



**Adroddiad blynyddol a datganiadau ariannol 2023/24**  
**Annual report and financial statements 2023/24**

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**CYMRAEG**

**ENGLISH**

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# Croeso

## Helo a chroeso i'n Hadroddiad Blynyddol ar gyfer 2023/24

### PARATOI'R Ffordd i Fudiadau Gwirfoddol Lwyddo

Eleni, fe wnaeth ein gwaith ni roi'r sector gwirfoddol mewn sefyllfa gref ar gyfer y dyfodol. Gwnaethom ganolbwyntio ar gefnogi mudiadau i wynebu heriau'r argyfwng o ran recriwtio a chadw gwirfoddolwyr, a thirwedd gyllido arw ac – wrth i bwysau'r costau byw barhau – i fod yno i'r bobl a'r cymunedau sy'n dibynnu ar ein sector.

Mae'r adroddiad hwn yn amlinellu dim ond rhai o'r pethau y gwnaethom tuag at ein cynllun uchelgeisiol ar gyfer 2022-27. Yn 2023/24:

- Gwnaeth ein cyllid alluogi mudiadau gwirfoddol i ddarparu ar gyfer eu cymunedau yng Nghymru a thu hwnt.
- Gwnaethom eirioli ar ran ein sector ar lefelau Cymru, y DU ac Ewrop, gan newid polisïau llywodraethol i helpu mudiadau gwirfoddol.
- Mewn ymateb i gyfnod heriol i staff CGGC, gwnaethom waith ar gefnogi a buddsoddi yn ein pobl.

Eleni, gwnaethom ffarwelio'n dyner â Ruth Marks a dweud 'diolch' iddi. Gwnaeth Ruth ymddeol ar ôl gyrfa ffantastig yn hyrwyddo'r sector gwirfoddol a naw mlynedd yn arwain CGGC fel Prif Weithredwr.

Mae effaith Ruth ar y sector ac ar y rheini y bu'n gweithio â nhw'n anghymesur, a dymunwn yn dda iddi yn ei hymddeoliad.

Rydym uwch ben ein digon i fod yn croesawu'r Prif Weithredwr newydd, Lindsay Cordery-Bruce yn 2024/25 ac rydym yn edrych ymlaen yn arw at weithio gyda'n gilydd i adeiladu dyfodol gwell ar gyfer mudiadau gwirfoddol yng Nghymru.

Gobeithio y byddwch chi'n mwynhau ein Hadroddiad Blynyddol.



**Dr Neil Wooding CBE**  
Cadeirydd

**Llun ar y clawr:** Aelod o'r gynulleidfa yn gofyn cwestiwn yn ein cynhadledd pedair gwlad a drefnwyd gan CGGC a Phrifysgol Caerdydd

# Ein strategaeth 2022-27

Gwyddom fod y blynyddoedd diwethaf wedi bod yn anodd dros ben 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 benben, gwnaethom weithio gyda'n staff a'n haelodau i feddwl am y camau positif y gallwn ni eu cymryd i lunio dyfodol gwell i Gymru.

## 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 positif
- 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 bositif i newid
- Mae CGGC yn rhoi mwy o gefnogaeth i'w bobl



# **Ein nod**

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## **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

Hon oedd y flwyddyn orau erioed i'n cangen cyllid benthyciadau, Buddsoddiad Cymdeithasol Cymru, wrth i ni **ddosbarthu mwy o fenthyciadau nag erioed o'r blaen**, gan gyflwyno £2,530,000 o gyllid ad-daladwy i'r sector o'i gymharu ag £1,613,000 yn ystod 2022/23

**Gwnaethom weithio gyda phartneriaid a rhanddeiliaid ar nifer o ymgyrchoedd ledled y DU.** Roedd hyn yn cynnwys gwaith ar frand newydd Wythnos y Gwirfoddolwyr a datblygu deunyddiau marchnata Cymreig i gyd-fynd â dathlu 40fed mlynedd yr wythnos, cynnal nifer o ddigwyddiadau am ddim yn ystod Wythnos yr Ymddiriedolwyr, a hwyluso'r gwaith o greu asedau Cymraeg ar gyfer Dydd Mawrth Rhoi

**Gwnaethom barhau i ddatblygu'r platfformau digidol a rennir.** Gan weithio gyda phartneriaid Cefnogi Trydydd Sector Cymru, gwnaethom lansio fersiwn newydd a gwell o wefan Gwirfoddoli Cymru, ac ychwanegu tudalennau help a chanllawiau newydd ar yr Hwb Gwybodaeth ar gyfer Wythnos Elusennau Bach. Gwnaethom hefyd weithio'n agosach gyda chyllidwyr i roi perchnogaeth iddynt o'u gwybodaeth ar wefan Cyllido Cymru, gan helpu i gadw'r cofnodion yn gyfredol ac yn gywir

Ar ôl gwrando ar adborth gan y sector ar filiau ynni uwch, **gwnaethom bartneru â rhanddeiliaid i lansio Cynllun Effeithlonrwydd Ynni newydd.** Cynigiodd y cynllun grantiau o hyd at £25,000 tuag at wneud eiddo mudiad yn fwy effeithlon o ran ynni

**Gwnaethom uwchgyfeirio ein hymdrechion i ymgyrchu dros fancio ar ran y sector gwirfoddol** a chyd-lofnodi llythyr agored yn gofyn am ddiwygiad brys

**Mewn ymateb i geisiadau gan y sector, gwnaethom ddatblygu dau adnodd allweddol**, adnodd hunanasesu gwiriad iechyd llywodraethu ac adnodd arallgyfeirio incwm, a ddatblygwyd gyda phartneriaid Cefnogi Trydydd Sector Cymru

Trwy brosiectau a gyllidwyd gan ein Grantiau Strategol Gwirfoddoli Cymru, **gwnaethom greu nifer o adnoddau gwirfoddoli ar gyfer y sector.** Mae'r adnoddau hyn yn rhannu'r pethau a ddysgwyd o'n prosiectau ac maen nhw ar gael i'r holl sector. Maen nhw'n ymdrin â phynciau fel cynorthwyo gwirfoddolwyr â phrofiadau bywyd anhraddodiadol, rhedeg cynlluniau gwirfoddoli i gyflogeion, annog gwirfoddoli ieuenctid a mwy

**Gwnaethom barhau i hyrwyddo'r Gymraeg** a chadw at ein hymrwymiad i weithio a chyfathrebu'n ddwyieithog. Gwnaethom ddyfarnu'r wobwr 'Defnydd gorau o'r Gymraeg' i Wasanaeth Ffôn Cymorth Dementia Cymdeithas Alzheimer Cymru yng Ngwobrau Elusennau Cymru eleni, rhedeg digwyddiad gofod3 a oedd yn ceisio dysgu o daith Cymraeg tîm pêl-droed Cymru, a chyflwyno cyrsiau hyfforddi drwy gyfrwng y Gymraeg i 37 o gyfranogwyr

