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WcVA
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Adroddiad blynyddol a datganiadau ariannol 2022/23
Annual report and financial statements 2022/23

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Croeso

Helo a chroeso i'n Hadroddiad Blynyddol ar gyfer 2022/23.

BLWYDDYN O NEWID A HER

Wrth i ni droi'n golygon at adferiad yn dilyn diwedd cyfyngiadau'r pandemig, daeth heriau newydd i'r amlwg i fudiadau gwirfoddol yng Nghymru. Buom yn gweithio gyda'r sector i fynd i'r afael ag effaith argyfwng costau byw a chau Cronfeydd Ewropeaidd yng Nghymru, ar y mudiadau eu hunain ac ar y bobl a'r cymunedau maen nhw'n eu cefnogi.

Yn CGGC gwnaethom bopeth o fewn ein gallu i alluogi mudiadau gwirfoddol i lwyddo er gwaethaf yr heriau niferus rydym i gyd yn eu hwynebu.

- Gwnaethom ddosbarthu cyllid i fudiadau sy'n mynd i'r afael â rhai o'r materion mwyaf mewn cymdeithas.
- Wrth i'r newyddion dorri am y rhyfel yn Wcráin, buom yn gweithio'n gyflym gyda phartneriaid i helpu i gefnogi ffoaduriaid oedd yn ffoi o'r gwrthdaro.
- Er mwyn rhoi ein hunain yn y sefyllfa orau bosibl i gefnogi'r sector yn y dyfodol, aethom drwy raglen newid uchelgeisiol i ailddylunio a datblygu'r mudiad.

Clawr: Gwnaeth Cariad Pet Therapy wneud ddigon o ffrindiau yn ein seremoni Gwobrau Elusennau Cymru yn stiwdios ITV Cymru

Yn ystod y cyfnod hwn dechreuom weithio i gyflawni ein cynllun strategol ar gyfer 2022-27, ac mae'r adroddiad hwn yn amlinellu rhai o'r pethau a wnaethpwyd i wneud cynnydd ar ein nodau uchelgeisiol. Trosglwyddwyd rôl y Cadeirydd o Peter Davies CBE i Dr Neil Wooding CBE. Estynnodd Peter groeso i Neil i deulu CGGC a diolchwyd i Peter am ei 11 mlynedd fel ymddiriedolwr, gan gynnwys wyth fel Cadeirydd.

Gobeithio y byddwch chi'n mwynhau ein Hadroddiad Blynyddol.



Ruth Marks MBE
Prif Weithredwr



Dr Neil Wooding CBE
Cadeirydd

Ein strategaeth

Gwyddom fod y blynyddoedd diwethaf wedi bod yn anodd i bobl yng Nghymru a thu hwnt. Mae mudiadau gwirfoddol hefyd wedi wynebu adegau anodd iawn.

Er mwyn sicrhau y gallwn ni i gyd fynd i'r afael â heriau heddiw yn uniongyrchol, rydym wedi bod yn gweithio gyda'n staff a'n haelodau. Gyda'n gilydd rydym wedi bod yn meddwl am yr hyn y gallwn ei wneud dros y pum mlynedd nesaf i lunio dyfodol gwell i Gymru mewn ffordd gadarnhaol.

Y newid rydym eisiau ei arwain ledled Cymru

EIN NOD:

Mae'r sector gwirfoddol yn fwy amrywiol a gwydn

- Mae pobl fwy amrywiol yn cymryd rhan mewn gweithredu gwirfoddol
- Mae adnoddau mwy amrywiol yn cryfhau'r ddarpariaeth
- Mae mudiadau yn fwy gwydn

EIN NOD:

Mae mudiadau gwirfoddol yn bartneriaid cyfartal wrth gyflawni llesiant yng Nghymru

- Mae mudiadau gwirfoddol yn arwain newid cadarnhaol
- Mae'r holl sectorau yn cydweithio mwy i gyflawni uchelgeisiau cyffredin
- Mae ein democratiaeth yn mynd ati'n well i gefnogi mudiadau gwirfoddol i gymryd rhan

Ac er mwyn i CGGC sicrhau ein bod y gorau y gallwn ni fod

EIN NOD:

Mae CGGC yn fwy gwydn

- Mae CGGC yn ariannol gynaliadwy
- Mae CGGC yn addasu'n gadarnhaol i newid
- Mae CGGC yn rhoi mwy o gefnogaeth i'w bobl

Ein nod

Mae'r sector gwirfoddol yn fwy amrywiol a gwydn

- Mae pobl fwy amrywiol yn cymryd rhan mewn gweithredu gwirfoddol
- Mae adnoddau mwy amrywiol yn cryfhau'r ddarpariaeth
- Mae mudiadau yn fwy gwydn

Beth wnaethom ni

Gwnaethom ni ddosbarthu £27.5 miliwn mewn grantiau a benthyciadau i'r sector gwirfoddol, o'i gymharu â £28.9 miliwn yn 2021/22 a £47 miliwn yn 2020/21. Roedd hyn yn cynnwys £846,000 o fenthyciadau a ddyfarnwyd gan ein tîm Buddsoddi Cymdeithasol Cymru i 14 o fusnesau cymdeithasol neu fudiadau masnachu wirfoddol gwahanol i dyfu eu gweithgareddau a'u heffaith

Er mwyn cefnogi sector gwirfoddol mwy amrywiol, fe **wnaethom ni gyfrannu at Gynllun Gweithredu Cymru Wrth-hiliol** fel rhan o'r grŵp rhanddeiliaid. Mae'r cynllun yn amlinellu gweledigaeth o Gymru sy'n wrth-hiliol erbyn 2030. Gwnaethom ni hefyd gynnal sesiwn yn ein digwyddiad gofod3 o'r enw 'hyder Cydraddoldeb, Amrywiaeth a Chynhwysiant' gan rannu ein taith Cydraddoldeb, Amrywiaeth a Chynhwysiant i annog eraill sy'n gweithio yn y sector i drafod profiadau a chychwyn ar eu taith nhw eu hunain

Buom yn gweithio gyda mudiadau gwirfoddol i **gynyddu dealltwriaeth ac ymwybyddiaeth o sut i adeiladu eu 'gwydnwch'** mewn cyfnodau heriol. Roedd y gwaith hwn yn cynnwys ymchwil, digwyddiadau a blogiau ar y thema gan arwain at ddiffiniad newydd o wydnwch y sector gwirfoddol a model gweledol i gynorthwyo dealltwriaeth o'r gwahanol agweddau ar wydnwch

Gwnaethom ni gynnal Newid: Digidol ar gyfer y trydydd sector, sef rhaglen beilot o ddatblygu sgiliau digidol a chymorth i'r sector gwirfoddol yng Nghymru. Cynhaliodd Newid **amrywiaeth o weithgareddau i gefnogi mudiadau yn ddigidol** ac i gasglu dealltwriaeth werthfawr am anghenion cymorth yn y dyfodol. Mae'r prosiect yn bartneriaeth rhwng CGGC, Cwmpas a ProMo-Cymru, a ariennir gan Lywodraeth Cymru, ac a gefnogir gan y Ganolfan Gwasanaethau Cyhoeddus Digidol. Mae Newid bellach wedi sicrhau cyllid yn y dyfodol i barhau â'i waith o rannu arferion digidol da gyda'r sector gwirfoddol

Rydym yn parhau i wneud mwy o wahaniaeth gyda'n gilydd trwy gydweithio â phartneriaid. Mae Cefnogi Trydydd Sector Cymru yn cael ei gynnal mewn partneriaeth â'r Cynghorau Gwirfoddol Sirol lleol, ac mae'n rhwydwaith o gymorth i'r sector gwirfoddol sy'n ein galluogi i weithio gyda'n gilydd ar bedwar maes gwaith allweddol: gwirfoddoli, llywodraethu da, cyllid cynaliadwy, ac ymgysylltu a dylanwadu. Gwnaethom hefyd gefnogi'r sector drwy ein rhwydweithiau eraill fel Rhwydwaith Gwirfoddoli Cymru, Rhwydwaith Diogelu, a Chlymblaid Cydraddoldeb a Hawliau Dynol

Dde: Defnyddiodd Awesome Wales gyllid gan ein Cronfa Tyfu Busnesau Cymdeithasol (SBGF) i ddod â'u siop ddiwastraff i'r Barri, a dod yn ganolbwynt i'r gymuned yn y broses ►



Ein gwaith gyda phartneriaid Cefnogi Trydydd Sector Cymru (TSSW)



£24,740,770

mewn cyllid a ddyfarnwyd gan TSSW



3,996

o mudiadau wedi cael cymorth trwy chyngor a gwybodaeth uniongyrchol



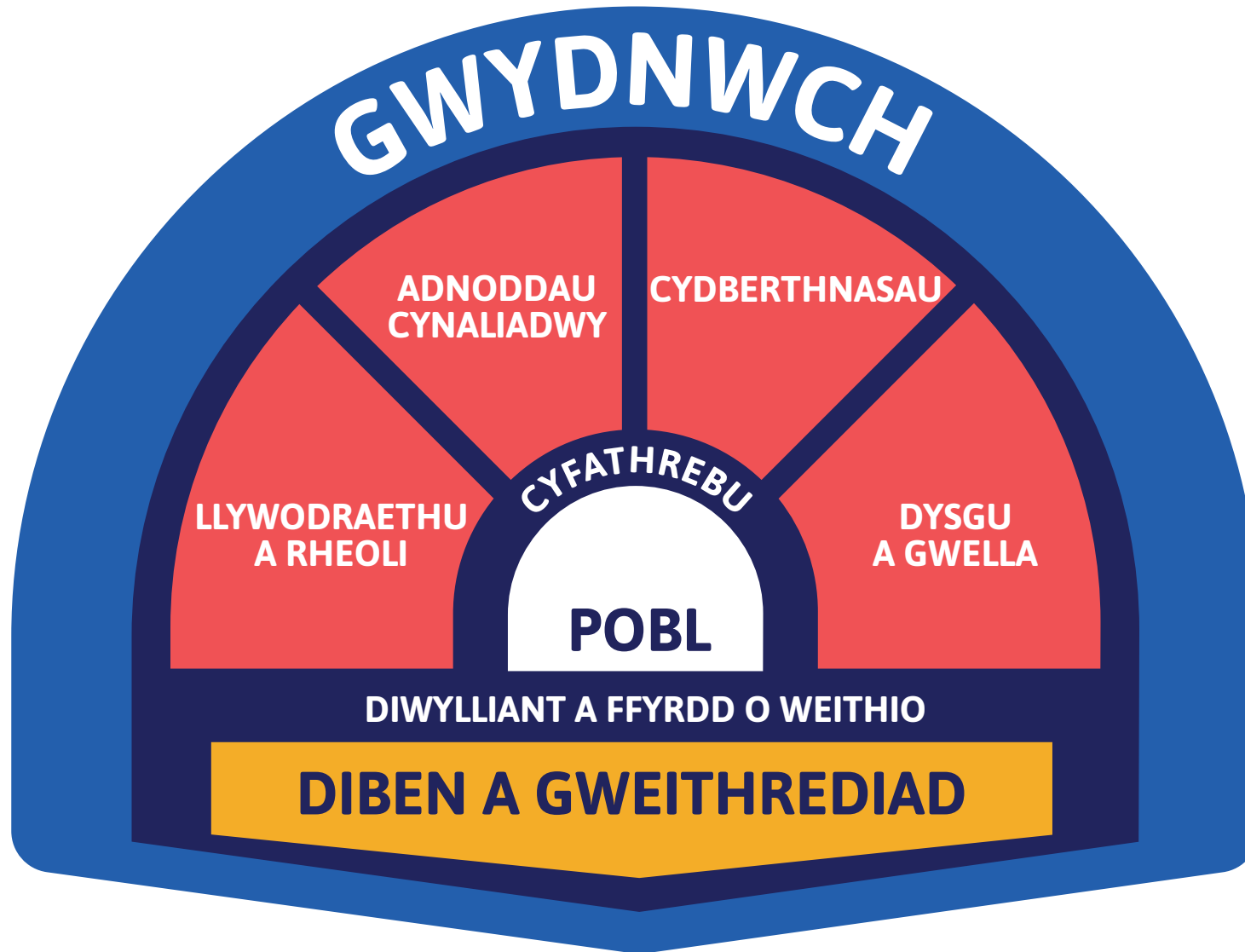
11,554

o oriau wedi'u treulio yn cefnogi'r sector gwirfoddol gyda gwirfoddoli, llywodraethu da, cyllid cynaliadwy, ac ymgysylltu a dylanwadu

3,705

o wirfoddolwyr wedi cofrestru ar gyfer cyfle gwirfoddoli





Ein model o wydnwch yw rhan gyntaf darn o waith i helpu mudiadau gwirfoddol i ddeall y term ac ystyried sut y gallant gynyddu eu gwydnwch yn ystod cyfnodau anodd.



Astudiaeth achos: Ffermio gwaelod y môr

Mae Grant Dechrau Busnes Carbon Sero gan CGGC wedi helpu Câr-y-Môr i symud eu busnes cymdeithasol i fyny gêr.

Mae Câr-y-Môr yn gymdeithas budd cymunedol a'r fferm gefnfor adfywiol gyntaf sy'n eiddo i'r gymuned o'i bath yng Nghymru. Gyda thair fferm beilot oddi ar Benmaen Dewi, mae eu busnes o dyfu gwymon a physgod cregyn wedi arwain at greu 11 o swyddi newydd a gwelliannau radical i'r amgylchedd arfordirol.

Derbyniodd Câr-y-Môr gyllid gan y Grant Dechrau Busnes Carbon Sero Net, rhan o gynllun peilot a reolir gan ein tîm Buddsoddi Cymdeithasol Cymru gan roi hwb mawr ei angen i fusnesau cymdeithasol newydd ledled Cymru. Mae'r cynllun hefyd yn cefnogi mudiadau newydd i wreiddio arferion da er budd yr hinsawdd o'r dechrau.

Chwe mis ar ôl derbyn y grant, roedd gan Câr-y-Môr sawl cynnyrch newydd ar werth mewn marchnad wythnosol, gyda llawer mwy i'w dosbarthu ledled y wlad.

Esboniodd Rheolwr Cyllid Câr-y-Môr, Tracey Gilbert-Falconer: 'Mae'r Grant wedi ein helpu i gyflogi Tara, datblygwr cynnyrch bwyd rhan-amser, sydd wedi bod yn creu cynhyrchion bwyttadwy, fel spaghetti, o'r gwymon rydyn ni'n ei dyfu. Heb grant CGGC, fydden ni ddim wedi gallu defnyddio'r gwymon ar gyfer bwyd mor gyflym â hyn.'

◀ **Chwith:** Defnyddiodd Câr-y-Môr y grant dechrau busnes carbon sero net i roi cychwyn da i'w busnes cymdeithasol ecogyfeillgar

Grantiau a benthyciadau a ddosbarthwyd i'r sector - £27.5 miliwn



Y gwahaniaeth a wnaethom

Gyda 97% o'r dysgwyr yn eu graddio nhw fel rhai da neu ragorol, gwnaethom ni ddarparu cymorth dysgu a chymorth cyfoedion drwy gyflwyno 50 o weminarau a chysiau hyfforddi i 868 o gyfranogwyr

Roedd 93% o'r rhai a holwyd yn graddio gofod3 fel da neu ragorol. Am yr ail flwyddyn yn olynol, cynhaliwyd fersiwn ar-lein o gofod3, digwyddiad blaenllaw CGGC a'r cynulliad sector gwirfoddol mwyaf o'i fath yng Nghymru. Darparodd gofod3 wythnos o weminarau, gweithdai a thrafodaethau a fynychwyd gan 1,528 o bobl

Rhoddodd gwerthusiad annibynnol o'n Cronfa Cynhwysiant Gweithredol (AIF) sylw i bwysigrwydd y sector gwirfoddol wrth ddarparu rhaglenni cyflogadwyedd. Yn benodol canfu'r gwerthusiad fod y Gronfa yn rhyfeddol o hyblyg ac yn wydn yng nghyd-destun effeithiau pandemig COVID-19. Tynnodd sylw hefyd at bwysigrwydd Cynhwysiant

Gweithredol wrth adeiladu a gwella gallu ac arbenigedd y sector gwirfoddol wrth ddarparu rhaglenni cyflogadwyedd. Rheolir y Gronfa Cynhwysiant Gweithredol gan CGGC, gyda chefnogaeth cyllid gan Gronfeydd Strwythurol a Buddsoddi Ewropeaidd

Ym mis Ebrill 2022, cyhoeddodd y Gweinidog Cyfiawnder Cymdeithasol, **Jane Hutt y byddai Llywodraeth Cymru yn symud i ddarparu grantiau tymor hwy i fudiadau gwirfoddol.** Roedd hyn yn dilyn misoedd o waith gan Is-bwyllgor Cyllid a Chydymffurfio Cyngor Partneriaeth y Trydydd Sector (TSPC). Gallai rhai cynlluniau ddarparu cyfanswm o hyd at chwe blynedd o gyllid a fydd yn gwneud gwahaniaeth gwirioneddol i fudiadau a'u prosesau cynllunio ar gyfer y dyfodol

Cofrestrodd 103 o fudiadau â'r nod ansawdd Buddsoddi mewn Gwirfoddolwyr (liV) yn ystod y flwyddyn (cynnydd o 106% o'i gymharu â'r flwyddyn flaenorol), ac roedd 98% ohonynt yn cofrestru ar gyfer eu gwobr gyntaf. Gyda phartneriaid ledled

y DU, gwnaethom ni gynyddu diddordeb yn y nod Buddsoddi mewn Gwirfoddolwyr, gan gofnodi'r nifer uchaf o gofrestriadau ar gyfer y dyfarniad yng Nghymru. Yn ystod y flwyddyn mae 56 o fudiadau wedi gwneud cynnydd gyda'u cymhwyster, gyda 19 yn cyflawni'r nod ansawdd erbyn diwedd mis Mawrth 2023

Yn y cyfnod 2022/23 **ychwanegwyd 56 o gyllidwyr a 860 o gronfeydd at Cyllido Cymru a chofrestrodd 3,879 o ddefnyddwyr newydd.** Eleni gwnaethom rai o'r newidiadau mwyaf i'n platfform chwilio am gyllid ers lansio'r wefan. Wedi'i gynnal mewn partneriaeth â'r Cynghorau Gwirfoddol Sirol lleol, mae Cyllido Cymru bellach yn caniatáu i ddefnyddwyr gadw chwiliadau a chael hysbysiadau uniongyrchol pan gaiff cyllid ei ychwanegu neu ei ddiweddarau. Gwyddom fod capasiti bob amser yn rhwystr i fudiadau sy'n chwilio am gyllid, felly rydym hefyd wedi gwella cywirdeb y chwilio a chynyddu'r cymorth a gynigiwn i ddefnyddwyr Cyllido Cymru

Canmolïaeth i Fuddsoddi mewn Gwirfoddolwyr (liV)

‘Maen nhw’n eich cefnogi chi bob cam o’r ffordd ac mae wedi bod yn werth chweil i ni gymryd yr amser i fyfyrïo ac arddangos yr effaith gadarnhaol y mae ein gwaith yn ei chael ar fywydau pobl.’ **Cydlynnydd Gwirfoddoli**

Yr hyn a ddywedoch am brosiect Newid

‘Roedd pawb mor gymwynasgar - gan fy nghyfeirio at gyngor ac arweiniad. Fe wnes i drawsnewid fy marn yn llwyr am ddigidol a sut y gallaf gefnogi fy mudiad.’

‘Mae’r gwaith drwy Newid wedi bod yn hynod werthfawr. Hoffwn weld mwy o fudiadau’n sicrhau’r cymorth hwn - byddai’n gwneud cymaint o wahaniaeth i’r sector. Dim ond dechrau’r daith ydw i, ond rydw i’n anelu at wreiddio’r dysgu. Os galla i wedyn raeadru hyn i fudiadau eraill, bydden nhw’n elwa gymaint - yn enwedig y mudiadau bach hynny heb lawer o gyllideb hyfforddi.’

Dde: Derbyniodd Ymddiriedolaeth Natur Gogledd Cymru arian gan ein Cronfa Treth Gwareidiadau Tirlenwi i gynnal gweithgareddau ar gyfer plant lleol ►



Canmoliaeth i hyfforddiant BME Chwaraeon Cymru

‘Roedd yr hyfforddiant yn amhrisiadwy a gobeithio bod ymgysylltiad y tîm yn cynrychioli eu hymrwymiad i bwysigrwydd Cydraddoldeb Amrywiaeth a Chynhwysiant ac ymgysylltu â chymunedau ethnig amrywiol.’

‘Mae eich cymorth a’ch cefnogaeth yn amhrisiadwy a gwn y byddwn yn parhau i ddefnyddio hynny wrth i ni gyflwyno ein gwaith gwrth-hiliol.’

Cydlynnydd Gwirfoddoli

Adborth cymorth a gwasanaethau

‘Rwy’n teimlo y bydd y sgiliau rydw i wedi’u dysgu yn ddefnyddiol ym mhob agwedd ar fywyd proffesiynol a phersonol ac nid dim ond mewn sefyllfaoedd anodd gan fod defnyddio sgiliau’n gyson yn gallu helpu i atal yr angen am sgysiau anodd.’

Mynychwyr ar ein cwrs ‘Delio â sgysiau anodd’

‘Mae’n hanfodol bod polisïau a gweithdrefnau diogelu gwybodus ac effeithiol ar waith. Mae Suzanne a thîm diogelu CGGC wedi bod o gymorth enfawr wrth weithio gyda Daring to Dream, gan ein cynghori wrth ddatblygu ein polisi diogelu i fod yn un sy’n gyfredol ac yn “addas i’r diben”. Ar ran ein hymddiriedolwyr, diolch yn fawr iawn am eich cefnogaeth.’

Barbara Chidgey, Daring to Dream

Astudiaeth achos: Gwella iechyd yn Nigeria

Fe wnaeth cyllid Cymru ac Affrica gan CGGC helpu Shine Cymru a Sefydliad Festus Fajemilo i gefnogi pobl fel Gbemisola i wella eu hiechyd a'u rhagolygon i'r dyfodol.

Ganed Gbemisola gyda Spina Biffida ac roedd yn dioddef o faterion ymataliaeth o ganlyniad, ac roedd hyn wedi arwain ati'n wynebu stigma difrifol a gwatwar gan ei chyfoedion.

Ar ôl dechrau ar 'Achub Bywydau' Gwella'r Dyfodol!' y Sefydliad, dysgodd reoli ei materion ymataliaeth yn well, ac o'r diwedd daeth o hyd i'r hyder i wneud ffrindiau newydd a hyd yn oed fynd i'r brifysgol, gyda'r bwriad i ddod yn eiriolwr hawliau anabledd.

Nod prosiect Shine Cymru a Sefydliad Festus Fajemilo (FFF) yw cefnogi 250 o fabanod, plant a phobl ifanc - a'u teuluoedd - gyda spina biffida a

hydroceffalws i wella eu hiechyd trwy wella gofal a rheolaeth ymataliaeth mewn tri rhanbarth yn Nigeria.

Bu cyllid gan gynllun grant Cymru ac Affrica Llywodraeth Cymru, a weinyddir gan CGGC, yn gymorth i'r prosiect gryfhau ac ehangu i gyrraedd mwy o blant a theuluoedd.

Meddai Gbemisola: 'Mae fy mhrofiad ers ymuno â FFF wedi gwneud i mi gredu nad oes problem na ellir ei datrys yn y bywyd hwn. Dw i'n barod i rannu hyn unrhyw bryd, unrhyw le, dw i mor hapus.'

Dde: Enillodd Gbemisola hyder a ffrindiau newydd ar ôl cymryd rhan ym mhrosiect Cymru ac Affrica, Shine Cymru a Sefydliad Festus Fajemilo ►



Ein nod

Mae mudiadau gwirfoddol yn bartneriaid cyfartal wrth gyflawni llesiant yng Nghymru

- Mae mudiadau gwirfoddol yn arwain newid cadarnhaol
- Mae'r holl sectorau yn cydweithio mwy i gyflawni uchelgeisiau cyffredin
- Mae ein democratiaeth yn mynd ati'n well i gefnogi mudiadau gwirfoddol i gymryd rhan

Beth wnaethom ni

Cyhoeddodd CGGC adroddiad ymchwil o'r enw *Y dyfodol rydym yn ei greu: gwersi o wirfoddoli mewn pandemig yng Nghymru*. Casglodd yr adroddiad **farn rhanddeiliaid allweddol i edrych ar effaith gwirfoddoli yn ystod COVID-19** a'r gwersi y gallwn eu dysgu ar gyfer y dyfodol. Gwnaeth hefyd nifer o argymhellion i gefnogi mudiadau sy'n cynnwys gwirfoddolwyr yn eu gwaith, fel sicrhau bod gan y sector fynediad at ddigon o gyllid ar gyfer adnoddau staff, gwella hygyrchedd adnoddau ar gyfer grwpiau anffurfiol, a buddsoddi mewn gweithgareddau i alluogi mathau newydd o wirfoddoli a chydweithio

Gwnaethom ni barhau i sicrhau bod llais y sector gwirfoddol yn cael ei glywed gan y rhai sy'n gwneud penderfyniadau drwy **hwyluso cyfarfodydd rheolaidd rhwng grwpiau'r sector a Gweinidogion Llywodraeth Cymru**, gan gynnwys

cyfarfodydd Cyngor Partneriaeth y Trydydd Sector gyda'r Gweinidog Cyfiawnder Cymdeithasol, Jane Hutt. Gwnaethom ni hefyd drefnu cyfarfod o fudiadau gwirfoddol cenedlaethol gydag arweinwyr Byrddau Partneriaeth Rhanbarthol i drafod sut y gall mudiadau cenedlaethol wneud cyfraniad ar lefel ranbarthol

Gwnaethom ni roi tystiolaeth ysgrifenedig a llafar ar nifer o ymgynghoriadau Llywodraeth Cymru, y Senedd a Llywodraeth y DU, gan gynnwys ar y Bil Partneriaeth Gymdeithasol a Chaffael Cyhoeddus (Cymru), Strategaeth Arloesi Cymru, Dyfodol Cyfansoddiadol Cymru, a'r Ymchwiliad i Lobïo

Buom yn gweithio fel rhan o Grŵp Cymdeithas Sifil y DU i sicrhau bod llais sector gwirfoddol Cymru yn cael ei glywed yn San Steffan ar bynciau fel Cyllideb y DU. Dechreuodd y grŵp hefyd brosiect gyda UK Finance i ddylunio offer ar gyfer gwneud penderfyniadau ynghylch gwasanaethau bancio yn fwy tryloyw, ac mae'n cyfarfod yn rheolaidd â'r Comisiwn Elusennau i rannu materion sy'n wynebu'r sector

Gwnaethom ni sefydlu partneriaeth newydd gyda Macmillan Cancer Care i wella mynediad at wybodaeth a chyngor i bobl â chanser

Gwobrau Elusennau Cymru

Llongyfarchiadau i enillwyr Gwobrau Elusennau Cymru 2022

Gan ddychwelyd am y tro cyntaf ers y pandemig, cawsom y nifer uchaf erioed o enwebiadau ar gyfer Gwobrau Elusennau Cymru eleni, ac yn ystod Wythnos Elusennau Cymru fe wnaethom ni ddathlu'r pum enillydd anhygoel.

Mae'r Gwobrau'n dangos y gwahaniaeth cadarnhaol y gall pob un ohonom ei wneud i fywydau ein gilydd drwy gydnabod a dathlu'r cyfraniad gwych y mae elusennau, grwpiau cymunedol, mudiadau nid-er-elw a gwirfoddolwyr yn ei wneud i gymdeithas yng Nghymru.

Derbyniodd y pum enillydd eu gwobrau mewn seremoni a gynhaliwyd yn stiwdios ITV ym Mae Caerdydd ym mis Tachwedd 2022.

ENILLWYR



Gwirfoddolwr y Flwyddyn (26 oed neu drosodd)

Noddwyd gan Keegan a Pennykid

Andrew Coppin

Dyfarnwyd y wobr i Andrew am ei gyfraniad i iechyd meddwl dynion. Gyda lefelau hunanladdiad ymhlith dynion yn cynyddu yn ardal Y Drenewydd a'r Trallwng, sefydlodd Andrew grŵp cerdded a siarad i gefnogi dynion sy'n agored i niwed.



