn	192,839	-	(192,839)	-
Cyfanswm Cronfeydd Anghyfyngedig	2,057,015	11,574,593	(4,530,000)	9,101,608
Symiau wedi'u cynnwys yn ymwneud â Cynnal Cymru - Sustain Wales Limited	(46,230)	-	(35,148)	(81,378)
Buddsoddiad mewn is-gwmnïau	3	-	-	3
Cyfanswm Elusen	2,010,788	11,574,593	(4,565,148)	9,020,233
	Adnoddau a ddaeth i mewn £	Adnoddau a wariwyd £	Symudiadau mewn cronfeydd £	
Cronfeydd cyffredinol	5,195,747	(2,755,710)	2,440,037	

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 tri 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.

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 gyflogaion 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

	Balans ar 1 Ebrill 2020	Trosglwyddo	Symudiad mewn Cronfeydd wrth gefn Arian a ddaeth i mewn	Arian a aeth allan	Balans ar 31 Mawrth 2021
	£	£	£	£	£
IB ESF Gorllewin Cymru a'r Cymoedd	-	-	870,487	(870,487)	-
IB ESF Dwyrain Cymru	-	-	519,913	(519,913)	-
IB SBGF Gorllewin Cymru a'r Cymoedd	-	-	241,624	(241,624)	-
IB SBGF Dwyrain Cymru	-	-	522,960	(522,960)	-
3 SET ESF Gorllewin	-	-	301,470	(301,470)	-
Cynhwysiant Gweithredol Gorllewin Cymru a'r Cymoedd	-	-	3,534,194	(3,534,194)	-
Cynhwysiant Gweithredol Dwyrain Cymru	-	-	726,875	(726,875)	-
Cynhwysiant Gweithredol Gorllewin Cymru a'r Cymoedd leuenctid	-	-	1,946,669	(1,946,669)	-
Cynhwysiant Gweithredol Dwyrain Cymru leuenctid	-	-	457,624	(457,624)	-
Grantiau SBGF Gorllewin Cymru a'r Cymoedd	-	-	1,330,545	(1,330,545)	-
Grantiau SBGF Dwyrain Cymru	-	-	188,338	(188,338)	-
Gwybodaeth Trydydd Sector Erasmus	-	-	76,436	(76,436)	-
Cronfa Cefnogi'r Trydydd Sector	-	-	22,485	(22,485)	-
Cronfa Argyfwng Llifogydd	-	-	241,298	(241,298)	-
NEWID	-	-	12,938	(12,938)	-
Catalydd Cymru: Ehangu Gorwelion	-	-	406,061	(406,061)	-
Catalydd Cymru: Adeiladu Treftadaeth	-	-	31,648	(31,648)	-
Chwaraeon BME Cymru	-	-	85,824	(85,824)	-
Emerging Futures	-	-	70,718	(70,718)	-
LNP Cymru	-	-	5,415	(5,415)	-
LP4N	-	-	769,914	(769,914)	-
Grantiau Bach Iechyd a Gofal Cymdeithasol	-	-	5,903,697	(5,903,697)	-
Helplu	-	-	63,635	(63,635)	-
Elusen Ddibynadwy	-	-	76,264	(76,264)	-
Defnyddio Gweithredu Gwirfoddol	-	-	20,257	(20,257)	-
Ymchwil ar Wirfoddoli a Llesiant	-	-	23,062	(23,062)	-
Gwirfoddoli Cymru	-	-	8,076	(8,076)	-
NPC Ennyn Effaith	-	-	2,279,661	(2,279,661)	-
Hwb Diogelu	-	-	16,508	(16,508)	-
Presgripsiynu Cymdeithasol	-	-	114,500	(114,500)	-
Brexit - Prifysgol Caerdydd	-	-	6,447	(6,447)	-
	-	-	17,887	(17,887)	-

Nodiadau i'r datganiadau ariannol

Kickstart	-	-	303,000	(303,000)	-
Cyllid Seilwaith Cyngorau Gwirfoddol					
Sirol (CVCs)	-	-	5,460,053	(5,460,053)	-
Cymru ac Affrica	-	-	927,283	(927,283)	-
Grant Trethi Tirlenwi	-	-	462,557	(462,557)	-
Comic Relief	-	-	102,925	(102,925)	-
Hanfodion Seiber	-	-	2,592	(2,592)	-
Cronfa gallu Partneriaeth	-	-	87,525	(87,525)	-
Trwyddedau CRM CVCs	-	-	81,367	(81,367)	-
Grantiau Cronfa Gwydnwch y Trydydd Sector	-	-	6,698,859	(6,698,859)	-
Cronfa Gwydnwch	3,000	-	827,381	-	830,381
Cynllun Benthyc Asda	443,209	-	99,457	-	542,666
Cronfa Buddsoddi Cymunedol 2	1,746,728	-	74,746	132,329	1,953,803
Cronfa Buddsoddi Cymunedol	2,156,127	-	171,408	(248,519)	2,079,016
Cyfanswm Grŵp	4,349,064	-	36,192,583	(35,135,781)	5,405,866

Symiau a gynhwyswyd sy'n ymwneud â Social Investment (Cymru) Limited	-	-	132,329	(132,329)	-
Cyfanswm yr Elusen	4,349,064	-	36,324,912	(35,268,110)	5,405,866

Mae £207,074 o ddyled drwg wedi'i adfer yn erbyn y dyledwr rhyng-gwmni gyda Social Investment (Cymru) Limited.

Grŵp

	2022	2021
	£	£
Cronfeydd cyfyngedig:		
Gwaged - yn ymwneud â benthyciadau hirdymor a ddyfarnwyd	3,183,377	3,233,753
Gwaged - arall	2,222,489	1,115,311
	5,405,866	4,349,064

Elusen

	2022	2021
	£	£
Cronfeydd cyfyngedig:		
Gwaged - yn ymwneud â benthyciadau hirdymor a ddyfarnwyd	2,145,385	2,077,793
Gwaged - arall	3,260,481	2,271,271
	5,405,866	4,349,064

Nodiadau i'r datganiadau ariannol

Dadansoddiad cymharol o'r symudiadau mewn cronfeydd cyfyngedig

	Balans ar 1 Ebrill 2020	Trosglwyddo	Symudiad mewn Cronfeydd wrth gefn Arian a ddaeth i mewn	Arian a aeth allan	Balans ar 31 Mawrth 2021
	£	£	£	£	£
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)	-
Gwybodaeth Trydydd Sector 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)	-
Helpu	-	-	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)	-
Trwyddedau CRM Cyngorau					
Gwirfoddol Sirol	-	-	87,545	(87,545)	-
Cronfa Wydnwch	-	(42,713)	130,586	(87,873)	-
Cronfa Wydnwch	-	-	9,458,121	(9,455,121)	3,000
Cynllun Benthycia 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

20. Dadansoddiad Grŵp o asedau net rhwng cronfeydd

	Cronfeydd Anghyfyngedig	Cronfeydd Cyfyngedig	Cyfanswm Cronfeydd 2022	Cyfanswm Cronfeydd 2021
	£	£	£	£
Asedau sefydlog diriaethol	308,966	-	308,966	-
Benthyciadau hirdymor	-	3,183,377	3,183,377	3,233,753
Asedau cyfredol	16,907,243	13,212,379	30,119,622	30,865,061
Rhwymedigaethau cyfredol	(9,294,601)	(10,989,890)	(20,284,491)	(24,342,735)
Gwarged/(diffyg) pensiwn	1,180,000	-	1,180,000	(3,350,000)
	9,101,608	5,405,866	14,507,474	6,406,079

Nodiadau i'r datganiadau ariannol

Dadansoddiad Elusen o asedau net rhwng cronfeydd

	Cronfeydd Anghyfyngedig	Cronfeydd Cyfyngedig	Cyfanswm Cronfeydd 2022	Cyfanswm Cronfeydd 2021
	£	£	£	£
Asedau sefydlog diriaethol	308,966	-	308,966	-
Benthyciadau hirdymor	-	3,183,377	3,183,377	3,233,753
Asedau cyfredol	16,723,578	13,212,379	29,935,957	30,720,721
Rhwymedigaethau	(9,192,311)	(10,989,890)	(20,182,201)	(24,244,622)
Gwarged/(diffyg) pensiwn	1,180,000	-	1,180,000	(3,350,000)
	<u>9,020,233</u>	<u>5,405,866</u>	<u>14,260,099</u>	<u>6,359,852</u>

21. Cysoniad Grŵp o symudiadau mewn cronfeydd

	2022 £	2021 £
Adnoddau net sy'n dod i mewn/mynd allan ar gyfer y flwyddyn ariannol	8,101,395	(772,576)
(Gostyngiad)/cynnydd net mewn cronfeydd	8,101,395	(772,576)
Cronfeydd agoriadol	6,406,079	7,178,655
Cronfeydd terfynol	<u>14,507,474</u>	<u>6,406,079</u>

Cysoniad Elusen o symudiadau mewn cronfeydd

	2022 £	2021 £
Adnoddau net sy'n dod i mewn/mynd allan ar gyfer y flwyddyn ariannol	8,066,247	(801,172)
(Gostyngiad)/cynnydd net mewn cronfeydd	8,066,247	(801,172)
Cronfeydd agoriadol	6,359,852	7,161,024
Cronfeydd terfynol	<u>14,426,099</u>	<u>6,359,852</u>

Nodiadau i'r datganiadau ariannol

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 Ieuentid Ethnig fel a ganlyn:

Cronfa Buddsoddi Cymunedol 1 - £223,742

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 2022 (2021: £dim).

24. Ymrwymadau pensiwn

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

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 £115,172 (2021 £92,304).

Mae'r elusen hefyd yn cymryd rhan yng Nghynllun Pensiwn y Llywodraeth Leol (Cronfa Bensiwn Caerdydd a Bro Morgannwg) a weinyddir gan Gyngor Sir Caerdydd. Mae Cynllun Pensiwn y Llywodraeth Leol yn gynllun buddion diffiniedig sy'n seiliedig ar y cyflog terfynol pensiynadwy; gyda'r cyfraniadau yn cael eu codi ar y cyfrif incwm a gwariant fel y gellir rhannu cost y pensiynau dros fywydau gwaith cyflogaion gyda'r elusen.

Y tâl pensiwn ar gyfer y cyfnod oedd £844,804 (2021: £843,261).

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 cyflogaion 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 2022 wedi'i ddiweddarau gan actiwariaid 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 prasio'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 gwarged o £1,180,000 (2021: diffyg o £3,350,000).

Nodiadau i'r datganiadau ariannol

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

	2022	2021
	%	%
Cyfradd cynnydd mewn cyflogau	3.9	3.7
Cyfradd cynnydd mewn pensiynau mewn taliadau	2.9	2.7
Cyfradd cynnydd mewn pensiynau gohiriedig	2.9	2.7
Cyfradd gostyngiad	2.7	2.1
Cyfradd chwyddiant	2.9	2.7

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

	2022	2021
	Gwerth	Gwerth
	£'000	£'000
Soddgyfrannau	17,489	14,996
Bondiau Corfforaethol	2,176	3,589
Bondiau Llywodraethol	2,384	2,446
Eiddo	1,788	1,509
Arian	1,477	0
Asedau Eraill	596	320
Cyfanswm gwerth marchnadol yr asedau	25,910	22,860
Gwerth cyfredol rhwymedigaethau'r cynllun	(24,730)	(26,210)
Gwarged/(Diffyg) Cyngor Gweithredu		
Gwirfoddol Cymru yn y cynllun	1,180	(3,350)

Nodiadau i'r datganiadau ariannol

Symudiad mewn Gwaged/(diffyg) yn ystod y flwyddyn:

	2022 £'000	2021 £'000
(Diffyg) yn y cynllun ar ddechrau'r flwyddyn	(3,350)	(1,540)
Cost Gwasanaeth Cyfredol	(930)	(630)
Enillion/(colledion) actwaraidd a gydnabyddir yn yr incwm cynhwysfawr arall	4,610	(2,020)
Cyfraniadau gan y cyflogwr	850	840
Gwaged/(Diffyg) y cynllun ar ddiwedd y flwyddyn	1,180	(3,350)

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

	2022 £'000	2021 £'000
Cost gwasanaeth cyfredol	(870)	(610)
Cost gwasanaeth blaenorol	-	-
Cost cyllido	(60)	(20)
Cyfanswm cost gweithredu	(930)	(630)

Symiau a gydnabyddir mewn incwm cynhwysfawr arall:

	2022 £'000	2021 £'000
Enillion/(colledion) mewn asedau sy'n codi yn ystod y cyfnod	1,940	3,180
Enillion/(colledion) mewn rhwymedigaethau sy'n codi yn ystod y cyfnod	2,670	(5,200)
Cyfanswm cost gweithredu	4,610	(2,020)

Newidiadau i werth presennol y rhwymedigaeth o ran buddion wedi'u diffinio:

	2022 £'000	2021 £'000
Rhwymedigaeth agoriadol buddion wedi'u diffinio	26,210	20,160
Cost gwasanaeth cyfredol	870	610
Traul llog ar rwymedigaeth buddion wedi'u diffinio	550	460
Cyfraniadau gan gyfranogwyr	120	120
(Enillion)/colledion actwaraidd ar rwymedigaethau	(2,670)	5,200
Buddion net a dalwyd	(350)	(340)
Cost gwasanaeth blaenorol	-	-
Rhwymedigaeth derfynol buddion wedi'u diffinio	24,730	26,210

Nodiadau i'r datganiadau ariannol

Newidiadau yng ngwerth teg asedau:

	2022 £'000	2021 £'000
Gwerth teg agoriadol asedau	22,860	18,620
Incwm llog ar asedau	490	440
Enillion/(colledion) wedi'u hail-fesur ar asedau	1,940	3,180
Cyfraniadau gan y cyflogwr	850	840
Cyfraniadau gan gyfranogwyr	120	120
Buddion net a dalwyd	(350)	(340)
Gwerth teg terfynol asedau	<u>25,910</u>	<u>22,860</u>

25. Ymrwymïadau cyfalaf

Roedd gan y Grŵp a'r Rhiant Elusen gyfanswm o £dim mewn ymrwymïadau cyfalaf ar 31 Mawrth 2022 (2021: £dim).