# Grantiau a ddyfarnwyd a benthyciadau a fuddsoddwyd yn y sector gwirfoddol yng Nghymru

## GRANTIAU CYMUNEDOL CATALYDD CYMRU

Datblygu mudiadau neu brosiectau treftadaeth ac ehangu eu rhwydweithiau

**£24,913**

## GRANT DECHRAU BUSNES CARBON SERO NET

Cefnogi egin fusnesau cymdeithasol yng Nghymru

**£50,000**

## CYNLLUN EFFEITHLONRWYDD YNNI

Gwella effeithlonrwydd ynni eiddo mudiadau gwirfoddol

**£26,000**

## BENTHYCIADAU BUDDSODDIAD CYMDEITHASOL CYMRU

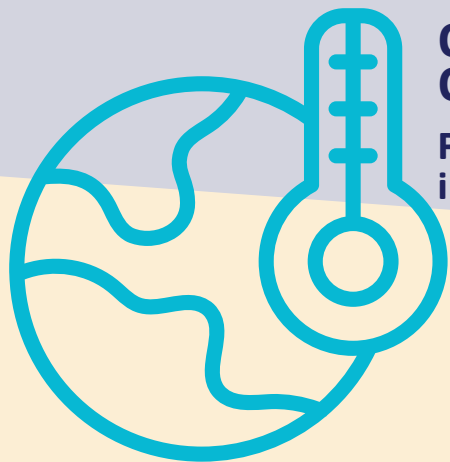
Cynorthwyo mudiadau i ddatblygu

**£550,000**

## CYNLLUN CYMUNEDAU Y DRETH GWAREDIADAU TIRLENWI

Helpu cymunedau i weithredu dros eu hamgylchedd lleol

**£1,390,693**



## CRONFA ADEILADU CAPASITI MEWN CYMUNEDAU ARFORDIROL

Prosiectau lleol mewn ardaloedd arfordirol i fynd i'r afael â'r argyfwng hinsawdd

**£300,044**



## PARTNERIAETHAU NATUR LLEOL

Prosiectau lleol i adfer a gwella byd natur

**£12,760,640**

**CYMRU AC AFFRICA**  
Grantiau ar gyfer prosiectau sy'n fuddiol i Gymru ac Affrica

**£449,399**



## GRANTIAU GWIRFODDOLI CYMRU

Hyrwyddo a gwella arferion gwirfoddoli yng Nghymru

**£2,408,063**



## CRONFA BENTHYCIADAU ASED AU CYMUNEDOL

Galluogi grwpiau i ddod ag eiddo i berchnogaeth gymunedol

**£1,980,000**



## Ein gwaith gyda phartneriaid Cefnogi Trydydd Sector Cymru (TSSW)

**£44,971,999**



o gyllid wedi'i ddyfarnu  
gan bob partner TSSW

**4,310**

o fudiadau wedi'u  
cynorthwyo gyda  
chyingor a  
gwybodaeth  
uniongyrchol



**15,470**

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



**1,405**

o wirfoddolwyr wedi  
cofrestru ar gyfer cyfle  
gwirfoddoli



# Sbotolau ar ein staff: Uchafbwyntiau o'n gwaith rhoi grantiau



**Mae Cat Miller, Pennaeth Grantiau ac Incwm, wedi bod yn goruchwyllo ein gwaith ar ddod â chyllid i mewn i fudiadau gwirfoddol yng Nghymru.**

Mae gweithio yn y rhan o CGGC sy'n rhoi grantiau yn dod â llawer o fodlonrwydd. Rydyn ni'n gallu ymhél yn uniongyrchol â'r rheini sy'n derbyn grantiau a gweld y pethau ffantastig y mae'r cyllid grant rydyn ni'n ei weinyddu yn eu galluogi. Dyma rai o uchafbwyntiau'r flwyddyn hon i mi.

Gwnaeth y tîm dderbyn ac asesu dros 500 o geisiadau cyllido newydd – tra roeddent hefyd yn cefnogi mwy na 200 o brosiectau a oedd eisoes yn bodoli. Roedd y rhain yn ymwneud â chwmpas enfawr o weithgareddau, gan gynnwys prosiectau grymuso menywod yng Nghymru ac Affrica, prosiectau bioamrywiaeth a arweinir gan y gymuned, llythrennedd morol a gwirfoddoli ar gyfer iechedd meddwl.

Cyflawniad arall gwydych oedd mynd ati o ddifrif i arwain y Partneriaethau Natur ac Arfordirol Lleol. Yn ogystal â dyfarnu cyllid i fentrau gwydych, gwnaethom hefyd chwarae rôl hanfodol fel

y prif bartner mewn dangos effaith a gwerth dull Cymru gyfan o ymdrin â'r gwaith hwn.

Eleni, gwnaethom gynyddu ein gweithgareddau cynhyrchu incwm ein hunain gyda strategaeth newydd a wnaeth ein galluogi i flaenoriaethu a mireinio ein hymdrechion er mwyn helpu'r sector i allu cyflawni yng Nghymru.

Rydym hefyd wedi treulio'r flwyddyn yn edrych ar bosibiliadau newydd cyffrous ar gyfer dulliau cyllido yn y dyfodol. Mae mwy i ddod yn 2024/25, felly cadwch eich llygaid ar agor...

**Uchod:** Cat Miller sy'n arwain ein gweithgarwch grantiau ac incwm i gael cyllid allan i fudiadau gwirfoddol ar hyd a lled Cymru ▲

# Y gwahaniaeth a wnaethom

Gwnaethom alluogi dysgu a chymorth rhwng cyfoedion, gan gyflwyno 36 o ddigwyddiadau, gweminarau a chysiau hyfforddi i 577 o gyfranogwyr. Roedd hyn yn cynnwys hyfforddiant ar ddiogelu data, llywodraethu da, dwyieithrwydd yn y gwaith, rheolaeth ariannol elusennau, ymdrin â sgysiau anodd, cynllunio ac ysgrifennu cynigion cyllido llwyddiannus, rheoli prosiectau, ymgysylltu â'r cyhoedd ac ysgrifennu ar gyfer y we. **Gwnaeth 99% o'r rheini a fynychodd ddweud bod ein cysiau'n dda neu'n ardderchog**

Diolch i'n hymgyrch i lansio'r platfform Gwirfoddoli Cymru newydd, **cofrestrwyd 1,336 o wirfoddolwyr, ychwanegwyd 205 o fudiadau, crëwyd 695 o gyfleoedd a gwnaeth 101.17% yn fwy o bobl fanteisio ar gyfleoedd**. Gwnaethom hefyd hwyluso lefel uchel o ddiddordeb gan y wasg gyda chyfryngau ar-lein, darlledu ac ar bapur roi sylw i'r ymgyrch yng nghydestun yr argyfwng recriwtio gwirfoddolwyr sy'n wynebu'r sector. Gwnaeth fideo a wnaed ar y cyd â Media Cymru a Gwirfoddolwyr Cymunedol y Sblot i amlygu buddion gwirfoddoli hefyd gael lefel ddigryffelyb o ymgysylltiad