Gwirfoddolwr Ifanc y Flwyddyn (25 oed ac iau)

Noddwyd gan Hugh James

Rachel Joseph

Yn wirfoddolwr gyda Thriniaeth Deg i Ferched Cymru (FTWW), cafodd Rachel ei chynabod am ei heiriolaeth angerddol dros gleifion endometriosis, a menywod anabl a menywod â salwch cronig yng Nghymru.



Arloeswyr digidol

Noddwyd gan Salesforce

Ymddiriedolaeth Innovate

Enillodd Ymddiriedolaeth Innovate y wobwr am eu ap unigryw, Insight, sydd wedi gwneud gwahaniaeth enfawr i fywydau pobl ag anableddau dysgu.



Llesiant yng Nghymru

Noddwyd gan Y Brifysgol Agored yng Nghymru

Cariad Pet Therapy

Mae Cariad Pet Therapy yn trawsnewid lles meddyliol amrywiaeth o gymunedau ar draws y de-orllewin mewn ffordd radical.



Mudiad y Flwyddyn

Noddwyd gan Grŵp SCG

Urdd Gobaith Cymru

Fel mudiad gwirioneddol eithriadol, cyflawnodd yr Urdd lawer iawn yn eu blwyddyn ganmlwyddiant ac mae wir yn fudiad blaenllaw i bobl ifanc ledled Cymru. Mae eu gwaith gyda ffoaduriaid, a fu o fudd mawr i 250 o Wcraniaid a 110 o Affghaniaid yn un enghraifft o blith llu o weithgareddau.

Canolbwyntio ar ein staff: Hybu gwirfoddolwyr mewn iechyd a gofal



Mae Judith Stone, Cyfarwyddwr Cynorthwyol Cymorth a Buddsoddi yn CGGC wedi bod yn rhan o waith pellgyrhaeddol ar rôl y sector gwirfoddol ym maes iechyd a gofal.

Yn 2022 dechreuwyd prosiect newydd, a ariannwyd gan Lywodraeth Cymru, gan adeiladu ar waith blaenorol i frocera cysylltiadau ym maes iechyd a gofal cymdeithasol, a'r effaith sylweddol a wnaed gan fudiadau gwirfoddol a gwirfoddolwyr yn ystod pandemig COVID-19.

Gwnaethom ymgysylltu'n helaeth â rhanddeiliaid i ddeall yr heriau sy'n wynebu'r sector gwirfoddol a gwirfoddolwyr ym maes iechyd a gofal cymdeithasol yng Nghymru a chydgynhyrchu gweledigaeth ar gyfer y gwahaniaeth rydym am ei wneud gyda'r prosiect hwn.

Cyhoeddwyd ffeithlun a dau bapur, a ysgrifennwyd ar y cyd â Chomisiwn Bevan, i godi ymwybyddiaeth o gyfraniad y sector gwirfoddol a gwirfoddolwyr i iechyd, gofal a lles. Yn lansiad *Gwerth a gwerthoedd gwirfoddoli: ein hased cudd*, dathlodd Judith Paget, Prif Weithredwr GIG Cymru, gyfraniad gwirfoddolwyr gan ddweud: 'Dydw i ddim yn credu bod wythnos yn mynd heibio lle nad ydw i mewn sgwrs â rhywun am werth gwirfoddoli yn y gorffennol, y presennol a'r dyfodol.'

Fe wnaethon ni hefyd gyfrannu at ystod o ffrydiau gwaith y llywodraeth a hwyluso cyfarfodydd rhwng y sector a'r Gweinidog Iechyd a Gwasanaethau Cymdeithasol. Ar gais y Gweinidog, fe wnaethom gyflwyno papur ar y strwythur a'r adnoddau sydd eu hangen ar wirfoddolwyr i gyflawni rolau gwirfoddoli ym maes iechyd a gofal cymdeithasol yn llwyddiannus.

Uchod: Mae Judith yn rhan o dîm yn CGGC sy'n canolbwyntio ar iechyd a gofal ▲

Y gwahaniaeth a wnaethom

Cafodd gwaith CGGC ei grybwyll 82 o weithiau gan Lywodraeth Cymru yn 2022/23 - sef 13 gwaith mewn sesiynau llawn, 19 o weithiau mewn sesiynau pwyllgorau, a 50 o weithiau ar draws gwahanol eitemau a chyhoeddiadau newyddion Llywodraeth Cymru

Buom yn siarad am faterion allweddol i fudiadau gwirfoddol gan ymddangos yn The Guardian, The Independent, BBC News a chyfryngau eraill. Gwnaethom barhau i eirioli dros y sector gwirfoddol yng Nghymru, yn enwedig codi ymwybyddiaeth ymhlith y wasg ar faterion yn ymwneud â'r diffyg cyllid newydd ar gyfer cronfeydd yr UE yng Nghymru

Bu Fforwm Cymdeithas Sifil Cymru, a gynhelir mewn partneriaeth â Phrifysgol Caerdydd, **yn cadeirio gwaith Llywodraeth Cymru ynghylch Bil Deddf Hawliau Llywodraeth y DU**. Bu hefyd yn gweithio mewn partneriaeth â Masnach Deg Cymru i dreialu gwaith cydlyn, rhwydweithio ac eiriolaeth i'r sector gwirfoddol ar bolisi masnach ôl-Brexit. Dywedodd un o swyddogion Llywodraeth Cymru: 'Mae'r rhwydwaith wedi ein galluogi i ymgysylltu â mudiadau a chymdeithasau sifil sydd wedi bod yn anodd ymgysylltu â nhw yn y gorffennol oherwydd nifer o resymau, sef diffyg capasiti a gwybodaeth o fewn y mudiadau hynny'

Roedd ein dathliadau 'Wythnos Elusennau Cymru' yn cynnwys seremoni Gwobrau Elusennau Cymru a arweiniodd at **enillwyr gwobrau yn cael eu cynnwys ar newyddion gyda'r nos ar ITV Cymru ac ITV Cymru ar-lein**. Roedd hyn yn ddiolch i bartneriaeth gydag ITV Cymru Wales. Yn ystod Wythnos Elusennau Cymru hefyd cafodd sawl elusen gyfweiliad ar y radio gan ymddangos mewn cyhoeddiadau cyfryngau lleol. Mae Wythnos Elusennau Cymru yn ymgyrch sy'n tynnu sylw at waith elusennau, mentrau cymdeithasol, mudiadau gwirfoddol a grwpiau cymunedol a gwirfoddol yng Nghymru

Cynhyrchodd y Grŵp Perchnogaeth Gymunedol ymateb i'r ymgynghoriad a **ddylanwadodd yn sylweddol ar ymchwiliad y Senedd i asedau cymunedol**, gan dynnu sylw at faterion allweddol ynghylch perchnogaeth gymunedol. Eleni fe wnaethom sefydlu'r grŵp, sef rhwydwaith traws-sector a gynlluniwyd i godi proffil cymunedau sy'n cynnal mannau cyhoeddus tra'n gwella'r broses trosglwyddo asedau cymunedol a galluogi prynu asedau preifat

Dde: Roedd Fferm Gymunedol Abertawe yn un o'r mudiadau a amlygwyd gennym fel rhan o Wythnos Elusennau Cymru ►



Canolbwyntio ar ein staff: Cyfrannu at ymdrechion Wcráin Cymru



Gweithiodd Natalie Zhivkova, Rheolwr Polisi a Mewnwelediadau CGGC, gyda'r sector a phartneriaid allweddol eraill i sicrhau bod ffoaduriaid Wcráin yn cael eu hail-gartrefu a'u cefnogi'n gyflym ac yn garedig.

Bu'r newyddion am ymosodiad Wcráin a'r argyfwng dyngarol yn y wlad yn fraw i bawb ledled Cymru ac i lawer ohonom bu'n gymysgedd o awydd cryf i weithredu gydag ymdeimlad o anobaith. Beth allem ni ei wneud a sut gallem helpu o bell, filltiroedd i ffwrdd?

Rwy'n falch iawn o ddweud bod CGGC wedi cymryd rhan yn ymateb Cymru ar unwaith a gweithio'n gyflym i alluogi a chydlynu cefnogaeth i ffoaduriaid sy'n ffoi o'r gwrthdaro. Buom yn gweithio'n agos gyda Llywodraeth Cymru, y Cyngorau Gwirfoddol Sirol, Cymdeithas Llywodraeth Leol Cymru (CLLLC) ac awdurdodau lleol i greu cysylltiadau a galluogi mudiadau arbenigol i ddarparu cymorth roedd mawr ei angen.

Gyda'n gilydd, fe wnaethon ni gynhyrchu deunyddiau gyda'r nod o gynorthwyo ymdrechion mewn ardaloedd awdurdodau lleol, helpu i lunio'r cynnwys sydd ar gael ar noddfa.llyw.cymru, darparu diweddariadau gan Lywodraeth Cymru i randdeiliaid, a sicrhau bod adborth o'r rheng flaen yn cael ei ystyried wrth ddatblygu polisïau.

Buom yn gweithio gyda phartneriaid i helpu i symleiddio prosesau cyfeirio, gwneud y defnydd gorau o gynigion o gymorth gan y cyhoedd, ac atal dyblygu gwasanaethau ar draws y sectorau cyhoeddus a gwirfoddol. Helpodd ein gwaith i gefnogi ffoaduriaid i symud allan o ganolfannau croeso a chymryd rhan mewn cyfleoedd gwirfoddoli i wella sgiliau a chynyddu annibyniaeth.

Uchod: Mae Natalie wedi bod yn gweithio gyda'n partneriaid i helpu ffoaduriaid Wcráin ▲

Ein nod

mae CGGC yn fwy gwydn

- Mae CGGC yn ariannol gynaliadwy
- Mae CGGC yn addasu'n gadarnhaol i newid
- Mae CGGC yn rhoi mwy o gefnogaeth i'w bobl



Beth wnaethom ni

Aethom drwy raglen newid uchelgeisiol i ailddylunio a datblygu'r mudiad i sicrhau ein bod yn y sefyllfa orau bosibl i gefnogi'r sector gwirfoddol yn y dyfodol. Rhan o hyn oedd pecyn cymorth i staff ddarparu cymaint o gymorth â phosibl yn ystod y cyfnod ansicr hwn

Yn 2022/23 **edrychom ni ar ein diwylliant fel mudiad**, gan rymuso ein staff i gymryd rhan yn y broses drwy ein grŵp hyrwyddwyr Cydraddoldeb, Amrywiaeth a Chynhwysiant. Gan weithio gyda chydweithwyr datblygwyd cyfres newydd o 'werthoedd ac ymddygiadau' a oedd yn gam sylweddol tuag at sicrhau bod ein diwylliant yn y gweithle yn gynhwysol, yn deg, ac yn cefnogi twf a datblygiad ein staff

◀ **Chwith:** Staff CGGC yn ein digwyddiad Diwrnod Rhyngwladol y Menywod gyda Sustrans Cymru a Chymdeithas Llywodraeth Leol Cymru (CLLC)

Cynhaliwyd etholiadau'r ymddiriedolwyr gyda'r broses enwebu a dethol yn gadarn yn nwylo ein haelodau. Roedd yr ymgyrch etholiadol eleni yn rhoi ffocws cryf ar sicrhau amrywiaeth ar fwrdd CGGC

Cafodd ein staff eu hannog i ddysgu sgiliau newydd a datblygu eu gyrfaoedd.

Bu tri o'n staff yn cymryd rhan mewn cyfleoedd secondiad gyda mudiadau eraill, gan ennill profiadau a gwybodaeth newydd i'w defnyddio yn eu rolau yn CGGC. Gwnaethom ni hefyd barhau â'n hymrwymiad i ddysgu a datblygu staff. Cofnododd ein staff 452 o wahanol achlysuron lle roedden nhw wedi cael mynediad at ddysgu ar bynciau fel 'Cyflwyniad i ddiogelu', ymwybyddiaeth o'r Gymraeg, a sgiliau digidol

Gwnaethom ni gomisiynu adroddiad annibynnol ar ein defnydd o'r Gymraeg.

Bydd argymhellion yr adroddiad yn ein helpu i ddarparu ein gwasanaethau fel mudiad dwyieithog yn well a denu mwy o siaradwyr Cymraeg i ymuno â'n tîm staff

Canolbwyntio ar ein hymddiriedolwyr: Rhaglen Newid CGGC



Yn 2022/23 goruchwyliodd Reham Bassal a gweddill bwrdd CGGC raglen newid helaeth i helpu'r mudiad i baratoi ar gyfer y dyfodol.

Ers i mi ddod yn ymddiriedolwr yn 2022, rhaglen newid CGGC fu prif ffocws y bwrdd, gan drawsnewid y mudiad i wasanaethu anghenion y sector gwirfoddol yng Nghymru yn well.

Gyda diwedd cyllid yr UE yng Nghymru, y newidiadau yn y ffordd rydym yn gweithio oherwydd y pandemig a'n cynllun strategol newydd ar gyfer 2022-27, roedd angen i CGGC drefnu ac edrych yn ein blaenau at baratoi ar gyfer y dyfodol.

Er mwyn parhau i ddarparu gwasanaethau a chynrychioli'r sector gwirfoddol yng Nghymru yn effeithiol, roedden ni'n cydnabod bod angen i ni ailfeddwl am ein strwythur fel mudiad a sut rydym yn gweithio. Er ei bod yn heriol, roedd angen sicrhau cynaliadwyedd ariannol hirdymor.

Rydym yn parhau i fod yn ymrwymedig i'n gwerthoedd a'n cenhadaeth o hybu arloesedd drwyddi draw, gan fanteisio i'r eithaf ar ein hadnoddau a'n heffaith, cefnogi ein pobl, a gyrru

amrywiaeth a chynhwysiant. Rydym wedi gweithio'n galed i sicrhau bod ein pobl yn parhau i fod wrth wraidd popeth a wnawn. Gwnaethom ni ymgynghori'n helaeth â'n staff gan ddefnyddio arferion gorau i sicrhau tegwch a thosturi.

Er bod heriau ynghlwm ag ailstrwythuro, rwy'n credu ei fod wedi cryfhau ein mudiad yn y pen draw a'n rhoi ar ben ffordd ar gyfer llwyddiant yn y blynnyddoedd i ddod. Rwy'n ddiolchgar am yr holl waith caled ac ymroddiad a ddangoswyd gan ein tîm drwy gydol y broses, ac rwy'n hyderus y byddwn yn parhau i ddylanwadu'n gadarnhaol ar y sector gwirfoddol.

Uchod: Ymunodd Reham â bwrdd ymddiriedolwyr CGGC ym mis Tachwedd 2022 ▲

Y gwahaniaeth a wnaethom

Mae ein rheolaeth ariannol ofalus wedi arwain at archwiliad interim llwyddiannus ar gyfer 2022/23. Derbyniodd ein Cronfa Cynhwysiant Gweithredol chwe archwiliad 'diamod' gan y Tîm Archwilio Cronfeydd Ewropeaidd (EFAT) eleni, sy'n golygu nad oedd unrhyw feysydd y gellid eu gwella arnynt.

Beth ddywedodd staff am weithio gyda'n Hyrwyddwyr Cydraddoldeb, Amrywiaeth a Chynhwysiant

‘Yn ystod y flwyddyn ddiwethaf, rydyn ni wedi cynnal asesiadau cydraddoldeb cynhwysfawr, yn enwedig yn ein rhaglen newid. Mae hyn wedi ein galluogi i feithrin dealltwriaeth ddyfnach o’n mudiad a sut y gallwn weithredu ein cynllun strategol yn effeithiol. Mae’r asesiadau hyn wedi ein galluogi i feithrin diwylliant mwy cynhwysol a theg yn y gweithle a sicrhau bod ein mudiad yn cyd-fynd â’n gwerthoedd a’n nodau.’

Samantha Carpenter, Swyddog Cydraddoldeb, Amrywiaeth, Cynhwysiant a Lles

Beth ddywedodd y staff am gyfleoedd secondiad

‘Roedd cael y cyfle i gael secondiad yn Llywodraeth Cymru wedi rhoi profiad a gwybodaeth i mi na allwn fod wedi’u hennill mewn unrhyw ffordd arall. Mae wedi fy ngalluogi i ddyfnhau fy ngwybodaeth o’r modd y mae Llywodraeth Cymru yn gweithio a deall sut y gallwn gefnogi’r sector i ymgysylltu â nhw’n fwy effeithiol. Mae’r profiad hwn wedi arwain at sicrhau dyrchafiad a datblygu fy llwybr gyrfa fy hun ymhellach.’

Janine Downing, Pennaeth Partneriaethau a Pholisi CGGC

Canolbwyntio ar ein staff: Datblygu ein gweithwyr

Mae rhaglen hyfforddi staff CGGC wedi cefnogi'r Swyddog Cefnogi Grantiau, Emma Manderson i ddatblygu ei defnydd o'r Gymraeg a datblygu ei gyrfa.



Eleni, mynychais gwrs dwys 'Canolradd' dros yr haf a dalwyd gan CGGC ac fe wnaethon nhw gyfateb yr amser a dreuliais i, gan ganiatáu i mi gofnodi hanner yr wythnos breswyl fel amser gwaith.

Roeddwn i wedi bod yn dysgu Cymraeg o'r blaen, ond roedd fy nghymhelliant a'm cynnydd wedi arafu yn ystod y pandemig. Roedd y cwrs trochi wir wedi rhoi hwb i fy Nghymraeg, gan roi cyfle i mi ddefnyddio'r iaith drwy'r dydd ac atgyfnerthu fy nysgu.

Rhoddodd hyn yr hyder i mi gynrychioli CGGC ar ein standin yn yr Eisteddfod Genedlaethol, gan gyfarch ymwelwyr a sgwrsio am ein gwaith yn Gymraeg, a mynd ymlaen i gofrestru ar gyfer cwrs Lefel Uwch wythnosol (mae CGGC hefyd yn talu amdano gyda chyfatebiad amser). Rhoddodd hyn oll y sgiliau

a'r hyder i mi ymgeisio am rôl 'Gymraeg hanfodol' fel Swyddog Cefnogi Cronfeydd Grantiau gyda CGGC y cefais fy mhenodi'n llwyddiannus iddi ym mis Mawrth.

Yn ystod yr ychydig flynyddoedd diwethaf rydw i wedi mynd o fod yn ddechreuwr llwyr i fod yn ddigon rhugl i wneud y swydd hon, diolch i gefnogaeth CGGC.

Uchod: Mae Emma wedi gwneud defnydd da o'n rhaglen hyfforddi staff i ddatblygu ei sgiliau Cymraeg ▲

Defnyddiodd Chwarae Teg Gronfa Gymdeithasol Ewrop i weithio gyda menywod ledled Cymru i adeiladu eu hyder a chydabod a datblygu eu sgiliau



'Diwedd cyfnod'

Cyllid Ewropeaidd yng Nghymru

Wrth i gyllid Ewropeaidd ddirwyn i ben, rydym wedi bod yn dathlu'r hyn a gyflawnwyd gan y sector gwirfoddol yng Nghymru tra'n gweithio'n galed i ddylanwadu ar y dirwedd ariannu yn y dyfodol.

Canolbwyntio ar ein staff: Cefnogi'r sector ar ôl cyllid Ewropeaidd

Mae Matt Brown, Cyfarwyddwr Cyflawni a Datblygu CGGC, wedi bod yn arwain ar ein gwaith i ddylanwadu ar y dirwedd ariannu ar ôl diwedd Cronfeydd Strwythurol Ewropeaidd.



Mae cau Cronfeydd Strwythurol Ewropeaidd yng Nghymru yn ddiwedd cyfnod. Er bod ymdeimlad o dristwch am hyn, gallwn edrych yn ôl ar gyfnod lle mae mudiadau gwirfoddol wedi cael dylanwad enfawr ar ystod o faterion allweddol mewn cymdeithas.

Rydym yn falch ein bod, drwy CGGC a chyrrff cymorth eraill, wedi gallu hwyluso'r cyllid hwn i fudiadau yn y sector gwirfoddol nad oes ganddynt y gallu na'r wybodaeth dechnegol i gael mynediad atynt yn draddodiadol.

Uchod: Sicrhaodd Matt fod llais y sector gwirfoddol yn cael ei glywed mewn trafodaethau cyllid ar ôl yr UE ▲

Yn eu tro, mae'r mudiadau hyn wedi defnyddio eu gwybodaeth leol a'u harbenigedd penodol i wneud gwahaniaeth gwirioneddol yn y cymunedau sydd eu hangen.

Gall mudiadau gwirfoddol yng Nghymru edrych yn ôl ar rai llwyddiannau gwirioneddol ysbrydoledig mewn meysydd fel gwella cyfleoedd cyflogaeth i'r rhai sydd bellaf o'r farchnad lafur a datblygu cynaliadwy.

Yn CGGC rydym hefyd yn edrych yn ôl yn falch o'n gwaith gyda Cwmpas, gan helpu busnesau cymdeithasol i dyfu. Ond rydym hyd yn oed yn fwy balch, trwy ein tîm Buddsoddi Cymdeithasol Cymru, fod buddsoddiad yr UE wedi dod yn ffynhonnell gyllid ailgylchadwy a fydd yn cael ei ailfuddsoddi yn y sector ymhell ar ôl cau cyllid Ewropeaidd.

Isod: Darparodd prosiect Cronfa Cynhwysiant Gweithredol Cyngor Pobl Fyddar Cymru gyfleoedd cyflogaeth â chymorth i bobl fyddar gyda Trafnidiaeth Cymru. Rheolir y Gronfa Cynhwysiant Gweithredol gan CGGC, gyda chymorth cyllid gan Gronfeydd Strwythurol a Buddsoddi Ewropeaidd. ▼



Dathlu llwyddiannau'r sector yng Nghymru

Cynhaliwyd digwyddiad dathlu ym mis Mawrth 2023 i **dynnu sylw at yr effaith y mae'r sector gwirfoddol wedi'i chael gan ddefnyddio Cyllid Ewropeaidd**. Clywsom ddiweddariad angerddol gan Vaughan Gething, Gweinidog yr Economi, a'r straeon ysbrydoledig gan rai o'r prosiectau yng Nghymru sydd wedi bod yn gwneud gwahaniaeth

enfawr i'r cymunedau maen nhw'n eu cefnogi. Yn y digwyddiad, lansiwyd *Effaith cyllid Ewropeaidd yng Nghymru*, adroddiad yn edrych ar sut y llwyddodd mudiadau gwirfoddol Cymru, drwy eu cyfranogiad mewn cyllid Ewropeaidd, i gyfrannu ar draws ystod o faterion cymdeithasol allweddol.

◀ **Chwith:** Vaughan Gething, Gweinidog yr Economi, yn siarad yn ein digwyddiad dathlu cyllid yr UE ym mis Mawrth

Effaith cyllid Ewropeaidd yng Nghymru

Sut gwnaeth mudiadau gwirfoddol ddefnyddio cyllid yr UE i greu newid parhaol i bobl a chymunedau Cymru.

WcVA
CGGC



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◀ **Chwith:** Archwiliodd ein hadroddiad y gwahaniaeth a wnaed gan fudiadau gwirfoddol mewn cyfnod sy'n rhychwantu dros 20 mlynedd, diolch i gyllid Ewropeaidd

Rydym wedi bod yn ymgysylltu â'r rhai sy'n gwneud y penderfyniadau yn San Steffan ac yn y Senedd, gan eiriol dros gynnwys y sector gwirfoddol mewn unrhyw benderfyniadau am y ffrydiau cyllido newydd. Gwnaethom ni dynnu sylw at effaith colli cyllid yr UE a'r oedi o ran rhyddhau cyllid Cronfa Ffyniant Gyffredin y DU ar mudiadau gwirfoddol a'r bobl a'r cymunedau maen nhw'n

eu cefnogi. Gwnaethom hyn drwy ein hymgysylltiad â swyddogion y llywodraeth a rhanddeiliaid a phartneriaid lleol a rhanbarthol, ac arweiniodd ein gwaith dylanwadu at sylw lleol a chenedlaethol yn y wasg gan gynnwys yn The Guardian, ar BBC Cymru ac ar BBC Newsnight.

Elusennau a chyflogwyr yn ei chael hi'n anodd oherwydd oedi ariannol ar ôl Brexit

Mae rhai grwpiau gwirfoddol wedi cau a ffermwyr yn sôn am broblemau ar ôl arafwch talu arian y DU yn lle arian yr UE

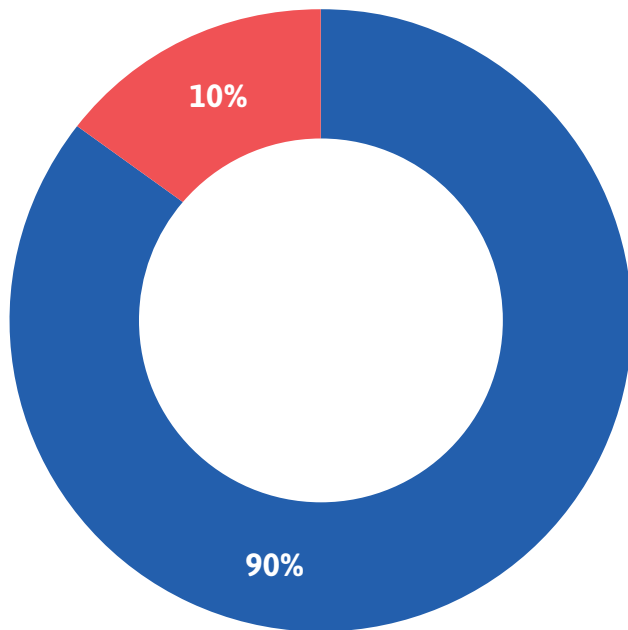
Defnyddiodd Adferiad Recovery arian o'n Cronfa Cynhwysiant Gweithredol i helpu Rachel i baratoi ar gyfer byd gwaith

Ein cyllid

Mae'r ffigurau hyn yn rhoi trosolwg o'n perfformiad ariannol ar gyfer 2022/23.

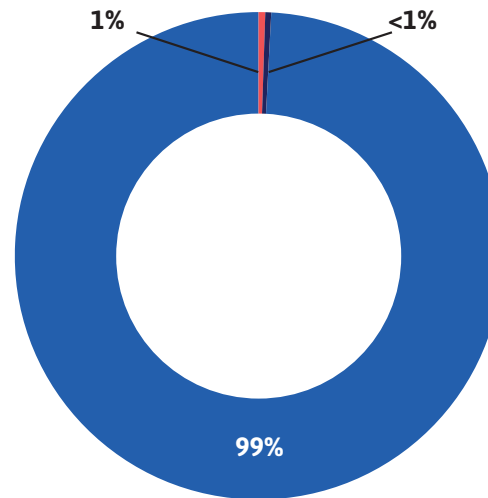
Yn ystod y flwyddyn dosbarthwyd **£27.5 miliwn** mewn grantiau a benthyciadau i'r sector gwirfoddol. Ein hincwm oedd **£35 miliwn** a'n gwariant oedd **£33.2 miliwn**.