26. Ymrwymïadau ariannol

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

	Tir ac Adeiladau	
	2022 £'000	2021 £'000
Yn dod i ben o fewn blwyddyn	124,106	5,813
Yn dod i ben o fewn 2-5 mlynedd	473,172	-
Yn dod i ben ar ôl 5 mlynedd	<u>543,149</u>	<u>-</u>

Adroddiad strategol y grŵp

Cyflawniadau a pherfformiad

Yn ystod ail flynedd pandemig Covid-19, parhaodd CGGC i fod yn ffynhonnell o wybodaeth a chymorth ac yn llais cryf i fudiadau gwirfoddol yng Nghymru.

Wynebodd y sector gwirfoddol lawer o heriau o ran y galw am wasanaethau a'r adnoddau a oedd ar gael. Bu'n rhaid i ni i gyd droi ein sylw o ymateb brys at adfer ac addasu i anghenion newidiol y grwpiau rydyn ni'n gweithio gyda nhw.

Gwnaethom ni barhau i ddarparu gwasanaethau ar lefel genedlaethol a dylanwadu ar bolisïau er mwyn cefnogi'r sector yn well. Mae partneriaethau lleol yn cynnig enghreifftiau rhagorol o effaith gwirfoddolwyr, gweithredu gwirfoddol ac o gymdeithas sifil ehangach.

Gwnaeth partneriaeth Cymorth Trydydd Sector Cymru (TSSW) o'r 19 o Gynghorau Gwirfoddol Sirol (CVCs) ac CGGC sicrhau bod y cyfuniad hanfodol o rwydweithiau a gwybodaeth seiliedig ar leoedd a fframweithiau cymorth cenedlaethol yn cryfhau.

Eleni hefyd oedd ein blwyddyn olaf o gyflawni yn erbyn ein cynllun pum mlynedd ar gyfer 2017-22 ac roedd yn cynnwys adolygiad o'n heffaith ynghyd ag ymgysylltu helaeth i ddatblygu ein cynllun strategol nesaf.

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

Prif risgiau ac ansicrwydd

Yn ystod y cyfnod adrodd, gwnaeth CGGC adolygu a rheoli risgiau a oedd yn cyfuno'r ymateb a'r adferiad i bandemig Covid-19 yn ogystal â'r gwaith o baratoi ar gyfer diwedd cyllid yr UE yng Nghymru.

Mae staff CGGC yn monitro gweithgarwch ac yn asesu risgiau gweithredol yn rheolaidd. Mae'r Tîm Uwch-reolwyr yn cyflwyno i'r Pwyllgor Archwilio a Risg, sy'n cynghori ar risgiau strategol. Mae'r Pwyllgor yn edrych ar y gofrestr risg yn rheolaidd ac yn gwneud awgrymiadau er mwyn gwella ein dull gweithredu.

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 22 Medi 2022 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”) a’i is-gwmniau (y ‘grŵp’) ar gyfer y flwyddyn a ddaeth i ben ar 31 Mawrth 2022 sy’n cynnwys y Datganiad Cyfunol o Weithgarwch Ariannol, y Mantolenni Cyfunol ac Elusen, y Datganiad Llif Arian Grŵp a nodiadau i’r datganiadau ariannol, gan gynnwys crynodeb o bolisiâu 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 a’r rhiant-gwmni elusennol fel roeddent yn sefyll ar 31 Mawrth 2022 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, gan gynnwys Safon Adrodd Ariannol 102: ‘Y Safon Adrodd Ariannol cymwys yn y DU a Gweriniaeth Iwerddon; ac
- wedi’u paratoi yn unol â gofynion Deddf Cwmniau 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 awdurdoddir rhyddhau'r datganiadau ariannol.

Gwybodaeth arall

Yr ymddiriedolwyr sy'n gyfrifol am yr wybodaeth arall. Mae'r wybodaeth arall yn cynnwys yr wybodaeth a gynhwysir yn yr adroddiad blynyddol, oni bai am y datganiadau ariannol a'n hadroddiad archwilio ni ar hynny. Nid yw ein barn ni ynglŷn â'r datganiadau ariannol yn cynnwys yr wybodaeth arall ac nid ydym, oni bai i'r graddau a nodir fel arall yn benodol yn ein hadroddiad, yn mynegi unrhyw fath o gasgliad sicrwydd ynglŷn â hynny.

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 Blynyddol yr Ymddiriedolwyr.

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.

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

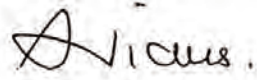
- wrth fynd i'r afael â'r risg o dwyll yn sgil camau trechu rheolaethau gan reolwyr, profi priodoldeb cofnodion mewn dyddlyfrau ac addasiadau eraill;
- asesu a yw'r barnau a wnaed wrth lunio rhagamcanion cyfrifyddu yn nodi tuedd bosibl; a
- gwerthuso rhesymeg fusnes unrhyw drafodiadau arwyddocaol sy'n 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: [\[www.frc.org.uk/auditorsresponsibilities\]](http://www.frc.org.uk/auditorsresponsibilities). (Saesneg yn unig). Mae'r disgrifiad hwn yn ffurfio rhan o adroddiad yr archwilyr.

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. 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)

ar gyfer ac ar ran Bevan Buckland LLP
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Wales Council for Voluntary Action

Registered charity number 218093

Company limited by guarantee 425299

Registered in Wales

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Welcome

Hello and welcome to our Annual Report for 2021/22.

THE VALUE OF THE VOLUNTARY SECTOR HAS NEVER BEEN STRONGER.

The second year of the pandemic was extremely challenging for voluntary organisations in Wales, but the response from our sector was unbelievable.

Wales simply would not have got through this period without the incredible efforts of volunteers and voluntary organisations up and down the country.

At WCVA we did everything in our power to enable the voluntary sector to meet the challenges of COVID-19 and to respond to the needs of the people and communities of Wales, and beyond.

1 We distributed more funds to the organisations that have made such a big difference to our communities during the pandemic.

2 We spoke up for voluntary organisations where it matters and, as a result, government programmes were changed.

3 Through our training, events and webinars, we supported literally thousands of people in voluntary organisations with the knowledge and skills they needed to respond to the pandemic.

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

WCVA 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. In the second year of the pandemic, we adapted our services as the sector's focus moved from survival to rebuilding and adjusting to the new landscape and new uncertainties.

What we did

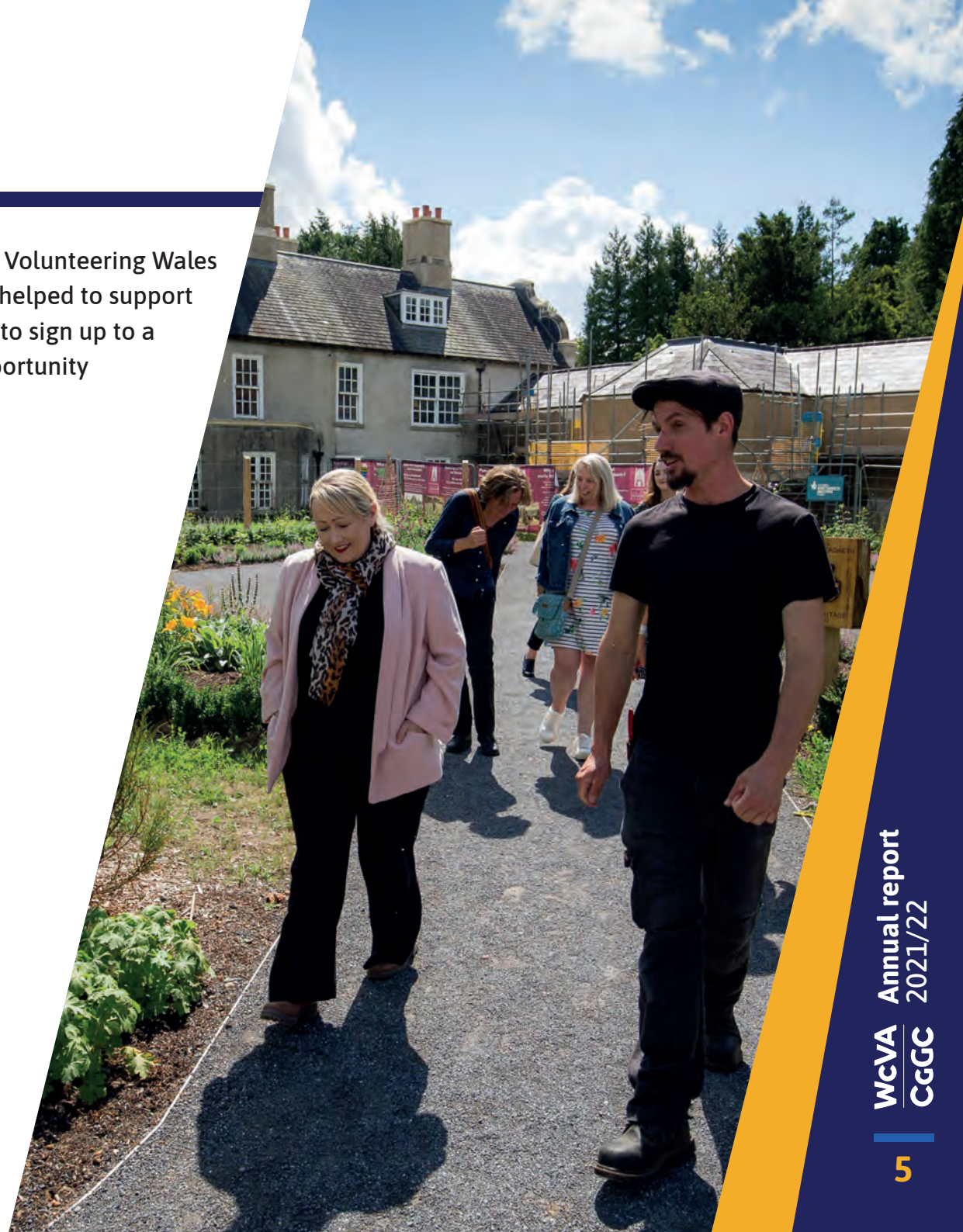
1 We distributed £28.9m in grant and loan funding to the sector, compared with £47m in 2020/21 and £14.6m in 2019/20. Of this, £6.7m was funding related to COVID-19

2 We enabled learning and peer to peer support, delivered through 178 events, webinars and training courses to 4,008 participants

3 We provided a range of information and support services for the sector. This included COVID-19 updates, help with achieving quality standards (such as Investing in Volunteers and the Trusted Charity Mark) and governance, funding and safeguarding support

4 Through the Volunteering Wales website, we helped to support 6,764 volunteers to sign up to a volunteering opportunity

Right: Rebecca Evans MS visits Bishop's Palace, Abergwilli to see one of the projects funded by our Landfill Disposals Tax Communities Scheme ►