Gwnaeth ein prosiect Catalydd Cymru: Ehangu Gorwelion helpu mudiadau treftadaeth (a phrosiectau treftadaeth) i arallgyfeirio ffrydiau incwm a chyrraedd cynulleidfaoedd newydd. O ganlyniad i'r ymweliadau 'ehangu ein rhwydweithiau' y gwnaethom eu trefnu mewn partneriaeth â Thîm Cymorth Lleiafrifoedd Ethnig ac Ieuencid Cymru (EYST), Anabledd Cymru a Pride Cymru, **gwnaeth mudiadau treftadaeth fabwysiadu arferion mwy cynhwysol a denu gwirfoddolwyr newydd**

'Mae wedi bod yn daith anhygoel, rydyn ni wedi cyflawni mwy na allem ni erioed wedi gobeithio amdano...' Dyna oedd geiriau Steve Swindon, derbynnydd ein Bwrsariaeth Arweinyddiaeth Walter Dickie **a gynrychiolodd y sector gwirfoddol yn Hollywood!** Gwnaeth y fwsariaeth alluogi Steve i ddatblygu fel arweinydd, sgrinio gwaith ei elusen, TAPE Cerdd a Ffilm Cymunedol, yn Hollywood a gwneud cysylltiadau rhyngwladol i ddatblygu ymdrechion TAPE i wneud ffilmiau cynhwysol

Mae ein cynlluniau grant yn helpu mudiadau gwirfoddol i wneud gwahaniaeth yng Nghymru a thu hwnt. Gwnaeth cyllid grant drwy **ein Cynllun Cymunedau y Dreth Gwarediadau Tirlenwi roi budd i 486 o gymunedau** gyda gweithgareddau fel ailwampio ardaloedd wedi'u hesgeuluso a dirywio er mwyn i'r gymuned eu hailddefnyddio, annog pobl i ailddefnyddio,



adfer ac ailgylchu gwastraff a rheoli coetiroedd. Gwnaeth ein cynllun grant Cymru ac Affrica gefnogi prosiectau sy'n cyflwyno effeithiau positif gartref ac mewn nifer o wledydd Affrica Is-Sahara. Gwnaeth prosiectau'r flwyddyn hon **gynorthwyo 40,512 o blant ac oedolion yn Affrica â'u hanghenion addysgol, a chynorthwyo 131,413 o bobl i gael gofal iechyd tecach, o ansawdd**

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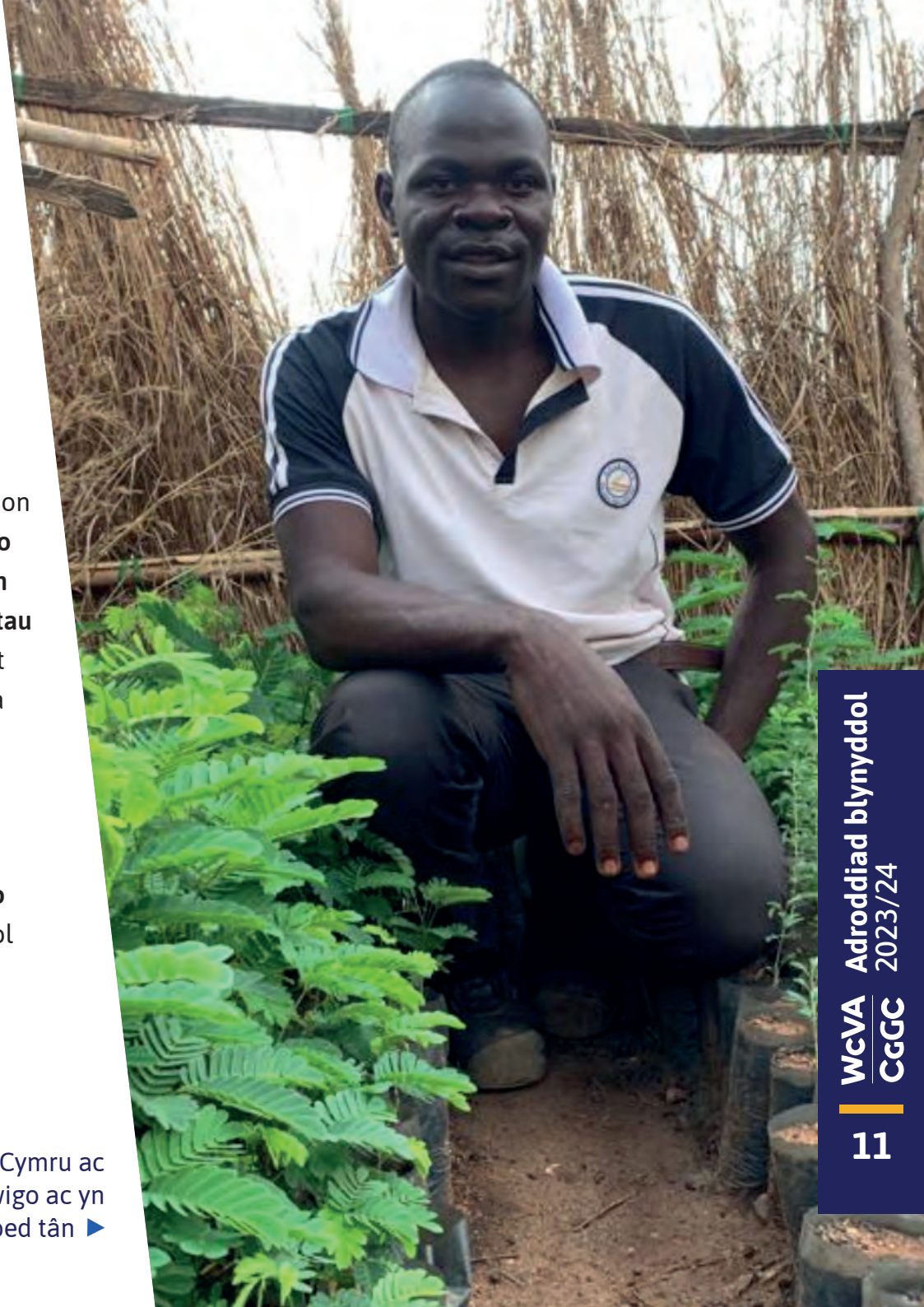
Mae ein cynllun, Partneriaethau Natur Lleol Cymru, wedi parhau i weithio tuag at Gymru iach, wydn, gyfoethog o natur mewn cydweithrediad â'r holl awdurdodau lleol a pharciau cenedlaethol yng Nghymru, Partneriaeth Bioamrywiaeth Cymru a Chanolfannau Cofnodion Amgylcheddol Lleol Cymru. Yn 2023/24, gwnaeth y prosiectau **greu 60 o fannau gwyrdd newydd a gwella 391 o fannau pellach a oedd eisoes yn bodoli, a oedd yn gyfanswm o thua 529 o hectarau! Gwnaeth y prosiectau ymhél â 2,344 o wirfoddolwyr a gyfrannodd bron 16,000 o oriau tuag at weithgareddau fel plannu blodau gwylt, tyfu bwyd, creu cynefinoedd a lleihau'r defnydd o blaladdwyr**