**Incwm
£35 miliwn**



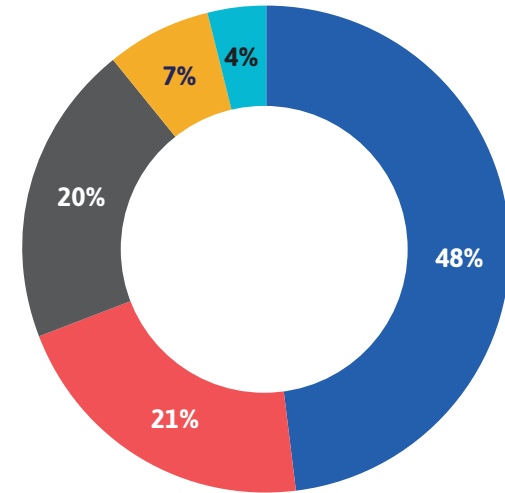
■ Incwm cyfyngedig
■ Incwm anghyfyngedig

**Incwm cyfyngedig
£31.4 miliwn**



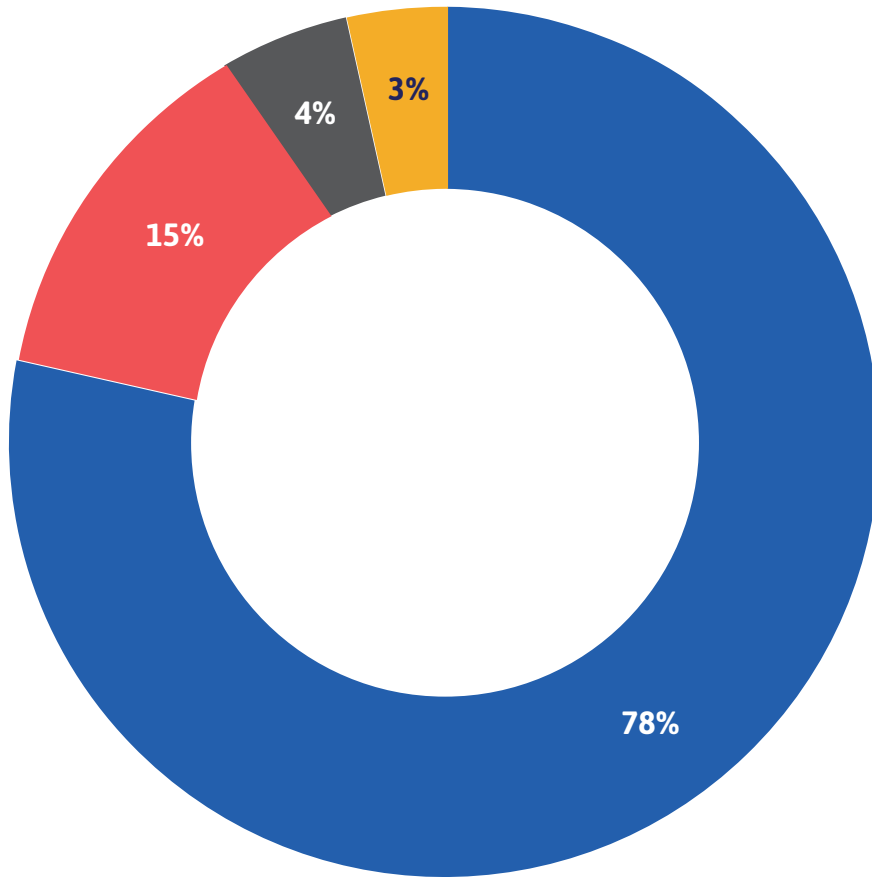
■ Grantiau derbyniadwy
■ Gweithgareddau masnachu eraill
■ Incwm o fuddsoddiadau

**Incwm anghyfyngedig
£3.6 miliwn**



■ Grantiau derbyniadwy
■ Gwariant a adferwyd
■ Gweithgareddau masnachu eraill
■ Incwm arall
■ Incwm o fuddsoddiadau

Gwariant £33.2 miliwn



- Grantiau i'r sector
- Costau staff (cyflogau, recriwtio, hyfforddi ac ati)
- Gorbenion (costau adeiladau, cyfarpar, cyfleustodau ac ati)
- Costau eraill (archwilio, ymgynghorwyr, marchnata ac ati)

Mae ein Cyfrifon Blynnyddol llawn ac adroddiad yr archwilydd annibynnol ar y cyfrifon hynny ar gael ar wefan y [Comisiwn Elusennau](#).

Aelodau'r Bwrdd

Llywydd

Michael Sheen

Is-lywyddion

Tom Jones OBE

Margaret Thorne CBE DL

Peter Davies CBE (Cadeirydd
tan 17 Tachwedd 2022)

Cadeirydd

Dr Neil Wooding CBE
(Penodwyd 17 Tachwedd
2022)

Is-gadeirydd

Fran Targett OBE

Trysorydd

Colin Arnold

Ymddiriedolwyr

Steve Brooks
(Ymddiswyddodd 17
Tachwedd 2022)

Reham Bassal (Penodwyd 17
Tachwedd 2022)

Lindsay Cordery-Bruce

Lisa Davies (Ymddiswyddodd
17 Tachwedd 2022)

Rhian Davies

Simon Harris

Lowri Jones (Penodwyd 17
Tachwedd 2022)

Chris Lines

Mark Llewellyn

Kathryn Luckock (Penodwyd
17 Tachwedd 2022)

Menai Owen-Jones

Joe Stockley

Edward Watts MBE DL

Kate Young

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'n partneriaid am eu cefnogaeth y flwyddyn hon yn ogystal â'r canlynol:

abrdn	Data Orchard	Genedlaethol	The Scottish Council for Voluntary Organisations (SCVO)
ACEVO	Anabledd Cymru	Cronfa Dreftadaeth y Loteri Genedlaethol	Busnes Buddsoddi Cymdeithasol
Ateb	Tîm Cymorth Ieuencid a Lleiafrifoedd Ethnig (EYST)	Cyngor Cenedlaethol Mudiadau Gwirfoddol	Social Investment Scotland
Barclays Bank PLC	Geldards LLP	GIG Cymru	Chwaraeon Cymru
Bevan Buckland LLP	Helpu	Nico	Sustrans
Big Learning Company	Cynllun iechyd HSF	Y Brifysgol Agored yng Nghymru	Tantrwm Digital Media
Prifysgol Caerdydd	Hub Cymru Africa	Pride Cymru	Volunteering Matters
Charities Aid Foundation	Hugh James	ProMo Cymru	Volunteer Scotland
Comisiwn Elusennau Cymru a Lloegr	ITV Cymru Wales	Pugh Computers Ltd	Swyddfa Cyllid Ewropeaidd Cymru (WEFO)
Clear the Fog	Keegan a Pennykid	Recruit3	Llywodraeth Cymru
Comic Relief	Cymorth Cancer Macmillan Cymru	Richard Newton Consulting	Comisiynydd y Gymraeg
Cwmpas (Canolfan Cydweithredol Cymru gynt)	Martyn Palfreman Consulting	Salesforce	Cymdeithas Llywodraeth Leol Cymru (CLLLC)
Cymdeithas Cyfieithwyr Cymru	Menter Iaith	Savage a Gray	Wrigleys Solicitors
Cymen	Mercer	SCG Cymru	
Data Cymru	Cronfa Gymunedol y Loteri		

Datganiadau ariannol

2022/23

Yn yr adran hon ceir manylion ein cyfrifon a'n gweithgareddau ar gyfer blwyddyn ariannol 2022/23 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 2022/23

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 2023.

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 bwrdd 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 pum sedd wag ar y bwrdd, cymeradwyodd ein haelodau benodiad tri ymddiriedolwr newydd ac ailbenodi dau ymddiriedolwr presennol.

Croeso i'n Cadeirydd newydd

Cafodd Dr Neil Wooding CBE ei groesawu'n ffurfiol fel Cadeirydd yn ein Cyfarfod Cyffredinol Blynyddol (AGM) ym mis Tachwedd 2022 gan gymryd yr awenau gan Peter Davies CBE. Ymunodd Neil â'r bwrdd ym mis Chwefror 2022 fel Darpar Gadeirydd yn dilyn proses recriwtio drwyadl a thryloyw.

Mae Neil wedi ymgymryd â nifer o rolau gwirfoddol ar hyd ei yrfa. Ei feysydd arbenigol yw datblygu pobl, newid sefydliadol ac amrywiaeth ddynol.

Cynefino a hyfforddi ymddiriedolwyr

Mae ymddiriedolwyr newydd yn mynychu sesiwn cynefino ac yn cael llawlyfr cynhwysfawr i ymddiriedolwyr sy'n rhoi rhagor o wybodaeth am eu rôl a'u cyfrifoldebau. Caiff ymddiriedolwyr fynediad at adnoddau ar-lein i'w cefnogi yn eu rôl a darperir hyfforddiant mewnol

sy'n ymdrin â meysydd llywodraethu allweddol yn ôl yr angen.

Yn ystod 2022/23, cynhaliwyd nifer o sesiynau canolbwyntiedig ar gyfer ymddiriedolwyr, gan gynnwys hyfforddiant diweddarau ar ddiogelu, 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 bedair 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. Rydym wrth ein boddau fod Peter Davies CBE, y cyn-Gadeirydd, wedi derbyn y rôl o fod yn drydydd Is-lywydd i ni pan gamodd i lawr o'r Bwrdd ym mis Tachwedd 2022. Mae Peter wedi bod yn gefnogwr brwd o'r sector gwirfoddol, ac o ddatblygu cynaliadwy yn benodol, drwy gydol ei yrfa.

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 agor 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. Yn ystod y flwyddyn, gwnaethom ailstrwythuro er mwyn sicrhau cynaliadwyedd ein rôl i gefnogi'r sector gwirfoddol a chymunedol yn y dyfodol.

Partïon cysylltiedig

Yn ystod 2010/11 sefydlodd yr elusen grŵp drwy gorffori dau is-gwmni perchnogaeth lwyr, Social Investment (Cymru) Ltd (a ailenwyd o WCVA Investments Ltd ar 24 Hydref 2014) at ddibenion sefydlu cronfa fenthyciadau, a WCVA Services Ltd at ddibenion gweinyddu gwasanaethau benthyca. Mae Social Investment (Cymru) Ltd yn darparu buddsoddiad cymdeithasol ar gyfer ac ar ran y sector gwirfoddol yng Nghymru. Bydd yr is-gwmni hwn yn cael ei wneud yn segur yn ystod 2023/24 a bydd ei holl weithgarwch yn cael ei drosglwyddo i CGGC. Bydd Pwyllgor Buddsoddi Cymdeithasol yn cael ei sefydlu i gynorthwyo Bwrdd CGGC â'i ddyletswydd i gadw llygad ar gyfeiriad gweithgareddau cyllid ad-daladwy CGGC. 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. Mae Cynnal Cymru yn credu y gall pob mudiad gymryd camau i ymateb i heriau byd-eang mewn ffyrdd sydd o fudd iddyn nhw ac i'r bobl o'u cwrmpas. Boed hynny'n talu'r Cyflog Byw Gwirioneddol fel y gall gweithwyr fyw ac nid bodoli yn unig, ail-lunio arferion busnes er mwyn gwneud cyn lleied â phosibl o niwed i'r amgylchedd, neu ymgysylltu â chyflogeion, cadwynau cyflenwi a chwsmeriaid i leihau'r allyriadau nwyon tŷ gwydr – maen nhw'n credu bod codi uchelgeisiau yn fuddiol i fudiadau yng Nghymru a thu hwnt, nawr ac yn y dyfodol.

Yn ystod 2022/23, rydym wedi gweithio gyda'n gilydd i hyrwyddo datblygu cynaliadwy a gwaith teg ar draws nifer

o feysydd polisi a phrosiectau gyda phartneriaid o'r sector cyhoeddus, y sector preifat a'r sector gwirfoddol. Mae grantiau a chontractau caffael a ddyfarnwyd i gyrff lle mae gan yr ymddiriedolwyr naill ai reolaeth uniongyrchol neu ddylanwad sylweddol wedi'u datgelu o fewn nodyn 8 y cyfrifon.

Amcanion a gweithgareddau

Ein pwrpas

Galluogi mudiadau gwirfoddol yng Nghymru i wneud mwy o wahaniaeth gyda'n gilydd

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. Dangosir hyn gan broses ailstrwythuro'r mudiad a'r polisi buddsoddi. Mae'r ymddiriedolwyr yn hyderus bod gweithgareddau CGGC yn cadw at y rheoliadau ar fudd cyhoeddus.

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. Yn CGGC rydym yn bodoli i alluogi mudiadau gwirfoddol i wneud mwy o gwahaniaeth gyda'n gilydd.

Grantiau a chyllid

Gweinyddodd yr elusen 17 (2022: 18) cynllun grant yn ystod y flwyddyn a gwnaed taliadau grant i 560 (2022: 680) o fudiadau.

Grantiau / cynlluniau	2023 Nifer y grantiau a dalwyd	2023 Gwerth y grantiau a dalwyd £	2022 Nifer y grantiau a dalwyd	2022 Gwerth y grantiau a dalwyd £
Cynhwysiant Gweithredol – Dwyrain Cymru	10	586,143	12	460,899
Cynhwysiant Gweithredol – Ieuenctid Dwyrain Cymru	9	394,385	13	366,963
Cynhwysiant Gweithredol – Gorllewin Cymru a'r Cymoedd	62	4,626,610	74	2,892,702
Cynhwysiant Gweithredol – Ieuenctid Gorllewin Cymru a'r Cymoedd	29	1,318,852	41	1,467,341
Cronfa Tyfu Busnesau Cymdeithasol – Gorllewin Cymru a'r Cymoedd	19	1,305,319	13	537,228
Cronfa Tyfu Busnesau Cymdeithasol – Dwyrain Cymru	5	299,761	2	81,338
Cyllid Seilwaith – Cynghorau Gwirfoddol Sirol	19	4,550,650	19	5,460,053
Treth Tirlenwi	62	1,373,964	75	462,557
Cyngor Partneriaeth	30	87,525	29	87,525
Gwirfoddoli Cymru	127	764,519	157	1,864,849
Cysylltiadau Cymunedol Cymru ac Africa	19	236,438	31	927,283
Comic Relief	21	959,080	5	102,925
Helplu	-	-	-	-

Apêl Llifogydd Dennis	-	-	1	12,938
Partneriaeth Natur Leol LNP	21	14,644	22	603,952
Lleoedd Natur Lleol L4NP	99	9,127,569	25	5,899,697
Grant Datblygu Helpu	-	-	-	-
Cronfa Gwydnwch y Trydydd Sector	-	-	98	6,698,859
Cronfa Argyfwng y Sector Gwirfoddol	-	-	-	-
Kickstart	14	18,000	61	303,000
Ymchwil ar Wirfoddoli a Llesiant	-	-	-	-
NEWID	2	218,704	2	349,104
Net Zero	12	150,000	-	-
	548	26,032,163	680	28,579,214
Incwm a gwariant arian cyfatebol ychwanegol a ddenwyd drwy incwm o'r cynlluniau grant.	315	3,185,198	143	2,377,774

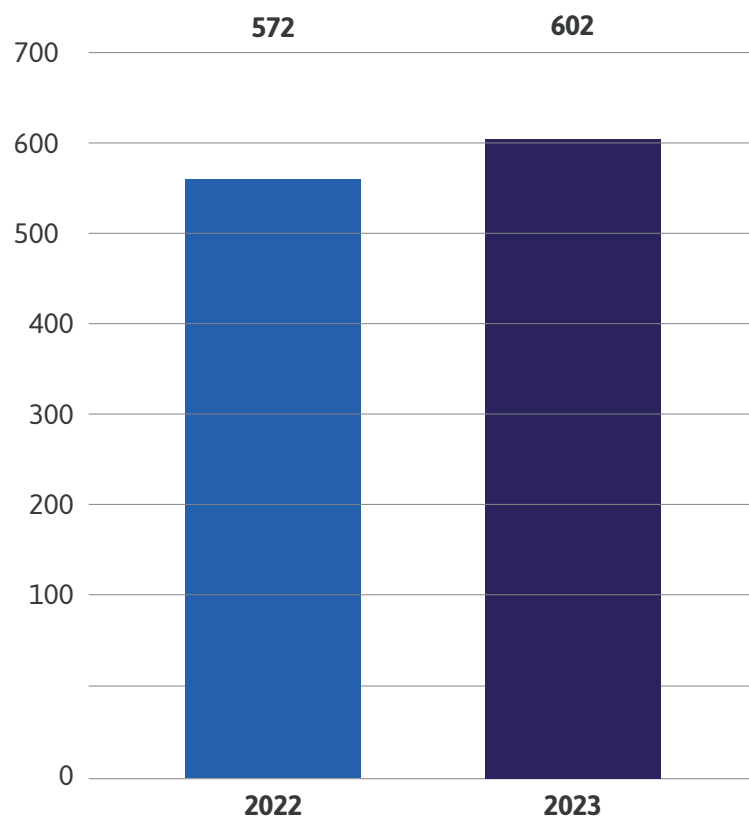
Contractau drwy gaffael

Gweinyddodd yr elusen 0 (2022: 0) o gynlluniau contractau drwy gaffael yn ystod y flwyddyn.

Aelodaeth

Mae aelodaeth yn agored i unrhyw elusennau, grwpiau gwirfoddol neu fentrau cymdeithasol sydd ar waith yng Nghymru. Mae ein cynnig aelodaeth, a lansiwyd ym mis Medi 2021, wedi parhau i gael derbyniad da gyda'r system wefan newydd ar gyfer aelodaeth yn gweithio'n dda ar gyfer adnewyddu a cheisiadau aelodaeth newydd. Gwnaethom gyflwyno nifer o ddigwyddiadau yn arbennig ar gyfer aelodau yn ystod 2022/23 gan gynnwys ein Cyfarfod Cyffredinol Blyneddol a digwyddiad Diwrnod Rhyngwladol y Menywod. Fe wnaethom hefyd ymgysylltu ag aelodau ar yr argyfwng costau byw drwy gasglu a dadansoddi adborth ar heriau allweddol a threfnu sesiynau rhithwir pwrpasol i fynd i'r afael â'r heriau hyn.

Aelodaeth



Adolygiad ariannol 2022/23

Yn ystod y flwyddyn, gwnaeth CGGC gynhyrchu cyfanswm incwm gweithredu o £35 miliwn. Prif ffynonellau cyllido'r elusen yw cyllid grant a benthyciad gan Lywodraeth Cymru, Ewrop, Comic Relief a chyllidwyr eraill i gefnogi ei weithgareddau craidd, gwaith prosiect penodol a chymorth parhaus i'r sector gwirfoddol. Caiff cyllid uniongyrchol hefyd ei gynhyrchu drwy ddarparu gwasanaethau a gweithgareddau ar gyfer ei aelodau, gan gynnwys hyfforddiant, cyhoeddiadau a chynadleddau.

Rhennir yr incwm hwn, ynghyd â'r gwariant yr eir iddo, rhwng gweithgareddau anghyfngedig 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'n ymarferol. Cefnogir hyn ymhellach gan y naratif isod:

Dadansoddiad o sefyllfa ariannol gyfunol CGGC

	Anghyfyngedig £	Cyfyngedig £	Cyfanswm £
Incwm gweithredu	3,350,366	31,162,854	34,513,220
Costau gweithredu	(2,989,603)	(30,241,036)	(33,230,639)
Canlyniadau gweithredu	360,763	921,818	1,282,581
Trosglwyddiadau rhwng cronfeydd	78,228	(78,228)	-
Incwm buddsoddi	243,492	259,247	502,739
Enillion ar ôl ailbrisio buddsoddiadau	(12,793)	-	(12,793)
Sefyllfa ariannol cyn addasiadau pensiwn	669,690	1,102,837	1,772,527
Addasiadau pensiwn *	7,030,000	-	7,030,000
Ased heb ei gydnabod	(7,160,000)	-	(7,160,000)
Sefyllfa derfynol	539,690	1,102,837	1,642,527
Balansau a ddygwyd ymlaen	9,101,608	5,405,866	14,507,474
Addasiad o'r flwyddyn gynt	(1,180,000)	-	(1,180,000)
Balansau a gariwyd ymlaen	8,461,298	6,508,703	14,970,001

*Mae swm o £130,000 o'r addasiad pensiwn o fewn incwm arall ar hyn o bryd (£50 mil) ac yn gwrthbwysu costau'r cyflogau (£80 mil).

Gweithgarwch anghyfyngedig

Mae'r enillion gweithredu net o £670 mil a adroddir ar weithgarwch anghyfyngedig yn cynnwys yr addasiad pensiwn uchod o £130 mil.

Cyfanswm y cyllid anghyfyngedig a gariwyd ymlaen ar 31 Mawrth 2023 oedd £8.5 miliwn. O hyn, mae'r Bwrdd wedi dynodi £3.10 miliwn ar gyfer cronfa eiddo, costau pontio'r cynllun pensiwn, y costau a ragwelir o gau prosiectau Ewropeaidd, costau i gefnogi datblygiad a chynaliadwyedd parhaus yr elusen a chostau dylunio cam 2 y datblygiad sefydliadol, sy'n gadael cronfeydd cyffredinol anghyfyngedig o £5.4 mil. Nid yw'r cronfeydd hyn yn cynnwys rhwymedigaeth nac ased pensiwn, oherwydd gall CGGC ddim ond cydnabod swm y gellir ei adennill. Mae strategaeth ariannol bwyllog a gofalus yn cael ei dilyn i sicrhau bod cronfeydd anghyfyngedig yr elusen yn cael eu diogelu i gefnogi cynaliadwyedd parhaus y mudiad – ac mae rheoli'r cronfeydd rhydd 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 £1.1 miliwn yn cynrychioli'r symudiad net yn y flwyddyn yn erbyn y cronfeydd sydd gan CGGC ar weithgarwch benthyciadau 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 mewn perthynas ag ad-dalu benthyciadau o fewn y cynllun benthyciadau Gwydnwch. Cyfanswm y cronfeydd cyfyngedig a gariwyd ymlaen ar 31 Mawrth 2023 oedd £6.5 miliwn, sy'n cynrychioli arian a dyledion heb eu talu ar gyllid a ddyfarnwyd gan gynlluniau ddarpariaethau ar gyfer dyled goll. Yn unol â strategaeth ariannol CGGC, mae gwariant ar bob prosiect cyffredol 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'i ymddiriedolwyr gwirfoddol, mae 84 o unigolion a chanddynt sgiliau a phrofiad perthnasol yn gwasanaethu fel aelodau gwirfoddol o'r byrddau prosiect a'r panel 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 adneuon 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

Mae'r ymddiriedolwyr wedi gosod polisi sy'n ei gwneud yn ofynnol i gronfeydd 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 ar gael ar ffurf y gellir cael gafael arnynt yn hawdd. 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. Yn ôl yr ymddiriedolwyr, cronfeydd y gellir cael gafael arnynt yn hawdd yw'r swm o gyllid y gellir ei droi'n arian parod yn hawdd pe bai'r angen yn codi. Mae cyfrifo lefel ofynnol y cronfeydd yn rhan annatod o gylchred gynllunio, cyllidebu a rhagweld CGGC.

Mae'n ystyried y risgiau sy'n gysylltiedig â phob ffrwd incwm a gwariant yn wahanol i'r swm a neilltuwyd; lefel y gweithgarwch arfaethedig; ac ymrwymadau CGGC.

Mae'r ymddiriedolwyr yn asesu ac yn adolygu'r polisi cronfeydd yn ystod y flwyddyn. Maen nhw'n trafod y cronfeydd y gellir eu troi'n arian parod yn hawdd, ymrwymadau CGGC a gwerth buddsoddiadau ar y farchnad. Caiff y prif risgiau i'r incwm a gwariant eu hamlygu a chyfrifir canlyniadau ariannol posibl symudiadau niweidiol. Mae'r ymddiriedolwyr yn defnyddio'r wybodaeth hon i sicrhau y cedwir lefel ddigonol o gronfeydd y gellir eu troi'n arian parod yn hawdd. Mae gan yr ymddiriedolwyr gronfeydd anghyfyngedig dynodedig, gwerth cyfanswm o £3.1 miliwn, y disgwylir iddynt gael eu rhyddhau yn ystod y tair i bum mlynedd nesaf.

Gellir gweld manylion y cronfeydd anghyfyngedig sydd gan yr elusen yn nodyn 17 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 polisïau 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'r archwilwyr, Bevan Buckland LLP, i'r aelodau yn ystod Cyfarfod Cyffredinol Blynnyddol 2019, yn unol ag adran 384 Deddf Cwmnïau 2006. Roedd y penodiad am gyfnod o dair blynedd gydag opsiwn i'w ymestyn am ddwy flynedd bellach. Cyflwynwyd penderfyniad i ymestyn y penodiad presennol am ddwy flynedd bellach i'r aelodau yn ystod Cyfarfod Cyffredinol Blynnyddol 2022.

DRWY ORCHYMYN Y BWRDD



Tracey Lewis

Ysgrifennydd y Cwmni

20 Medi 2023

CYNGOR GWEITHREDU GWIRFODDOL CYMRU
CWMNI CYFYNGEDIG DRWY WARANT

DATGANIADAU ARIANNOL AR GYFER Y FLWYDDYN A DDAETH I BEN AR 31 MAWRTH 2023

Datganiad Cyfunol o weithgareddau ariannol

INCWM

		Cronfeydd Anghyfyngedig	Cronfeydd Cyfyngedig	Cyfanswm Cronfeydd 2023	Cyfanswm Cronfeydd 2022 (fel yr ailddatganwyd)
	Nodyn	£	£	£	£
Incwm o weithgareddau Masnachu:					
Gweithgareddau masnachu eraill	3	747,199	17,509	764,708	738,459
Incwm o fuddsoddiadau	4	243,492	259,247	502,739	243,259
Incwm o weithgareddau Elusennol:					
Grantiau derbyniadwy	5	1,712,405	31,145,345	32,857,750	35,706,000
Incwm arall	5	158,845	-	158,845	63,409
Gwariant wedi'i adennill		731,917	-	731,917	896,763
Elw o Werthu Eiddo	5	-	-	-	1,362,669
Cyfanswm incwm a gwaddolion		3,593,858	31,422,101	35,015,959	39,010,559

GWARIANT

Costau cynhyrchu cronfeydd:

Gwariant ar godi arian	9	627,672	-	627,672	558,602
Gwariant ar weithgareddau elusennol	9	2,361,931	30,241,036	32,602,967	34,955,118
Cyfanswm gwariant		2,989,603	30,241,036	33,230,639	35,513,720
Incwm Net/(gwariant)		604,255	1,181,065	1,785,320	3,496,839
Trosglwyddiadau rhwng cronfeydd		78,228	(78,228)	-	-
Enillion actwaraidd ar gynllun pensiwn â buddion wedi'u diffinio		7,030,000	-	7,030,000	4,610,000
Ased heb ei gydnabod (Colledion) ar ailbrisio buddsoddiadau		(7,160,000)	-	(7,160,000)	-
		(12,793)	-	(12,793)	(5,444)
Symudiad net mewn cronfeydd		539,690	1,102,837	1,642,527	8,101,395
Balans a ddygwyd ymlaen		7,921,608	5,405,866	13,327,474	6,406,079
Addasiad o'r flwyddyn gynt	26	-	-	-	(1,180,000)
Balans a gariwyd ymlaen		8,461,298	6,508,703	14,970,001	13,327,474

Caiff holl weithgareddau'r elusen eu hystyried fel rhai parhaus. Mae cronfeydd anghyfyngedig yn cynnwys £3,070,251 (2022: £3,053,547) o gronfeydd dynodedig a chynaliadwy (gweler nodyn 17).