Grants and loans distributed to the sector - £28.9 million



£618,567
Social investment
Grants

£5,460,053
Local support
for the sector



£5,187,905
Reducing economic
inactivity



£603,952
Local nature partnerships



£102,925
Supporting & strengthening
community action



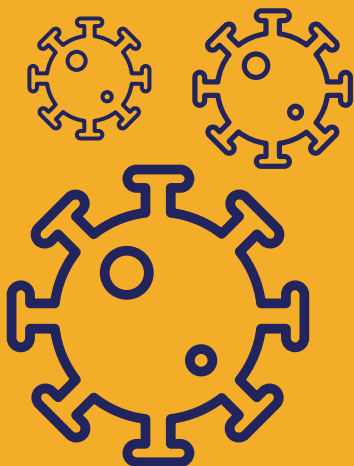
£462,557
Environmental grants



£5,899,697
Capital projects to restore
& enhance nature

£6,698,859

COVID-19 survive
& thrive grants



£303,000

Training & development
for sector placements



£927,283

Projects between
Wales and Africa



£569,049

Social investment
Loans

£12,938
Other



£87,525

Maintaining voluntary sector networks



£67,000
Community
Asset Loans

£1,864,849

Volunteering grants



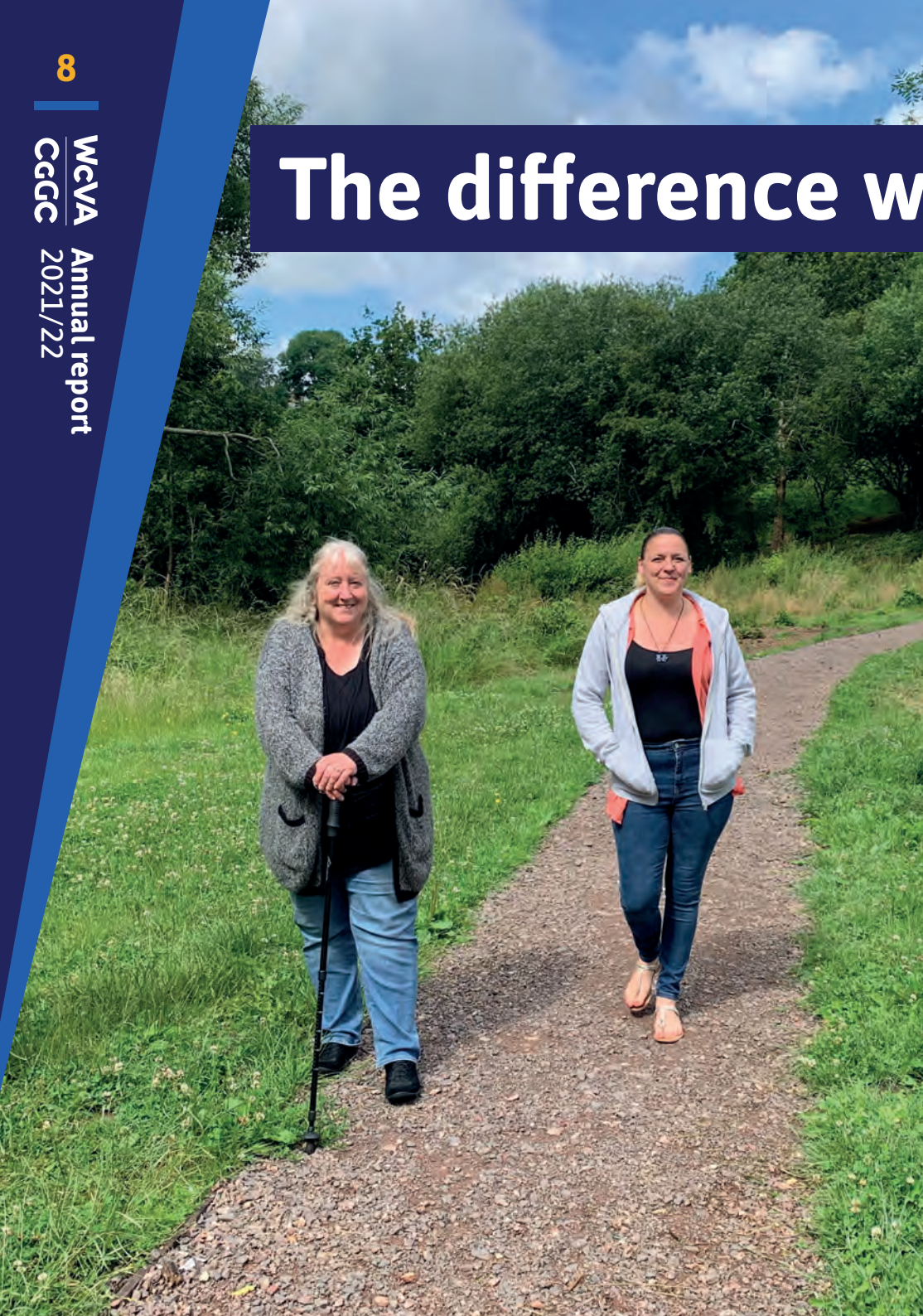
The difference we made

1 96% of learners on our public training programme rated our courses as good or excellent

2 We received a positive independent evaluation for the pilot of the Comic Relief Community Fund in Wales. In partnership with regional County Voluntary Council leads, WCVA successfully delivered this scheme as an intermediary of Comic Relief. The Organisational Growth grants awarded £240,000 to six organisations across Wales for projects to build organisational capacity, develop a new area of work, or fill a skills deficit. The grant was highly competitive receiving 95 applications

3 Our Catalyst Cymru: Resilient Heritage project finished strongly, with 23 heritage organisations successfully completing the training programme by September 2021. Six organisations (26% of those coached) had moved beyond capacity building to diversifying income streams by applying funding strategies developed during coaching. £273,553 of income secured could be attributed directly to the Catalyst Cymru coaching by the end of the programme

◀ **Left:** The Barrack Hill area looks so much better after intervention from Monmouthshire and Newport Local Nature Partnerships (LNP), part of our LNP Cymru project



What you said about the Comic Relief Organisational Growth Fund pilot

This year saw the release of the impact report for this pilot, which has proved so successful it has led to a new round of funding for the 2022/23 period.

‘While this grant has not been the largest that we have received, it has certainly been one of the most impactful. The nature of the grant has enabled us to invest in our future, rather than just reacting to the here and now.’

Mid Wales Rape Support Centre

‘The Comic Relief grant has had some of the most far-reaching significance for Grow Cardiff of any grant or support we have received. I cannot overstate the importance and impact of your support to our organisational growth and sustainability.’

Grow Cardiff

What you said about our Catalyst Cymru: Resilient Heritage coaching

‘The coach was a perfect fit for our organisation, very enthusiastic and knowledgeable.’

‘I felt what we got was brilliant. It felt like they were going above and beyond what we were entitled to. It definitely exceeded our expectations... to have the level of actual hands-on support.’

◀ **Left:** Participant from Merthyr Tydfil Institute for the Blind puts together re-purposed furniture for WCVA's new offices, part of an employment project funded by our Active Inclusion Fund

What you said about our Third Sector Resilience Fund

‘Without this grant we strongly believe that [we] might not still be operating due to the significant and difficult circumstances we are experiencing.’

Harlech and Ardudwy Leisure

‘The funding has allowed us to survive in the most uncertain of times when families have needed us most. We have been able to deliver thousands of online sessions supporting not just the children and young people with disabilities, but also their siblings, parents/carers.

Your staff are an absolute credit to you. Their passion to inform, to help us understand more, is outstanding.’ **Follow Your Dreams**

‘The funding is extremely important in helping us become more resilient as an organisation and to diversify our funding streams.

Thank you very much for opening this fund! It’s an excellent fund and exactly what we need - a fundraiser to help us diversify our funding streams and become more resilient in face of future shock.’ **WEN Wales**

What you said about our governance advice

‘Thank you for the excellent session you delivered, it helped us to re-evaluate our thinking and will be able to make decisions on a better-informed way.’

Wales Neurological Alliance

What you said about our safeguarding services

‘Many thanks again for your recent support, expertise and advice in reviewing our safeguarding policy and practices...

It has been invaluable to have your measured and informed input to date and we have been glad to receive this important support via WCVA.’

Laura Drane, Gentle/Radical

What you said about our training courses

‘The course was really useful and has increased my confidence. I already have plans for how to update and change our budgets for governance and funding bids.’

**Learner from our course ‘Charity Financial management – managing costs and budgets’,
January 2022**

Case Study

The Mentor Ring

THANKS TO OUR THIRD SECTOR RESILIENCE FUND, THE MENTOR RING COULD EXTEND A HELPING HAND.

The pandemic forced The Mentor Ring to flip their entire mission statement upside down, but funding from the Third Sector Resilience Fund helped them not only survive COVID-19 but expand their reach.

The Mentor Ring's mission is to provide mentoring support and guidance to people of all ages and backgrounds helping them to overcome significant barriers to social inclusion. Before the onset of COVID-19 put everyone into lockdown, their advice to service users used to be 'Don't isolate – get out!'

'We didn't have time to apply for other funding, so TSRF allowed us to continue our services as well as running pandemic-specific online ones,' said Sujatha Thaladi, Chief Executive Officer at The Mentor Ring.

'We had to change how we delivered our services, set up Zoom accounts, recruit new volunteers as some were shielding. But it wasn't about the money, it was about getting the team together.'

TSRF funding allowed The Mentor Ring to survive and also to reach out and set up new activities like online yoga classes, which they still run daily. The funding allowed them to make long term changes to their delivery model and reach more people when it mattered most.

The Third Sector Resilience Fund for Wales is a Welsh Government funded COVID-19 grant and loan scheme designed to support voluntary organisations to survive and thrive during the pandemic. In 2021/22 we distributed £6.7m in funding to 172 successful applicants.



The Mentor Ring at Butetown Community Centre

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 build on the renewed visibility of voluntary organisations brought about by our sector's important role in helping people deal with the effects of the pandemic.

What we did

1 We ran the first ever Welsh Charities Week to celebrate the charities, voluntary organisations, community groups and volunteers that enrich all of our lives here in Wales

2 We promoted the value of the voluntary sector to decision makers. We took part in Volunteers' Week and Trustees' Week, with 78 people attended our online Trustees' Week events, 'Strengthening your governance' and 'The importance of good financial governance'. We raised the voice of voluntary organisations with Members of the Senedd by running 'Voluntary sector hustings' with the three main parties ahead of the 2021 elections. We also published pieces from each of the parties asking them to outline their visions for the future of the voluntary sector

3 We collaborated with Welsh Government to establish a Volunteering Cross-Sectoral Leadership Group. The group identifies resources and informs policy development to maximise the contribution of volunteering in Wales

4 Our popular Inspiring Impact project entered its final year. As it drew to a close, the project continued to support the sector in Wales to measure and demonstrate its impact, while also working with partners across the UK to plan for the future. We held four events and two webinars, covering topics such as 'Leading for impact', 'Most significant change' and 'Working with external evaluators'. The project reached 257 participants in its final six months, with a period of evaluation beginning in October 2021. Over the course of the entire project from 2018 to 2021, we ran 34 events and webinars and engaged with almost 1,000 participants

5 We continued to maintain and update the Voluntary Sector Data Hub to present a strong evidence base on the sector



Using Active Inclusion Funding from WCVA, Leonard Cheshire helped James with employment and self-confidence

Case Study

Welsh Charities Week

WE ORGANISED A NEW WELSH CHARITIES WEEK TO CELEBRATE THE IMPACT OF VOLUNTARY ORGANISATIONS AND VOLUNTEERS IN WALES.

Supported by ITV Wales, our first ever Welsh Charities Week took place between 15-19 November 2021 and aimed to shine a light on the amazing work of voluntary organisations of all kinds across Wales.

We called on people to shout about, donate to, or volunteer with a group close to their hearts.

We also used the week to showcase just some of the incredible things charities are doing in Wales and commissioned a series of short videos to tell their stories.

One such story was that of Monumental Welsh Women, a volunteer-led group aiming to remedy the fact that there are no statues of real women in Wales.



Betty Campbell's family at Monumental Welsh Women's statue unveiling in Cardiff

On 29 September 2021 the group erected a monument to Betty Campbell, the first black head teacher in Wales, which was not only the first statue of a named Welsh woman, but the first of a Welsh black woman too.

'Monumental Welsh Women were delighted to take part in Welsh

Charities Week,' said Director, Helen Molyneux. 'Celebrating the powerful impact volunteers and not for profit organisations can have, particularly in areas where traditional funding sources and resources aren't available, is so important and we hope will encourage others to make projects like ours happen.'

The difference we made

Our Welsh Charities Week resulted in press coverage for several voluntary organisations in Wales across television, online and print. ITV Wales also kindly partnered with us on the campaign and throughout the week were able to feature the Red Cross in Wales, Tir Dewi and Follow Your Dreams on their Wales at Six programme.

What you said about our Trustees' Week events

‘I did want to say a particular thank you to you and the team for your efforts in ensuring that I could attend today. What a really good session it was, well worth my time. Some excellent learnings to take forward as well as some consolidation of concepts as well.’

Gareth Davies, Trustee at ScoutsCymru

Right: CUBE (Community United Barry 4 Everyone) at the opening of ‘The Gallery’, a community café and event space on Barry’s Broad Street, supported by our Social Business Growth Fund ►



Our goal

Voluntary organisations and volunteers make a greater impact on current and future wellbeing

We believe the voluntary sector and volunteers are vital to the wellbeing of people and communities all across Wales. We want to support organisations to become even better at improving people's lives. This year our policy and grants work was particularly important in achieving this aim.