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Gan weithio gyda phartneriaid, gwnaethom gynorthwyo'r sector â digidol. Gwnaeth Newid Cymru, partneriaeth rhwng CGGC, Cwmpas a ProMo Cymru, **gyflwyno deg sesiwn hyfforddi i 160 o fynychwyr o 93 o fudiadau.** Gwnaethom hefyd gyfrannu at brosiect Cefnogaeth Ddigidol Trydydd Sector ProMo Cymru, **a redodd pedwar digwyddiad i 237 o fynychwyr ar Ddeallusrwydd Artiffisial, ei ddefnydd moesegol yn y sector gwirfoddol, a sesiynau rhagarweiniol i Canva a TikTok**

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**Dde:** Gwnaeth y Prosiect 'Family Tree', a gyllidwyd gan ein cynllun grant Cymru ac Affrica roi technegau plannu coed i Nickson a fydd yn trechu datgoedwigo ac yn ei helpu i fwydo ei deulu a chreu ffynhonnell gynaliadwy o goed tân ►





# Astudiaeth achos: Gwobrau chwaraeon amrywiaeth ethnig cyntaf Cymru

**Gwnaeth y Gwobrau Chwaraeon Amrywiaeth Ethnig Cymru agoriadol, a arweiniwyd gan CGGC, dywynnu golau ar Eleeza Khan fel enghraifft ragorol o ferch Fwslim mewn chwaraeon.**

Gyda chymorth Chwaraeon Cymru, C3SC a Women Connect First, ac o dan arweiniad ein Rheolwr Amrywiaeth mewn Chwaraeon Cenedlaethol, Rajma Begum, gwnaethom lansio Gwobrau Chwaraeon Amrywiaeth Ethnig Cymru, y digwyddiad cyntaf o'i fath yng Nghymru i ddathlu unigolion ysbrydoledig. Mae'r gwobrau'n cefnogi gweledigaeth Chwaraeon Cymru am genedl egniol a chymdeithas fywiog lle gall pawb 'gael oes o fwynhad o chwaraeon'.

Mae Eleeza Khan, 17 oed ac enillydd 'gwobr Gwirfoddolwr y flwyddyn', eisoes yn annog merched Mwslim ifanc i gymryd rhan mewn chwaraeon. Mae Eleeza eisiau bod yr esiampl na chafodd hi pan oedd hi'n tyfu i fyny ac mae'n ymrwymedig i chwalu'r stigma na all ferched Mwslim gymryd rhan mewn

pêl-droed. Hi oedd y ddyfarnwraig Fwslim gyntaf erioed yng Nghymru, ynghyd â'i chwaer, Rosheen. Mae hefyd yn hyfforddwr ac yn Is-gadeirydd Cyngor Ieuenctid Cymdeithas Bêl-droed Cymru.

'Roedd ennill yn foment mor arbennig oherwydd roeddwn i'n teimlo mod i'n cael fy adnabod fel person ifanc sy'n ceisio cael effaith,' eglurodd Eleeza. 'Roedd yn ffordd berffaith o ddiwedd blwyddyn mor llwyddiannus.'

'Fi yw un o'r ychydig o fenywod hijabi ym myd chwaraeon Cymru sy'n rhoi llais i ferched sy'n edrych fel fi nad ydynt yn aml yn teimlo eu bod yn cael eu cynrychioli'n ddigonol. Hoffwn weld menywod a merched o leiafrifoedd ethnig yn ffynnu yn y byd chwaraeon a chael gwared â'r tabŵ amdanom ni'n chwarae chwaraeon.'

◀ **Chwith:** Eleeza Khan yn derbyn ei 'gwobr Gwirfoddolwr y Flwyddyn' yng Ngwobrau Chwaraeon Amrywiaeth Ethnig Cymru

## Adborth ar ein prosiect Catalydd Cymru

‘Gwnaeth tri unigolyn fynegi diddordeb mewn dod yn wirfoddolwyr garddwriaethol yn y parc a mynegodd un arall ddiddordeb mewn gwirfoddoli gyda’r amgueddfa. Gwnaeth hyn ni’n ffyddiog y byddem yn dod o hyd i unigolion o’r gymuned ffoaduriaid a fyddai â diddordeb ymgymryd mewn lleoliadau gwaith garddwriaethol fel rhan o gam cyflenwi’r prosiect gardd furiog.’

**Ymddiriedolaeth Drws i’r Dyffryn ar yr ymweliad ‘ehangu eich rhwydwaith’ y gwnaethant eu cynnal diolch i gefnogaeth Catalydd Cymru a Thîm Cymorth Lleiafrifoedd Ethnig ac Ieuenctid Cymru**

‘Dysgais am bethau ymarferol iawn y gallwn ei wneud i wella fy sgiliau arwain, yn ogystal â rhinweddau i’w cynnwys yn ein hamgylchedd gwaith, fel cael meddylfryd i dyfu.’

‘Byddwn i’n ei argymell yn fawr i bobl ar bob cam o’u gyrfaodd arweinyddiaeth.’

**Cyfranogwyr o gwrs hyfforddiant ‘Arwain gydag Effaith’ Catalydd Cymru**

## Beth wnaethoch chi ei ddweud am ein hyfforddiant

‘Fel cael ffrind sy’n gwybod am dechnoleg yn dangos i mi beth sydd ar gael a sut gallai fod yn ddefnyddiol.’

**Cyfranogwr o un o ddosbarthiadau meistr digidol Newid Cymru**

‘Gwnaeth argraff fawr arnaf, dysgais lawer ac roedd yr adnoddau a anfonwyd allan MOR ddefnyddiol!’

**Rhywun a fynychodd ein cwrs, ‘Cynllunio ac ysgrifennu cynigion cyllido llwyddiannus’**

‘Ychydig iawn oeddwn i’n ei wybod pan ddeuthum i’r cwrs hwn. Rwyf wedi gadael yn teimlo mod i wedi ennill sgiliau newydd ac rwy’n gyffrous.’

**Dysgwr ar ein cwrs ‘Ymgysylltu â’r Cyhoedd’ (a achredwyd gan Agored Cymru)**





Gyda chyllid gan ein cynllun grant Cymru ac  
Africa, gwnaeth Teacher Aid adeiladu a llenwi  
llyfrgell ar gyfer disgyblion, staff a chymuned Ysgol  
Gymunedol Nsobe yng nghefn gwlad Zambia

# **Ein nod**

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**Mae mudiadau gwirfoddol  
yn bartneriaid cyfartal wrth  
gyflawni llesiant yng Nghymru**

- Mae mudiadau gwirfoddol yn arwain newid positif
- 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

Cyn yr etholiad cyffredinol, **gwnaeth ein prosiect Fforwm Cymdeithas Sifil Cymru**, a gyllidwyd gan y Sefydliad Addysg Gyfreithiol, **gynnal cynhadledd fywiog ddeuddydd o hyd gyda'i gyfatebwyr o bob rhan o'r DU i fwyafu llais y sector**. Ymhlith y siaradwyr adnabyddus oedd y cyn Brif Weinidog ac Aelod o'r Senedd, Mark Drakeford, Ysgrifennydd Gwladol Cymru a'r Aelod Seneddol, David TC Davies, a Gweinidog yr Wrthblaid dros Gymdeithas Sifil, yr Aelod Seneddol Lillian Greenwood. Gwnaeth y digwyddiad ddenu oddeutu 100 o gyfranogwyr o bob cwr o'r DU