Cyfrif incwm a gwariant y grŵp

		Cronfeydd Anghyfngedig	Cronfeydd Cyfyngedig	Cyfanswm 2023	Cyfanswm 2022
	Nodyn	£	£	£	£
Incwm		3,350,366	31,162,854	34,513,220	38,767,300
Costau gweithredu	9	(2,989,603)	(30,241,036)	(33,230,639)	(35,513,720)
		360,763	921,818	1,282,581	3,253,580
Incwm buddsoddiad	4	243,492	259,247	502,739	243,259
Incwm net		604,255	1,181,065	1,785,320	3,496,839

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

Mantolen Gyfunol

		2023	2022 (fel yr ailddatganwyd)
	Nodyn	£	£
ASEDAU SEFYDLOG			
Asedau diriaethol	12	277,781	308,966
Asedau cyfredol			
Buddsoddiadau	13	79,254	92,046
Dyledwyr: symiau sy'n ddyledus o fewn blwyddyn	14	12,324,385	7,905,904
Dyledwyr: symiau sy'n ddyledus ar ôl blwyddyn	14	5,060,601	5,053,829
Arian yn y banc		13,609,831	20,251,220
		<u>31,074,071</u>	<u>33,302,999</u>
Credydwyr: symiau sy'n ddyledus o fewn blwyddyn	15	(8,885,777)	(11,909,000)
Asedau cyfredol net		<u>22,188,294</u>	<u>21,393,999</u>
Cyfanswm asedau heb gynnwys rhwymedigaethau cyfredol		<u>22,466,075</u>	<u>21,702,965</u>
Credydwyr: symiau sy'n ddyledus ar ôl mwy na blwyddyn	15	(7,496,074)	(8,375,491)
Cynllun pensiwn â buddion wedi'u diffinio	23	-	-
Asedau net		<u>14,970,001</u>	<u>13,327,474</u>
CRONFEYDD			
Cyfanswm cronfeydd anghyfyngedig	17	8,461,298	7,921,608
Cyfyngedig:			
Gwarged - sy'n ymwneud â benthyciadau hirdymor a ddyfarnwyd		3,260,044	3,183,377
Gwarged - arall		<u>3,248,659</u>	<u>2,222,489</u>
Cyfanswm cronfeydd cyfyngedig	18	<u>6,508,703</u>	<u>5,405,866</u>
CYFANSWM CRONFEYDD		<u>14,970,001</u>	<u>13,327,474</u>

Cymeradwywyd y datganiadau ariannol hyn gan yr aelodau Bwrdd ar 20 Medi 2023 ac fe'u llofnodir ar eu rhan gan:

Dr Neil Wooding 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

		2023	2022 (fel yr ailddatganwyd)
	Nodyn	£	£
Asedau sefydlog			
Asedau diriaethol	12	277,781	308,966
Asedau cyfredol			
Buddsoddiadau	13	79,257	92,049
Dyledwyr: symiau sy'n ddyledus o fewn blwyddyn	14	12,241,008	8,922,285
Dyledwyr: symiau sy'n ddyledus ar ôl blwyddyn	14	5,060,601	4,081,976
Arian yn y banc		13,422,067	20,023,024
		30,802,933	33,119,334
Credydwyr: symiau sy'n ddyledus o fewn blwyddyn	15	(8,779,920)	(11,806,710)
Asedau cyfredol net		22,023,013	21,312,624
Cyfanswm asedau heb gynnwys rhwymedigaethau cyfredol		22,300,794	21,621,590
Credydwyr: symiau sy'n ddyledus ar ôl mwy na blwyddyn	15	(7,496,074)	(8,375,491)
Cynllun pensiwn â buddion wedi'u diffinio	23	-	-
Asedau net		14,804,720	13,246,099
CRONFEYDD			
Cyfanswm cronfeydd anghyfngedig	17	8,296,017	7,840,233
Cyfyngedig:			
Gwarged - sy'n ymwneud â benthyciadau hirdymor a ddyfarnwyd		3,260,044	2,145,385
Gwarged - arall		3,248,659	3,260,481
Cyfanswm cronfeydd cyfyngedig	18	6,508,703	5,405,866
CYFANSWM CRONFEYDD		14,804,720	13,246,099

Cymeradwywyd y datganiadau ariannol hyn gan yr aelodau Bwrdd ar 20 Medi 2023 ac fe'u llofnodir ar eu rhan gan:

Dr Neil Wooding 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

	2023 £	2022 £
Llifau arian o weithgareddau gweithredu		
Gwariant net ar gyfer y cyfnod adrodd	1,785,320	3,496,839
Addasiadau ar gyfer:		
Costau dibrisiant	31,153	2,595
(Elw) ar waredu asedau diriaethol sefydlog	-	(1,370,000)
Llog a dderbyniwyd	502,739	243,259
Gostyngiad (cynnydd) mewn dyledwyr	(4,425,254)	412,815
Gostyngiad/mewn credydwyr	(3,902,640)	(4,058,244)
Symudiad anariannol parthed addasiad Pensiwn â Buddion wedi'u Diffinio	(130,000)	80,000
Arian net a ddefnyddiwyd mewn gweithgareddau gweithredu	(7,924,002)	(1,192,736)
Llifau arian o weithgareddau buddsoddi:		
Enillion a dderbyniwyd o werthiant eiddo	-	1,730,000
Prynu gosodiadau a ffitiadau	-	(311,561)
Ailddosbarthiad ased diriaethol sefydlog	32	-
Llog a dderbyniwyd	(502,739)	(243,259)
Arian net a ddefnyddiwyd mewn gweithgareddau buddsoddi	(502,739)	1,175,180
Newid mewn arian a symiau sy'n cyfateb i arian parod yn y cyfnod adrodd	(6,641,389)	(17,556)
Arian a symiau sy'n cyfateb i arian parod ar ddechrau'r cyfnod adrodd	20,251,220	20,268,776
Arian a symiau sy'n cyfateb i arian parod ar ddiwedd y cyfnod adrodd	13,609,831	20,251,220

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 gontractiol a osodir yn FRS102.

Nodiadau i'r datganiadau ariannol

Incwm a gwaddolion

RHODDION AC ANRHEGION

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

GRANTIAU DERBYNIADWY

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

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

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

INCWM BUDDSODDIADAU

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

INCWM MASNACHU

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

INCWM ARALL

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

Gwariant

GRANTIAU TALADWY

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

GWARIANT ARALL

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

- Costau cynhyrchu cronfeydd yw'r costau sydd ynghlwm wrth ddenu incwm gwirfoddoli a'r costau masnachu i godi arian.
- Gwariant elusennol yw'r costau hynny y mae'r elusen yn mynd iddynt wrth gynnal ei 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.

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.

Nodiadau i'r datganiadau ariannol

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 ddisgwylir 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.

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

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

Nodiadau i'r datganiadau ariannol

ARIAN PAROD A PHETHAU SY'N CYFATEB I ARIAN PAROD

Cynrychiolir arian parod gan arian parod wrth law ac adneuon gyda sefydliadau ariannol sy'n ad-daladwy heb gosb os rhoddir dim mwy na 24 awr o rybudd. Pethau sy'n cyfateb i arian parod yw buddsoddiadau rhydd iawn sy'n aeddfedu mewn dim mwy na thri mis o'r dyddiad caffael ac y gellir eu trosi'n hawdd i symiau penodol o arian parod heb lawer o risg o newid eu gwerth.

Yn y datganiad cyfunol o lifau arian parod, dangosir arian parod a phethau sy'n cyfateb i arian parod net gorddrafftiau banc sy'n ad-daladwy ar gais ac sy'n ffurfio rhan annatod o reolaeth arian parod y Grŵp.

DYLEDWYR

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

DYLEDWYR MWY NA BLWYDDYN

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

DYLED DDRWG

Os credir 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.

CREDYDWYR

Caiff credydwyr 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.

BENTHYCIADAU CONSESIYNOL

Benthyciadau consesiynol yw benthyciadau a gyflwynir gan/i'r elusen ar gyfradd llog is na chyfradd gyffredin y farchnad neu ar delerau mwy ffafriol na'r rheini a gynigir gan fenthycwyr masnachol. Fel arfer, caiff benthyciadau o'r fath eu darparu er mwyn cefnogi gweithgareddau elusennol neu i roi cymorth ariannol i unigolion neu fudiadau na fyddai fel arall yn gallu cael credyd fforddiadwy.

Mae'r elusen yn cydnabod benthyciadau consesiynol ar gost, sef swm yr arian parod neu ystyriaeth arall a gaiff ei dalu/dderbyn ar yr adeg y caiff y benthyciad ei wneud, ynghyd ag unrhyw gostau trafodiadau y gellir eu priodoli'n uniongyrchol. Caiff y gwahaniaeth rhwng cost y benthyciad a gwerth enwol y benthyciad ei gofnodi fel grant yn y datganiad o weithgareddau ariannol.

Caiff unrhyw golledion amhariad eu cydnabod pan fydd tystiolaeth wrthrychol na fydd yr elusen yn gallu casglu'r holl symiau sy'n ddyledus o dan gytundeb y benthyciad. Cydnabyddir colledion amhariad yn unol ag amodau'r benthyciadau Consesiynol a'u cofnodi yn unol â hyn yn y datganiadau ariannol.

Mae'r elusen yn datgelu swm y benthyciadau consesiynol heb eu casglu, y cyfraddau llog a'r telerau ac amodau eraill, ac unrhyw symiau a gydnabyddir fel grantiau neu golledion amhariad yn y nodiadau i'r datganiadau ariannol.

Mae'n werth nodi bod FRS 102 yn caniatáu i elusennau ddewis a ydynt eisiau mesur benthyciadau consesiynol ar gost neu werth teg, cyhyd â'u bod yn dilyn eu dull dewisol yn gyson ac yn datgelu'r polisi cyfrifyddu a'i effaith ar y datganiadau ariannol.

Nodiadau i'r datganiadau ariannol

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.

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. Y cynllun pensiwn â buddion wedi'u diffinio - Mae'r rheolwyr wedi ystyried yn ofalus i ba raddau y dylai ased pensiwn gael ei gydnabod o dan y safonau cyfrifyddu, sy'n gofyn i endid gyfyngu'r mesuriad o ased net â budd diffiniedig i'r gwarged isaf yn y cynllun â buddion wedi'u diffinio a therfyn uchaf yr ased, a ddiffinnir fel gwerth presennol y buddion economaidd sydd ar gael ar ffurf ad-daliadau o'r cynllun neu ostyngiadau i gyfraniadau yn y dyfodol. O dan IFRIC 14, mae ad-daliad ar gael i endid os oes gan yr endid hawl ddiamedod i gael ad-daliad. Mae'r rheolwyr wedi cael cyngor i ddeall yr amgylchiadau lle na all unrhyw asedau gwarged gael eu had-dalu i Gyngor Gweithredu Gwirfoddol Cymru (CGGC) ac wedi dod i'r canlyniad nad oes gan CGGC yr hawl ddiamedod i gael ad-daliad, felly mae'r gydnabyddiaeth o'r ased pensiwn wedi ei chyfyngu i £dim yn unol â'r safonau cyfrifyddu perthnasol.

3. Gweithgareddau masnachu eraill

	Cronfeydd Anghyfyngedig	Cronfeydd Cyfyngedig	Cyfanswm Cronfeydd 2023	Cyfanswm Cronfeydd 2022
	£	£	£	£
Hyfforddiant a chyhoeddusrwydd	630,046	17,509	647,555	654,684
Cyfarfodydd a thenantiaid	50,425	-	50,425	40,681
Tanysgrifiadau ac aelodaeth	66,728	-	66,728	43,094
	747,199	17,509	764,708	738,459

4. Incwm o Fuddsoddiadau

	Cronfeydd Anghyfyngedig	Cronfeydd Cyfyngedig	Cyfanswm Cronfeydd 2023	Cyfanswm Cronfeydd 2022
	£	£	£	£
Llog ar adnau banc	238,022	259,247	497,269	237,789
Incwm buddsoddiad	5,470	-	5,470	5,470
	243,492	259,247	502,739	243,259

Nodiadau i'r datganiadau ariannol

5. Grantiau derbyniadwy

	Cronfeydd Anghyfyngedig	Cronfeydd Cyfyngedig	Cyfanswm Cronfeydd 2023	Cyfanswm Cronfeydd 2022
	£	£	£	£
Prifysgol Caerdydd	-	19,902	19,902	17,887
Sefydliad Cymorth i Elusennau	43,672	-	43,672	83,781
Comic Relief	63,000	959,080	1,022,080	167,925
Adran Gwaith a Phensiynau	716	18,000	18,716	315,646
GoFundMe (Cronfa Argyfwng Llifogydd Dennis)	-	-	-	12,938
Cronfa Dreftadaeth y Loteri	-	-	-	117,472
Cymorth Canser Macmillan	-	10,587	10,587	-
Cyngor Cenedlaethol Mudiadau Gwirfoddol	-	-	-	20,257
Cronfa Treftadaeth Genedlaethol	-	99,417	99,417	-
Cyfoeth Naturiol Cymru	-	-	-	710
New Philanthropy NPC	-	-	-	15,107
Prifysgol Northumbria	-	-	-	22,562
Cronfa Buddsoddiad Cymdeithasol ASDA	-	42,718	42,718	90,015
Chwaraeon Cymru	-	83,422	83,422	70,718
Cronfa'r Loteri Genedlaethol	-	-	-	5,415
The Wheel	-	10,422	10,422	22,485
Prifysgol De Cymru	-	6,512	6,512	6,447
Llywodraeth Cymru	1,601,516	19,027,310	20,628,826	26,607,130
Forwm Cyllidwyr Cymru	-	326	326	-
CGGC	3,501	-	3,501	4,376
WEFO	-	10,867,649	10,867,649	8,125,129
Cyfanswm grantiau derbyniadwy	1,712,405	31,145,345	32,857,750	35,706,000
Incwm Secondiad	158,845	-	158,845	63,409
Elwa ar werthiant eiddo	-	-	-	1,362,669

Nodiadau i'r datganiadau ariannol

6. Incwm net

Nodir incwm net ar ôl codi tâl ar gyfer:

	2023	2022
	£	£
Dibrisiant ar asedau sefydlog a berchnogir	31,153	2,595
Taliadau i'r archwiliwr: - ffioedd archwilio	25,317	23,872
- gwasanaethau treth	2,877	2,276

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 (2022: £Dim).

Ad-dalwyd treuliau teithio chwech ymddiriedolwr i fynychu cyfarfodydd Bwrdd, Pwyllgorau a Phanel Grantiau a ddaeth i gyfanswm o £1,162 yn ystod y flwyddyn (2022: £213).

Ni wnaed unrhyw daliadau i gyn-ymddiriedolwyr am wasanaethau proffesiynol yn ystod y flwyddyn (2022: £Dim).

B) GWYBODAETH YNGLŷN Â CHYFLOGEION

	2023	2022
	£	£
Cyflogau	3,442,064	3,195,420
Costau nawdd cymdeithasol	341,606	305,042
Costau pensiwn ac yswiriant bywyd eraill	883,786	1,039,967
	4,667,456	4,540,429

Nifer y cyflogeion yn ystod y flwyddyn ar gyfartaledd oedd 105 (2022: 108).

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:

	2023	2022
£60,000 - £69,999	2	2
£70,000 - £79,999	1	-
£80,000 - £89,999	-	-
£90,000 - £99,999	1	1

Cafodd cyfraniadau eu talu at gynllun buddion diffiniedig 3 (2022: 3) o'r cyflogeion y telir cyflog uwch iddynt ac at gynllun â chyfraniadau wedi'u diffinio 1 (2022: 1) cyflogai y telir cyflog uwch iddo.

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 £433,752 (2022: £410,389).

C) TALIADAU DILEU A THERFYNU SWYDD

Mae'r ffigur cyflogau yn cynnwys £324,829 o gostau diswyddo a therfynu (2022:£ Dim).

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

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:

	2023	2022
	£	£
Cyngor Sir Benfro	887,922	275,048
Cymdeithas Mudiadau gwirfoddol Gwent	874,352	828,865
Cyngor Gwynedd	753,375	545,278
Cyngor Sir Fflint	694,457	459,006
Cymunedau'n Ymlaen Môn Communities Forward	651,039	444,028
Cyngor Bwrdeistref Sirol Merthyr Tudful	543,418	286,857
Cyngor Caerdydd	503,876	231,779
Cyngor Dinas a Sir Abertawe	481,959	566,636
Cyngor Bwrdeistref Sirol Rhondda Cynon Taf	466,871	-
Cymdeithas Mudiadau Gwirfoddol Powys	461,893	448,119
Cyngor Bwrdeistref Sirol Torfaen	420,486	171,048
Byddin yr Iachawdwriaeth	408,947	366,140
Cymorth Cymunedol a Gwirfoddol Conwy	388,374	244,304
Cyngor Bwrdeistref Sirol Caerffili	384,540	210,963
Prime Cymru	379,096	469,817
Cyngor Sir Ynys Môn	374,734	254,795
Cyngor Trydydd Sector Caerdydd	370,067	305,759
Cyngor Sir Ddinbych	349,214	268,299
Cyngor Dinas Casnewydd	347,710	187,899
Awdurdod Parc Cenedlaethol Arfordir Sir Benfro	343,745	365,434
Cyngor Castell Need Port Talbot	322,996	-
Cymdeithas Gwasanaethau Gwirfoddol Sir Gaerfyrddin	316,453	257,017
Cyngor Sir Fynwy	309,748	-
Cyngor bwrdeistref Sirol Conwy	305,608	794,849
Whitehead-Ross Education and Consulting Ltd	287,071	-
Gweithredu Gwirfoddol Merthyr Tudful	285,245	228,786
Cyngor Sir Powys	282,356	-
Sefydliad y Deillion Merthyr Tudful	273,432	301,949
Cyngor Gwasanaeth Gwirfoddol Castell-nedd a Phort Talbot	262,122	257,424
Llamau Cyf	257,926	-
Cyngor Bwrdeistref Sirol Caerfyrddin	256,995	-

Nodiadau i'r datganiadau ariannol

Mantell Gwynedd	253,234	304,726
Cyngor Bro Morgannwg	247,343	217,578
Cyngor Gwasanaeth Gwirfoddol Abertawe	244,241	267,904
YMCA Abertawe	243,955	194,048
Cynghrair Gwirfoddol Torfaen	239,117	264,559
Interlink	236,127	305,544
Cyngor Sir Ceredigion	231,647	384,088
Leonard Cheshire Disability	224,729	253,633
Cymdeithas Tai Cymunedol Caerdydd	220,312	-
Cymdeithas Genedlaethol Meithrinfeydd Dydd	216,284	-
Canolfan Gwasanaethau Gwirfoddol Morgannwg	210,370	184,147
Cymdeithas Mudiadau Gwirfoddol Ceredigion	197,765	238,366
Cymdeithas Gwasanaethau Gwirfoddol Sir Benfro	197,005	240,385
Cymdeithas Mudiadau Gwirfoddol Wrecsam	195,054	249,774
Cyngor Bwrdeistref Sirol Blaenau Gwent	195,006	-
Cyngor Gwasanaethau Gwirfoddol Sir Ddinbych	194,406	238,432
Medrwn Môn Cyf	190,348	237,056
Cyngor Bwrdeistref Sirol Pen-y-bont ar Ogwr	189,628	175,907
Cymdeithas Mudiadau Gwirfoddol Pen-y-bont ar Ogwr	188,340	245,651
Menter Mon	-	261,970
Cyngor Gwirfoddol Lleol Sir Fflint	-	232,359
Teams 4 U	-	206,302
Awdurdod Parc Cenedlaethol Bannau Brycheiniog	-	200,754
Mamau Affrica	-	190,014
Cwmpas (a elwyd yn Canolfan Gydweithredol Cymru cyn hyn)	-	185,705
Cymdeithas Gymunedol Gilfach Goch	-	184,496
Cymorth Cristnogol	-	182,641
Sgiliau Cyf	-	178,958
ProMo Cymru	-	172,900
Cyfanswm y 50 grant mwyaf a dalwyd i sefydliadau	17,360,668	14,767,996
Cyfanswm grantiau taladwy eraill	8,671,495	13,811,218
Cyfanswm grantiau a dalwyd i sefydliadau	26,032,163	28,579,214

Nodiadau i'r datganiadau ariannol

Nid yw'r grantiau hyn yn cynnwys £3,185,198 (2022: £2,377,774) 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	874,352
The Wallich	Lindsay Cordery-Bruce	11,232
Anabledd Cymru	Rhian Davies	13,087
Fare Share Cymru	Simon Harris	12,672
Cyngor Hil Cymru	Menai Owen-Jones	3,501
Rhwydwaith Cydraddoldeb Menywod Cymru	Rhian Davies	3,501
Mentrau Iaith Cymru	Lowri Jones	3,501
Fforwm Cymru Gyfan (All Wales Forum)	Kate Young	3,501

Nid oedd unrhyw daliadau contractau a gafaelwyd i fudiadau yn 2023 (2022: £Dim). Ni wnaed unrhyw grantiau i unigolion (2022: 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 2023 £	Cyfanswm Cronfeydd 2022 £
Grantiau a Ddyfarnwyd	-	-	26,032,163	26,032,163	28,579,214
Treuliau Eiddo	-	21,087	-	21,087	40,319
Treuliau Cyfarpar Swyddfa	-	-	-	-	1,862
Rhent ac Ardrethi	-	148,233	-	148,233	70,978
Gwres a Golau	-	24,229	-	24,229	8,971
Recrwtio a Staff Dros Dro	124	13,492	7,232	20,848	70,332
Cyflogau ac Argostau	426,944	1,341,595	2,762,426	4,530,965	4,221,698
Teithio, Cynhaliaeth a Lles	549	12,576	22,972	36,097	40,647
Hyfforddiant Staff	96	9,582	13,054	22,732	8,497
Cyfarfodydd a Chynadleddau	73,520	33,346	20,212	127,078	70,945
Cyhoeddusrwydd	4,781	21,879	25,248	51,908	40,922
Postio a Theleffon	149	799	572	1,520	4,305
Costau Hyfforddiant Allanol	16,183	15,984	10,634	42,801	56,355
Deunydd Ysgrifennu	77	580	81	738	2,258
Argraffu	-	-	4,054	4,054	48
Costau Cyhoeddi	106	10,884	4,676	15,666	18,959
Costau Cyfieithu	918	3,761	22,845	27,524	58,837
Llungopïo	-	971	-	971	447
Ymgynghori ac Archwilio	23,828	221,783	357,493	603,104	614,344
Gorbenion Canolog	60,607	69,640	628,152	758,399	922,171
Mân Gostau	1,567	(5,297)	16,460	12,730	44,496
	609,449	1,945,124	29,928,274	32,482,847	34,876,605

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 2023 £	Cyfanswm Cronfeydd 2022 £
Cyflogau a Chostau Staff	12,437	275,403	-	287,840	276,427
Yswiriant a Diogelwch	-	12,908	12,508	25,416	24,237
Costau Cyfrifiadurol	5,071	65,148	255,633	325,852	231,417
Ffioedd Banc	715	6,532	2,136	9,383	9,289
Dibrisiant Eiddo Rhydd-ddaliadol	-	31,153	-	31,153	2,595
	18,223	391,144	270,277	679,644	543,965
Costau Llywodraethu					
Ffioedd Archwilio	-	23,872	-	23,872	23,872
Arall	-	1,162	-	1,162	213
	-	25,034	-	25,034	24,085
Darpariaeth ar gyfer dyledion amheus ar y Gronfa Fuddsoddi Cymunedol	-	629	42,485	43,114	69,065
Cyfanswm gwariant	627,672	2,361,931	30,241,036	33,230,639	35,513,720

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

		Cronfeydd Anghyfyngedig	Cronfeydd Cyfyngedig	Cyfanswm Cronfeydd 2022
	Nodyn	£	£	£
Incwm o weithgareddau				
Masnachu:				
Gweithgareddau masnachu eraill	3	711,582	26,877	738,459
Incwm o fuddsoddiadau	4	8,584	234,675	243,259
Incwm o weithgareddau Elusennol:				
Grantiau derbyniadwy	5	2,152,740	33,553,260	35,706,000
Incwm arall	5	63,409	-	63,409
Gwariant wedi'i adennill		896,763	-	896,763
Elw o werthu eiddo	5	1,362,669	-	1,362,669
Cyfanswm incwm a gwaddolion		5,195,747	33,814,812	39,010,559
Gwariant				
Costau cynhyrchu cronfeydd:				
Gwariant ar godi arian	9	558,602	-	558,602
Gwariant ar weithgareddau Elusennol	9	2,197,108	32,758,010	34,955,118
Cyfanswm gwariant		2,755,710	32,758,010	35,513,720
Incwm Net		2,440,037	1,056,802	3,496,839
Enillion actwaraidd ar gynllun pensiwn â buddion wedi'u diffinio				
		4,610,000	-	4,610,000
Colledion ar ailbrisio buddsoddiadau				
		(5,444)	-	(5,444)
Symudiad net mewn cronfeydd		7,044,593	1,056,802	8,101,395
Balansau a ddygwyd ymlaen				
		2,057,015	4,349,064	6,406,079
Addasiad o'r flwyddyn gynt				
		(1,180,000)	-	(1,180,000)
Balansau a gariwyd ymlaen		7,921,608	5,405,866	13,327,474

Nodiadau i'r datganiadau ariannol

12. Asedau sefydlog diriaethol

Grŵp ac Elusen	Gosodiadau a Ffitiadau	
	Un Rhodfa'r Gamlas £	Cyfanswm £
Cost		
Ar 1 Ebrill 2022	311,561	311,561
Ychwanegiadau	-	-
Ailddosbarthu	(32)	(32)
Ar 31 Mawrth 2023	<u>311,529</u>	<u>311,529</u>
Dibrisiant		
Ar 1 Ebrill 2022	2,595	2,595
Tâl am y flwyddyn	31,153	31,153
Dibrisiant ar werthiannau	-	-
Ar 31 Mawrth 2023	<u>33,748</u>	<u>33,748</u>
Gwerth net ar y llyfrau		
Ar 31 Mawrth 2023	<u>277,781</u>	<u>277,781</u>
Ar 31 Mawrth 2022	<u>308,966</u>	<u>308,966</u>

Cedwir pob ased sefydlog at ddibenion elusennol uniongyrchol.

Nodiadau i'r datganiadau ariannol

13. Buddsoddiadau

Grŵp ac Elusen	2023	2023	2022	2022
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	58,344	50,352	67,481
17,000 8¾% Aviva Cyfranddaliadau Blaenoriaeth Cronnus	19,820	20,910	19,820	24,565
Gwerth marchnadol ar 31 Mawrth	<u>70,172</u>	<u>79,254</u>	<u>70,172</u>	<u>92,046</u>
				Cwmnïau grŵp
Elusen yn unig				£
Ar 31 Mawrth 2022 ac 31 Mawrth 2023				<u>3</u>
Gwerth net ar y llyfrau				
Ar 31 Mawrth 2022 ac 31 Mawrth 2023				<u>3</u>

Ar 31 Mawrth 2023 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	Anfasnachol
WCVA Services Limited	Anfasnachol
WCVA Trading Limited	Anfasnachol

Yn ystod y flwyddyn, penderfynodd y bwrdd drosglwyddo'r gweithgarwch benthyciadau yng nghwmni Social Investment (Cymru) Limited i'w riant-gwmni, CGGC. O ganlyniad, mae Social Investment (Cymru) Limited yn segur bellach, ac felly wedi dileu ei ddyled rhyng-gwmni gyda'i riant-gwmni yn ffurfiol. Digwyddodd y trosglwyddiad hwn ar 2 Mawrth 2023.

Roedd cyfanswm y cyfalaf cyfranddaliadau a'r cronfeydd wrth gefn ar 31 Mawrth 2023 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	165,284
Social Investment (Cymru) Limited	-
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. Dyledwyr

	Grŵp		Elusen	
	2023	2022	2023	2022
Symiau sy'n ddyledus cyn pen blwyddyn	£	£	£	£
Dyledwyr masnachol	230,219	118,348	146,842	60,388
Incwm cronedig	11,599,161	7,113,131	11,599,161	7,113,131
Dyledwyr eraill	81,672	146,051	81,672	151,051
Symiau sy'n ddyledus gan ymgymeriadau grŵp	-	-	-	1,135,479
Cynlluniau Benthg	413,333	528,374	413,333	462,236
	<u>12,324,385</u>	<u>7,905,904</u>	<u>12,241,008</u>	<u>8,922,285</u>
	2023	2022	2023	2022
Symiau sy'n ddyledus ar ôl blwyddyn	£	£	£	£
Cynlluniau Benthg	5,060,601	5,053,829	5,060,601	4,081,976
	<u>5,060,601</u>	<u>5,053,829</u>	<u>5,060,601</u>	<u>4,081,976</u>

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

	Dygwyd ymlaen 31 Mawrth 2022	Benthyciadau a roddwyd yn y flwyddyn	Llog yn y flwyddyn	Swm a ad-dalwyd yn y flwyddyn	Symudiad Darpriaeth	Cariwyd ymlaen 31 Mawrth 2023
ELUSEN	<u>5,582,203</u>	<u>1,705,643</u>	<u>279,359</u>	<u>(2,122,947)</u>	<u>(32,820)</u>	<u>5,411,438</u>
GRŴP	<u>5,582,203</u>	<u>1,705,643</u>	<u>279,359</u>	<u>(2,122,947)</u>	<u>(32,820)</u>	<u>5,411,438</u>

Nodiadau i'r datganiadau ariannol

15. Credydwy'r

	Grŵp		Elusen	
	2023	2022	2023	2022
	£	£	£	£
Symiau sy'n ddyledus o fewn blwyddyn				
Credydwy'r masnachol	75,177	161,808	65,505	155,494
Trethiant a nawdd cymdeithasol	160,095	240,914	127,619	212,862
Croniadau ac incwm gohiriedig	8,650,506	11,506,278	8,586,796	11,438,354
	8,885,778	11,909,000	8,779,920	11,806,710
	Grŵp		Elusen	
	2023	2022	2023	2022
	£	£	£	£
Symiau sy'n ddyledus ar ôl un blwyddyn				
Cronfa Benthyciad Eiddo	1,000,000	1,000,000	1,000,000	1,000,000
Cronfa Benthyciadau asedau cymunedol	5,000,000	5,000,000	5,000,000	5,000,000
Darpariaeth les	52,069	44,508	52,069	44,508
Credydwy'r gwytnwch	1,444,005	2,330,983	1,444,005	2,330,983
	7,496,074	8,375,491	7,496,074	8,375,491

Mae dau fenthyciad consesiynol yn ddyledus ar ôl un flynedd yn yr adran credydwy'r, sef y Gronfa Benthyciad Eiddo o £1,000,000, sydd i fod i gael ei ad-dalu erbyn 31 Mawrth 2046 ac ar gyfradd llog o 0% a'r Gronfa Benthyciadau Asedau Cymunedol o £5,000,000, sydd i fod i gael ei ad-dalu erbyn 21 Medi 2051 ac ar gyfradd llog o 0%.