What we did

1 We co-designed a ten-year vision and future aspirations for the voluntary sector in Wales. Over 100 organisations shared their concerns and aspirations for Wales. We published the findings in our Voluntary Sector Futures report

2 We launched our Community Asset Loan Fund (CALF) with £67,000 worth of loans available to allow voluntary organisations to take ownership of community assets. Our partnership with Cynnal Cymru meant that we could offer reduced interest rates to Living Wage organisations and/or those maintaining an implemented action plan

3 We opened our Net Zero Carbon Start-up grant scheme, offering financial and technical support to help social enterprises get their businesses trading-ready while embedding climate-friendly practices

4 Our Wales and Africa Grant Scheme and Landfill Disposals Tax Communities Scheme awarded over £2.25m between them to the voluntary sector, while our Active Inclusion Fund awarded over £5.5m to organisations and projects helping disadvantaged people back into employment. The Active Inclusion Fund is managed by WCVA, supported by funding from European Structural and Investment Funds

5 Our Local Nature Partnerships (LNP) Cymru project worked towards creating a more resilient and nature-rich Wales by collaborating with people, communities, decision-makers and businesses. This year, the project dealt with almost 1,500 enquiries, staged almost 650 events and activities, and supported over 130 practical projects and almost 450 communities benefitting from these activities. LNP Cymru has also been instrumental in the delivery of Welsh Government's Local Places for Nature grant, supporting 59 projects across Wales

Case Study

Increasing vaccine take-up among Black and Minority Ethnic communities

OUR COVID EMERGENCY FUNDING HELPED BMHS TO GET INFORMATION ABOUT THE VACCINE TO BLACK AND MINORITY ETHNIC COMMUNITIES.

Funded by Welsh Government, our Voluntary Sector Recovery Fund (VSRF) helped new Swansea organisation, Black and Minority Ethnic Mental Health Services (BMHS) with its work in supporting Black and Minority Ethnic communities to access information about COVID-19 vaccinations.

Black and Minority Ethnic communities suffered disproportionately high death

rates throughout the pandemic and Alfred Oyekoya, Director of BMHS, identified the need for 'dedicated efforts to support vaccine uptake among Black and Minority Ethnic communities,' including individuals who were 'homeless; undocumented migrants; and the digitally excluded.'

BMHS ran Health Hour sessions for local communities with Black and Minority Ethnic medical professionals, promoted the local Health Board's Immbulance mobile vaccination unit, and ran an online event to help people

be more informed about COVID-19 vaccination.

Since the start of the pandemic BMHS have formed new relationships and continued to build on their partnership working with other key stakeholders in the Swansea area. All this led to BMHS winning a trophy at the Unsung Community Heroes award in Swansea in March 2022.

Alfred said: 'Through WCVA funding, we were able to provide over 65 sessions in several languages that include health literacy, mental health education and vaccination sessions to the community.'

'The funding enabled us to continue our advocacy for health equality and made it possible to provide training as part of our effort in normalising mental health conversations and making mental health topics more relevant and accessible for everyone.'



◀ Left: Black and Minority Ethnic Mental Health Services (BMHS) outside Swansea's Immbulance

The difference we made

1 We continued high level engagement with Welsh Government. We facilitated six meetings between Welsh Government Ministers and the voluntary sector, as well as two meetings of the Third Sector Partnership Council, chaired by the Minister for Social Justice. In a meeting with the Minister for Health and Social Services, Eluned Morgan MS, the Minister praised the voluntary sector for its 'incredible work' during the pandemic, saying Wales wouldn't have got through it without its efforts

2 We responded to 11 Welsh Government and Welsh Parliament consultations on subjects such as the Race Equality Action Plan and Welsh Government's draft Budget, as well as UK Government consultations such as the National Resilience Strategy and reform of the Human Rights Act. Our influencing and engagement work led to WCVA being mentioned 85 times in Welsh Parliament plenary sessions, committee meetings and government reports

3 The UK Government introduced proposals to repeal the Human Rights Act 1998 which threatened to undermine work the voluntary sector is doing to strengthen human rights, equality and wellbeing in Wales. Through the Wales Civil Society Forum, a project run in partnership with Wales Governance Centre, we worked with the Human Rights Stakeholder Group and the Equality and Human Rights Coalition to organise a rapid response to the tight-windowed consultation. Our work was acknowledged by Welsh Government who took part in most of our activities, helping to shape their own official response to the consultation which echoed many of the points raised by the voluntary sector. The work was mentioned by Sioned Williams MS and Jane Hutt MS as the Senedd adopted a motion expressing the same grave concerns as the sector. Our work also fed into UK wide efforts to support engagement with the Human Rights Act reform consultation, which went on to receive a breathtaking 12,873 responses from across the UK

4 We gave oral evidence to Welsh Parliament committees on subjects such as Wales' international profile and scrutiny of public administration, and to the UK House of Lords on common frameworks after leaving the European Union

5 Our Helpforce Cymru project worked with stakeholders including Age Cymru to produce a plan to enable volunteer visits to care homes during the pandemic, with one volunteer noting how it helped 'take the pressure off' committed care home staff. Helpforce also worked with the Bevan Commission on a 'volunteer to career' pathway, identifying clinical leads interested in developing volunteering opportunities and pathways into health and care careers, and helped support three pilot projects on volunteering in end-of-life care



◀ **Left:** Working in the Cynon Valley Organic Adventures community garden boosted the confidence of young people

Case Study

Job placement scheme gives young people a kick start

WE SUPPORTED CYNON VALLEY ORGANIC ADVENTURES TO GET MORE THAN JUST AN EXTRA PAIR OF HANDS THROUGH THE KICKSTART SCHEME.

WCVA has been supporting voluntary organisations in Wales to access the Department of Work and Pensions project, Kickstart. The scheme allows employers to bid for funding to create six-month job placements for young people on Universal Credit or Jobseeker's Allowance, and at risk of long-term unemployment.

We helped Cynon Valley Organic Adventures (CVOA), a social enterprise community garden in Abercynon, to successfully apply to the Kickstart Scheme and give five young people employment – and their young participants flourished!

In their placements, the Kickstart employees were involved in food planting, harvesting,

maintaining crops and habitats, biodiversity and restoring the river area. They were also instructed in tree care, helped build an outdoors cooking area, and worked with groups of disabled children, explaining what different gardening implements did.

The placements have given the young people more confidence. Janis Werrett, Director of CVOA, described one of the young people, Meg, as 'a totally different person now. We've supported her and she's developed her own voice, to the extent she wants to do car mechanics in college.'

She also spoke about how the group had gone beyond the remit of the Kickstart placements, clearing the garden of a woman that was unable to leave her home, using tools and skills learned on their placement.

Our goal

WCVA is more sustainable and responsible

We want to ensure that we work in a sustainable way that also inspires and supports a culture of sustainability across Wales. In 2021/22 we aimed to ensure that diverse and inclusive voices were at the heart of our decision-making.

What we did

1 We completed the move to a new head office in Cardiff. With office spaces in Rhyl and Aberystwyth too, we now operate a completely cloud based and flexible hybrid working model for our staff, who can work wherever and whenever they want so long as it meets the requirements of their role

2 We worked with our members to complete a comprehensive review of priorities for the voluntary sector over the coming years

3 We provided Equality, Diversity and Inclusion (EDI) training to 97% of our staff, either through full three-hour training or one-hour refreshers

4 We supported staff with our wellbeing champions, our staff wellbeing zone, and by organising online clubs to reduce isolation and connect with each other

5 We ran 'meet the funder' sessions with voluntary organisations that tackle various forms of discrimination, helping us to reach a more diverse audience

▼ **Below:** Samantha Carpenter, our Equality, Diversity and Inclusion Officer talking staff through our EDI Action Plan



The difference we made

Case Study

EDI development

WE RECOGNISE THAT DISCRIMINATION, PREJUDICE AND DISADVANTAGE EXIST IN OUR SOCIETY. WE CONTINUED WITH OUR COMMITMENT TO CONTRIBUTE TO HELPING ELIMINATE THIS BY WORKING POSITIVELY TO PROMOTE A MORE INCLUSIVE SOCIETY.

Building on work started in 2020/21, we progressed our commitment to providing all our services and employment opportunities on a fair and equitable basis.

Our Equality, Diversity and Inclusion (EDI) champions group has been central to this, continuing to meet regularly allowing staff to engage with trustees, share ideas and influence WCVA's direction on our EDI journey.

We know that the voluntary sector has a diverse collection of lived experiences in matters affecting people from all protected characteristic backgrounds.

During 2021/22 we led on promoting and responding to government consultations on equalities and human rights.

Through well received staff engagement we also developed a challenging EDI Action Plan with 26 actions for the coming year.

Finally, we introduced Equality Impact Assessments to focus our thinking on protected characteristic groups when making decisions, allowing us to identify positive impacts that can be introduced or amplified or negative impacts to be mitigated.

'Significant work from across all parts our organisation over the past year has allowed us to truly understand where we currently are on our EDI journey,' said Samantha Carpenter, our Equality, Diversity and Inclusion Officer.

'This groundwork puts us in a position where we can deliver on our challenging action plan and meaningfully contribute towards year one of our Strategic Plan for 2022 to 2027.'

What staff said about our EDI training

'Samantha did an excellent job delivering a very engaging session, which felt relevant and tailor-made for our line of work at WCVA. Having comprehensive training delivered by an expert in the field has given me confidence that I am up-to-date on EDI matters and I will continue to implement best practice in all aspects of my work - when interacting with colleagues, external stakeholders, and members.'

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. This year we focused on developing our digital services and working with others, including our key partners the County Voluntary Councils, pooling our local, regional and national expertise.

What we did

1 We held our first online version of gofod3, WCVA's flagship event and the biggest voluntary sector gathering of its kind in Wales. We had a week of webinars, workshops and discussions attended by over 1,000 people

2 After quickly adapting to delivering training and events online in 2020 we continued to provide support digitally while face-to-face was still not possible

3 Our 'Digital services strategy' was fully implemented by the end of 2021, seeing WCVA become a fully cloud-based organisation

4 We continued our partnership with Cynnal Cymru, the leading organisation for sustainable development in Wales. Together we focused on the foundation economy and ensuring that sustainability is at the heart of development in both policy and practice

5 We led on work to develop the Knowledge Hub as part of Third Sector Support Wales, our partnership with the County Voluntary Councils. The Hub provides free online resources, training and networking for voluntary organisations in Wales

6 We continued our commitment to continuous staff learning, with all staff training courses delivered online. Our staff recorded 328 different occasions where they had accessed learning on topics such as GDPR, Welsh language awareness and marketing

The difference we made

We worked in collaboration with Third Sector Support Wales partners to distribute the £1.5m Winter Pressure Fund. This funded local efforts that helped to alleviate pressures on the NHS by extending existing activities and creating more organisational capacity. Gemma Lelliot, Director for Wales at Community Transport Association Cymru praised WCVA's role in this, saying: 'The support of WCVA as a whole is invaluable, and we really appreciate the involvement and engagement we are part of through your proactive support.'

What our staff said about online training they attended

'I was pleasantly surprised by how engaging the course was, especially considering it was held online. Clever use of technology available. Overall very positive experience. I am well equipped to make basic determinations on matters relating to GDPR and am aware who the points of contact are shall I have a more complex situation at hand.'

Member of staff that attended our GDPR training

Case Study

Repair Café Wales

OUR SMALL INVESTMENT IN REPAIR CAFÉ WALES CONTRIBUTED TO THE BIG WAVES THE ORGANISATION IS MAKING IN WALES.

Repair Café Wales has gone from receiving a small grant through the Landfill Disposals Tax Communities Scheme (LDTCS) to being included in the new Programme for Welsh Government.

In 2018 Repair Café Wales was awarded funding from LDTCS to establish eight new repair cafes and train volunteers to fix items destined for landfill, teach repair skills, and encourage upcycling.

‘After we got the initial grant from WCVA things took off!’ says Phoebe Brown, Director at Repair Café Wales. ‘We’re only coming up to five years old and we’ve grown so rapidly.’

The project proved such a success that in 2021 Repair Café Wales was awarded the larger LDTCS ‘Nationally Significant grant’ to develop and pilot technology that facilitates and monitors the value of repair and re-use.

Not only that, in June 2021 Welsh Government published their new programme setting out their commitments for the next five years. It included the promise to support 80 re-use and repair hubs in town centres across Wales.

‘It’s great to see they’re planning to keep supporting Repair Cafés and want to see more of them, because our aim as an organisation is to see one in every community in Wales,’ says Phoebe.

‘We know there’s lots more to come and whether they’re from us or from other organisations, it’s a real step in the right direction.’ LDTCS is funded by Welsh Government and administered by WCVA in partnership with the County Voluntary Councils.