**Gwnaethom gynnal Wythnos Elusennau Cymru a Gwobrau Elusennau Cymru i godi proffil gwaith a chyflawniadau pwysig mudiadau gwirfoddol yng Nghymru**. Cafodd y gwobrau'r nifer uchaf erioed o enwebiadau, a gwnaeth mudiadau ledled y wlad gynnal digwyddiadau dathlu yn ystod Wythnos Elusennau Cymru gyda phecynnau digwyddiadau a grëwyd gan CGGC

**Gwnaeth ein Prosiect Iechyd a Gofal gynhyrchu fideo i ddathlu 75 mlynedd o'r GIG**. Gan siarad â gwirfoddolwyr o'r grŵp coetir, Coed Lleol, a'r mudiad trafndiaeth gymunedol, PIVOT, edrychodd y darn ar fuddion gwirfoddoli i iechyd y corff ac iechyd meddwl. Gwnaeth hefyd amlygu sut mae'r sector gwirfoddol, drwy ddarparu gwasanaethau ataliol, yn lleddfu'r pwysau ar y sector iechyd statudol

**Gwnaethom hwyluso 17 o gyfarfodydd ar draws pum rhwydwaith iechyd a gofal cymdeithasol**, gan alluogi'r sector i rannu arferion da, adnabod problemau cyffredin a chael dylanwad cyfunol ar benderfynwyr



Er mwyn cefnogi'r sector i arwain newid positif, **gwnaethom gyhoeddi adnoddau Cefnogi Trydydd Sector Cymru newydd ar gyfer yr Egwyddorion Cenedlaethol ar gyfer Ymgysylltu â'r Cyhoedd yng Nghymru**. Gwnaethom gynhyrchu cwrs e-ddysgu gyda chanllawiau ac adnoddau a oedd yn ei gwneud hi mor syml â phosibl i gynnwys arferion da o ran ymgysylltu mewn gwaith bob dydd. Cafodd yr adnoddau hyn eu cynhyrchu mewn partneriaeth â Chymdeithas Llywodraeth Leol Cymru, Llywodraeth Cymru, Comisiynydd Cenedlaethau'r Dyfodol Cymru, Rhwydwaith Cyd-gynhyrchu Cymru ac Un Llais Cymru

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**Gwnaethom ymgysylltu â'r sector a Llywodraeth Cymru i ddatblygu a diweddarau'r Cod Ymarfer ar gyfer Cyllido'r Trydydd Sector**, gan ei wneud yn fwy modern a hygyrch ar gyfer y sector. Y nod yw creu cod sy'n gwella dyluniad a chyflwyniad rhaglenni cyllido yng Nghymru, gan ganiatáu i'r sector gael mwy o effaith ar ein cymunedau. Bydd hyn yn gwella cynaliadwyedd mudiadau gwirfoddol a'r gwasanaethau y byddant yn eu darparu

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**Gwnaethom gymryd rhan yng ngorymdaith Pride Cymru 2023**, ochr yn ochr â Rhwydwaith Cyd-gynhyrchu Cymru, Chwarae Teg, Ymddiriedolaeth Datblygu Corneli, Papyrus a Darganfod Cymru. Trwy rannu costau a'i gwneud hi'n fwy hygyrch i fynychu, gwnaethom helpu i hwyluso mudiadau gwirfoddol i gymryd rhan yn y digwyddiad pwysig hwn, a oedd yn adlewyrchu amrywiaeth y sector

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**Gwnaethom gynnal ymarferiad gwranddo cynhwysfawr gydag aelodau Cyngor Partneriaeth y Trydydd Sector (TSPC)** a datblygu strategaeth i sicrhau bod ymgysylltiadau'r sector â gweinidogion Cymru yn cael cymaint â phosibl o effaith

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# Gwobrau Elusennau Cymru

## Llongyfarchiadau i enillwyr Gwobrau Elusennau Cymru 2023

Mae Gwobrau Elusennau Cymru yn dangos y gwahaniaeth positif y gall pob un ohonom ei wneud i fywydau ein gilydd drwy gydnabod a dathlu'r cyfraniad gwyb y mae'r sector gwirfoddol yn ei wneud i gymdeithas.

Gwnaethom dderbyn mwy o enwebiadau nag erioed yn 2023, a derbyniodd yr wyth enillydd eu gwobrau yn ein seremoni yng Ngwesty'r Parkgate yng Nghaerdydd ar 11 Hydref 2023.

### Enillwyr



#### Gwirfoddolwr y flwyddyn

(gwirfoddolwyr 26 oed a hŷn)

Noddwyd gan y Brifysgol Agored yng Nghymru

#### Nicola Hartevel

Sefydlodd Nicola y Megan's Starr Foundation ar ôl i'w merch, Megan, gyflawni hunanladdiad. Nawr, mae Nicola yn gwirfoddoli 40 awr yr wythnos i hyrwyddo iechyd meddwl da ymhlith pobl ifanc ddifreintiedig yn Sir Benfro.



#### Gwirfoddolwr ifanc y flwyddyn

(gwirfoddolwyr 25 oed neu iau)

Noddwyd gan Utility Aid

#### Sara Madi

Mae Sara, ceisiwr lloches 21 oed, yn wirfoddolwr hanfodol yn y Ganolfan Gymunedol Affricanaidd. Mae'n arwain grŵp merched ifanc Women Breaking Borders a hi sbardunodd hyfforddiant cwnsela ar gyfer pobl ifanc Ddu, Asiaidd ac Ethnig Lleiafrifol.



## Hyrwyddwr y wobwr amrywiaeth

Noddwyd gan Hugh James

## Rhwydwaith Cydraddoldeb Menywod (RhCM)

Mae Rhwydwaith Cydraddoldeb Menywod (RhCM) Cymru yn hyrwyddo cydraddoldeb rhwng y rhywiau. Mae ei lwyddiannau diweddar yn cynnwys sicrhau cwtâu rhywedd yn niwygiad y Senedd a chael cyllid i oroeswyr cam-drin domestig heb fynediad at arian cyhoeddus.



## Cynhyrchydd incwm y flwyddyn

Noddwyd gan Tantrwm



## Defnydd gorau o'r Gymraeg

Noddwyd gan Nico

## Tŷ Hafan

Arweiniodd yr argyfwng costau byw at 50% yn llai o roddion i elusen Tŷ Hafan. Mewn ymateb i hyn, gwnaethant gynnal ymgyrch codi arian cyhoeddus 60 awr o hyd gan ddefnyddio'r 'model Hyrwyddwr Apêl', a chodi £344,649 (y mwyaf erioed i'r elusen).