16. 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

17. 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>	4,868,061	-	(129,466)	4,738,595
Incwm Net/(gwariant)	-	604,255	-	604,255
Symudiad yn y ddarpariaeth bensiwn	-	(130,000)	-	(130,000)
Trosglwyddiad o gronfeydd cyfyngedig	-	-	78,228	78,228
Colled ar ailbrisio buddsoddiadau	-	(12,793)	-	(12,793)
Cyfraniadau ychwanegol at gronfa pensiwn â buddion wedi'u diffinio	-	-	112,762	112,762
Cyfanswm Cronfeydd Cyffredinol	4,868,061	461,462	61,524	5,391,047
<u>Cronfeydd Dynodedig</u>				
Eiddo	2,075,251	-	-	2,075,251
Cyfraniadau ychwanegol at gronfa pensiwn â buddion wedi'u diffinio	608,296	-	(608,296)	-
Gwariant Datblygu Busnes	300,000	-	-	300,000
Costau cau/diswyddo Ewropeaidd	70,000	-	-	70,000
Pontio i gynllun yr LGPS	-	-	475,000	475,000
Datblygu a Dylunio'r mudiad	-	-	150,000	150,000
Cronfeydd anghyfyngedig (ac eithrio rhwymedigaeth bensiwn)	7,921,608	461,462	78,228	8,461,298
Gwarged pensiwn	1,180,000	-	-	1,180,000
Addasiad o'r flwyddyn gynt	(1,180,000)	-	-	(1,180,000)
Cyfanswm Cronfeydd Anghyfyngedig - Grŵp	7,921,608	461,462	78,228	8,461,298
Symiau wedi'u cynnwys yn ymwneud â Cynnal Cymru - Sustain Wales Limited	(81,378)	(83,906)	-	(165,284)
Buddsoddiad mewn is-gwmnïau	3	-	-	3
Cyfanswm Elusen	7,840,233	377,556	78,228	8,296,017
	Adnoddau a ddaeth i mewn £	Adnoddau a wariwyd £	Symudiadau mewn cronfeydd £	
Cronfeydd cyffredinol	3,593,858	(2,989,603)	604,255	

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 i gynhyrchu incwm buddsoddi drwy bortffolio a reolir gan y gronfa yn dechrau yn 2023/24.

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.

PONTIO I'R LGPS (Y CYNLLUN PENSIWN LLYWODRAETH LEOL)

Mae'r gronfa pontio i'r LGPS ddynodedig wedi'i sefydlu i sicrhau bod digon o gyllid ar gael tra bod CGGC yn adolygu'r LGPS.

DATBLYGU A DYLUNIO'R MUDIAD

Yn ystod 2022/23, dechreuodd CGGC ar ei gynllun datblygu a dylunio ar gyfer y mudiad. Roedd y cam cyntaf yn ymwneud ag ailddatblygu strwythur ei fudiad, a arweiniodd at leihau nifer y staff. Bydd yr ail gam yn ymwneud ag ymwreiddio'r strwythur newydd; y diwylliant, gwerthoedd ac ymddygiadau; adolygu taliadau cydnabyddiaeth, dysgu a datblygu staff ac adolygu systemau a phrosesau. Bydd y gronfa ddynodedig ar gyfer datblygu a dylunio'r mudiad yn darparu cyllid ar gyfer cwmphas a gweithrediad cam 2, a'r gronfa yn cael ei chynyddu wrth i'r gwaith fynd yn ei flaen.

Nodiadau i'r datganiadau ariannol

18. Dadansoddiad o symudiadau mewn cronfeydd cyfyngedig

	Balans ar 1 Ebrill 2022	Trosglwyddo	Symudiad mewn Cronfeydd wrth gefn	Balans ar 31 Mawrth 2023
	£	£	Arian a ddaeth i mewn £ Arian a aeth allan £	£
IB ESF Gorllewin Cymru a'r Cymoedd	-	-	804,395 (804,395)	-
IB ESF Dwyrain Cymru	-	-	540,128 (540,128)	-
IB SBGF Gorllewin Cymru a'r Cymoedd	-	-	291,523 (291,523)	-
IB SBGF Dwyrain Cymru	-	-	452,551 (452,551)	-
3 SET ESF Gorllewin	-	-	247,982 (247,982)	-
Cynhwysiant Gweithredol Gorllewin Cymru a'r Cymoedd	-	-	5,193,602 (5,193,602)	-
Cynhwysiant Gweithredol Dwyrain Cymru	-	-	836,800 (836,800)	-
Cynhwysiant Gweithredol Gorllewin Cymru a'r Cymoedd leuenctid	-	-	1,725,492 (1,725,492)	-
Cynhwysiant Gweithredol Dwyrain Cymru leuenctid	-	-	450,109 (450,109)	-
Grantiau SBGF Gorllewin Cymru a'r Cymoedd	-	9,665	2,881,569 (2,891,234)	-
Grantiau SBGF Dwyrain Cymru	-	-	628,696 (628,696)	-
Gwasanaeth Natur Cenedlaethol yng Nghymru	-	-	166,597 (166,597)	-
Cymorth Canser Macmillan	-	-	10,587 (10,587)	-
Gwybodaeth Trydydd Sector	-	-	104,406 (104,406)	-
Erasmus	-	-	10,422 (10,422)	-
Cronfa Cefnogi'r Trydydd Sector	-	-	441,152 (441,152)	-
Fforwm Cyllidwyr Cymru	-	-	326 (326)	-
NEWID	-	-	293,939 (293,939)	-
Catalydd Cymru: Ehangu Gorwelion	-	-	99,417 (99,417)	-
Chwaraeon BME Cymru	-	-	83,422 (83,422)	-
LNP Cymru	-	-	14,644 (14,644)	-
LP4N	-	-	9,127,569 (9,127,569)	-
Grantiau Bach Iechyd a Gofal Cymdeithasol	-	-	300,065 (300,065)	-
Gwirfoddoli Cymru	-	-	1,099,331 (1,099,331)	-
Hwb Diogelu	-	-	114,500 (114,500)	-
Presgripsiynu Cymdeithasol	-	-	6,512 (6,512)	-
Brexit – Prifysgol Caerdydd	-	-	19,902 (19,902)	-
Menter Gymdeithasol	-	-	150,000 (150,000)	-
Kickstart	-	-	18,000 (18,000)	-
Cymru ac Affrica	-	-	236,438 (236,438)	-
Grant Trethi Tirlenwi	-	-	1,373,964 (1,373,964)	-
Comic Relief	-	-	959,080 (959,080)	-

Nodiadau i'r datganiadau ariannol

Cronfa gallu Partneriaeth	-	-	87,525	(87,525)	-
Trwyddedau CRM CVCs	-	(87,893)	87,893	-	-
Cronfa Gwydnwch	830,381	-	898,077	-	1,728,458
Cynllun Benthyc Asda	542,666	-	52,720	-	595,386
Cronfa Buddsoddi Cymunedol 2	1,953,803	-	81,363	32,862	2,068,028
Cronfa Buddsoddi Cymunedol	2,079,016	-	165,954	(128,139)	2,116,831
Cyfanswm Grŵp	5,405,866	(78,228)	34,607,301	(33,426,236)	6,508,703
Cyfanswm yr Elusen	5,405,866	(78,228)	34,607,301	(33,426,236)	6,508,703

Cronfa Gwydnwch Trydydd Sector Cymru, "Cronfa Gwydnwch"

Cafodd y cyllid gwydnwch cychwynnol ei roi gan Lywodraeth Cymru yn ystod 2020/21 gyda'r nod o fynd i'r afael â'r problemau a oedd yn cael eu hwynebu gan y sector oherwydd y pandemig. Roedd y cyllid hwn yn gyfuniad o grantiau a benthyciadau ac mae'r cyllid cyfyngedig hwn sydd ar ôl yn ymwneud â'r gyfran ad-daladwy y mae buddiolwyr yn ei thalu dros gyfnod cytunedig o amser.

Y Gronfa Buddsoddi Cymunedol a Chronfa Buddsoddi Cymunedol 2

Daeth y cyllid ar gyfer y ddau gynllun benthyc hyn o ddau gylch o arian o Gronfa Datblygu Rhanbarthol Ewrop (rhwng 2005 a 2016) drwy Swyddfa Cyllid Ewropeaidd Cymru a Llywodraeth Cymru. Eu nod oedd mynd i'r afael â'r methiant yn y farchnad i ddarparu cyllid ad-daladwy i'r sector.

Cynllun Benthyc Asda

Cafwyd y cyllid hwn yn sgil cytundeb a wnaethpwyd gyda Social Investment Scotland o ran defnyddio'r arian a gasglwyd gan Asda drwy'r ardoll ar fagiau plastig. Dewiswyd CgGC fel partner gyflenwi'r cynllun benthyc i ddefnyddio arian Cymru. Gwnaeth hwn ategu cynlluniau benthyc'r gronfa buddsoddi cymunedol a oedd eisoes wedi'i sefydlu.

Grŵp

	2023	2022
	£	£
Cronfeydd cyfyngedig:		
Gwarged – yn ymwneud â benthyciadau hirdymor a ddyfarnwyd	3,260,044	3,183,377
Gwarged - arall	3,248,659	2,222,489
	6,508,703	5,405,866

Elusen

	2023	2022
	£	£
Cronfeydd cyfyngedig:		
Gwarged – yn ymwneud â benthyciadau hirdymor a ddyfarnwyd	3,260,044	2,145,385
Gwarged - arall	3,248,659	3,260,481
	6,508,703	5,405,866

Nodiadau i'r datganiadau ariannol

Dadansoddiad cymharol o'r symudiadau mewn cronfeydd cyfyngedig

	Balans ar 1 Ebrill 2021	Trosglwyddo	Symudiad mewn Cronfeydd wrth gefn		Balans ar 31 Mawrth 2022
			Arian a ddaeth i mewn	Arian a aeth allan	
	£	£	£	£	£
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)	-
Third Sector Knowledge	-	-	76,436	(76,436)	-
Erasmus	-	-	22,485	(22,485)	-
Cronfa Cefnogi'r Trydydd Sector	-	-	241,298	(241,298)	-
Cronfa Argyfwng Llifogydd	-	-	12,938	(12,938)	-
NEWID	-	-	406,061	(406,061)	-
Catalydd Cymru Ehangu Gorwelion	-	-	31,648	(31,648)	-
Catalydd Cymru Adeiladu Gorwelion	-	-	85,824	(85,824)	-
Chwaraeon BME Cymru	-	-	70,718	(70,718)	-
Emerging Futures	--	-	5,415	(5,415)	-
LNP Cymru	-	-	769,914	(769,914)	-
LP4N	-	-	5,903,697	(5,903,697)	-
Grantiau Bach Iechyd a Gofal Cymdeithasol	-	-	63,635	(63,635)	-
Helplu	-	-	76,264	(76,264)	-
Elusen Ddibynadwy	-	-	20,257	(20,257)	-
Mobilising Voluntary Action	-	-	23,062	(23,062)	-
Ymchwil ar Wirfoddoli a Llesiant	-	-	8,076	(8,076)	-
Gwirfoddoli Cymru	-	-	2,279,661	(2,279,661)	-
NPC Ennyn Effaith	-	-	16,508	(16,508)	-
Hwb Diogelu	-	-	114,500	(114,500)	-
Presgripsiynu Cymdeithasol	-	-	6,447	(6,447)	-

Nodiadau i'r datganiadau ariannol

Brexit – Prifysgol Caerdydd	-	-	17,887	(17,887)	-
Kickstart	-	-	303,000	(303,000)	-
Cyllid Seilwaith Cyngorau					
Gwirfoddol Sirol	-		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 Cyngorau					
Gwirfoddol Sirol	-	-	81,367	(81,367)	-
Grantiau Cronfa Gwydnwch y Trydydd Sector		-	6,698,859	(6,698,859)	-
Cronfa Wydnwch	3,000	-	827,381	-	830,381
Cynllun Benthycia 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

19. Dadansoddiad Grŵp o asedau net rhwng cronfeydd

	Cronfeydd Anghyfyngedig	Cronfeydd Cyfyngedig	Cyfanswm Cronfeydd 2023	Cyfanswm Cronfeydd 2022
	£	£	£	£
Asedau sefydlog diriaethol	277,781	-	277,781	308,966
Benthyciadau hirdymor	-	5,473,934	5,473,934	3,183,377
Asedau cyfredol	15,916,566	9,683,571	25,600,137	30,119,622
Rhwymedigaethau cyfredol	(7,733,049)	(8,648,802)	(16,381,851)	(20,284,491)
Gwarged/(diffyg) pensiwn	-	-	-	-
	8,461,298	6,508,703	14,970,001	13,327,474

Nodiadau i'r datganiadau ariannol

Dadansoddiad Elusen o asedau net rhwng cronfeydd

	Cronfeydd Anghyfyngedig	Cronfeydd Cyfyngedig	Cyfanswm Cronfeydd 2023	Cyfanswm Cronfeydd 2022
	£	£	£	£
Asedau sefydlog diriaethol	277,781	-	277,781	308,966
Benthyciadau hirdymor	-	5,473,934	5,473,934	3,183,377
Asedau cyfredol	15,645,428	9,683,571	25,328,999	29,935,957
Rhwymedigaethau	(7,627,192)	(8,648,802)	(16,275,994)	(20,182,201)
Gwarged pensiwn	-	-	-	-
	<u>8,296,017</u>	<u>6,508,703</u>	<u>14,804,720</u>	<u>13,246,099</u>

20. Cysoniad Grŵp o symudiadau mewn cronfeydd

	2023 £	2022 £
Adnoddau net sy'n dod i mewn ar gyfer y flwyddyn ariannol	1,642,527	6,921,395
Cynnydd net mewn cronfeydd	1,642,527	6,921,395
Cronfeydd agoriadol	13,327,474	6,406,079
Addasiad flwyddyn flaenorol	-	(1,180,000)
Cronfeydd terfynol	<u>14,970,001</u>	<u>13,327,474</u>

Cysoniad Elusen o symudiadau mewn cronfeydd

	2023 £	2022 £
Adnoddau net sy'n dod i mewn ar gyfer y flwyddyn ariannol	1,558,621	8,066,247
Cynnydd net mewn cronfeydd	1,558,621	8,066,247
Addasiad o'r flwyddyn gynt	-	(1,180,000)
Cronfeydd agoriadol	13,246,099	6,359,852
Cronfeydd terfynol	<u>14,804,720</u>	<u>13,246,099</u>

Nodiadau i'r datganiadau ariannol

21. 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 Cyngor Hil Cymru a The Wallich fel y ganlyn:

Cyngor Hil Cymru – Cronfa Wydnwch - £7,500

The Wallich - Cronfa Wydnwch - £23,543

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

22. Rhwymedigaethau digwyddiadol

Nid oedd unrhyw rwymedigaethau digwyddiadol ar 31 Mawrth 2023 (2022: £dim).

23. Ymrwmiadau 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 £121,421 (2022 £115,172).

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 £842,365 (2022: £844,804).

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 2023 wedi'i ddiweddararu gan actiwariaid annibynnol i Gronfa Bensiwn Caerdydd a Bro Morgannwg i gynnwys gofynion FRS102 er mwyn asesu rhwymedigaethau'r Gronfa ar 31 Mawrth 2023. Caiff rhwymedigaethau eu priso'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 £8,340,000 (2022: gwarged o £1,180,000).

Mae CGGC wedi cael cyngor ar a oes ganddo'r hawl i ddangos yr ased pensiwn yn y datganiadau ariannol hyn a chydymffurfio â'r safonau cyfrifyddu. Gan nad oes gan CGGC hawl ddiamod i gael ad-daliad o'r gronfa pensiynau, mae'r ased wedi'i gyfyngu i £dim yn y datganiadau ariannol hyn.

Nodiadau i'r datganiadau ariannol

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

	2023	2022
	%	%
Cyfradd cynnydd mewn cyflogau	3.7	3.9
Cyfradd cynnydd mewn pensiynau mewn taliadau	2.7	2.9
Cyfradd cynnydd mewn pensiynau gohiriedig	2.7	2.9
Cyfradd gostyngiad	4.7	2.7
Cyfradd chwyddiant	2.7	2.9

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

	2023	2022
	Gwerth	Gwerth
	£'000	£'000
Soddgyfrannau	17,688	17,489
Bondiau Corfforaethol	1,980	2,176
Bondiau Llywodraethol	2,292	2,384
Eiddo	1,876	1,788
Arian	833	596
Asedau Eraill	1,381	1,477
Cyfanswm gwerth marchnadol yr asedau	26,050	25,910
Gwerth cyfredol rhwymedigaethau'r cynllun	(17,710)	(24,730)
Gwarged/(Diffyg) Cyngor Gweithredu Gwirfoddol Cymru yn y cynllun	8,340	1,180

Nodiadau i'r datganiadau ariannol

Symudiad mewn Gwaged/(diffyg) yn ystod y flwyddyn:	2023	2022
	£'000	£'000
Gwaged (Diffyg) mewn cynllun ar ddechrau'r flwyddyn	1,180	(3,350)
Cost Gwasanaeth Cyfredol	(710)	(930)
Enillion actwaraidd a gydnabyddir yn yr incwm	7,030	4,610
Cyfraniadau gan y cyflogwr	840	850
Gwaged mewn cynllun ar ddiwedd y flwyddyn yn unol ag adroddia yr actwari	8,340	1,180
Gwaged nad yw wedi'i gydnabod	(8,340)	(1,180)
Ased / (rhwymedigaeth) a gydnabyddir ar y fantolen	-	-
Dadansoddiad o gostau Pensiwn a godwyd ar elw gweithredu o dan FRS 102:	2023	2022
	£'000	£'000
Cost gwasanaeth cyfredol	(760)	(870)
Cost gwasanaeth blaenorol	-	-
Cost cyllido	50	(60)
Cyfanswm tâl gweithredu	(710)	(930)
Symiau a gydnabyddir mewn incwm cynhwysfawr arall:	2023	2022
	£'000	£'000
(Colledion)/enillion mewn asedau a gododd yn ystod y cyfnod	(1,160)	1,940
Enillion/(colledion) actwaraidd yn sgil newidiadau mewn rhagdybiaethau ariannol	9,660	-
Enillion/(colledion) actwaraidd yn sgil newidiadau mewn rhagdybiaethau demograffig	90	-
(Colledion)/enillion mewn rhwymedigaethau a gododd yn ystod y cyfnod	(1,560)	2,670
Gwaged pensiwn heb ei gydnabod	(7,160)	(1,180)
Cyfanswm tâl gweithredu	(130)	3,430
Newidiadau i werth presennol y rhwymedigaeth o ran buddion wedi'u diffinio:	2023	2022
	£'000	£'000
Rhwymedigaeth agoriadol buddion wedi'u diffinio	24,730	26,210
Cost gwasanaeth cyfredol	760	870
Traul llog ar rwymedigaeth buddion wedi'u diffinio	660	550
Cyfraniadau gan gyfranogwyr	120	120
Enillion/(colledion) actwaraidd yn sgil newidiadau mewn rhagdybiaethau ariannol	(9,660)	-
Enillion/(colledion) actwaraidd yn sgil newidiadau mewn rhagdybiaethau demograffig	(90)	-
Colledion/(enillion) actwaraidd ar rwymedigaethau	1,560	(2,670)
Buddion net a dalwyd	(370)	(350)
Cost gwasanaeth blaenorol	-	-
Rhwymedigaeth derfynol buddion wedi'u diffinio	17,710	24,730

Nodiadau i'r datganiadau ariannol

Newidiadau yng ngwerth teg asedau:

	2023 £'000	2022 £'000
Gwerth teg agoriadol asedau	25,910	22,860
Incwm llog ar asedau	710	490
(Colledion)/enillion ailfesur ar asedau	(1,160)	1,940
Cyfraniadau gan y cyflogwr	840	850
Cyfraniadau gan gyfranogwyr	120	120
Buddion net a dalwyd	(370)	(350)
Gwerth teg terfynol asedau	26,050	25,910

24. Ymrwymadau cyfalaf

Roedd gan y Grŵp a'r Rhiant Elusen gyfanswm o £dim mewn ymrwymadau cyfalaf ar 31 Mawrth 2023 (2022: £dim).

25. Ymrwymadau ariannol

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

	Tir ac Adeiladau	
	2023 £'000	2022 £'000
Yn dod i ben o fewn blwyddyn	123,793	124,106
Yn dod i ben o fewn 2-5 mlynedd	473,172	473,172
Yn dod i ben ar ôl 5 mlynedd	423,214	543,149

26. Addasiad blwyddyn gynt

Mae'r addasiad o'r flwyddyn gynt yn ymwneud â newid i'r ffordd y cyfrifwyd gwarged y cynllun pensiwn a gynhwyswyd yn natganiadau ariannol 31 Mawrth 2022 o £1,180,000.

Credwn fod y polisi cyfrifyddu newydd yn fwy priodol, a chan hynny, er mwyn sicrhau cysondeb y dull cyfrifyddu rhwng cyfnodau, mae angen ailddatgan y cyfnodau cyfredol a pherthnasol ar sail y polisi cyfrifyddu newydd.

Adroddiad strategol y grŵp

Cyflawniadau a pherfformiad

Dechreuodd CGGC y flwyddyn gyntaf o'n cynllun strategol newydd gyda ffocws cryf ar gynaliadwyedd a thegwch.

Gwnaeth pwysau'r costau byw effeithio ar y sector mewn nifer o ffyrdd, a gwnaeth ein cyngor ar gyllid, ynghyd â'r grantiau a ddosbarthwyd gennym, gynnig cymorth mawr ei angen i fudiadau o bob maint.

Gan weithio ar lefel genedlaethol, gwnaethom gynnal nifer o gydberthnasau â rhanddeiliaid a mynd ati i hyrwyddo rôl a gwerth gwirfoddolwyr a'r sector.

Camodd y sector ymlaen mewn nifer o ffyrdd o ganlyniad i'r rhyfel yn Wcráin, gan gynnig cymorth lleol ac estyn croeso cynnes i Gymru fel Cenedl Noddfa.

Gwnaeth partneriaeth Cymorth Trydydd Sector Cymru (TSSW) o'r 19 o Gynghorau Gwirfoddol Sirol (CVCs) ac CGGC ddal ati i ddatblygu cydwasanaethau gan ddefnyddio platfformau digidol a dulliau o fesur effaith ein hymdrechion cyfunol.

Gwnaethom ymgymryd â rhaglen newid uchelgeisiol er mwyn sicrhau ein bod

yn y sefyllfa orau i ddiwallu anghenion ein haelodau a'r sector ehangach mewn amgylchedd sy'n newid i bob un ohonom ni.

Mae strwythur ein grŵp yn cynnwys CGGC, Social Investment (Cymru) Ltd, WCVA Trading Limited, WCVA Services Limited a Cynnal Cymru - Sustain Wales (Cynnal Cymru). Rydym yn rhannu uchelgeisiau i gefnogi'r sector a'r gymdeithas sifil ehangach yng Nghymru.

Prif risgiau ac ansicrwydd

Yn ystod y cyfnod adrodd, gwnaeth CGGC adolygu a rheoli risgiau a oedd yn effeithio ar ein gwaith a oedd yn ymwneud â chau'r gweithgareddau a gyllidwyd gan yr UE a'r argyfwng costau byw.

Mae staff CGGC yn monitro gweithgarwch ac yn asesu risgiau gweithredol yn rheolaidd. Mae'r Tîm Uwch-reolwyr yn cyflwyno'r risgiau strategol i'r Is-bwyllgor Archwilio a Risg, sy'n edrych ar y materion ac yn rhoi awgrymiadau ar sut i liniaru'r risgiau.

Mae'r risgiau yn cael eu hystyried 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 20 Medi 2023 a'i lofnodi ar ei ran.

Dr Neil Wooding 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-gwmnïau (y 'grŵp') ar gyfer y flwyddyn a ddaeth i ben ar 31 Mawrth 2023 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 2023 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 Cwmnïau 2006.

Y sail i'n barn

Fe wnaethom gynnal ein harchwiliad yn unol â'r Safonau Cyfrifyddu Rhyngwladol (ISAs) (y DU) a chyfraith gymwys. Caiff ein cyfrifoldebau o dan y safonau hynny eu disgrifio ymhellach yng nghyfrifoldebau'r Archwilydd ar gyfer archwiliad o adran datganiadau ariannol ein hadroddiad. Rydym yn annibynnol oddi wrth y Grŵp a'r Rhiant-gwmni Elusennol yn unol â'r gofynion moesegol sy'n berthnasol i'n harchwiliad o ddatganiadau ariannol yn y DU, gan gynnwys Safonau Moesegol y Cyngor Adrodd Ariannol (FRC), ac rydym wedi cyflawni ein dyletswyddau moesegol eraill yn unol â'r gofynion hyn. Credwn fod y dystiolaeth archwilio y gwnaethom ei derbyn yn ddigonol er mwyn darparu sail i'n barn.

Casgliadau mewn perthynas â busnes gweithredol

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

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

Gwybodaeth arall

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 Elusenol 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 Elusenol 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 Elusenol 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 polisïau 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 gydbertnasau anghyffredin neu annisgwyl a allai fod yn arwydd o risg camfynegiant 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 archwilwyr.

Defnydd o'n hadroddiad

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



Alison Vickers (Uwch-Archwilydd Statudol)

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Dyddiad: 20 Medi 2023

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Welcome

Hello and welcome to our Annual Report for 2022/23

A YEAR OF CHANGE AND CHALLENGE

As we switched focus onto recovery following the end of pandemic restrictions, new challenges emerged for voluntary organisations in Wales. We worked with the sector to tackle the impact of the cost of living crisis and the closure of European Funds in Wales, both on organisations themselves and on the people and communities they support.

At WCVA we did all we could to enable voluntary organisations to succeed in spite of the many challenges we all face.

- We distributed funding to organisations that are tackling some of the biggest issues in society.
- As news broke of the war in Ukraine, we worked quickly with partners to help support refugees fleeing from the conflict.
- To put ourselves in the best possible position to support the sector in the future, we went through an ambitious change programme to re-design and develop the organisation.

Cover: Cariad Pet Therapy made plenty of friends at our Welsh Charity Awards ceremony at the ITV Wales studios

During this period we began work to deliver our strategic plan for 2022-27, and this report outlines just some of the things we did to make progress on our ambitious goals. The role of Chair was handed from Peter Davies CBE to Dr Neil Wooding CBE. Peter welcomed Neil to the WCVA family and we said thank you to Peter for his 11 years as a trustee, including eight as Chair.

We hope you enjoy our Annual Report.



Ruth Marks MBE
Chief Executive



Dr Neil Wooding CBE
Chair

Our strategy

We know that the last few years have been extremely difficult for people in Wales and beyond. Voluntary organisations have also faced some very tough times.

To make sure we can all tackle today's challenges head on, we've been working with our staff and members. Together we've been thinking about what we can do over the next five years to positively shape a better future for Wales.