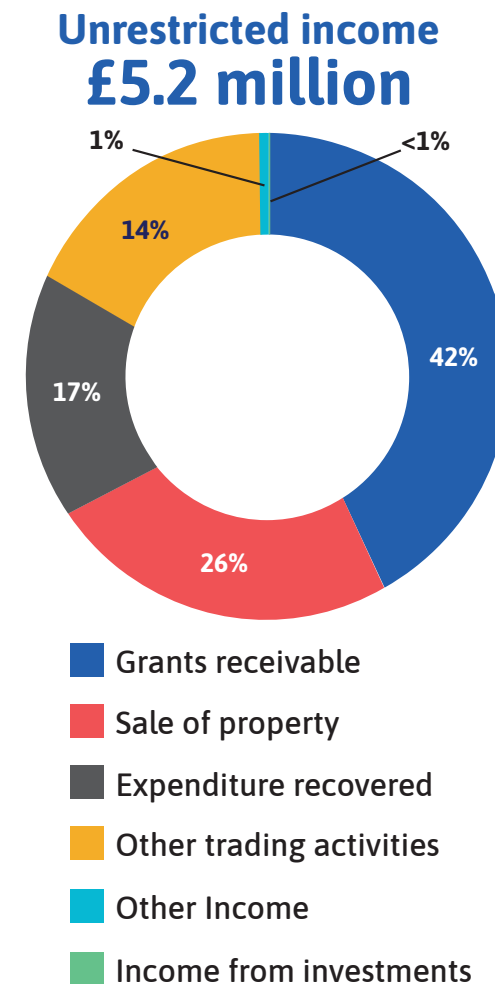
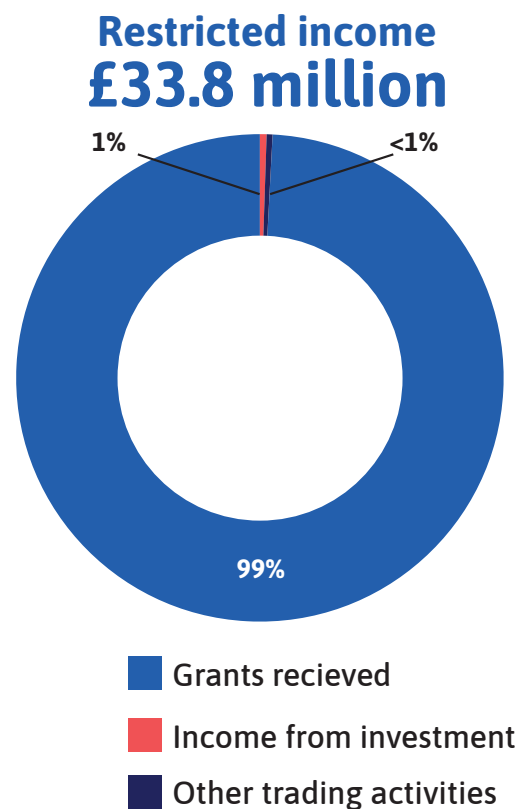
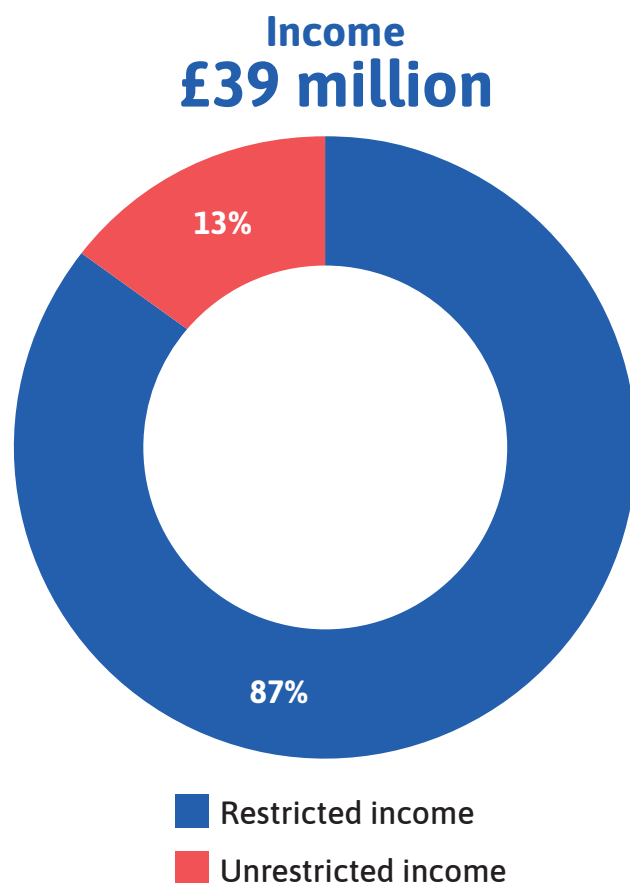
Right: Repair Café Wales helping people fix electronics so they can be re-used instead of going to landfill ►



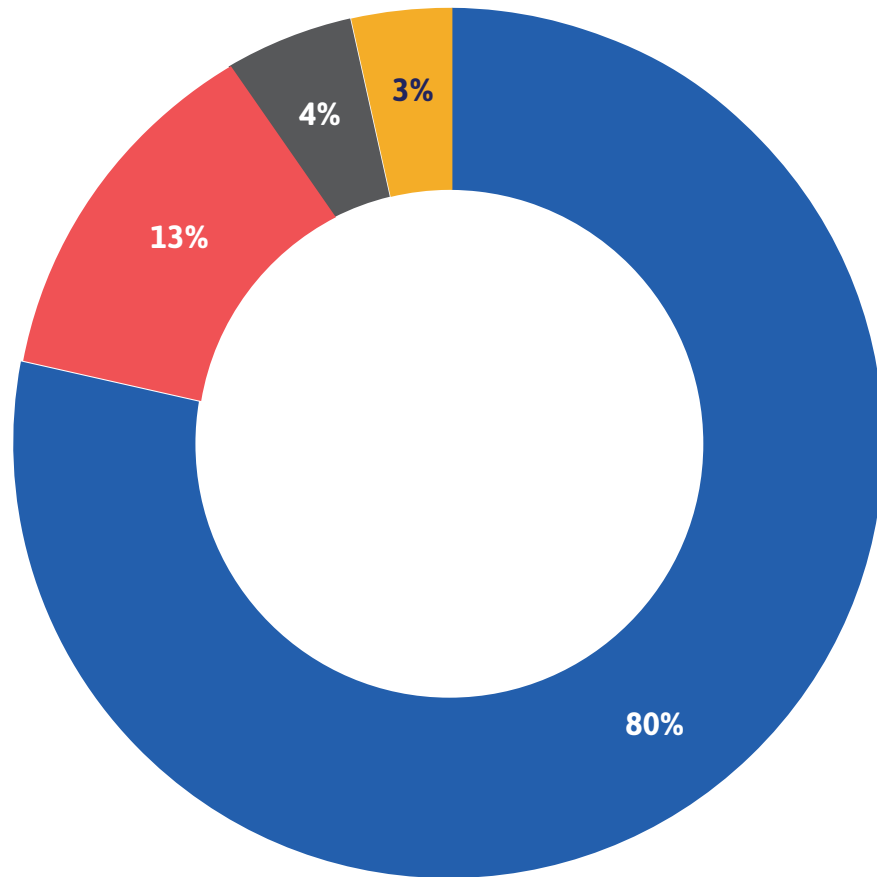
Our finances

These figures give an overview of our financial performance for 2021/22.

**DURING THE YEAR WE DISTRIBUTED £28.9M IN GRANTS AND LOANS TO THE VOLUNTARY SECTOR.
OUR INCOME WAS £39M AND OUR EXPENDITURE WAS £35.5M.**



Expenditure £35.5 million



- Grants 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

(Resigned 3 March 2022)

Colin Arnold

(Appointed 3 March 2022)

Trustees

Steve Brooks

Rocio Cifuentes

(Resigned 3 March 2022)

Lindsay Cordery-Bruce

Lisa Davies

Rhian Davies

(Appointed 18 November 2021)

Elizabeth Girling

(Resigned 18 November 2021)

Simon Harris

Chris Lines

Mark Llewellyn

Sara Moseley

(Resigned 18 November 2021)

Menai Owen-Jones

(Appointed 18 November 2021)

Joe Stockley

Edward Watts MBE DL

Helen Bulkeley (known as Helen White) (Resigned 18 November 2021)

Dr Neil Wooding CBE

(Appointed 16 February 2022)

Kate Young

Observer

Colin Arnold (from February 2021

- March 2022) (Defigo Finance Ltd)

Secretary

Tracey Lewis

Company registration number

0425299

Charity number

218093

Registered office

One Canal Parade,
Dumballs Road,
Cardiff,
CF10 5BF

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,

Ground Floor,

Cardigan House,

Castle Court,

Swansea Enterprise Park,

Swansea,

SA7 9LA

Thank You

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

[ACEVO](#)

[AccountsIQ](#)

[Aimee Parker
Consultancy](#)

[Arts Factory](#)

[Ateb](#)

[Barclays Bank PLC](#)

[Bevan Buckland LLP](#)

[Bevan Commission](#)

[Cardiff University](#)

[Carys Mair
Communications and
PR](#)

[Catherine Hester](#)

[Centre for Digital
Public Services \(CDPS\)](#)

[Chartered Institute of
Fundraising](#)

[Class Networks](#)

[Clear the Fog](#)

[Comic Relief](#)

[Cranfield Trust](#)

[Cwmpas \(formerly the
Wales Co-operative
Centre\)](#)

[Cymdeithas Cyfieithwyr
Cymru](#)

[Cymen](#)

[Darwin Gray](#)

[Data Cymru](#)

[Data Orchard](#)

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

[Futurice Ltd](#)

[Grow Social Capital CIC](#)

[Health Education &
Improvement Wales](#)

[Helpforce](#)

[HSF health plan](#)

[Hub Cymru Africa](#)

[Huw Irwin Associates](#)

[ITV Cymru Wales](#)

[Keegan and Pennykid](#)

[Landsker](#)

[Legal Education
Foundation](#)

[Lloyds Bank
Foundation](#)

[National Lottery
Community Fund](#)

[National Lottery
Heritage Fund](#)

[NCVO](#)

[Nesta](#)

[New Economics
Foundation](#)

[NHS Charities Together](#)

[NHS Wales](#)

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[The Open University
Wales](#)

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Sectoral Leadership
Group \(VCSLG\)](#)

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Funding Office \(WEFO\)](#)

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Prescribing Research
\(WSSPR\)](#)

[The Wellbeing Planner](#)

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Government
Association \(WLGA\)](#)

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Financial statements 2021/22

In this section you will find details of our accounts and activities for the financial year 2021/22 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 2021/22

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 2022.

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. Following this year's Trustee election process and ballot of our members for the seven vacant places on the Board, our members approved the appointment of two new trustees and reappointed five existing trustees.

Recruitment of Chair designate

After eight years as Chair and a total of eleven years on the Board, Peter Davies will be stepping down from his position as Chair of WCVA in November 2022. Peter has been an instrumental part of WCVA's strategic development

since 2014 and as an organisation we are deeply grateful for his support and contributions over this time.

Following an extensive, robust, open and transparent search for our new Chair which started in November 2021 with the support of a recruitment agency, we identified and interviewed five exceptional candidates. The candidates came from a variety of backgrounds and with a diverse range of skills.

Dr Neil Wooding CBE was unanimously approved by the Board of Trustees to join the Board as Chair designate. Neil will work alongside Peter until Peter stands down from the Board in November 2022.

Neil has undertaken numerous voluntary roles throughout his career. His domain of expertise lies within people development, organisational change and human diversity.

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 2021/22 a number of focussed sessions were held for trustees including refresher training on safeguarding and charity investment, as well as updates on different work programmes.

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 Committee and WCVA Finance Committee. The Board is also supported

by a number of funding advisory panels. 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 voluntary sector in Wales. Consideration is currently being given to repurpose the company to manage all of WCVA's repayable finance products to ensure the voluntary sector in Wales has a continuous source of investment available to support its entrepreneurial ambition.

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

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.

During 2021/22 we have worked together to promote the Living Wage to the voluntary sector in Wales, link carbon reduction to grants and consider foundation economy and social partnership principles across project and policy teams.

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

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 is to promote all or any purposes for the benefit of the community deemed by law to be charitable.

Public benefit

The Trustees have paid due regard to the Charity Commission's guidance on public benefit. The Trustees are confident that WCVA's activities are in accordance with the regulations on public benefit.

WCVA continued to respond to the circumstances created by the COVID-19 pandemic, both in terms of ways of working and in our support for the sector.

A particular focus during the year was preparing for the end of EU funding in Wales and seeking to develop relationships with UK Government and local authorities in Wales to maximise potential support for people, communities and the role played by the sector.

Working in partnership with local County Voluntary Councils and our wider membership we focused our resources on the areas where we could make the greatest impact. One of our key communication messages is that we make a bigger difference together.

Grants and funding

The charity administered 18 (2021:21) grant schemes during the year and grant payments were made to 680 (2021: 817) organisations.