## Gwasanaeth Ffôn Cymorth Dementia Cymdeithas Alzheimer Cymru

Cryfhaodd Cymdeithas Alzheimer's Cymru ei gwasanaethau Cymraeg trwy gefnogi 281 o ddefnyddwyr gwasanaethau sy'n siarad Cymraeg drwy ei gwasanaeth ffôn yn 2022/23, cyllido Cynghorwyr Dementia Cymraeg eu hiaith i deithio i ardaloedd heb staff rhugl a mireinio'r deunydd sydd ganddyn nhw wedi'i gyfieithu.





### Gwobr Arloeswr

Noddwyd gan Salesforce.org

### Gwirfoddolwyr Cymunedol Cymru

Mae Gwirfoddolwyr Cymunedol Cymru yn rhedeg pantri bwyd cymunedol arloesol sy'n dargyfeirio 400kg o fwyd o safleoedd tirlenwi. Maen nhw'n grymuso eu haelodau i wneud dewisiadau cynaliadwy a fforddiadwy drwy danysgrifio i gael basged fwyd am £2.



### Gwobr iechyd a lles

Noddwyd gan fudiad Gwelliant Cymru



### Mudiad y flwyddyn

Noddwyd gan SCG Cymru

### Wye Gymnastics & Galaxy Cheerleading

Mae Wye Gymnastics & Galaxy Cheerleading yn defnyddio chwaraeon i greu newid positif a thrawsnewid iechyd a lles, gan gynnig cyfleoedd gymnasteg a chodi hwyl cynhwysol yn Sir Fynwy a Chasnewydd.

### Cyngor Ffoaduriaid Cymru

Mae Cyngor Ffoaduriaid Cymru wedi mynd ati'n ddiflin i gefnogi ac eirioli ar ran ceiswyr lloches a ffoaduriaid, gan ddechrau prosiect Wcráin sydd wedi bod o fudd i dros 1,700 o bobl Wcráin a dod o hyd i gartrefi i dros 200 o ffoaduriaid mewn perygl o fod yn ddigartref.

# Sbotolau ar ein staff: Prosiect Arloesi Cymuned Macmillan



**Mae Eleanor Jones, Rheolwr Arloesi Cymunedol Macmillan, wedi bod yn arwain prosiect i helpu i edrych ar y potensial i wella mynediad at wasanaethau gwybodaeth a chymorth cancer Macmillan, drwy ymyrraeth a arweinir gan y gymuned.**

Yn ystod 2023, gwnaethom ddefnyddio technegau cyd-gynhyrchu i ymhél â 53 o grwpiau a 340 o bobl drwy Brosiect Arloesi Cymunedol Macmillan, gan ganolbwyntio ar unigolion o grwpiau â nodweddion gwarchodedig.

Gwnaethom ofyn iddynt beth oeddent yn ei wybod am wasanaethau gwybodaeth a chymorth Macmillan a sut, yn eu tyb nhw, gellid gwella'r gwasanaethau hyn.

Awgrymodd y cyfranogwyr gyfres o argymhellion, a mwy o fynediad at gymorth wyneb yn wyneb yn y gymuned ddaeth i'r brig fel yr un pwysicaf. Trwy drafodaethau â Macmillan, mae rhaglen Hyrwyddwyr Gwybodaeth Macmillan wrthi'n cael ei datblygu ar hyn o bryd, ac edrychwn ymlaen at weld y rhaglen derfynol yn 2024.

Ymhlith yr argymhellion eraill a fydd yn cael sylw mae mynediad gwell at wybodaeth a chymorth cancer i bobl ag anableddau dysgu, cysylltiadau gwell rhwng staff gofal iechyd carchardai a nyrsys cancer arbenigol, a mwy o ymgyrchoedd ar y cyfryngau am wasanaethau gwybodaeth a chymorth.

Mae ein gwaith ar godi ymwybyddiaeth o wybodaeth a chymorth cancer yn hanfodol, oherwydd pan ddaw'r diagnosis hwnnw, dyna pryd y mae angen i'r unigolyn a'i anwyliaid wybod bod help llaw ar gael iddynt.

**Uchod:** Gwnaeth Eleanor Jones arwain Prosiect Arloesi Cymunedol Macmillan a helpu cymunedau i ymgysylltu â gwasanaethau Macmillan ▲

# Y gwahaniaeth a wnaethom

Ni seiniodd y larwm ar recriwtio a chadw gwirfoddolwyr: mae 90% o gynrychiolwyr y sector gwirfoddol yn cael anhawster recriwtio ac 82% ohonynt yn cael anhawster cadw gwirfoddolwyr. **Sbardunodd ein gwaith ymchwil drafodaeth yn y Siambr y Senedd a chafodd sylw sylweddol ym mhob un o brif gyfryngau Cymru**

Cafodd llais ein sector ei glywed yn groch ac yn glir yng nghyllideb 2024/25 Llywodraeth Cymru. Gwnaeth CGGC hwyluso ymgysylltiadau â gweinidogion, cyflwyno tystiolaeth a dwyn y TSPC ynghyd i lunio eu datganiad ar y cyd cyntaf erioed yn craffu ar y gyllideb. **Gwelsom ein hargymhellion yn cael eu hadlewyrchu mewn tri adroddiad pwyllgor a chawsom ymrwymiad pwysig gan y Gweinidog Newid Hinsawdd** i sicrhau cyllid ar gyfer Cynllun Cymunedau y Dreth Gwarediadau Tirlenwi yn y dyfodol

**Gwnaeth ein Prosiect Iechyd a Gofal** lunio nifer o bapurau ac adroddiadau yn 2023/24 a oedd yn canolbwyntio ar rôl bwysig mudiadau gwirfoddol a gwirfoddolwyr yn y maes iechyd a gofal yng Nghymru. Ymhlith y rhain roedd papur o'r enw *Llywio toriadau cyllid: rôl y trydydd sector fel partneriaid allweddol* i Lywodraeth Cymru, a'r papur *Cydlynu gwirfoddolwyr mewn ymateb i argyfyngau: rôl GwirfoddoliCymru.net* i gefnogi'r cynlluniau cenedlaethol ar gyfer argyfyngau sifil

Er mwyn cynorthwyo mudiadau i arwain newid positif, gwnaethom lansio adran cyngor ac arweiniad ar Hwb Gwybodaeth Cefnogi Trydydd Sector Cymru, gydag adnoddau ar gyfer sefydlu grŵp, ymddiriedolwyr a llywodraethu, diogelu, cyllid a rhedeg eich mudiad, a rheoli arian a chyllidebau. **Y tudalennau hyn oedd y rhai yr edrychwyd arnynt fwyaf ar yr Hwb Gwybodaeth, a chawsant eu cyrchu dros 1,500 o weithiau mewn tri mis** ar gyfradd sy'n amlygu diddordeb y sector yn y meysydd hyn