The change we want to lead across Wales

OUR GOAL:

The voluntary sector is more diverse and resilient

- More diverse people are involved in voluntary action
- More diverse resources strengthen delivery
- Organisations are more resilient

OUR GOAL:

Voluntary organisations are equal partners in achieving well-being in Wales

- Voluntary organisations lead positive change
- All sectors collaborate more for shared ambitions
- Our democracy better supports participation by voluntary organisations

And for WCVA to ensure we are the best we can be

OUR GOAL:

WCVA is more resilient

- WCVA is financially sustainable
- WCVA adapts positively to change
- WCVA further supports its people

Our goal

The voluntary sector is more diverse and resilient

- More diverse people are involved in voluntary action
- More diverse resources strengthen delivery
- Organisations are more resilient

What we did

We distributed £27.5m in grants and loans to the voluntary sector, compared with £28.9m in 2021/22 and £47m in 2020/21. This included £846,000 of loans awarded by our Social Investment Cymru team to 14 different social businesses or trading voluntary organisations to grow their activities and impact

To support a more diverse voluntary sector **we contributed to the Anti-racist Wales Action Plan** as part of the stakeholder group. The plan sets out a vision of a Wales which is anti-racist by 2030. We also ran a session at our gofod3 event called 'EDI confidence' where we shared our Equality, Diversity and Inclusion journey to encourage others working in the sector to discuss experiences and embark on their own journeys

We worked with voluntary organisations to **increase understanding and awareness of how to build their 'resilience'** during challenging times. This work included research, events and blogs on the theme, resulting in a new definition of voluntary sector resilience and a visual model to aid understanding of the different aspects of resilience

We ran Newid: Digital for the third sector, a pilot programme of digital skills development and support for the voluntary sector in Wales. Newid **ran a range of activities to support organisations with digital** and to gather valuable insights into needs for future support. The project is a partnership between WCVA, Cwmpas and ProMo-Cymru, funded by Welsh Government, and supported by The Centre for Digital Public Services. Newid has now secured future funding to continue its work of sharing good digital practices with the voluntary sector

We continued to make a bigger difference together by collaborating with partners. Run in partnership with the local County Voluntary Councils, Third Sector Support Wales is a network of support for the voluntary sector allowing us to work together on four key areas of work: volunteering, good governance, sustainable funding, and engagement and influencing. We also supported the sector through our other networks such as the Volunteer Wales Network, Safeguarding Network, and Equality & Human Rights Coalition

Right: Awesome Wales used funding from our Social Business Growth Fund (SBGF) to bring their zero waste shop to Barry, and become a hub for the community in the process ►



Our work with Third Sector Support Wales (TSSW) partners



£24,740,770
in funding awarded by TSSW



3,996
organisations supported
with direct advice and information



11,554
hours spent supporting
the voluntary sector with
volunteering, good
governance, sustainable
funding, and engagement
& influencing

3,705

volunteers signed up to
a volunteering opportunity





Our model of resilience is the first part of a piece of work to help voluntary organisations to understand the term and consider how they can increase their resilience during difficult times



Case study: Farming the ocean floor

**A Net-Zero Carbon Start-up Grant from WCVA helped
Câr-y-Môr move their social business up a gear.**

Câr-y-Môr is a community benefit society and the first community-owned regenerative ocean farm of its kind in Wales. With three pilot farms off St David's peninsula, their business of growing seaweed and shellfish has led to the creation of 11 new jobs and radical improvements to the coastal environment.

Câr-y-Môr received funding from the Net Zero Carbon Start-Up Grant, part of a pilot scheme managed by our Social Investment Cymru team providing a much-needed boost to budding social businesses across Wales. The scheme also supports new organisations to embed good climate practice from the start. Six months on from receiving

the grant, Câr-y-Môr had several new products on sale at a weekly market, with many more to be distributed nationwide.

Câr-y-Môr Funding Manager, Tracey Gilbert-Falconer explained: 'The Grant has helped us employ Tara, a part-time food product developer, who has been creating edible products, like spaghetti, from the seaweed we grow. Without WCVA's grant, we wouldn't have been able to utilise the seaweed for food anywhere near as quickly.'

◀ **Left:** Câr-y-Môr used the Net Zero Carbon Start-up grant to get their environmentally friendly social business flying

Grants and loans distributed to the sector - £27.5 million



The difference we made

With **97% of learners rating them as good or excellent**, we provided learning and peer to peer support by delivering 50 webinars and training courses to 868 participants

93% of those surveyed rated gofod3 as good or excellent. For a second year running we held an online version of gofod3, WCVA's flagship event and the biggest voluntary sector gathering of its kind in Wales. gofod3 provided a week of webinars, workshops and discussions attended by 1,528 people

An independent evaluation of our Active Inclusion Fund (AIF) highlighted the importance of the voluntary sector in delivering employability programmes, in particular finding that AIF was surprisingly flexible and resilient to the effects of the COVID-19 pandemic. It also highlighted Active Inclusion's importance in building and enhancing voluntary sector capacity

and expertise in delivering employability programs. The Active Inclusion Fund was managed by WCVA, supported by funding from European Structural and Investment Funds

In April 2022 Minister for Social Justice, **Jane Hutt announced that Welsh Government would be shifting to provide longer-term grants to voluntary organisations.** This followed months of work by the Funding and Compliance Sub-committee of the Third Sector Partnership Council (TSPC). Some schemes could provide as much as six years of funding in total which will make a real difference to organisations and their planning for the future

During the year, **103 organisations signed up to the Investing in Volunteers (liV) quality mark** (an increase of 106% on the previous year), 98% of which were signing up for their first award. With

partners across the UK, we grew interest in liV, recording the highest number of registrations for the award in Wales. During the year 56 organisations have made progress with their liV qualification, with 19 achieving the mark by the end of March 2023

In the 2022/23 period **56 funders and 860 funds were added to Funding Wales and 3,879 new users registered.** This year we made some of the biggest changes to our funding search platform since the site was launched. Run in partnership with the local County Voluntary Councils, Funding Wales now allows users to save searches and get direct notifications when funds are added or updated. We know capacity is always a barrier to organisations searching for funding, so we've also improved search accuracy and increased the support we offer to Funding Wales users

Praise for Investing in Volunteers (liV)

‘They support you every step of the way and we have found it very rewarding to take the time to reflect on and showcase the positive impact that our work has on people’s lives.’

Volunteer Coordinator

What you said about the Newid project

‘Everyone I came across was so helpful – pointing me to advice and guidance. I came away totally transformed about my view of digital and how I can support my organisation.’

‘The work through Newid has been incredibly valuable. I would like to see more organisations secure this support – it would make such a difference to the sector. I’m only starting the journey, but I am looking to embed the learning. If I can then cascade to other organisations, they would benefit so much – especially those small organisations without much of a training budget.’

Right: North Wales Wildlife Trust received funding from our Landfill Disposals Tax Fund to run activities for local children ►



Praise for BME Sport Cymru training

‘The training was invaluable and the engagement from the team hopefully represented how invested they are in [the] importance of EDI and engaging ethnically diverse communities.’

‘Your help and support is invaluable and I know we will continue to draw on that as we roll out our anti-racist work.’

Volunteer Coordinator

Support and services feedback

‘I feel that the skills I have learned will be useful in all aspects of professional and personal life and not just in difficult situations as good use of skills consistently can help prevent the need for difficult conversations.’

Attendee on our ‘Dealing with difficult conversations’ course

‘It is essential to have informed and effective safeguarding policy and procedures in place. Suzanne and the WCVA safeguarding team have been such a huge help in working with Daring to Dream, advising us in the development of our safeguarding policy into one that is current and “fit for purpose”. On behalf of our trustees, a huge thank you for your support.’

Barbara Chidgey, Daring to Dream

Case study: Improving health in Nigeria

Wales and Africa funding from WCVA helped Shine Cymru and Festus Fajemilo Foundation support people like Gbemisola to improve their health and future outlook.

Gbemisola was born with Spina Bifida and suffered with continence issues as a result, which led to her facing severe stigma and mockery from her peers.

After starting on the Foundation's 'Saving Lives! Improving Futures' she learned to better manage her continence issues, and finally found the confidence to make new friends and even go to university, with plans to become a disability rights advocate.

Shine Cymru and Festus Fajemilo Foundation's (FFF) project aims to support 250 babies, children and young people - and their families - with spina bifida and hydrocephalus to

better their health through improved continence care and management in three regions of Nigeria.

Funding from Welsh Government's Wales and Africa grant scheme, administered by WCVA, helped the project strengthen and expand to reach more children and families.

Gbemisola said: 'My experience since joining FFF has made me believe that there is no problem without solution in this life. I am ready to share this anytime, anywhere, I am so happy.'

Right: Gbemisola gained newfound confidence and friends following her involvement in Shine Cymru and Festus Fajemilo Foundation's Wales and Africa project ►



Our goal

Voluntary organisations are equal partners in achieving well-being in Wales

- Voluntary organisations lead positive change
- All sectors collaborate more for shared ambitions
- Our democracy better supports participation by voluntary organisations

What we did

WCVA published a research report titled *The future we create: lessons from pandemic volunteering in Wales*. The report **gathered the views of key stakeholders to look at the impact of volunteering during COVID-19** and the lessons we can learn for the future. It also made a number of recommendations to support volunteer involving organisations, such as ensuring the sector has access to sufficient funding for staff resource, improving accessibility of resources for informal groups, and investing in activities to enable new types of volunteering and collaboration

We continued to ensure the voluntary sector's voice is heard by decision-makers through **facilitating regular meetings between sector groups and Welsh Government Ministers**, including meetings of the Third Sector Partnership Council

with the Minister for Social Justice Jane Hutt. We also organised a meeting of national voluntary organisations with leads of Regional Partnership Boards to discuss how national organisations can make a contribution at a regional level

We gave written and verbal evidence on a number of Welsh Government, Senedd and UK Government consultations, including on the Social Partnership and Public Procurement (Wales) Bill, the Innovation Strategy for Wales, the Constitutional Future of Wales, and the Inquiry into Lobbying

As part of the UK Civil Society Group **we worked to ensure the voice of Wales' voluntary sector was heard at Westminster** on subjects such as the UK Budget. The group also began a project with UK Finance to design tools for making decisions around banking services more transparent, and it meets regularly with the Charity Commission to share issues facing the sector

We established a new partnership with Macmillan Cancer Care to improve access to information and advice for people with cancer

Welsh Charity Awards

Congratulations to the 2022 winners of the Welsh Charity Awards

Returning for the first time since the pandemic, we received a record number of nominations for the Welsh Charity Awards this year, and during Welsh Charities Week we celebrated the five amazing winners.

The Awards showcase the positive difference we can all make to each other's lives by recognising and celebrating the fantastic contribution charities, community groups, not-for-profits and volunteers make to society in Wales.

The five winners accepted their awards at a ceremony hosted at ITV studios in Cardiff Bay in November 2022.

Winners



Volunteer of the Year (aged 26 or over)

Sponsored by Keegan and Pennykid

Andrew Coppin

Awarded to Andrew for his contribution to men's mental health. With male suicide levels spiking in the Newtown and Welshpool area, Andrew set up a walking and talking group to support vulnerable men.



Young Volunteer of the Year (aged 25 and under)

Sponsored by Hugh James

Rachel Joseph

A volunteer with Fair Treatment for the Women of Wales (FTWW), Rachel was recognised for her passionate advocacy for fellow endometriosis patients and disabled and chronically ill women in Wales.



Digital pioneers

Sponsored by Salesforce

Innovate Trust

Innovate Trust won the award for their unique Insight app, which has made a huge difference to the lives of people with learning disabilities.



Wellbeing in Wales

Sponsored by The Open University in Wales

Cariad Pet Therapy

Cariad Pet Therapy is radically transforming the mental wellbeing of a range of communities across south west Wales.



Organisation of the year

Sponsored by The SCG Group

Urdd Gobaith Cymru

A truly outstanding organisation, the Urdd achieved a huge amount in its centenary year and has truly become a leading light for young people across Wales. Its much-lauded refugee work, which benefited 250 Ukrainians and 110 Afghans, is just the tip of the iceberg.

Spotlight on our staff: Championing volunteers in health and care



Judith Stone, Assistant Director of Support and Invest at WCVA, has been involved in wide-reaching work on the voluntary sector's role in health & care.

In 2022 we kicked off a new project, funded by Welsh Government, building on previous work to broker relationships in health and social care, and the significant impact made by voluntary organisations and volunteers during the COVID-19 pandemic.

We carried out extensive stakeholder engagement to understand the challenges facing the voluntary sector and volunteers in health and social care in Wales and co-produce a vision for the difference we want to make with this project.

We published an infographic and two papers, co-authored with the Bevan Commission, to raise awareness of the contribution of the voluntary sector and volunteers to health, care and well-being. At the launch of *The value and values of volunteering: our hidden asset*, Judith Paget, NHS Wales Chief Executive, celebrated the contribution of volunteers saying: 'I don't think a week goes past where I'm not in a conversation with somebody about the value of volunteering in the past, present and future.'

We also contributed to a range of government workstreams and facilitated meetings between the sector and the Minister for Health and Social Services. At the Minister's request, we presented a paper on the structure and resource that volunteers need to make volunteering roles in health and social care a success.

Above: Judith is part of a team at WCVA focussing on health and care ▲

The difference we made

WCVA's work was mentioned 82 times by Welsh Government in 2022/23 – that's 13 times in plenary sessions, 19 times in committee sessions, and 50 times across different Welsh Government news items and publications

We spoke out about key issues for voluntary organisations with appearances in The Guardian, The Independent, BBC News and other media outlets. We continued to advocate for the Welsh voluntary sector, in particular raising awareness with the press on issues surrounding the lack of replacement funding for EU funds in Wales

The Wales Civil Society Forum, run in partnership with Cardiff University, **chaired Welsh Government's work around UK Government's Bill of Rights bill**. It also partnered with Fair Trade Wales to pilot coordination, networking and advocacy work for the voluntary sector on post-Brexit trade policy. A Welsh Government official said: 'The network has allowed us to engage with organisations and civil societies that have proved difficult to engage with in the past due to a number of reasons, namely a lack of capacity and knowledge within those organisations'

Our 'Welsh Charities Week' celebrations included the Welsh Charity Awards ceremony, which led to **award winners being featured on ITV Wales' evening news and ITV Wales online**. This was thanks to a partnership with ITV Cymru Wales. Welsh Charities Week also saw several charities interviewed on the radio and featured in local media publications. Welsh Charities Week is a campaign that highlights the work of charities, social enterprises, voluntary organisations and community and volunteer groups in Wales

The Community Ownership Group produced a consultation response that **significantly influenced the Senedd inquiry into community assets**, highlighting key community ownership issues. This year we established the group, a cross-sector network designed to raise the profile of communities running public spaces while improving the community asset transfer process and enabling the purchase of privately-owned assets

Right: Swansea Community Farm were one of the organisations we highlighted as part of Welsh Charities Week ►



Spotlight on our staff: Contributing to Wales' Ukraine efforts

Natalie Zhivkova, Policy and Insights Manager at WCVA, worked with the sector and other key partners to ensure Ukrainian refugees were re-settled and supported quickly and kindly.



News about the invasion of Ukraine and the humanitarian crisis in the country sent shock waves across Wales and a strong urge to take action was mixed with a sense of despair for many of us. What could we do and how could we help from many miles away?

I am very proud to say WCVA got involved in Wales' response immediately and worked quickly to enable and co-ordinate support for refugees fleeing the conflict. We worked closely with Welsh Government, the County Voluntary Councils, Welsh Local Government Association (WLGA) and local authorities to create links and enable specialist organisations to provide much needed support.

Together, we produced materials aimed at aiding efforts in local authority areas, helped shape the content available on sanctuary.gov.wales, provided updates from Welsh Government to stakeholders, and ensured feedback from the frontline was considered in the development of policies.

We worked with partners to help streamline signposting processes, make best use of offers of help from the public, and prevent the duplication of services across the public and voluntary sectors. Our work helped support refugees to move out of welcome centre accommodation and take part in volunteering opportunities to enhance skills and increase independence.

Above: Natalie has been working with our partners to help Ukrainian refugees ▲

Our goal

WCVA is more resilient

- WCVA is financially sustainable
- WCVA adapts positively to change
- WCVA further supports its people



What we did

We went through an ambitious change programme to re-design and develop the organisation to ensure we're in the best possible position to support the voluntary sector in the future. Part of this was a package of support for staff to provide as much help as possible during these uncertain times

In 2022/23 **we examined our organisational culture**, empowering our staff to take part in the process through our Equality, Diversity and Inclusion champions group. Working with colleagues we developed a new set of 'values and behaviours', which were a significant step towards ensuring that our workplace culture is inclusive, equitable, and supports our staff's growth and development

◀ **Left:** WCVA staff at our joint International Women's Day event with Sustrans Cymru and the Welsh Local Government Association (WLGA)

We ran trustee elections with the nomination and selection process firmly in the hands of our members. This year's election campaign had a strong focus on diversifying WCVA's board

Our staff were encouraged to learn new skills and develop their careers. Three of our staff took part in secondment opportunities with other organisations, gaining new experiences and knowledge that they could bring back into their roles at WCVA. We also continued our commitment to staff learning and development. Our staff recorded 452 different occasions where they had accessed learning on topics such as 'An introduction to safeguarding', Welsh language awareness, and digital skills

We commissioned an independent report on our use of Welsh language. Recommendations from the report will help us to better deliver our services as a bilingual organisation and attract more Welsh speakers to join our staff team

Spotlight on our trustees: WCVA's Change programme

In 2022/23 Reham Bassal and the rest of the WCVA board oversaw an extensive change programme to help the organisation prepare for the future.



Since I became a trustee in 2022 WCVA's change programme has been the main focus of the board, transforming the organisation to better serve the needs of the voluntary sector in Wales.

With the end of EU funding in Wales, the changes in the way we work due to the pandemic and our new strategic plan for 2022-27, WCVA needed to organise and look ahead to prepare for the future.

We recognised that to continue to deliver services and represent the Welsh voluntary sector effectively, we needed to rethink our organisational structure and how we work. While it was challenging, it was necessary to ensure long-term financial sustainability.

We remained committed to our values and mission of driving innovation throughout, optimising our resources and impact,

supporting our people, and driving diversity and inclusion. We worked hard to ensure that our people remained at the heart of everything we did. We consulted extensively with our staff using best practices to ensure fairness and compassion.

While the restructuring was not without its challenges, I believe it has ultimately strengthened our organisation and positioned us for success in the years ahead. I am thankful for all the hard work and dedication shown by our team throughout the process, and I am confident that we will continue to make a positive impact on the voluntary sector.

Above: Reham joined the WCVA board of trustees in November 2022 ▲

The difference we made

Our careful financial management has led to a successful interim audit for 2022/23. Our Active Inclusion Fund also received six European Funds Audit Team (EFAT) 'unqualified' audits this year, meaning there were no areas that could be improved upon

What staff said about working with our Equality, Diversity and Inclusion Champions

‘In the past year, we have conducted comprehensive equality assessments, especially throughout our change programme. This has enabled us to gain a deeper understanding of our organisation and how we can effectively execute our strategic plan. These assessments have allowed us to foster a more inclusive and equitable workplace culture and ensure that our organisation is aligned with our values and goals.’

Samantha Carpenter, Equality, Diversity, Inclusion and Wellbeing Officer

What staff said about secondment opportunities

‘Having the opportunity for a secondment within Welsh Government provided me with experience and knowledge that I could not have gained in any other way. It has allowed me to deepen my knowledge of how Welsh Government works and understand how we can support the sector to engage with them more effectively. This experience has led to me securing a promotion and further developing my own career pathway.’

Janine Downing,
Head of Partnerships & Policy at WCVA

Spotlight on our staff: Developing our employees

WCVA's staff training programme has supported Grants Support Officer, Emma Manderson to develop her use of the Welsh language and advance her career.



This year I attended an intensive 'Canolradd' course over the summer that was paid for by WCVA and they matched the time I put in, allowing me to record half of the weeklong residential as work time.

I had been learning Welsh before, but my motivation and progress had slowed right down during the pandemic. The immersive course really revitalised my Welsh, giving me the chance to use the language all day long and cement my learning.

This gave me the confidence to represent WCVA at our stand at the National Eisteddfod, greeting visitors and chatting about our work in Welsh, and to go on and sign up for a weekly Higher Level course (also paid for by WCVA and with time matched).

All of this gave me the skills and confidence to apply for a 'Welsh essential' role as a Grants Funds Support Officer with WCVA, to which I was successfully appointed in March.

In the last few years I've gone from a complete beginner to being fluent enough to do this job, which is thanks to the support from WCVA.

Above: Emma has made good use of our staff training programme to develop her Welsh language skills ▲

Chwarae Teg used the European Social Fund to work with women throughout Wales to build their confidence and recognise and develop their skills



'End of an era'

European funding in Wales

As European funding winds down we've been celebrating what has been achieved by the voluntary sector in Wales, while working hard to influence the future funding landscape.

Spotlight on our staff: Supporting the sector after European funding

Matt Brown, WCVA's Director of Delivery & Development, has been leading on our work to influence the funding landscape after the end of European Structural Funds.



The closure of European Structural Funds in Wales is the end of an era. Though there is a sense of sadness in its passing we can look back on a period where voluntary organisations have made a huge impact on a range of key issues for society.

We're proud that through WCVA and other support bodies we've been able to open up these funds to organisations in the voluntary sector that traditionally may not have the capacity or technical knowledge to access them.

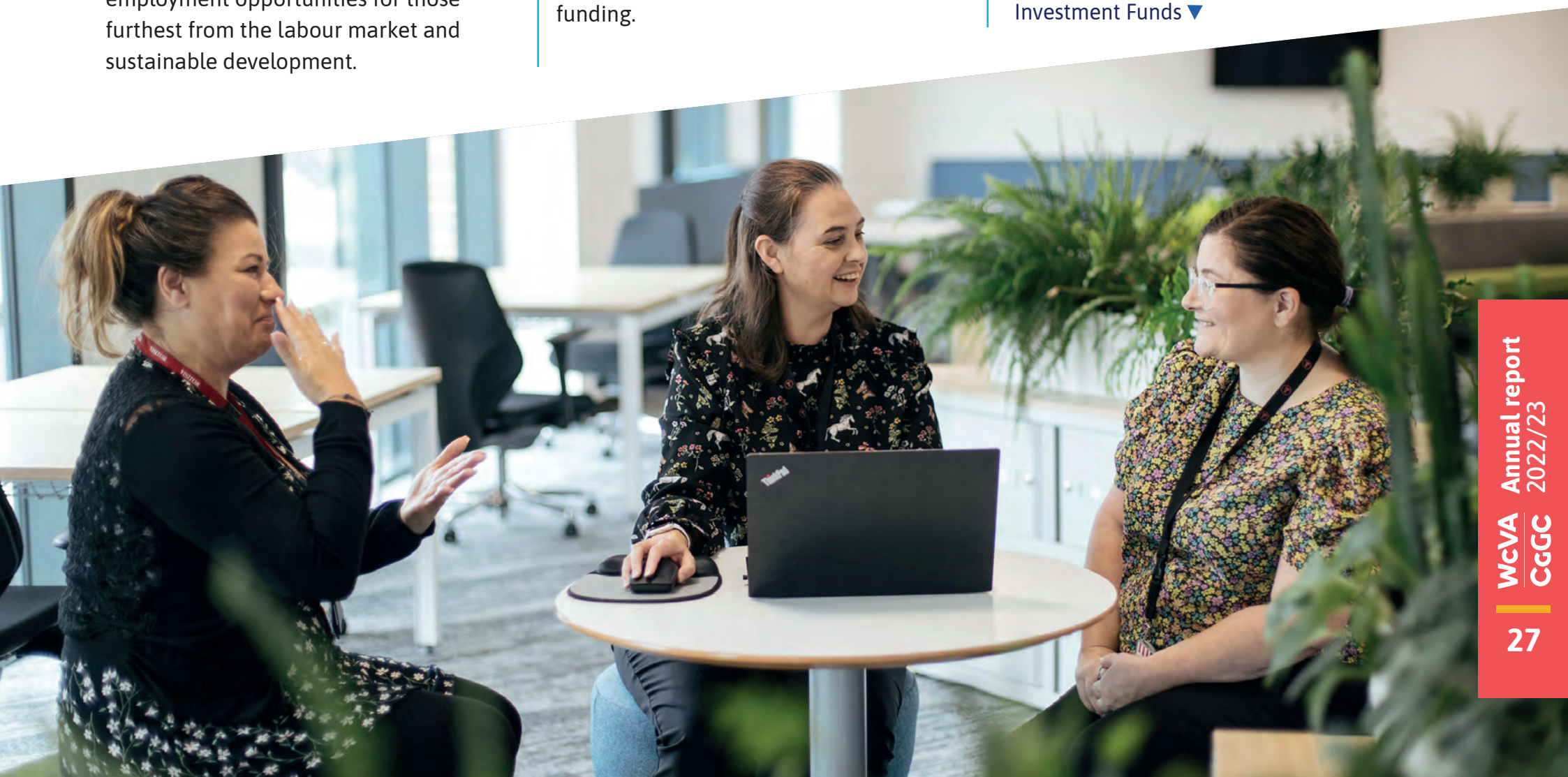
Above: Matt ensured the voluntary sector's voice was heard in post-EU replacement funding discussions ▲

In turn, these organisations have used their local knowledge and specialist expertise to really make a difference in the communities that need them.

Welsh voluntary organisations can look back on some truly inspiring achievements in areas such as improving employment opportunities for those furthest from the labour market and sustainable development.

At WCVA we also look back proudly on our work with Cwmpas, helping social businesses to grow. But we're even more delighted that through our Social Investment Cymru team EU investment has become a recyclable source of funding that will be re-invested into the sector long after the closure of European funding.

Below: Wales Council for Deaf People's Active Inclusion Fund project provided supported employment opportunities for deaf people with Transport for Wales. The Active Inclusion Fund is managed by WCVA, supported by funding from European Structural and Investment Funds ▼





Celebrating the successes of the sector in Wales

We ran a celebration event in March 2023 to **highlight the impact that the voluntary sector has made using European Funding**. We heard an impassioned update from Vaughan Gething, Minister for the Economy, and the inspiring stories from some of the projects in Wales that have

been making a huge difference to the communities they support. At the event we launched *The impact of European funding in Wales*, a report exploring how Welsh voluntary organisations, through their involvement in European funding, were able to contribute across a range of key social issues

◀ **Left:** Vaughan Gething, Minister for the Economy, speaking at our EU funds celebration event in March



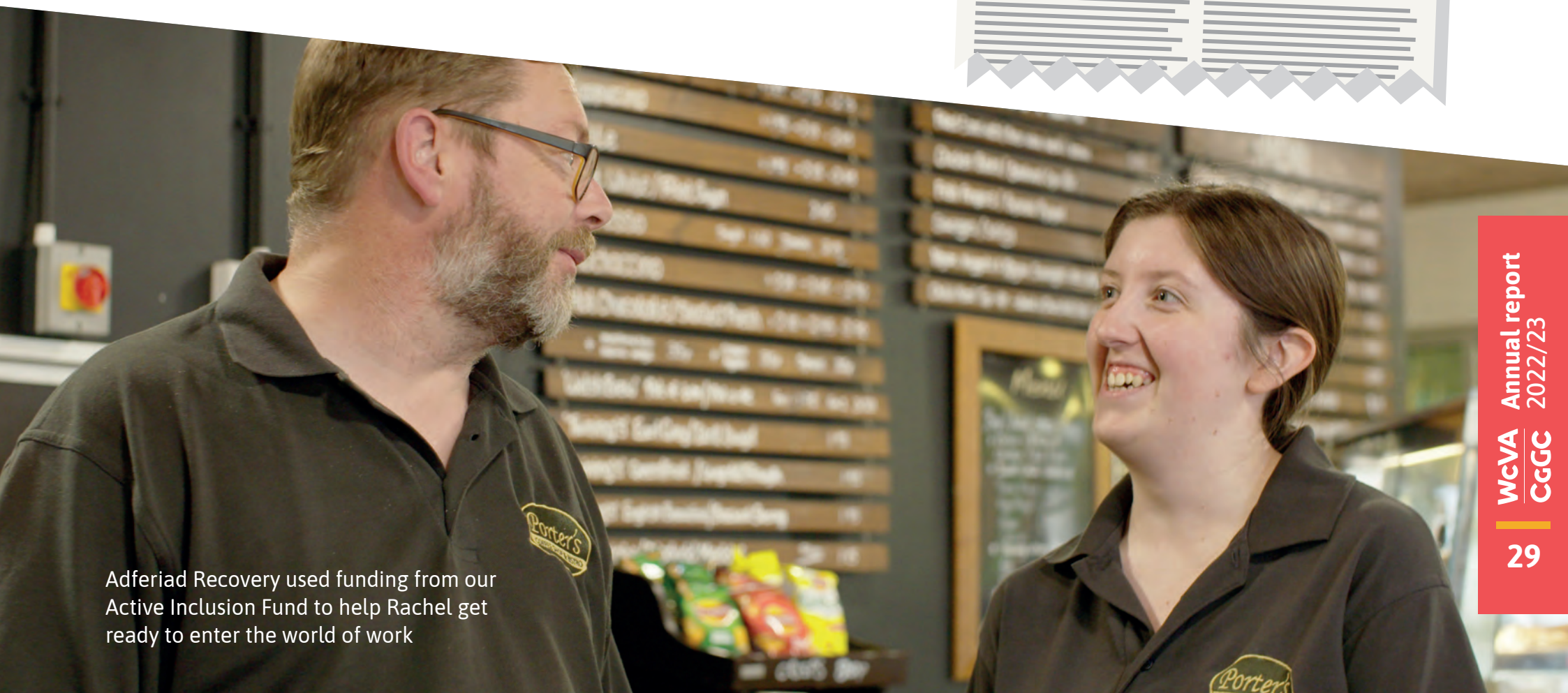
◀ **Left:** Our report explored the difference voluntary organisations made in a period spanning over 20 years thanks to European funding

We have been engaging with decision makers at both Westminster and the Senedd, advocating for voluntary sector involvement in any decisions about the replacement funding streams. We highlighted the impact of the loss of EU funding and the delay in making the UK Shared Prosperity Fund available on voluntary organisations and the people and communities they support.