Grants	2022 Number of Grants paid / repaid	2022 Value of Grants paid / repaid £	2021 Number of Grants paid / repaid	2021 Value of Grants paid / repaid £
Active Inclusion - East Wales	12	460,899	8	354,448
Active Inclusion - East Wales Youth	13	366,963	8	171,610
Active Inclusion - West Wales & the Valleys	74	2,892,702	32	1,861,845
Active Inclusion - West Wales & the Valleys Youth	41	1,467,341	24	1,043,370
SGBF - West Wales & the Valleys	13	537,228	9	449,965
SGBF - East Wales	2	81,338	6	237,013
Infrastructure Funding - CVCs	19	5,460,053	19	7,385,563
Landfill Tax	75	462,557	60	2,167,695
Partnership Council	29	87,525	29	87,545
Volunteering Wales	157	1,864,849	19	146,096
Wales for Africa Community Links	31	927,283	35	674,314
Comic Relief	5	102,925	19	585,002
Helpforce	-	-	1	12,500
Flood Dennis Appeal	1	12,938	7	25,819
Local Nature Partnership LNP	22	603,952	42	581,715

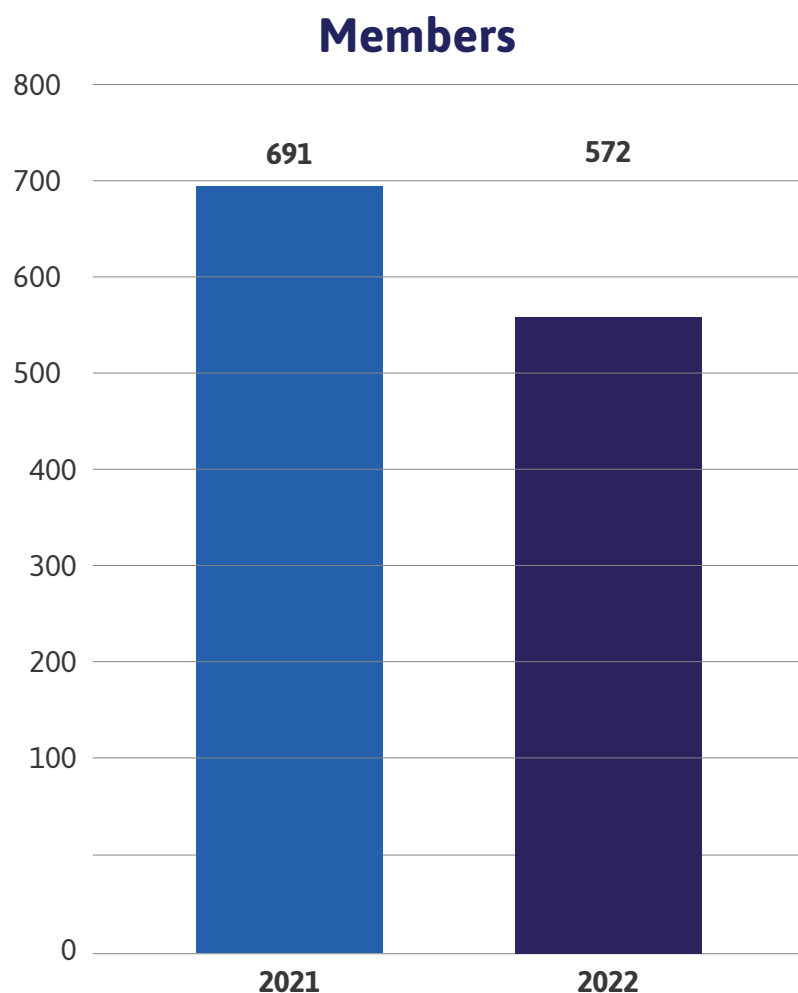
Local Places for Nature L4NP	25	5,899,697	42	2,668,156
Helpforce Development Grant	-	-	3	36,000
Third Sector Resilience Fund	98	6,698,859	177	9,455,121
Voluntary Sector Emergency Fund	-	-	270	15,162,204
Kickstart	61	303,000	6	25,500
Volunteering & Wellbeing Research	-	-	1	3,000
NEWID	2	349,104		
	680	28,579,214	817	43,134,480
Additional match funding income and expenditure attracted by income from the grant schemes.	143	2,377,774	105	1,930,791

Procured contracts

The charity administered 0 (2021: 0) procured contract schemes during the year.

Membership

Membership is open to any charities, voluntary groups, community groups or social enterprises active in Wales. We launched a refreshed membership offer in September 2021. As part of this launch, we asked all members to complete a membership form on our new website system to ensure all their details were up to date. Although causing a slight drop in numbers, this process has meant that we now have an up-to-date and engaged membership base.



Financial review 2021/22

During the year WCVA generated total operating income of £38.77m. Over the past two years, during the height of the pandemic, WCVA has managed around £90m of operating income, a significant increase from previous years. This reflects the incredible level of activity that has taken place across the organisation, especially in terms of grant and loan delivery for the voluntary sector.

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 ongoing support for the voluntary sector as the COVID-19 pandemic continued. Direct funding is also generated through delivery of services and activities to its members including training, publications and conferences.

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	5,187,163	33,580,137	38,767,300
Operating costs	(2,755,710)	(32,758,010)	(35,513,720)
Operating results	2,431,453	822,127	3,253,580
Investment income	8,584	234,675	243,259
Loss on revaluation of investments	(5,444)	-	(5,444)
Financial position before pension adjustments	2,434,593	1,056,802	3,491,395
Pension adjustments *	4,610,000	-	4,610,000
Final position	7,044,593	1,056,802	8,101,395
Balances brought forward	2,057,015	4,349,064	6,406,079
Balances carried forward	9,101,608	5,405,866	14,507,474

*An amount of £80,000 increases the pension costs within 'Salaries and Oncosts' included in operating costs.

Unrestricted activity

The reported net operating gain on unrestricted activity of £2.43m includes an overall charge of £80k relating to the actuarial pension adjustment and the surplus from the sale of Baltic House (£1.36m).

Total unrestricted funds carried forward at 31 March 2022 were £9.1m. Of these, £3.05m 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 £6.05m. These reserves include a pension surplus of £1.18m, which if removed reduces the free reserves to an amount of £4.87m. Last year there was a pension liability of £3.35m. 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 and managing the free reserves against the movement of

the Local Government Pension Scheme (LGPS) is a challenge.

Restricted activity

All restricted projects are fully funded. The positive movement of £1.06m 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 main increase this year is due to a significant release of income to restricted reserves in relation to repayments of loans within the Resilience loan scheme.

The total level of restricted funds carried forward at 31 March 2022 stood at £5.41m, representing the various loan schemes cash and outstanding debts on funding awarded, net of any provisions for bad debt. In line with WCVA's financial strategy, expenditure on all on-going projects is closely monitored and controlled to ensure that no losses are incurred on fully funded restricted activity.

Volunteers

In addition to its volunteer trustees, 42 individuals with relevant skills and experience serve as voluntary members of the Project Boards and Loan 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.

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 discuss the readily realisable reserves, WCVA's commitments and the market value of investments. The main risks to both income and expenditure are highlighted and a calculation of the possible financial consequences of adverse movements made. The trustees use this information

to ensure an adequate level of readily realisable reserves is held. The trustees have designated unrestricted reserves, totalling £1.05m, which are expected to be released over the next three to five years.

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 32 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:

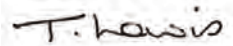
- There is no relevant audit information of which the company's auditors are unaware; and
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

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 two years.

BY ORDER OF THE BOARD



Tracey Lewis
Company Secretary
22 September 2022

**WALES COUNCIL FOR VOLUNTARY ACTION
COMPANY LIMITED BY GUARANTEE**

Financial statements for the year ended 31 March 2022

Consolidated Statement of financial activities

INCOME

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Income from Trading activities:					
Other trading activities	3	711,582	26,877	738,459	600,882
Income from investments	4	8,584	234,675	243,259	184,399
Income from Charitable activities:					
Grants receivable	5	2,152,740	33,553,260	35,706,000	49,341,175
Other income	5	63,409	-	63,409	90,924
Expenditure recovered		896,763	-	896,763	733,676
Profit on Sale of Property	5	1,362,669	-	1,362,669	-
Total income and endowments		5,195,747	33,814,812	39,010,559	50,951,056

EXPENDITURE

Cost of generating funds:					
Expenditure on raising funds	9	558,602	-	558,602	376,197
Expenditure on charitable activities	9	2,197,108	32,758,010	34,955,118	49,286,771
Total expenditure		2,755,710	32,758,010	35,513,720	49,662,968
Net income/(expenditure)		2,440,037	1,056,802	3,496,839	1,288,088
Actuarial gains/(losses) on defined benefit pension scheme		4,610,000	-	4,610,000	(2,020,000)
Revaluation reserve movement		-	-	-	(63,259)
(Loss) / Gain on revaluation of investments		(5,444)	-	(5,444)	22,595
Net movement in funds		7,044,593	1,056,802	8,101,395	(772,576)
Balances brought forward		2,057,015	4,349,064	6,406,079	7,178,655
Balances carried forward		9,101,608	5,405,866	14,507,474	6,406,079

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

Unrestricted funds include £3,053,547 (2021: £1,816,000) of designated and sustainable funds (see note 18).

Group income and expenditure account

	Note	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Income		5,187,163	33,580,137	38,767,300	50,766,657
Operating costs	9	(2,755,710)	(32,758,010)	(35,513,720)	(49,662,968)
		<hr/>	<hr/>	<hr/>	<hr/>
		2,431,453	822,127	3,253,580	1,103,689
Investment income	4	8,584	234,675	243,259	184,399
		<hr/>	<hr/>	<hr/>	<hr/>
Net income		2,440,037	1,056,802	3,496,839	1,288,088
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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

Consolidated Balance Sheet

	Note	2022 £	2021 £
FIXED ASSETS			
Tangible assets	12	308,966	-
Current assets			
Investments	13	92,046	97,490
Stock	14	-	360,000
Debtors: amounts falling due within one year	15	7,905,904	7,405,910
Debtors: amounts falling due after more than one year	15	5,053,829	5,966,638
Cash at bank		20,251,220	20,268,776
		33,302,999	34,098,814
Creditors: amounts falling due within one year	16	(11,909,000)	(21,191,856)
Net current assets		21,393,999	12,906,958
Total assets less current liabilities		21,702,965	12,906,958
Creditors: amounts falling due after more than one year	16	(8,375,491)	(3,150,879)
Defined benefit pension scheme asset/(liability)	24	1,180,000	(3,350,000)
Net assets		14,507,474	6,406,079
FUNDS			
Total unrestricted funds	18	9,101,608	2,057,015
Restricted:			
In surplus - relating to long term loans awarded		3,183,377	3,233,753
In surplus - other		2,222,489	1,115,311
Total restricted funds	19	5,405,866	4,349,064
TOTAL FUNDS		14,507,474	6,406,079

These financial statements were approved by the members of the Board on 22 September 2022 and are signed on their behalf by:

P Davies CBE
Chairman



CJ Arnold
Treasurer



Company Registration number. 0425299

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

Charity Balance Sheet

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	12	308,966	-
Current assets			
Investments	13	92,049	97,493
Stock	14	-	360,000
Debtors: amounts falling due within one year	15	8,922,285	8,403,998
Debtors: amounts falling due after more than one year	15	4,081,976	4,892,432
Cash at bank		20,023,024	20,200,551
		33,119,334	33,954,474
Creditors: amounts falling due within one year	16	(11,806,710)	(21,093,743)
Net current assets		21,312,624	12,860,731
Total assets less current liabilities		21,621,590	12,860,731
Creditors: amounts falling due after more than one year	16	(8,375,491)	(3,150,879)
Defined benefit pension scheme asset / (liability)	24	1,180,000	(3,350,000)
Net assets		14,426,099	6,359,852
FUNDS			
Total unrestricted funds	18	9,020,233	2,010,788
Restricted:			
In surplus - relating to long term loans awarded		2,145,385	2,077,793
In surplus - other		3,260,481	2,271,271
Total restricted funds	19	5,405,866	4,349,064
TOTAL FUNDS		14,426,099	6,359,852

These financial statements were approved by the members of the Board on 22 September 2022 and are signed on their behalf by:

P Davies CBE
Chairman



CJ Arnold
Treasurer



Company Registration number. 0425299

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

Group cash flow statement

	2022 £	2021 £
Cash flows from operating activities		
Net expenditure for the reporting period	3,496,839	1,288,088
Adjustments for:		
Depreciation charges	2,595	93,640
(Profit) on disposal of tangible fixed asset	(1,370,000)	(31,424)
Interest received	243,259	184,399
Decrease/(increase) in debtors	412,815	(6,831,387)
Decrease/(increase) in creditors	(4,058,244)	22,031,741
Non cash movement re Defined Benefit Pension adjustment	80,000	(210,000)
Net cash used in operating activities	(1,192,736)	16,525,057
Cash flows from investing activities:		
Proceeds received for sale of property	1,730,000	504,525
Purchase of fixtures and fittings	(311,561)	-
Interest received	(243,259)	(184,399)
Net cash used in investing activities	1,175,180	320,126
Change in cash and cash equivalents in the reporting period	(17,556)	16,845,183
Cash and cash equivalents at the beginning of the reporting period	20,268,776	3,423,593
Cash and cash equivalents at the end of the reporting period	20,251,220	20,268,776

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 One Canal Parade, Dumballs Road, Cardiff, CF10 5BF.

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

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Fixtures and fittings – 10 years

Computer equipment – 10 years

Cost comprises the purchase price of the asset and expenditure directly attributable to the acquisition of the item. A fixed asset is derecognised upon disposal or when no future economic benefits are expected to arise from the continued use of the asset. The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is credited or charged to the statement of financial activities.

Assets which cost £1,000 or less are not capitalised and expensed through the statements of financial activities in the year they are purchased.

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.

Notes to the financial statements

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.

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.

Notes to the financial statements

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. 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.

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.

Notes to the financial statements

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.

TAXATION

The charity is exempt from corporation tax on its charitable activities.

Notes to the financial statements

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.

3. Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Training and publicity	627,807	26,877	654,684	472,341
Meetings and tenants	40,681	-	40,681	89,936
Subscriptions and membership	43,094	-	43,094	38,605
	<u>711,582</u>	<u>26,877</u>	<u>738,459</u>	<u>600,882</u>

4. Income from Investments

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Bank deposit interest	3,114	234,675	237,789	178,929
Investment income	5,470	-	5,470	5,470
	<u>8,584</u>	<u>234,675</u>	<u>243,259</u>	<u>184,399</u>

Notes to the financial statements

5. Grants receivable

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Cardiff University	-	17,887	17,887	17,626
Charities Aid Foundation	83,781	-	83,781	100,925
Comic Relief	65,000	102,925	167,925	660,002
Department for Work and Pensions	12,646	303,000	315,646	25,500
GoFundME (Flood Dennis Emergency Fund)	-	12,938	12,938	25,819
Helpforce	-	-	-	20,000
Heritage Lottery Fund	-	117,472	117,472	111,803
National Council for Voluntary Organisations	-	20,257	20,257	32,475
Natural Resources Wales	710	-	710	1,421
New Philanthropy NPC	-	15,107	15,107	18,734
Northumbria University	-	22,562	22,562	709
Social Investment ASDA Fund	-	90,015	90,015	115,186
Sport Wales	-	70,718	70,718	77,783
The National Lottery Fund	-	5,415	5,415	40,375
The Waterloo Foundation	-	-	-	9,399
The Wheel	-	22,485	22,485	1,414
University of South Wales	-	6,447	6,447	11,012
Welsh Government	1,986,227	24,620,903	26,607,130	42,975,935
Wales Funders Forum	-	-	-	205
WCVA	4,376	-	4,376	3,521
WEFO	-	8,125,129	8,125,129	5,091,331
Grants receivable total	2,152,740	33,553,260	35,706,000	49,341,175

Notes to the financial statements

6. Net income

Net income is stated after charging:	2022	2021
	£	£
Depreciation on owned fixed assets	2,595	93,640
Auditor's remuneration: - audit fees	23,872	23,064
- tax services	2,276	3,600
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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 (2021: £nil).

Three of the trustees received reimbursed travelling expenses for attendance at Board, Committee and Grant Panel meetings totalling £213 during the year (2021: £nil).

No payments were made to former trustees for professional services during the year (2021: £nil).

B) EMPLOYEE INFORMATION

	2022	2021
	£	£
Wages and salaries	3,195,420	2,921,298
Social security costs	305,042	278,770
Other pension and life assurance costs	1,039,967	726,465
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	4,540,429	3,926,533
	<hr/>	<hr/>

The average number of employees during the year was 108 (2021: 100).

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:

	2022	2021
£60,000 - £69,999	2	-
£70,000 - £79,999	-	-
£80,000 - £89,999	-	-
£90,000 - £99,999	1	1
	<hr/>	<hr/>

Contributions were made to a defined benefit scheme for 3 (2021: 1) 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 £410,389 (2021: £388,802).

C) REDUNDANCY AND TERMINATION PAYMENTS

The wages and salaries figure includes £nil of redundancy and termination costs (2021: £1,562).

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). All grants are awarded to third sector organisations in Wales:

	2022 £	2021 £
Gwent Association of Voluntary Organisations (GAVO)	828,865	1,408,549
Conwy County Borough Council	794,849	-
Swansea City and County Council	566,636	-
Gwynedd Council	545,278	-
Prime Cymru	469,817	323,970
Flintshire County Council	459,006	-
Powys Association of Voluntary Organisations	448,119	685,952
Cymunedau'n Ymlaen Mon Communities Forward	444,028	-
Ceredigion County Council	384,088	-
The Salvation Army	366,140	250,701
Pembrokeshire Coast National Park Authority	365,434	-
Cardiff Third Sector Council (C3SC)	305,759	434,321
Interlink	305,544	426,819
Mantell Gwynedd	304,726	456,796
Merthyr Tydfil Institute for the Blind (MTIB)	301,949	-
Merthyr Tydfil County Borough Council	286,857	-
Pembrokeshire County Council	275,048	288,109
Denbighshire County Council	268,299	-
Swansea Council for Voluntary Service	267,904	442,457
Torfaen Voluntary Alliance	264,559	384,828
Menter Môn Cyf	261,970	-
Neath and Port Talbot Council for Voluntary Service	257,424	390,804
Carmarthenshire Association of Voluntary Services (CAVS)	257,017	409,071
Isle of Anglesey County Council	254,795	-
Leonard Cheshire Disability	253,633	493,233
Association of Voluntary Organisations in Wrexham	249,774	364,025
Bridgend Association of Voluntary Organisations	245,651	361,061
Community and Voluntary Support Conwy	244,304	365,293
Pembrokeshire Association of Voluntary Services	240,385	369,521
Denbighshire Voluntary Services Council	238,432	362,522
Ceredigion Association of Voluntary Organisations	238,366	371,059
Medrwn Môn	237,056	355,267

Notes to the financial statements

Flintshire Local Voluntary Council (FLVC)	232,359	371,890
Cardiff Council	231,779	282,640
Voluntary Action Merthyr Tydfil	228,786	356,725
Vale of Glamorgan Council	217,578	-
Caerphilly County Borough Council	210,963	-
Teams 4 U	206,302	-
Brecon Beacons National Park Authority	200,754	-
Swansea YMCA	194,048	248,793
Mothers of Africa	190,014	-
Newport City Council	187,899	-
Cwmpas (Formerly know as Wales Co-operative Centre)	185,705	-
Gilfach Goch Community Association	184,496	385,685
Vale Centre for Voluntary Service/Glamorgan Vol Services	184,147	383,139
Christian Aid	182,641	-
Sgiliau Cyf	178,958	-
Bridgend County Borough Council	175,907	-
ProMo Cymru	172,900	-
Torfaen County Borough Council	171,048	-
Mind Cymru	-	637,997
St John Ambulance Cymru	-	546,112
Llamau Ltd	-	384,011
Community Care Collaborative CIC	-	375,647
The Centre for Building Social Action Limited	-	364,618
Care & Repair Cymru	-	346,198
Ethnic Youth Support Team	-	332,046
Welsh Women's Aid	-	325,648
Volunteering Matters	-	304,312
Age Cymru	-	282,070
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
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

Notes to the financial statements

Multiple Sclerosis (MS) Society	-	204,280
Adult Learning Wales	-	203,227
Mirus-Wales	-	202,717
Total 50 largest grants paid to institutions	14,767,996	18,113,749
Total other grants payable	13,811,218	25,020,731
Total grants paid to institutions	28,579,214	43,134,480

These grants exclude £2,377,774 (2021: £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	828,865
Ethnic Youth Support Team	Rocio Cifuentes	154,175
Mind Cymru	Sara Moseley	700

There were no procured contract payments to organisations in 2022 (2021: £nil). No grants were made to individuals (2021: 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 2022	Total Funds 2021
	£	£	£	£	£
Grants Awarded	-	-	28,579,214	28,579,214	43,134,480
Property Expenses	-	40,319	-	40,319	40,360
Office Equipment Expenses	239	769	854	1,862	5,414
Rent & Rates	-	70,978	-	70,978	24,622
Heat & Light	-	8,971	-	8,971	17,931
Recruitment & Temporary Staff	129	29,686	40,517	70,332	28,794
Salaries and Oncosts	364,362	1,142,178	2,715,158	4,221,698	3,643,449
Travel, Subsistence & Welfare	356	35,412	4,879	40,647	29,939
Staff Training	882	1,809	5,806	8,497	8,338
Meetings and Conferences	50,410	15,449	5,086	70,945	92,726
Publicity	1,718	22,891	16,313	40,922	79,713
Postage & Telephone	10	2,855	1,440	4,305	5,794
External Training Costs	9,409	17,918	29,028	56,355	51,518
Stationery	3	2,238	17	2,258	50
Printing	-	-	48	48	1,491
Publication Costs	966	7,814	10,179	18,959	13,213
Translation Costs	3,169	27,396	28,272	58,837	88,173
Photocopying	-	41	406	447	267
Consultancy & Audit	31,344	306,415	276,585	614,344	616,525
Central Overheads	72,517	62,328	787,326	922,171	750,341
Sundry Expenses	1,417	3,328	39,751	44,496	45,068
	536,931	1,798,795	32,540,879	34,876,605	48,678,206

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 2022	Total Funds 2021
	£	£	£	£	£
Salaries & Staff Costs	11,597	264,830	-	276,427	248,931
Insurance & Security	-	13,347	10,890	24,237	22,334
Computer Costs	9,398	86,950	135,069	231,417	376,296
Bank Charges	676	5,952	2,661	9,289	5,367
Depreciation of Freehold Property	-	2,595	-	2,595	93,640
Repairs & Replacements	-	-	-	-	5,648
	<u>21,671</u>	<u>373,674</u>	<u>148,620</u>	<u>543,965</u>	<u>752,216</u>
<u>Governance Costs</u>					
Audit Fees	-	23,872	-	23,872	23,064
Other	-	213	-	213	-
	<u>-</u>	<u>24,085</u>	<u>-</u>	<u>24,085</u>	<u>23,064</u>
Provision for doubtful debts on CIF	-	554	68,511	69,065	209,482
Total expenditure	<u>558,602</u>	<u>2,197,108</u>	<u>32,758,010</u>	<u>35,513,720</u>	<u>49,662,968</u>

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 2021 £
Income from Trading activities:				
Other trading activities	3	547,588	53,294	600,882
Income from investments	4	6,696	177,703	184,399
Other income	5	1,416,397	-	1,416,397
Income from Charitable activities:				
Grants receivable	5	702,996	47,221,782	47,924,778
Other income	5	90,924	-	90,924
Expenditure recovered		733,676	-	733,67
Total income and endowments		3,498,277	47,452,779	50,951,056
Expenditure				
Cost of generating funds:				
Expenditure on raising funds	9	376,197	-	376,197
Expenditure on charitable activities	9	1,972,185	47,314,586	49,286,771
Total expenditure		2,348,382	47,314,586	49,662,968
Net income/(expenditure)		1,149,895	138,193	1,288,088
Transfers between funds		61,882	(61,882)	-
(Losses)/gains on the revaluation of fixed assets		-	-	-
Actuarial (losses)/gains on defined benefit pension scheme		(2,020,000)	-	(2,020,000)
Revaluation reserve movement		(63,259)	-	(63,259)
(Loss)/Gain on revaluation of investments		22,595	-	22,595
Net movement in funds		(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

Notes to the financial statements

12. Tangible fixed assets

Group & Charity	Fixtures & Fittings	
	One Canal Parade £	Total £
Cost		
At 1 April 2021	-	-
Additions	311,561	311,561
Disposals	-	-
At 31 March 2022	311,561	311,561
	<hr/>	<hr/>
Depreciation		
At 1 April 2021	-	-
Charge for the year	2,595	2,595
Depreciation on disposals	-	-
At 31 March 2022	2,595	2,595
	<hr/>	<hr/>
Net book value		
At 31 March 2022	308,966	308,966
	<hr/>	<hr/>
At 31 March 2021	-	-
	<hr/>	<hr/>

All fixed assets are held for direct charitable purposes.

Notes to the financial statements

13. Investments

Group and Charity	2022	2022	2021	2021
Listed investments	Cost	Market value	Cost	Market value
	£	£	£	£
44,250 National Westminster Bank 9% SR "A" Non Cumulative Preference Shares	50,352	24,565	50,352	70,800
17,000 8¾% Aviva Cumulative Preference Shares	19,820	67,481	19,820	26,690
Market value at 31 March	<u>70,172</u>	<u>92,046</u>	<u>70,172</u>	<u>97,490</u>
Charity only				Group companies
				£
At 31 March 2021 and 31 March 2022				<u>3</u>
Net book value				
At 31 March 2021 and 31 March 2022				<u>3</u>

At 31 March 2022 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 2022 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	81,378	35,148
Social Investment (Cymru) Limited	(639,554)	207,074
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	
	2022	2021	2022	2021
	£	£	£	£
Net book value of Baltic House	-	360,000	-	360,000
	-	360,000	-	360,000

15. Debtors

	The Group		The Charity	
	2022	2021	2022	2021
	£	£	£	£
Amounts falling due within one year				
Other debtors	7,377,530	6,987,088	7,324,570	6,910,969
Amounts owed by group undertakings	-	-	1,135,479	1,155,960
Loan Schemes	528,374	418,822	462,236	337,069
	7,905,904	7,405,910	8,922,285	8,403,998
	2022	2021	2022	2021
	£	£	£	£
Amounts falling due after more than one year				
Loan Schemes	5,053,829	5,966,638	4,081,976	4,892,432
	5,053,829	5,966,638	4,081,976	4,892,432

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 2021	Advanced in the year	Interest in year	Repaid in year	Provision Movement	31 March 2022
CHARITY	5,229,501	636,064	159,929	(1,280,443)	(200,840)	4,544,211
CIF 2	1,155,960	-	74,746	(325,043)	132,329	1,037,992
GROUP	6,385,461	636,064	234,675	(1,605,486)	(68,511)	5,582,203