Gwnaethom barhau i yrru effaith yn y maes hawliau dynol yng Nghymru drwy ein prosiect, Fforwm Cymdeithas Sifil Cymru, gyda Phrifysgol Caerdydd. **Ar ôl y gwaith a wnaethom ar y 'Bil Hawliau' arfaethedig yn 2022/23, cafodd ein prif ofyniad ei wireddu a thynnwyd y ddeddfwriaeth yn ôl.** Rydym wedi parhau â gwaith cyffrous tuag at fframwaith cyfreithiol newydd ar gyfer cryfhau hawliau dynol yng Nghymru, ac mae'r sector gwirfoddol a phartneriaid academiaidd wedi siarad mewn nifer o ddigwyddiadau yn dathlu 75 mlynedd o'r Datganiad Cyffredinol o Hawliau Dynol

Yn ystod 2023/24, **cafodd gwaith CGGC ei grybwyll 42 o weithiau ar draws eitemau a chyhoeddiadau newyddion gwahanol gan Lywodraeth Cymru a 37 o weithiau yn y Senedd** – mae hynny'n 14 o weithiau mewn cyfarfodydd llawn a 23 o weithiau mewn sesiynau pwyllgor

# Sbotolau ar ein staff: Rhoi Cymry ar y map yn y DU a'r UE



**Mae Charles Whitmore, cydlynnydd Fforwm Cymdeithas Sifil Cymru CGGC a Phrifysgol Caerdydd, wedi bod yn codi proffil y sector yn y DU a'r UE.**

Er bod Brexit yn teimlo ymhell i ffwrdd bellach, rydym wedi bod yn gweithio ar sicrhau bod lleisiau'r sector gwirfoddol yn helpu i lywio'r heriau aelodaeth parhaus ar ôl yr UE, ac eleni, rydym wedi gweld rhai canlyniadau clir o'n gwaith.

Gwnaethom weithio gyda phartneriaid i ddiwygio Deddf Cyfraith yr UE a Ddargedwir 2023, gan atal yr hyn a allai fod yn filoedd o safonau pwysig rhag cael eu diddymu o gyfraith y DU ar ddiwedd 2023. Gwnaethom gyflwyno tystiolaeth ysgrifenedig ar lefel Cymru a'r DU, ni oedd yr unig gyfrannwr o Gymru a roddodd tystiolaeth ar lafar i Senedd y DU a chafodd ein cyd-eiriolaeth â phartneriaid sylw ar dudalen flaen y Financial Times.

Gwnaethom hefyd ymuno â galwadau am ddatrysiadau i effeithiau negyddol y cyfyngiadau newydd ar gyfnewidiau addysgol trawsffiniol rhwng y DU a'r UE. Gwnaethom wthio hyn yn Grŵp Cyngori Domestig Llywodraeth y DU, fel yr unig

gynrychiolydd penodol dros Gymru, gan hwyluso dau ddiwrnod o weithgareddau a chyfrannu at adroddiad Pwyllgor Economaidd a Chymdeithasol Ewrop yn galw am raglen gyfnewid newydd rhwng y DU a'r UE. Yn fuan ar ôl ei gyhoeddiad, gofynnodd y Comisiwn Ewropeaidd am drafodaethau o'r newydd ar hyn gyda'r DU.

Gwnaethom weithio gyda phartneriaid y DU ar nifer o faterion eraill fel y Ddeddf Mudo Anghyfreithlon a Deddf Diogelwch Rwanda a gwnaethom drefnu cynhadledd pedair gwlad, gan rannu mewnwelediadau o bob rhan o'r DU a mwyafu llais y sector cyn etholiad cyffredinol 2024.

**Uchod:** Charles Whitmore sy'n cydlynu Fforwm Cymdeithas Sifil Cymru, sy'n rhoi llais i'r sector gwirfoddol ar lefel yr holl DU ac Ewrop ▲



## Adborth ar ein hymateb i ymgynghoriadau

‘Diolch am yr holl waith sydd wedi’i wneud ar yr ymateb i’r ymgynghoriad ar Ail-gydbwyso Iechyd a Gofal. Mae hwn yn bapur gwybodaeth sy’n cynnwys llawer iawn o bwyntiau pwysig, perthnasol a defnyddiol.

‘Rwy’n cadeirio dwy elusen yng Nghymru ac rwy’n mynd i ofyn i’r ddau fwrdd a’n timau uwch dreulio amser yn ystyried sut gallwn ni ddefnyddio eich mewnwelediadau, eich doethineb a’ch safbwyntiau i’n helpu ni gyda’n strategaethau, cynigion a gwaith arall.’

**Jonathan Richards FRCGP, Cadeirydd Home-Start Cymru a mudiad Camau’r Cymoedd**

## Ar Pride Cymru 2023

‘Roeddwn eisiau ysgrifennu atoch i ddiolch i chi am y cyfle i gerdded yn y parêd ddydd Sadwrn diwethaf. Cafodd ein tîm amser gwybodaeth yn cymryd rhan ac ni fyddem wedi ystyried ei wneud pe na baech chi wedi cynnig.’

**Adrian Morgan, Prif Swyddog Gweithredol Ymddiriedolaeth Datblygu Corneli**

# **Ein nod**

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## **Mae CGGC yn fwy gwydn**

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

# Beth wnaethom ni

**Gwnaethom ddatblygu Strategaeth Cynhyrchu Incwm** er mwyn gosod ein blaenoriaethau a'n nodau ar gyfer cyflawni buddsoddiad pellach mewn meysydd allweddol o'n gwaith

**Gwnaethom barhau i arallgyfeirio ein ffrydiau incwm** er mwyn i CGGC gael sylfaen gref i gefnogi mudiadau gwirfoddol yn y dyfodol. Gwnaethom hyn drwy feithrin cydberthnasau â noddwyr a chyflenwyr dibynadwy a pharatoi ar gyfer masnacheiddio ein systemau rheoli grantiau

**Gwnaethom greu llyfryn dysgu a datblygu newydd** i helpu staff i fanteisio i'r eithaf ar y cyfleoedd datblygu oedd ar gael iddynt

**Gwnaethom barhau i gydweithio gyda phartneriaid i ddatblygu ein data a'n dealltwriaeth o'r sector gwirfoddol yng Nghymru.** Bydd cael darlun da o'r sector yn ein helpu i fonitro ac ymateb i newidiadau sy'n effeithio ar fudiadau gwirfoddol

**Gwnaethom gyflwyno hyfforddiant 'Cyflwyniad i ddylunio gwasanaethau' i staff** fel rhan o raglen Newid, gyda chwrw rhagarweiniol a oedd yn agored i'r holl staff. Gwnaeth 29 o bobl gymryd rhan yn yr hyfforddiant cychwynnol, a chofrestrodd 15 i gwblhau prosiect a fydd yn ddefnyddiol iddynt yn eu gwaith bob dydd. Roedd y prosiectau hyn yn cynnwys: 'Beth yw'r ffordd fwyaf effeithiol o fonitro prosiect?', 'Adolygu ein proses arfarnu flynyddol', 'Y broses o wneud cais am fenthyciad ar-lein ar gyfer y sector gwirfoddol' a 'Gwneud gwelliannau ac arbedion effeithlonrwydd i wasanaeth ymholiadau cyffredinol CGGC'