We did this through our engagement with government officials and local and regional stakeholders and partners, and our influencing work led to local and national press coverage including in The Guardian, on BBC Wales and on BBC Newsnight.

Charities and employers struggling due to post-Brexit funding delays

Some voluntary groups have closed and farmers report problems after slow disbursement of UK funds to replace EU money



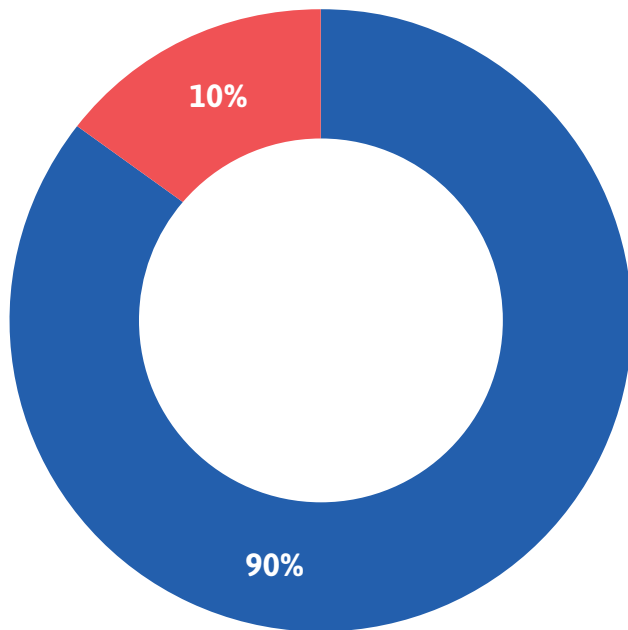
Adferiad Recovery used funding from our Active Inclusion Fund to help Rachel get ready to enter the world of work

Our finances

These figures give an overview of our financial performance for 2022/23.

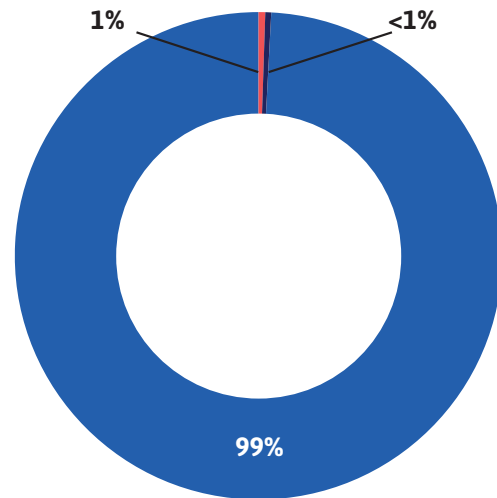
During the year we distributed **£27.5m** in grants and loans to the voluntary sector. Our income was **£35m** and our expenditure was **£33.2m**.

**Income
£35 million**



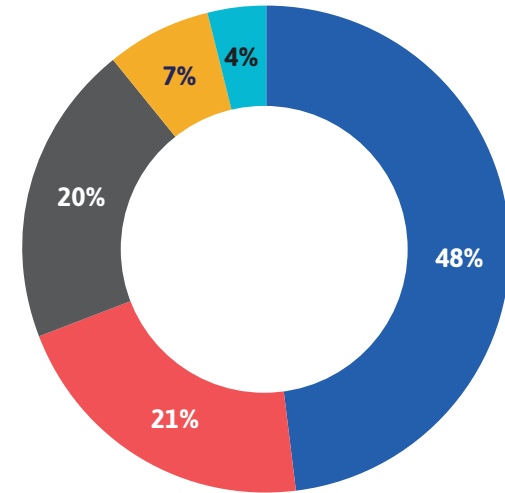
■ Restricted income
■ Unrestricted income

**Restricted income
£31.4 million**



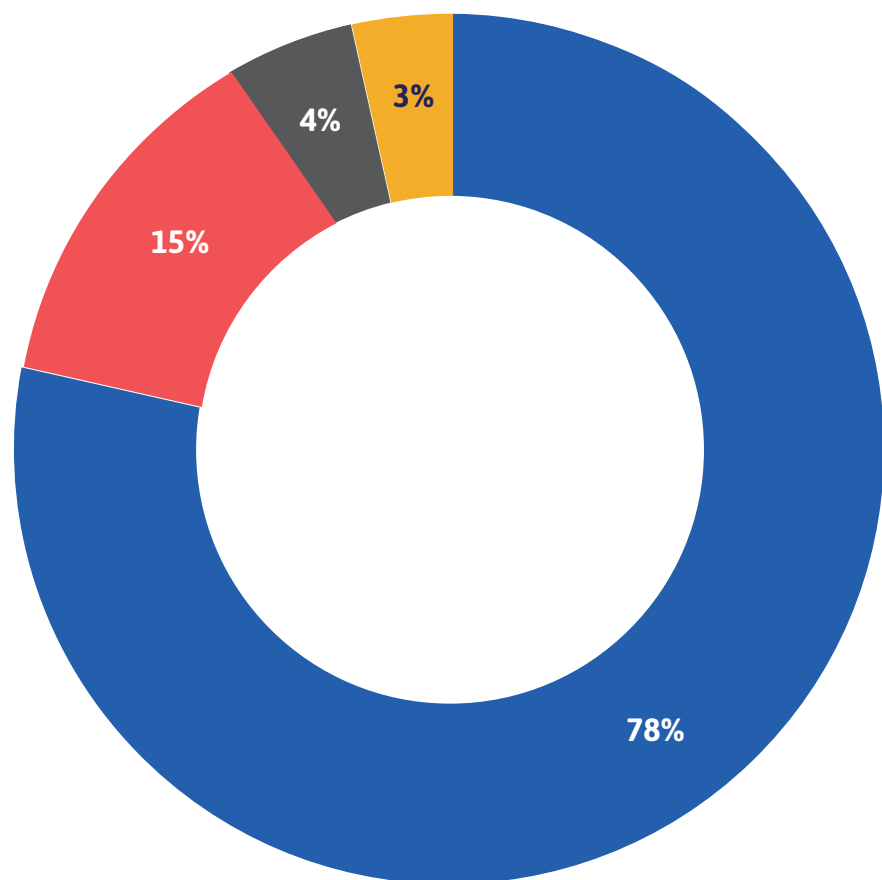
■ Grants received
■ Income from investment
■ Other trading activities

**Unrestricted income
£3.6 million**



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

Expenditure £33.2 million



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

Our full Annual Accounts and the report of the independent auditor on those accounts is available on the [Charity Commission website](#).

WCVA board members

President

Michael Sheen

Vice Presidents

Tom Jones OBE

Margaret Thorne CBE DL

Peter Davies CBE (Chair until
17 November 2022)

Chair

Dr Neil Wooding CBE
(Appointed 17 November
2022)

Vice Chair

Fran Targett OBE

Treasurer

Colin Arnold

Trustees

Steve Brooks
(Resigned 17 November 2022)

Reham Bassal
(Appointed 17 November
2022)

Lindsay Cordery-Bruce

Lisa Davies
(Resigned 17 November 2022)

Rhian Davies

Simon Harris
Lowri Jones
(Appointed
17 November 2022)

Chris Lines

Mark Llewellyn

Kathryn Luckock
(Appointed
17 November 2022)

Menai Owen-Jones

Joe Stockley

Edward Watts, MBE DL

Kate Young

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:

[abrdn](#)
[ACEVO](#)
[Ateb](#)
[Barclays Bank PLC](#)
[Bevan Buckland LLP](#)
[Big Learning Company](#)
[Cardiff University](#)
[Charities Aid Foundation](#)
[Charity Commission for England and Wales](#)
[Clear the Fog](#)
[Comic Relief](#)
[Cwmpas \(formerly the Wales Co-operative Centre\)](#)
[Cymdeithas Cyfieithwyr Cymru](#)
[Cymen](#)
[Data Cymru](#)

[Data Orchard](#)
[Disability Wales](#)
[Ethnic Minorities & Youth Support Team \(EYST\)](#)
[Geldards LLP](#)
[Helpforce](#)
[HSF health plan](#)
[Hub Cymru Africa](#)
[Hugh James](#)
[ITV Cymru Wales](#)
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[Fund](#)
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[NCVO](#)
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[The Open University Wales](#)
[Pride Cymru](#)
[ProMo Cymru](#)
[Pugh Computers](#)
[Recruit3](#)
[Richard Newton Consulting](#)
[Salesforce](#)
[Savage and Gray](#)
[SCG Wales](#)
[The Scottish Council for Voluntary Organisations \(SCVO\)](#)
[Social Investment Business](#)

[Social Investment Scotland](#)
[Sport Wales](#)
[Sustrans](#)
[Tantrwm Digital Media](#)
[Volunteering Matters](#)
[Volunteer Scotland](#)
[Wales European Funding Office \(WEFO\)](#)
[Welsh Government](#)
[Welsh Language Commissioner](#)
[Welsh Local Government Association \(WLGA\)](#)
[Wrigleys Solicitors](#)

Financial statements

2022/23

In this section you will find details of our accounts and activities for the financial year 2022/23 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 2022/23

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 2023.

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 five vacant places on the board, our members approved the appointment of three new trustees and reappointed two existing trustees.

Welcome to our new Chair

Dr Neil Wooding CBE was formally welcomed as Chair at our AGM in November 2022 and took over the role from Peter Davies CBE. Neil joined the board in February 2022 as Chair designate following an extensive and transparent recruitment search.

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 as and when required.

During 2022/23 a number of focussed sessions were held for trustees including refresher training on safeguarding, 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 four 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. We were delighted that Peter Davies CBE, former Chair, accepted the role to become our third

Vice President when he stood down from the Board in November 2022. Peter has been an avid advocate for the voluntary sector and specifically sustainable development throughout his career.

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. During the year we restructured to ensure future sustainability of our role to support the voluntary and community sector.

Related parties

During 2010/11 the charity formed a group through the incorporation of two wholly owned subsidiaries, Social Investments (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. This subsidiary company will become dormant during 2023/24 transferring all activity to WCVA. A Social Investment Committee will be set up to assist WCVA's Board in its duty to supervise the direction of WCVA's repayable finance activities.

Following completion of a previous European funded project, WCVA Services Limited is a dormant company. 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 believes every organisation can take steps to respond to global challenges in ways that benefit them, and the people around them. Whether it's paying the real Living Wage so that workers can live and not just exist, reshaping business practices to minimise environmental harm, or engaging with employees, supply chains and customers to reduce greenhouse gas emissions – they believe that raising ambition benefits organisations in Wales and beyond, now and for the future.

During 2022/23 we have worked together to promote sustainable development and fair work across a number of policy areas and projects with public, private and voluntary sector partners.

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 purpose

To enable voluntary organisations in Wales to make a bigger difference together

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. This is evidenced by the organisation restructure and the investment policy. The trustees are confident that WCVA's activities are in accordance with the regulations on public benefit.

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. At WCVA we exist to enable voluntary organisations in Wales to make a bigger difference together.

Grants and Funding

The charity administered 17 (2022:18) grant schemes during the year and grant payments were made to 560 (2022: 680) organisations.

Grants	2023 Number of Grants paid / repaid	2023 Value of Grants paid / repaid £	2022 Number of Grants paid / repaid	2022 Value of Grants paid / repaid £
Active Inclusion - East Wales	10	586,143	12	460,899
Active Inclusion - East Wales Youth	9	394,385	13	366,963
Active Inclusion - West Wales & the Valleys	62	4,626,610	74	2,892,702
Active Inclusion - West Wales & the Valleys Youth	29	1,318,852	41	1,467,341
SGBF - West Wales & the Valleys	19	1,305,319	13	537,228
SGBF - East Wales	5	299,761	2	81,338
Infrastructure Funding - CVCs	19	4,550,650	19	5,460,053
Landfill Tax	62	1,373,964	75	462,557
Partnership Council	30	87,525	29	87,525
Volunteering Wales	127	764,519	157	1,864,849
Wales for Africa Community Links	19	236,438	31	927,283
Comic Relief	21	959,080	5	102,925
Helpforce	-	-	-	-
Flood Dennis Appeal	-	-	1	12,938

Local Nature Partnership LNP	21	14,644	22	603,952
Local Places for Nature L4NP	99	9,127,569	25	5,899,697
Helpforce Development Grant	-	-	-	-
Third Sector Resilience Fund	-	-	98	6,698,859
Voluntary Sector Emergency Fund	-	-	-	-
Kickstart	14	18,000	61	303,000
Volunteering & Wellbeing Research	-	-	-	-
NEWID	2	218,704	2	349,104
Net Zero	12	150,000	-	-
	548	26,032,163	680	28,579,214
Additional match funding income and expenditure attracted by income from the grant schemes.	315	3,185,198	143	2,377,774

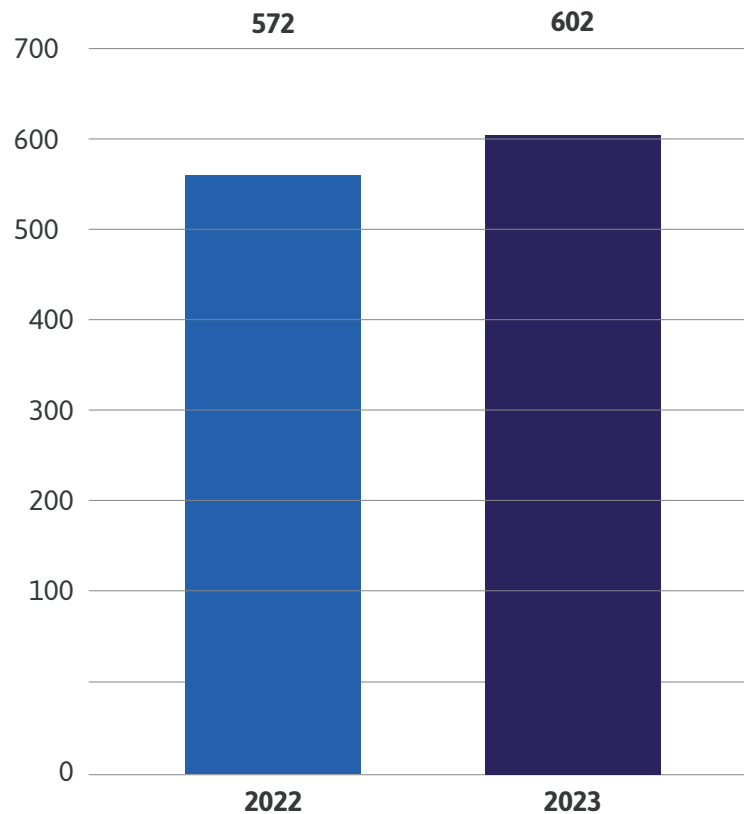
Procured contracts

The charity administered 0 (2022: 0) procured contract schemes during the year.

Membership

Membership is open to charities, voluntary groups, community groups and social enterprises active in Wales. Our membership offer, which was launched in September 2021, has continued to be well-received with the new website system for membership working well for renewals and new membership applications. We delivered a number of events exclusive for members during 2022/23 including our AGM and an International Women's Day event. We also engaged with members on the cost of living crisis by gathering and analysing feedback on key challenges and organising dedicated virtual sessions to address these challenges.

Members



Financial review 2022/23

During the year WCVA generated total operating income of £35 million. The main funding sources for the charity comprise 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. 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	3,350,366	31,162,854	34,513,220
Operating costs	(2,989,603)	(30,241,036)	(33,230,639)
Operating results	360,763	921,818	1,282,581
Transfers between funds	78,228	(78,228)	-
Investment income	243,492	259,247	502,739
Gain on revaluation of investments	(12,793)	-	(12,793)
Financial position before pension adjustments	669,690	1,102,837	1,772,527
Pension adjustments *	7,030,000	-	7,030,000
Unrecognised asset	(7,160,000)	-	(7,160,000)
Final position	539,690	1,102,837	1,642,527
Balances brought forward	9,101,608	5,405,866	14,507,474
Prior year adjustment	(1,180,000)	-	(1,180,000)
Balances carried forward	8,461,298	6,508,703	14,970,001

*An amount of £130,000 from the pension adjustment is currently within other income (£50k) and offsetting salary costs (£80k).

Unrestricted activity

The reported net operating gain on unrestricted activity of £670k includes the above pension adjustment of £130k. Total unrestricted funds carried forward at 31 March 2023 were £8.5m. Of these, £3.10m have been designated by the Board to cover a property reserve, transitional pension scheme costs, anticipated costs of closing European projects, costs to support the ongoing development and sustainability of the charity and organisational development design phase 2 costs, leaving general unrestricted reserves of £5.4m. These reserves include no pension asset or liability, this is because WCVA can only recognise an amount that is recoverable. A financial strategy of prudence and care is being pursued to ensure the safeguarding of the charity's unrestricted reserves to support the ongoing 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 £1.1m 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 2023 stood at £6.5m, 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, 84 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 £3.1m, 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 17 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 that 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, Bevan Buckland LLP, was presented to members at the 2019 Annual General Meeting in accordance with section 384 of the Companies Act 2006. The appointment covered a three-year term with an option to extend for a further two years. A resolution to extend the current appointment for a further two years was presented to members at the 2022 Annual General Meeting.

BY ORDER OF THE BOARD



Tracey Lewis
Company Secretary
20 September 2023

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

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

Consolidated Statement of financial activities

INCOME

		Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022 (as restated)
	Note	£	£	£	£
Income from Trading activities:					
Other trading activities	3	747,199	17,509	764,708	738,459
Income from investments	4	243,492	259,247	502,739	243,259
Income from Charitable activities:					
Grants receivable	5	1,712,405	31,145,345	32,857,750	35,706,000
Other income	5	158,845	-	158,845	63,409
Expenditure recovered		731,917	-	731,917	896,763
Profit on Sale of Property	5	-	-	-	1,362,669
Total income and endowments		3,593,858	31,422,101	35,015,959	39,010,559

EXPENDITURE

Cost of generating funds:

Expenditure on raising funds	9	627,672	-	627,672	558,602
Expenditure on charitable activities	9	2,361,931	30,241,036	32,602,967	34,955,118
Total expenditure		2,989,603	30,241,036	33,230,639	35,513,720
Net income		604,255	1,181,065	1,785,320	3,496,839
Transfers between funds		78,228	(78,228)	-	-
Actuarial gains on defined benefit pension scheme		7,030,000	-	7,030,000	4,610,000
Unrecognised asset		(7,160,000)	-	(7,160,000)	-
(Loss) on revaluation of investments		(12,793)	-	(12,793)	(5,444)
Net movement in funds		539,690	1,102,837	1,642,527	8,101,395
Balances brought forward		7,921,608	5,405,866	13,327,474	6,406,079
Prior year adjustment	26	-	-	-	(1,180,000)
Balances carried forward		8,461,298	6,508,703	14,970,001	13,327,474

All of the activities of the charity are classed as continuing. Unrestricted funds include £3,070,251 (2022: £3,053,547) of designated and sustainable funds (see note 17).

Group income and expenditure account

	Note	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Income		3,350,366	31,162,854	34,513,220	38,767,300
Operating costs	9	(2,989,603)	(30,241,036)	(33,230,639)	(35,513,720)
		<u>360,763</u>	<u>921,818</u>	<u>1,282,581</u>	<u>3,253,580</u>
Investment income	4	243,492	259,247	502,739	243,259
Net income		<u><u>604,255</u></u>	<u><u>1,181,065</u></u>	<u><u>1,785,320</u></u>	<u><u>3,496,839</u></u>

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

Consolidated Balance Sheet

		2023	2022
			(as restated)
	Note	£	£
FIXED ASSETS			
Tangible assets	12	277,781	308,966
Current assets			
Investments	13	79,254	92,046
Debtors: amounts falling due within one year	14	12,324,385	7,905,904
Debtors: amounts falling due after more than one year	14	5,060,601	5,053,829
Cash at bank		13,609,831	20,251,220
		<u>31,074,071</u>	<u>33,302,999</u>
Creditors: amounts falling due within one year	15	(8,885,777)	(11,909,000)
Net current assets		<u>22,188,294</u>	<u>21,393,999</u>
Total assets less current liabilities		<u>22,466,075</u>	<u>21,702,965</u>
Creditors: amounts falling due after more than one year	15	(7,496,074)	(8,375,491)
Defined benefit pension scheme asset	23	-	-
Net assets		<u>14,970,001</u>	<u>13,327,474</u>
FUNDS			
Total unrestricted funds	17	8,461,298	7,921,608
Restricted:			
In surplus - relating to long term loans awarded		3,260,044	3,183,377
In surplus - other		<u>3,248,659</u>	<u>2,222,489</u>
Total restricted funds	18	<u>6,508,703</u>	<u>5,405,866</u>
TOTAL FUNDS		<u>14,970,001</u>	<u>13,327,474</u>

These financial statements were approved by the members of the Board on 20 September 2023 and are signed on their behalf by:

Dr Neil Wooding CBE
Chair



CJ Arnold
Treasurer



Company Registration number. 0425299

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

Charity Balance Sheet

	Note	2023 £	2022 (as restated) £
Fixed assets			
Tangible assets	12	277,781	308,966
Current assets			
Investments	13	79,257	92,049
Debtors: amounts falling due within one year	14	12,241,008	8,922,285
Debtors: amounts falling due after more than one year	14	5,060,601	4,081,976
Cash at bank		13,422,067	20,023,024
		30,802,933	33,119,334
Creditors: amounts falling due within one year	15	(8,779,920)	(11,806,710)
Net current assets		22,023,013	21,312,624
Total assets less current liabilities		22,300,794	21,621,590
Creditors: amounts falling due after more than one year	15	(7,496,074)	(8,375,491)
Defined benefit pension scheme asset	23	-	-
Net assets		14,804,720	13,246,099
FUNDS			
Total unrestricted funds	17	8,296,017	7,840,233
Restricted:			
In surplus - relating to long term loans awarded		3,260,044	2,145,385
In surplus - other		3,248,659	3,260,481
Total restricted funds	18	6,508,703	5,405,866
TOTAL FUNDS		14,804,720	13,246,099

These financial statements were approved by the members of the Board on 20 September 2023 and are signed on their behalf by:

Dr Neil Wooding CBE
Chair



CJ Arnold
Treasurer



Company Registration number. 0425299

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

Group cash flow statement

	2023 £	2022 £
Cash flows from operating activities		
Net income for the reporting period	1,785,320	3,496,839
Adjustments for:		
Depreciation charges	31,153	2,595
(Profit) on disposal of tangible fixed asset	-	(1,370,000)
Interest received	502,739	243,259
(Increase)/Decrease in debtors	(4,425,254)	412,815
(Decrease) in creditors	(3,902,640)	(4,058,244)
Non cash movement re Defined Benefit Pension adjustment	(130,000)	80,000
Net cash used in operating activities	(7,924,002)	(1,192,736)
Cash flows from investing activities:		
Proceeds received for sale of property	-	1,730,000
Purchase of fixtures and fittings	-	(311,561)
Reclassification of tangible fixed asset	32	-
Interest received	(502,739)	(243,259)
Net cash used in investing activities	(502,739)	1,175,180
Change in cash and cash equivalents in the reporting period	(6,641,389)	(17,556)
Cash and cash equivalents at the beginning of the reporting period	20,251,220	20,268,776
Cash and cash equivalents at the end of the reporting period	13,609,831	20,251,220

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.

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

Notes to the financial statements

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.

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

Notes to the financial statements

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 through the income and expenditure (I&E) account as a reduction in income.

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.

CONCESSIONARY LOANS

Concessionary loans are loans provided by/ to the charity at an interest rate lower than the prevailing market rate or with more favorable terms than those available from

commercial lenders. Such loans are generally provided to support charitable activities or to provide financial assistance to individuals or organizations that would not otherwise have access to affordable credit.

The charity recognises concessionary loans at cost, which is the amount of cash or other consideration paid/received at the time the loan is made, plus any directly attributable transaction costs. Any difference between the cost of the loan and the nominal value of the loan is recorded as a grant in the statement of financial activities.

Any impairment losses are recognised when there is objective evidence that the charity will not be able to collect all amounts due under the loan agreement. Impairment losses are recognised in line with the conditions of the Concessionary loans and accounted for in the financial statements accordingly.

The charity discloses the amount of concessionary loans outstanding, the interest rates and other terms and conditions, and any amounts recognised as grants or impairment losses in the notes to the financial statements.

It's worth noting that FRS 102 allows charities to choose whether to measure concessionary loans at cost or fair value, as long as they apply the chosen method consistently and disclose the accounting policy and its effect on the financial statements.

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.

Refunds from a surplus are not considered to be available if the right to a surplus depends on the occurrence.

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.

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 directors' 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. Defined benefit pension scheme – Management has carefully considered the extent to which a pension asset should be recognised under accounting standards, which require an entity to limit the measurement of a net defined benefit asset to the lower of the surplus in the defined benefit scheme and the asset ceiling, defined to be the present value of economic benefits available in the form of refunds from the scheme or reductions to future contributions. Under IFRIC 14, a refund is available to an entity if the entity has an unconditional right to a refund. Management has taken advice to understand the circumstances under which any surplus assets might not be refunded to Wales Council for Voluntary Action (WCVA) and has made the judgement that WCVA does not have the unconditional right to a refund and has therefore limited the recognition of the pension asset to £nil in line with the relevant accounting standards.

3. Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Training and publicity	630,046	17,509	647,555	654,684
Meetings and tenants	50,425	-	50,425	40,681
Subscriptions and membership	66,728	-	66,728	43,094
	<u>747,199</u>	<u>17,509</u>	<u>764,708</u>	<u>738,459</u>

4. Income from Investments

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Bank deposit interest	238,022	259,247	497,269	237,789
Investment income	5,470	-	5,470	5,470
	<u>243,492</u>	<u>259,247</u>	<u>502,739</u>	<u>243,259</u>

Notes to the financial statements

5. Grants receivable

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Cardiff University	-	19,902	19,902	17,887
Charities Aid Foundation	43,672	-	43,672	83,781
Comic Relief	63,000	959,080	1,022,080	167,925
Department for Work and Pensions	716	18,000	18,716	315,646
GoFundME (Flood Dennis Emergency Fund)	-	-	-	12,938
Heritage Lottery Fund	-	-	-	117,472
Macmillan Cancer Support	-	10,587	10,587	-
National Council for Voluntary Organisations	-	-	-	20,257
National Heritage Fund	-	99,417	99,417	-
Natural Resources Wales	-	-	-	710
New Philanthropy NPC	-	-	-	15,107
Northumbria University	-	-	-	22,562
Social Investment ASDA Fund	-	42,718	42,718	90,015
Sport Wales	-	83,422	83,422	70,718
The National Lottery Fund	-	-	-	5,415
The Wheel	-	10,422	10,422	22,485
University of South Wales	-	6,512	6,512	6,447
Welsh Government	1,601,516	19,027,310	20,628,826	26,607,130
Wales Funders Forum	-	326	326	-
WCVA	3,501	-	3,501	4,376
WEFO	-	10,867,649	10,867,649	8,125,129
Grants receivable total	1,712,405	31,145,345	32,857,750	35,706,000
Secondment Income	158,845	-	158,845	63,409
Profit on Sale of Property	-	-	-	1,362,669

6. Net income

Net income is stated after charging:	2023 £	2022 £
Depreciation on owned fixed assets	31,153	2,595
Auditor's remuneration: - audit fees	25,317	23,872
- tax services	2,877	2,276

Notes to the financial statements

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 (2022: £nil).