Notes to the financial statements

16. Creditors

	The Group		The Charity	
	2022	2021	2022	2021
Amounts falling due within one year	£	£	£	£
Trade creditors	161,808	138,423	155,494	123,132
Taxation and social security	240,914	118,066	212,862	84,389
Accruals and deferred income	11,506,278	20,935,367	11,438,354	20,886,222
	<u>11,909,000</u>	<u>21,191,856</u>	<u>11,806,710</u>	<u>21,093,743</u>
	The Group		The Charity	
	2022	2021	2022	2021
Amounts falling after one year	£	£	£	£
Accruals and deferred income	8,375,491	3,150,879	8,375,491	3,150,879
	<u>8,375,491</u>	<u>3,150,879</u>	<u>8,375,491</u>	<u>3,150,879</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	Net movement in Funds	Transfers between funds	Balance at end of year
	£	£	£	£
<u>General Unrestricted Funds</u>	3,398,176	-	(1,335,251)	2,062,925
Net income/(expenditure)	-	2,440,037	-	2,440,037
Increase in pension provision	-	4,610,000	-	4,610,000
Transfer from reserves for pension deficit movement	-	-	(4,530,000)	(4,530,000)
Transfer from revaluation reserve	-	-	192,839	192,839
Gain on revaluation of investments	-	(5,444)	-	(5,444)
Additional contributions to defined benefit pension fund	-	-	97,704	97,704
Total General Funds	3,398,176	7,044,593	(5,574,708)	4,868,061
<u>Designated Funds</u>				
Property	740,000	-	1,335,251	2,075,251
Additional contributions to defined benefit pension fund	706,000	-	(97,704)	608,296
Business Development Expenditure	300,000	-	-	300,000
European Closure/redundancy costs	70,000	-	-	70,000
Unrestricted funds (excluding pension liability)	5,214,176	7,044,593	(4,337,161)	7,921,608
Pension (deficit)/surplus	(3,350,000)	4,530,000	-	1,180,000
Revaluation Reserve	192,839	-	(192,839)	-
Total Unrestricted Funds	2,057,015	11,574,593	(4,530,000)	9,101,608
Amounts included relating to Cynnal Cymru – Sustain Wales Limited	(46,230)	-	(35,148)	(81,378)
Investment in subsidiaries	3	-	-	3
Charity Total	2,010,788	11,574,593	(4,565,148)	9,020,233
	Incoming Resources	Resources expended	Movement in funds	
	£	£	£	
General funds	5,195,747	(2,755,710)	2,440,037	

Notes to the financial statements

PURPOSE OF DESIGNATED FUNDS

DESIGNATED PROPERTY

This property reserve consists of the net cash received from the three 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 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 2021	Transfer	Movement in Reserves		Balance at 31 March 2022
	£	£	Incoming £	Outgoing £	£
IB ESF West Wales & Valleys	-	-	870,487	(870,487)	-
IB ESF East Wales	-	-	519,913	(519,913)	-
IB SBGF West Wales & Valleys	-	-	241,624	(241,624)	-
IB SBGF East Wales	-	-	522,960	(522,960)	-
3 SET ESF West	-	-	301,470	(301,470)	-
Active Inclusion West Wales & Valleys	-	-	3,534,194	(3,534,194)	-
Active Inclusion East Wales	-	-	726,875	(726,875)	-
Active Inclusion West Wales & Valleys Youth	-	-	1,946,669	(1,946,669)	-
Active Inclusion East Wales Youth	-	-	457,624	(457,624)	-
SBGF Grants West Wales & Valleys	-	-	1,330,545	(1,330,545)	-
SBGF Grants East Wales	-	-	188,338	(188,338)	-
Third Sector Knowledge	-	-	76,436	(76,436)	-
Erasmus	-	-	22,485	(22,485)	-
Third Sector Support Fund	-	-	241,298	(241,298)	-
Flood Emergency Fund	-	-	12,938	(12,938)	-
NEWID	-	-	406,061	(406,061)	-
Catalyst Cymru Broadening Horizons	-	-	31,648	(31,648)	-
Catalyst Cymru Building Heritage	-	-	85,824	(85,824)	-
BME Sport Cymru	-	-	70,718	(70,718)	-
Emerging Futures	-	-	5,415	(5,415)	-
LNP Cymru	-	-	769,914	(769,914)	-
LP4N	-	-	5,903,697	(5,903,697)	-
Health & Social Care Small Grants	-	-	63,635	(63,635)	-
Helpforce	-	-	76,264	(76,264)	-
Trusted Charity	-	-	20,257	(20,257)	-
Mobilising Voluntary Action	-	-	23,062	(23,062)	-
Volunteering & Wellbeing Research	-	-	8,076	(8,076)	-
Volunteering Wales	-	-	2,279,661	(2,279,661)	-
NPC Inspiring Impact	-	-	16,508	(16,508)	-
Safeguarding Hub	-	-	114,500	(114,500)	-
Social Prescribing	-	-	6,447	(6,447)	-
Brexit – Cardiff University	-	-	17,887	(17,887)	-
Kickstart	-	-	303,000	(303,000)	-
Infrastructure Funding CVC's	-	-	5,460,053	(5,460,053)	-

Notes to the financial statements

Wales for Africa	-	-	927,283	(927,283)	-
Landfill Tax Grant	-	-	462,557	(462,557)	-
Comic Relief	-	-	102,925	(102,925)	-
Cyber Essentials	-	-	2,592	(2,592)	-
Partnership Capacity Fund	-	-	87,525	(87,525)	-
CVC CRM Licences	-	-	81,367	(81,367)	-
Third Sector Resilience Fund grants	-	-	6,698,859	(6,698,859)	-
Resilience Fund	3,000	-	827,381	-	830,381
Asda Loan Scheme	443,209	-	99,457	-	542,666
Community Investment Fund 2	1,746,728	-	74,746	132,329	1,953,803
Community Investment Fund	2,156,127	-	171,408	(248,519)	2,079,016
Group Total	4,349,064	-	36,192,583	(35,135,781)	5,405,866
Amounts included relating to Social Investment (Cymru) Limited	-	-	132,329	(132,329)	-
Charity Total	4,349,064	-	36,324,912	(35,268,110)	5,405,866

A bad debt provision write back of £207,074 has been made against the intercompany debtor with Social Investment (Cymru) Ltd.

Group

	2022	2021
	£	£
Restricted funds:		
In surplus- relating to long term loans awarded	3,183,377	3,233,753
In surplus- other	2,222,489	1,115,311
	5,405,866	4,349,064

Charity

	2022	2021
	£	£
Restricted funds:		
In surplus- relating to long term loans awarded	2,145,385	2,077,793
In surplus- other	3,260,481	2,271,271
	5,405,866	4,349,064

Notes to the financial statements

Comparative 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)	-

Notes to the financial statements

Brexit – Empowering Communities	-	(18,000)	19,874	(1,874)	-
Kickstart	-	-	25,500	(25,500)	-
Voluntary Sector Emergency Fund	-	-	15,162,204	(15,162,204)	-
Infrastructure Funding CVC's	-	-	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

20. Group Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Funds 2021
	£	£	£	£
Tangible fixed assets	308,966	-	308,966	-
Long term loans	-	3,183,377	3,183,377	3,233,753
Current assets	16,907,243	13,212,379	30,119,622	30,865,061
Liabilities	(9,294,601)	(10,989,890)	(20,284,491)	(24,342,735)
Pension surplus/(deficit)	1,180,000	-	1,180,000	(3,350,000)
	9,101,608	5,405,866	14,507,474	6,406,079

Notes to the financial statements

Charity Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Funds 2021 £
Tangible fixed assets	308,966	-	308,966	-
Long term loans	-	3,183,377	3,183,377	3,233,753
Current assets	16,723,578	13,212,379	29,935,957	30,720,721
Liabilities	(9,192,311)	(10,989,890)	(20,182,201)	(24,244,622)
Pension surplus/(deficit)	1,180,000	-	1,180,000	(3,350,000)
	<u>9,020,233</u>	<u>5,405,866</u>	<u>14,260,099</u>	<u>6,359,852</u>

21. Group Reconciliation of movements in funds

	2022 £	2021 £
Net incoming/(outgoing) resources for the financial year	<u>8,101,395</u>	<u>(772,576)</u>
Net increase/(reduction) to funds	<u>8,101,395</u>	<u>(772,576)</u>
Opening funds	<u>6,406,079</u>	<u>7,178,655</u>
Closing funds	<u>14,507,474</u>	<u>6,406,079</u>

Charity Reconciliation of movements in funds

	2022 £	2021 £
Net incoming/(outgoing) resources for the financial year	<u>8,066,247</u>	<u>(801,172)</u>
Net increase/(reduction) to funds	<u>8,066,247</u>	<u>(801,172)</u>
Opening funds	<u>6,359,852</u>	<u>7,161,024</u>
Closing funds	<u>14,426,099</u>	<u>6,359,852</u>

Notes to the financial statements

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 1 - £223,742

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 2022 (2021: £nil).

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 £115,172 (2021: £92,304).

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 £844,804 (2021: £843,261).

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 2022, 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 2022. 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 surplus of £1,180,000 (2021: deficit of £3,350,000).

Notes to the financial statements

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

	2022	2021
	%	%
Rate of increase in salaries	3.9	3.7
Rate of increase in pensions in payment	2.9	2.7
Rate of increase in deferred pensions	2.9	2.7
Discount rate	2.7	2.1
Rate of inflation	2.9	2.7

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:

	2022	2021
	Value	Value
	£'000	£'000
Equities	17,489	14,996
Corporate Bonds	2,176	3,589
Government Bonds	2,384	2,446
Property	1,788	1,509
Cash	1,477	0
Other Assets	596	320
Total market value of assets	25,910	22,860
Present value of scheme liabilities	(24,730)	(26,210)
Wales Council for Voluntary Action's Surplus/(Deficit) in the scheme	1,180	(3,350)

Notes to the financial statements

Movement in Surplus/(Deficit) during the year:

	2022 £'000	2021 £'000
(Deficit) in scheme at beginning of the year	(3,350)	(1,540)
Current Service Cost	(930)	(630)
Actuarial gain/(losses) recognised in the OCI	4,610	(2,020)
Contributions by employer	850	840
Surplus/(Deficit) in scheme at end of year	<u>1,180</u>	<u>(3,350)</u>

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

	2022 £'000	2021 £'000
Current service cost	(870)	(610)
Past service cost	-	-
Financing cost	(60)	(20)
Total operating charge	<u>(930)</u>	<u>(630)</u>

Amounts recognised in other comprehensive income:

	2022 £'000	2021 £'000
Asset gains/(losses) arising during the period	1,940	3,180
Liability gains/(losses) arising during the period	2,670	(5,200)
Total operating charge	<u>4,610</u>	<u>(2,020)</u>

Changes to the present value of the defined benefit obligation:

	2022 £'000	2021 £'000
Opening defined benefit obligation	26,210	20,160
Current service cost	870	610
Interest expense on defined benefit obligation	550	460
Contributions by participants	120	120
Actuarial (gains)/losses on liabilities	(2,670)	5,200
Net benefits paid out	(350)	(340)
Past service cost	-	-
Closing defined benefit obligation	<u>24,730</u>	<u>26,210</u>

Notes to the financial statements

Changes to the fair value of assets:

	2022 £'000	2021 £'000
Opening fair value of assets	22,860	18,620
Interest income on assets	490	440
Remeasurement gains/(losses) on assets	1,940	3,180
Contributions by the employer	850	840
Contributions by participants	120	120
Net benefits paid out	(350)	(340)
Closing fair value of assets	<u>25,910</u>	<u>22,860</u>

25. Capital commitments

The Group and Parent Charity had total capital commitments of £nil at 31 March 2022 (2021: £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	
	2022 £'000	2021 £'000
Expiring within 1 year	124,106	5,813
Expiring within 2-5 years	473,172	-
Expiring after 5 years	<u>543,149</u>	<u>-</u>

Group strategic report

Achievements and performance

WCVA continued to be a source of information and support and a strong voice for voluntary organisations in Wales during the second year of the COVID-19 pandemic.

The voluntary sector faced many challenges in terms of demand on services and available resources. We all had to change our attention from emergency response to recovery and adapt to the changing needs of the groups we work with.

We continued to provide services at a national level and to influence policy to better support the sector. Partnerships at a local level provide excellent examples of the impact of volunteers, voluntary action and wider civil society.

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 grew stronger.

This year was also our final year delivering against our five-year plan for 2017-22 and included a review of our impact in addition to significant engagement to develop our next strategic plan.

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

Principal risks and uncertainties

During this reporting period WCVA reviewed and managed risks that combined the response to and recovery from the COVID-19 pandemic in addition to the preparation of the end of EU funding in Wales.

WCVA staff regularly monitor activity and assess operational risks. The Senior Management Team present to the Audit & Risk Committee who advise on strategic risks. The Committee regularly review the risk register and make suggestions to improve our approach.

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 22 September 2022 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) and its subsidiary companies (the 'group') for the year ended 31 March 2022 which comprise the Consolidated Statement of Financial Activities, 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 and parent charitable company affairs as at 31 March 2022 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, including Financial Reporting Standard 102 'The financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the 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) has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the 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.

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; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not 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.

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. 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
Bevan Buckland LLP
Chartered Accountants
And Statutory Auditors
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Castle Court
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SA7 9LA

Date: 22 September 2022