Six of the trustees received reimbursed travelling expenses for attendance at Board, Committee and Grant Panel meetings totalling £1,162 during the year (2022: £213).

No payments were made to former trustees for professional services during the year (2022: £nil).

B) EMPLOYEE INFORMATION

	2023	2022
	£	£
Wages and salaries	3,442,064	3,195,420
Social security costs	341,606	305,042
Other pension and life assurance costs	883,786	1,039,967
	<u>4,667,456</u>	<u>4,540,429</u>

The average number of employees during the year was 105 (2022: 108).

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:

	2023	2022
£60,000 - £69,999	2	2
£70,000 - £79,999	1	-
£80,000 - £89,999	-	-
£90,000 - £99,999	1	1

Contributions were made to a defined benefit scheme for 3 (2022: 3) higher paid employees and to a defined contribution scheme for 1 (2022: 1) higher paid employee.

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 £433,752 (2022: £410,389).

C) REDUNDANCY AND TERMINATION PAYMENTS

The wages and salaries figure includes £324,829 of redundancy and termination costs (2022: £nil).

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

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:

	2023	2022
	£	£
Pembrokeshire County Council	887,922	275,048
Gwent Association of Voluntary Organisations (GAVO)	874,352	828,865
Gwynedd Council	753,375	545,278
Flintshire County Council	694,457	459,006
Cymunedau'n Ymlaen Mon Communities Forward	651,039	444,028
Merthyr Tydfil County Borough Council	543,418	286,857
Cardiff Council	503,876	231,779
Swansea City and County Council	481,959	566,636
Rhondda Cynon Taff County Borough Council	466,871	-
Powys Association of Voluntary Organisations	461,893	448,119
Torfaen County Borough Council	420,486	171,048
The Salvation Army	408,947	366,140
Community and Voluntary Support Conwy (CVSC)	388,374	244,304
Caerphilly County Borough Council	384,540	210,963
Prime Cymru	379,096	469,817
Isle of Anglesey County Council	374,734	254,795
Cardiff Third Sector Council (C3SC)	370,067	305,759
Denbighshire County Council	349,214	268,299
Newport City Council	347,710	187,899
Pembrokeshire Coast National Park Authority	343,475	365,434
Neath and Port Talbot Council	322,996	-
Carmarthenshire Association of Voluntary Services (CAVS)	316,453	257,017
Monmouthshire County Council	309,748	-
Conwy County Borough Council	305,608	794,849
Whitehead-Ross Education and Consulting Ltd	287,071	-
Voluntary Action Merthyr Tydfil	285,245	228,786
Powys County Council	282,356	-
Merthyr Tydfil Institute for the Blind (MTIB)	273,432	301,949
Neath and Port Talbot Council for Voluntary Service (NPTCVS)	262,122	257,424
Llamau Ltd	257,926	-
Carmarthenshire County Borough Council	256,995	-

Notes to the financial statements

Mantell Gwynedd	253,234	304,726
Vale of Glamorgan Council	247,343	217,578
Swansea Council for Voluntary Service	244,241	267,904
Swansea YMCA	243,955	194,048
Torfaen Voluntary Alliance (TVA)	239,117	264,559
Interlink – Rhondda Cynon Taff	236,127	305,544
Ceredigion County Council	231,647	384,088
Leonard Cheshire Disability	224,729	253,633
Cardiff Community Housing Association	220,312	-
National Day Nurseries Association	216,284	-
Vale Centre for Voluntary Service/Glamorgan Vol Services	210,370	184,147
Ceredigion Association of Voluntary Organisations (CAVO)	197,765	238,366
Pembrokeshire Association of Voluntary Services (PAVS)	197,005	240,385
Association of Voluntary Organisations in Wrexham (AVOW)	195,054	249,774
Blaenau Gwent County Borough Council	195,006	-
Denbighshire Voluntary Services Council (DVSC)	194,406	238,432
Medwrn Môn	190,348	237,056
Bridgend County Borough Council	189,628	175,907
Bridgend Association of Voluntary Organisations (BAVO)	188,340	245,651
Menter Mon Cyf	-	261,970
Flintshire Local Voluntary Council (FLVC)	-	232,359
Teams 4 U	-	206,302
Brecon Beacons National Park Authority	-	200,754
Mothers of Africa	-	190,014
Cwmpas (Formerly known as Wales Co-operative Centre)	-	185,705
Gilfach Goch Community Association	-	184,496
Christian Aid	-	182,641
Sgiliau Cyf	-	178,958
ProMo Cymru	-	172,900
Total 50 largest grants paid to institutions	17,360,668	14,767,996
Total other grants payable	8,671,495	13,811,218
Total grants paid to institutions	26,032,163	28,579,214

Notes to the financial statements

These grants exclude £3,185,198 (2022: £2,377,774) 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	874,352
The Wallich	Lindsay Cordery-Bruce	11,232
Disability Wales	Rhian Davies	13,087
FareShare Cymru	Simon Harris	12,672
Race Council Cymru	Menai Owen-Jones	3,501
Women's Equality Network Wales	Rhian Davies	3,501
Mentrau Iaith Cymru	Lowri Jones	3,501
All Wales Forum	Kate Young	3,501

There were no procured contract payments to organisations in 2023 (2022: £nil). No grants were made to individuals (2022: 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 2023 £	Total Funds 2022 £
Grants Awarded	-	-	26,032,163	26,032,163	28,579,214
Property Expenses	-	21,087	-	21,087	40,319
Office Equipment Expenses	-	-	-	-	1,862
Rent & Rates	-	148,233	-	148,233	70,978
Heat & Light	-	24,229	-	24,229	8,971
Recruitment & Temporary Staff	124	13,492	7,232	20,848	70,332
Salaries and Oncosts	426,944	1,341,595	2,762,426	4,530,965	4,221,698
Travel, Subsistence & Welfare	549	12,576	22,972	36,097	40,647
Staff Training	96	9,582	13,054	22,732	8,497
Meetings and Conferences	73,520	33,346	20,212	127,078	70,945
Publicity	4,781	21,879	25,248	51,908	40,922
Postage & Telephone	149	799	572	1,520	4,305
External Training Costs	16,183	15,984	10,634	42,801	56,355
Stationery	77	580	81	738	2,258
Printing	-	-	4,054	4,054	48
Publication Costs	106	10,884	4,676	15,666	18,959
Translation Costs	918	3,761	22,845	27,524	58,837
Photocopying	-	971	-	971	447
Consultancy & Audit	23,828	221,783	357,493	603,104	614,344
Central Overheads	60,607	69,640	628,152	758,399	922,171
Sundry Expenses	1,567	(5,297)	16,460	12,730	44,496
	609,449	1,945,124	29,928,274	32,482,847	34,876,605

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 2023	Total Funds 2022
	£	£	£	£	£
Salaries & Staff Costs	12,437	275,403	-	287,840	276,427
Insurance & Security	-	12,908	12,508	25,416	24,237
Computer Costs	5,071	65,148	255,633	325,852	231,417
Bank Charges	715	6,532	2,136	9,383	9,289
Depreciation of Freehold Property	-	31,153	-	31,153	2,595
	<u>18,223</u>	<u>391,144</u>	<u>270,277</u>	<u>679,644</u>	<u>543,965</u>
<u>Governance Costs</u>					
Audit Fees	-	23,872	-	23,872	23,872
Other	-	1,162	-	1,162	213
	<u>-</u>	<u>25,034</u>	<u>-</u>	<u>25,034</u>	<u>24,085</u>
Provision for doubtful debts on CIF	-	629	42,485	43,114	69,065
Total expenditure	<u>627,672</u>	<u>2,361,931</u>	<u>30,241,036</u>	<u>33,230,639</u>	<u>35,513,720</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 2022 £
Income from Trading activities:				
Other trading activities	3	711,582	26,877	738,459
Income from investments	4	8,584	234,675	243,259
Income from Charitable activities:				
Grants receivable	5	2,152,740	33,553,260	35,706,000
Other income	5	63,409	-	63,409
Expenditure recovered		896,763	-	896,763
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
Expenditure				
Cost of generating funds:				
Expenditure on raising funds	9	558,602	-	558,602
Expenditure on charitable activities	9	2,197,108	32,758,010	34,955,118
Total expenditure		2,755,710	32,758,010	35,513,720
Net income		2,440,037	1,056,802	3,496,839
Actuarial gains on defined benefit pension scheme		4,610,000	-	4,610,000
Loss on revaluation of investments		(5,444)	-	(5,444)
Net movement in funds		7,044,593	1,056,802	8,101,395
Balances brought forward		2,057,015	4,349,064	6,406,079
Prior year adjustment		(1,180,000)	-	(1,180,000)
Balances carried forward		7,921,608	5,405,866	13,327,474

Notes to the financial statements

12. Tangible fixed assets

Group & Charity	Fixtures & Fittings	
	One Canal Parade £	Total £
Cost		
At 1 April 2022	311,561	311,561
Additions	-	-
Reclassification	(32)	(32)
At 31 March 2023	<u>311,529</u>	<u>311,529</u>
Depreciation		
At 1 April 2022	2,595	2,595
Charge for the year	31,153	31,153
Depreciation on disposals	-	-
At 31 March 2023	<u>33,748</u>	<u>33,748</u>
Net book value		
At 31 March 2023	<u>277,781</u>	<u>277,781</u>
At 31 March 2022	<u>308,966</u>	<u>308,966</u>

All fixed assets are held for direct charitable purposes.

Notes to the financial statements

13. Investments

Group and Charity	2023	2023	2022	2022
Listed investments	Cost	Market value	Cost	Market value
	£	£	£	£
44,250 National Westminster Bank 9% SR "A" Non Cumulative Preference Shares	50,352	58,344	50,352	67,481
17,000 8¾% Aviva Cumulative Preference Shares	19,820	20,910	19,820	24,565
Market value at 31 March	70,172	79,254	70,172	92,046

Charity only	Group companies
	£
At 31 March 2022 and 31 March 2023	3

Net book value

At 31 March 2022 and 31 March 2023	3
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At 31 March 2023 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	Non -trading
WCVA Services Limited	Non -trading
WCVA Trading Limited	Non -trading

During the year, the board made the decision to transfer the loan activity in the Social Investment (Cymru) Limited company to its parent company WCVA. Due to this the Social Investment (Cymru) Limited is now dormant, and therefore has formally written off its inter-company debt with its parent company. This transfer occurred on 2 March 2023.

The aggregate of the share capital and reserves as at 31 March 2023 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	165,284	83,906
Social Investment (Cymru) Limited	-	-
WCVA Services Limited	1	-
WCVA Trading Limited	1	-

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

Notes to the financial statements

14. Debtors

	The Group		The Charity	
	2023	2022	2023	2022
Amounts falling due within one year	£	£	£	£
Trade debtors	230,219	118,348	146,842	60,388
Accrued income	11,599,161	7,113,131	11,599,161	7,113,131
Other debtors and prepayments	81,672	146,051	81,672	151,051
Amounts owed by group undertakings	-	-	-	1,135,479
Loan Schemes	413,333	528,374	413,333	462,236
	<u>12,324,385</u>	<u>7,905,904</u>	<u>12,241,008</u>	<u>8,922,285</u>
	2023	2022	2023	2022
Amounts falling due after more than one year	£	£	£	£
Loan Schemes	5,060,601	5,053,829	5,060,601	4,081,976
	<u>5,060,601</u>	<u>5,053,829</u>	<u>5,060,601</u>	<u>4,081,976</u>

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

	Bfwd					Cfwd
	31 March 2022	Advanced in the year	Interest in year	Repaid in year	Provision Movement	31 March 2023
CHARITY	<u>5,582,203</u>	<u>1,705,643</u>	<u>279,359</u>	<u>(2,122,947)</u>	<u>(32,820)</u>	<u>5,411,438</u>
GROUP	<u>5,582,203</u>	<u>1,705,643</u>	<u>279,359</u>	<u>(2,122,947)</u>	<u>(32,820)</u>	<u>5,411,438</u>

Notes to the financial statements

15. Creditors

	The Group		The Charity	
	2023	2022	2023	2022
Amounts falling due within one year	£	£	£	£
Trade creditors	75,177	161,808	65,505	155,494
Taxation and social security	160,095	240,914	127,619	212,862
Accruals and deferred income	8,650,506	11,506,278	8,586,796	11,438,354
	<u>8,885,778</u>	<u>11,909,000</u>	<u>8,779,920</u>	<u>11,806,710</u>
	The Group		The Charity	
	2023	2022	2023	2022
Amounts falling after one year	£	£	£	£
Property loan fund	1,000,000	1,000,000	1,000,000	1,000,000
Community asset loan fund	5,000,000	5,000,000	5,000,000	5,000,000
Lease provision	52,069	44,508	52,069	44,508
Resilience creditor	1,444,005	2,330,983	1,444,005	2,330,983
	<u>7,496,074</u>	<u>8,375,491</u>	<u>7,496,074</u>	<u>8,375,491</u>

There are two concessionary loans in creditor amounts falling after one year; namely the Property Loan Fund of £1,000,000, which is due for repayment by 31 March 2046 and at 0% interest rate and the Community Asset Loan Fund of £5,000,000, which is due for repayment by 21 September 2051 and at 0% interest rate.

16. 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

17. 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>	4,868,061	-	(129,466)	4,738,595
Net income	-	604,255	-	604,255
Movement in pension provision	-	(130,000)	-	(130,000)
Transfer from restricted reserves	-	-	78,228	78,228
Loss on revaluation of investments	-	(12,793)	-	(12,793)
Additional contributions to defined benefit pension fund	-	-	112,762	112,762
Total General Funds	4,868,061	461,462	61,524	5,391,047
<u>Designated Funds</u>				
Property	2,075,251	-	-	2,075,251
Additional contributions to defined benefit pension fund	608,296	-	(608,296)	-
Business Development Expenditure	300,000	-	-	300,000
European Closure/redundancy costs	70,000	-	-	70,000
LGPS transition	-	-	475,000	475,000
Organisational Development and Design	-	-	150,000	150,000
Unrestricted funds (excluding pension liability)	7,921,608	461,462	78,228	8,461,298
Pension surplus	1,180,000	-	-	1,180,000
Prior year adjustment	(1,180,000)	-	-	(1,180,000)
Total Unrestricted Funds - Group	7,921,608	461,462	78,228	8,461,298
Amounts included relating to Cynnal Cymru – Sustain Wales Limited	(81,378)	(83,906)	-	(165,284)
Investment in subsidiaries	3	-	-	3
Charity Total	7,840,233	377,556	78,228	8,296,017
	Incoming Resources	Resources expended	Movement in funds	
	£	£	£	
General funds	3,593,858	(2,989,603)	604,255	

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 for generating investment income via a fund managed portfolio commencing 2023/24.

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.

LGPS (LOCAL GOVERNMENT PENSION SCHEME) TRANSITION

The LGPS transition designated reserve has been established to ensure sufficient funds are available whilst WCVA is reviewing the LGPS.

ORGANISATIONAL DEVELOPMENT AND DESIGN

During 2022/23 WCVA started its organisational development and design plan. The first phase involved a redevelopment of its organisational structure, which led to a reduction in the staffing numbers. The second phase will involve embedding the new structure; culture, values and behaviours; remuneration review, staff learning and development and systems and processes review. The organisational development and design designated reserve will provide funding for both the scope and implementation of phase 2, the reserve will be increased as work progresses.

Notes to the financial statements

18. Analysis of movements in restricted funds

	Balance at 1 April 2022	Transfer	Movement in Reserves		Balance at 31 March 2023
	£	£	Incoming £	Outgoing £	£
IB ESF West Wales & Valleys	-	-	804,395	(804,395)	-
IB ESF East Wales	-	-	540,128	(540,128)	-
IB SBGF West Wales & Valleys	-	-	291,523	(291,523)	-
IB SBGF East Wales	-	-	452,551	(452,551)	-
3 SET ESF West	-	-	247,982	(247,982)	-
Active Inclusion West Wales & Valleys	-	-	5,193,602	(5,193,602)	-
Active Inclusion East Wales	-	-	836,800	(836,800)	-
Active Inclusion West Wales & Valleys Youth	-	-	1,725,492	(1,725,492)	-
Active Inclusion East Wales Youth	-	-	450,109	(450,109)	-
SBGF Grants West Wales & Valleys	-	9,665	2,881,569	(2,891,234)	-
SBGF Grants East Wales	-	-	628,696	(628,696)	-
National Nature Service in Wales	-	-	166,597	(166,597)	-
Macmillan Cancer Support	-	-	10,587	(10,587)	-
Third Sector Knowledge	-	-	104,406	(104,406)	-
Erasmus	-	-	10,422	(10,422)	-
Third Sector Support Fund	-	-	441,152	(441,152)	-
Wales Funders Forum	-	-	326	(326)	-
NEWID	-	-	293,939	(293,939)	-
Catalyst Cymru Broadening Horizons	-	-	99,417	(99,417)	-
BME Sport Cymru	-	-	83,422	(83,422)	-
LNP Cymru	-	-	14,644	(14,644)	-
LP4N	-	-	9,127,569	(9,127,569)	-
Health & Social Care Small Grants	-	-	300,065	(300,065)	-
Volunteering Wales	-	-	1,099,331	(1,099,331)	-
Safeguarding Hub	-	-	114,500	(114,500)	-
Social Prescribing	-	-	6,512	(6,512)	-
Brexit – Cardiff University	-	-	19,902	(19,902)	-
Social Enterprise	-	-	150,000	(150,000)	-
Kickstart	-	-	18,000	(18,000)	-
Infrastructure Funding CVC's	-	-	4,550,649	(4,550,649)	-
Wales for Africa	-	-	236,438	(236,438)	-
Landfill Tax Grant	-	-	1,373,964	(1,373,964)	-
Comic Relief	-	-	959,080	(959,080)	-
Partnership Capacity Fund	-	-	87,525	(87,525)	-

Notes to the financial statements

CVC CRM Licences	-	(87,893)	87,893	-	-
Resilience Fund	830,381	-	898,077	-	1,728,458
Asda Loan Scheme	542,666	-	52,720	-	595,386
Community Investment Fund 2	1,953,803	-	81,363	32,862	2,068,028
Community Investment Fund	2,079,016	-	165,954	(128,139)	2,116,831
Group Total	5,405,866	(78,228)	34,607,301	(33,426,236)	6,508,703
Charity Total	5,405,866	(78,228)	34,607,301	(33,426,236)	6,508,703

Third Sector Resilience Fund for Wales “Resilience Fund”

The initial resilience funding was from the Welsh Government during 2020/21 and was aimed at addressing issues being faced by the sector due to the pandemic. This funding was a blend of grants and loans and this restricted funding remaining relates to the repayable portion which beneficiaries are paying over an agreed time period.

Community Investment Fund and Community Investment Fund 2

This funding for these two loan schemes was from two rounds of European Regional Development Fund moneys (between 2005 and 2016) via the Welsh European Funding Office and Welsh Government. It was to address market failure in the provision of repayable financing to the sector.

Asda Loan Scheme

This funding was via an agreement reached with Social Investment Scotland regarding the use of money collected by Asda via the plastic carrier bag levy. WCVA was chosen as the delivery partner for a loan scheme utilising the Welsh money. This complemented the already established community investment fund loans schemes.

Group

	2023	2022
Restricted funds:	£	£
In surplus- relating to long term loans awarded	3,260,044	3,183,377
In surplus- other	3,248,659	2,222,489
	6,508,703	5,405,866

Charity

	2023	2022
Restricted funds:	£	£
In surplus- relating to long term loans awarded	3,260,044	2,145,385
In surplus- other	3,248,659	3,260,481
	6,508,703	5,405,866

Notes to the financial statements

Comparative 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)	-

Notes to the financial statements

Infrastructure Funding CVCs	-	-	5,460,053	(5,460,053)	-
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

19. Group Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Tangible fixed assets	277,781	-	277,781	308,966
Long term loans	-	5,473,934	5,473,934	3,183,377
Current assets	15,916,566	9,683,571	25,600,137	30,119,622
Liabilities	(7,733,049)	(8,648,802)	(16,381,851)	(20,284,491)
Pension surplus	-	-	-	-
	8,461,298	6,508,703	14,970,001	13,327,474

Notes to the financial statements

Charity Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Tangible fixed assets	277,781	-	277,781	308,966
Long term loans	-	5,473,934	5,473,934	3,183,377
Current assets	15,645,428	9,683,571	25,328,999	29,935,957
Liabilities	(7,627,192)	(8,648,802)	(16,275,994)	(20,182,201)
Pension surplus	-	-	-	-
	<u>8,296,017</u>	<u>6,508,703</u>	<u>14,804,720</u>	<u>13,246,099</u>

20. Group Reconciliation of movements in funds

	2023 £	2022 £
Net incoming resources for the financial year	<u>1,642,527</u>	<u>6,921,395</u>
Net increase to funds	<u>1,642,527</u>	<u>6,921,395</u>
Opening funds	<u>13,327,474</u>	<u>6,406,079</u>
Prior year adjustment	-	(1,180,000)
Closing funds	<u>14,970,001</u>	<u>13,327,474</u>

Charity Reconciliation of movements in funds

	2023 £	2022 £
Net incoming resources for the financial year	<u>1,558,621</u>	<u>8,066,247</u>
Net increase to funds	<u>1,558,621</u>	<u>8,066,247</u>
Prior year adjustment	-	(1,180,000)
Opening funds	<u>13,246,099</u>	<u>6,359,852</u>
Closing funds	<u>14,804,720</u>	<u>13,246,099</u>

Notes to the financial statements

21. 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 Race Council Wales and The Wallich as follows:

Race Council Wales – Resilience fund - £7,500

The Wallich - Resilience fund - £23,543

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

22. Contingent liabilities

There were no contingent liabilities at 31 March 2023 (2022: £nil).

23. 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 £121,421 (2022: £115,172).

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 £842,365 (2022: £844,804).

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 2023, 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 2023. 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 £8,340,000 (2022:surplus of £1,180,000).

WCVA has taken advice on whether it is entitled to show the pension asset in these financial statements and comply with accounting standards, as WCVA does not have an unconditional right to a refund from the pension fund, the asset has been restricted to £nil in these financial statements.

Notes to the financial statements

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

	2023	2022
	%	%
Rate of increase in salaries	3.7	3.9
Rate of increase in pensions in payment	2.7	2.9
Rate of increase in deferred pensions	2.7	2.9
Discount rate	4.7	2.7
Rate of inflation	2.7	2.9

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

	2023	2022
	Value	Value
	£'000	£'000
Equities	17,688	17,489
Corporate Bonds	1,980	2,176
Government Bonds	2,292	2,384
Property	1,876	1,788
Cash	833	596
Other Assets	1,381	1,477
Total market value of assets	26,050	25,910
Present value of scheme liabilities	(17,710)	(24,730)
Wales Council for Voluntary Action's Surplus in the scheme	8,340	1,180

Notes to the financial statements

Movement in Surplus/(Deficit) during the year:	2023	2022
	£'000	£'000
Surplus/(Deficit) in scheme at beginning of the year	1,180	(3,350)
Current Service Cost	(710)	(930)
Actuarial gain recognised in the OCI	7,030	4,610
Contributions by employer	840	850
	<hr/>	<hr/>
Surplus in scheme at end of year per actuary report	8,340	1,180
Unrecognised surplus	(8,340)	(1,180)
Asset / (liability) recognised on the balance sheet	-	-
	<hr/>	<hr/>
Analysis of the Pension costs charged to operating profit under FRS 102:	2023	2022
	£'000	£'000
Current service cost	(760)	(870)
Past service cost	-	-
Financing income/(cost)	50	(60)
	<hr/>	<hr/>
Total operating charge	(710)	(930)
	<hr/>	<hr/>
Amounts recognised in other comprehensive income:	2023	2022
	£'000	£'000
Asset (losses)/gains arising during the period	(1,160)	1,940
Actuarial gains/(losses) due to changes in financial assumptions	9,660	-
Actuarial gains/(losses) due to changes in demographic assumptions	90	-
Liability (losses)/gains arising during the period	(1,560)	2,670
Unrecognised pension surplus	(7,160)	(1,180)
	<hr/>	<hr/>
Total operating charge	(130)	3,430
	<hr/>	<hr/>
Changes to the present value of the defined benefit obligation:	2023	2022
	£'000	£'000
Opening defined benefit obligation	24,730	26,210
Current service cost	760	870
Interest expense on defined benefit obligation	660	550
Contributions by participants	120	120
Actuarial gains/(losses) due to changes in financial assumptions	(9,660)	-
Actuarial gains/(losses) due to changes in demographic assumptions	(90)	-
Actuarial losses/(gains) on liabilities	1,560	(2,670)
Net benefits paid out	(370)	(350)
Past service cost	-	-
	<hr/>	<hr/>
Closing defined benefit obligation	17,710	24,730
	<hr/>	<hr/>

Notes to the financial statements

Changes to the fair value of assets:

	2023 £'000	2022 £'000
Opening fair value of assets	25,910	22,860
Interest income on assets	710	490
Remeasurement (losses)/gains on assets	(1,160)	1,940
Contributions by the employer	840	850
Contributions by participants	120	120
Net benefits paid out	(370)	(350)
Closing fair value of assets	<u>26,050</u>	<u>25,910</u>

24. Capital commitments

The Group and Parent Charity had total capital commitments of £nil at 31 March 2023 (2022: £nil).

25. Financial commitments

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

	Land & Buildings	
	2023 £'000	2022 £'000
Expiring within 1 year	123,793	124,106
Expiring within 2-5 years	473,172	473,172
Expiring after 5 years	<u>423,214</u>	<u>543,149</u>

26. Prior year adjustment

The prior year adjustment is relating to a change in accounting treatment of the pension scheme surplus included in the 31 March 2022 financial statements of £1,180,000.

We believe that the new accounting policy is more appropriate, and accordingly, to ensure the consistency of the accounting treatment between periods, it is necessary to restate the current and corresponding periods on the basis of the new accounting policy.

Group strategic report

Achievements and performance

WCVA commenced the first year of our new strategic plan with a strong focus on sustainability and equity.

Cost of living pressures impacted on the sector in a number of ways and our funding advice combined with grant distribution offered much needed support to organisations of all sizes.

Working at a national level we managed multiple stakeholder relationships and actively promoted the role and value of volunteers and the sector.

The war in Ukraine saw the sector step up in many ways, providing local support and demonstrating a warm welcome to Wales as a Nation of Sanctuary.

The Third Sector Support Wales (TSSW) partnership of the 19 County Voluntary Councils (CVCs) and WCVA further developed shared services using digital platforms and methods of measuring the impact of our combined efforts.

We undertook an ambitious change programme to ensure that we are best

placed to meet the needs of our members and the wider sector in an environment that is changing for all of us.

Our group structure comprises WCVA, Social Investment (Cymru) Limited, WCVA Trading Limited, WCVA Services Limited and Cynnal Cymru - Sustain Wales (Cynnal Cymru). We share ambitions to support the sector and wider civil society in Wales.

Principal risks and uncertainties

During this reporting period WCVA reviewed and managed risks that impacted on our work relating to the closure of EU funded activity and the cost of living crisis.

WCVA staff regularly monitor activity and assess operational risks. The Senior Management Team presents the strategic risks to the Audit & Risk Sub-Committee, which reviews the issues and makes suggestions to mitigate risks.

The risks are considered 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 20 September 2023 and signed on its behalf.



Dr Neil Wooding 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 2023 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 2023 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: [\[www.frc.org.uk/auditorsresponsibilities\]](http://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)

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