Trwy gydweithio â'n Hyrwyddwr Cydraddoldeb, Amrywiaeth a Chynhwysiant (EDI) a'n Hyrwyddwr Lles, **gwnaethom ddatblygu a gweithredu cydgynllun EDI a Llesiant llwyddiannus ar gyfer 2023/24**, gan ganolbwyntio ar feithrin amgylchedd gwaith cefnogol a chynhwysol

**Gwnaethom gynnal adolygiad o gynnig presennol ein Rhaglen Cymorth Cyflogaion**, gan gwrdd â phedwar darparwr gwahanol fel rhan o ymarferiad cymharu i edrych ar ba opsiynau oedd ar gael i ni





Gwnaeth Cymdeithas Eryri  
gymryd rhan yn ein cynllun peilot,  
Gwasanaeth Natur Cenedlaethol,  
yn edrych ar gyfleoedd i ddatblygu sgiliau  
a chreu swyddi sy'n cefnogi gwaith adfer natur



# Sbotolau ar ein staff: Buddsoddi yn ein pobl

**Gwnaeth Sara Sellek, Cyfarwyddwr Cynorthwyol Strategaeth a Phobl, alluogi i gyflawni'r marc ansawdd, Buddsoddwyr mewn Pobl, a gydnabyddir yn fyd-eang.**



Roedd gan CGGC y safon Buddsoddwyr mewn Pobl am flynyddoedd maith, ond nid oeddem yn gallu gweithio tuag ato'r llynedd oherwydd rhaglen newid eang. Roedd hwn yn gyfnod anodd iawn i'n staff oherwydd y newidiadau, yr argyfwng costau byw a'r pwysau ariannol sydd ar bob un ohonom, fel pobl ac fel elusen.

Eleni, roeddwn i'n teimlo ei fod yn bwysig ein bod yn ailsefydlu ein hymrwymiad i'n staff drwy weithio tuag at y safon Buddsoddwyr mewn Pobl unwaith eto. Byddai hyn yn ein helpu i wirio a oedd staff yn gwerthfawrogi gweithio i CGGC a sicrhau ein bod yn parhau i wneud gwelliannau. Dechreuodd y broses gyda chyfweliadau ac arolwg staff annibynnol i gofnodi'r profiad o weithio yn CGGC.

Gwnaeth y staff ymgysylltu'n dda â ni. Dangosodd yr adborth fod parch positif tuag at sut gwnaethom redeg ein rhaglen newid, bod y staff yn teimlo eu bod yn cael eu gwerthfawrogi ac yn cael eu hystyried yn ddibynadwy, a'u bod yn credu yn ein gwerthoedd. Gwnaeth y cyfraniad hwn ein helpu i ennill lefel safonol Buddsoddwyr mewn Pobl, gyda chydabyddiaeth ein bod yn gweithredu ar y lefel uwch ar hyn o bryd (pe bai ni'n ymgeisio amdani yn y dyfodol).

Yn dilyn yr achrediad, ac yn seiliedig ar ein cynllun gweithredu, rydym wedi dechrau gweithio ar adolygu cyflogau a'n polisïau, a sicrhau y gall staff ymhél â phenderfyniadau sy'n effeithio arnynt drwy ailgyflwyno ein fforwm ymgynghori â staff.

**Uchod:** Mae Sara Sellek wedi bod yn helpu CGGC i ddod yn 'Buddsoddwyr mewn Pobl' ▲

# Y gwahaniaeth a wnaethom

I ddangos bod gennym reolaeth ariannol gref, **cawsom archwiliad ‘diamod’ llwyddiannus ar gyfer 2023/24.** Mae hyn yn golygu nad oedd unrhyw feysydd y gellir eu gwella

Gwnaethom ddangos ein seilwaith TG diogel wrth i **CGGC ennill achrediad Cyber Essentials Plus.** Mae ennill Cyber Essentials Plus yn rhoi sicrwydd annibynnol i ni bod y mesurau sydd gennym ar waith ar gyfer seiberddiogelwch yn addas i'r diben

**Dde:** Ysgrifennydd Gwladol Cymru, yr Aelod Seneddol David TC Davies, yn derbyn cwestiynau gan y gynulleidfa yn yr Uwchgynhadledd Cymdeithas Sifil Pedair Gwlad a drefnwyd gan ein prosiect, Fforwm Cymdeithas Sifil Cymru ►



# Sbotolau ar ein staff: Gwneud CGGC yn gyflogwr cynhwysol



**Rajma Begum yw Rheolwr Amrywiaeth mewn Chwaraeon Cenedlaethol CGGC. Mae wedi bod yn cadeirio ein grŵp Cydraddoldeb, Amrywiaeth a Chynhwysiant (EDI) a arweinir gan staff, ac mae hwn wedi gwneud CGGC yn lle gwirioneddol groesawgar i bawb.**

Sefydlwyd ein grŵp hyrwyddwyr EDI a arweinir gan staff yn 2019. Roeddwn yn gwybod bod gennym arbenigedd yn CGGC ar draws nifer o wahanol feysydd, a bod pobl yn frwd am EDI. Roeddwn eisiau gweld a allem gael budd o gael lle i gefnogi ein pobl ag EDI, a phan ofynnais y cwestiwn, cafwyd ymateb positif iawn gan y staff.

Roeddem yn gwybod bod mudiadau gwirfoddol yng Nghymru angen cymorth ag EDI, felly sefydlwyd y grŵp i uwchsgilio staff, er mwyn sicrhau ein bod yn gymwys ac yn hyderus i gefnogi ein cydweithwyr a'n haelodau.

Ers dechrau'r grŵp, rydym wedi arwain nifer o newidiadau pwysig i'r mudiad, fel pledio'r achos dros gael swyddog EDI penodedig (a'i gyflogi) a chyflwyno asesiadau cydraddoldeb ar

gyfer penderfyniadau sy'n effeithio ar staff. O ganlyniad i'r grŵp hyrwyddwyr, rydym wedi sylwi bod pobl yn fwy hyderus o lawer nawr i ofyn cwestiynau ynghylch EDI, codi materion a herio pethau.

Rwyf wedi camu i lawr fel cadeirydd y grŵp yn ddiweddar, ac rwy'n gadael gan deimlo bod CGGC yn lle gwell, yn rhywle y byddem yn falch o'i argymhell i aelodau o bob cymuned fel cyflogwr cynhwysol. A nawr mae'r awenau yn nwylo fy olynydd i fynd ag CGGC i'r lefel nesaf!

**Uchod:** Rajma Begum sy'n arwain ein prosiect Amrywiaeth Chwaraeon Cymru ▲

## Adborth ar ein gweithgareddau lles a arweinir gan staff

‘Rwyf wastad yn edrych ymlaen at giniawau mawr yn y swyddfa. Closio dros fwyd yw un o’r ymarferion adeiladu tîm symlaf a siŵr o fod hynaf, ond weithiau d’oes dim angen ailddyfeisio’r olwyn.

Gwnaethom gynnal ciniawau ‘mentro’ch lwc’ ar gyfer Eid a’r Nadolig a nifer o stondinau cacennau i gefnogi achosion elusennol. Mae’r swyddfa yn llenwi bob tro mae rhywun eisiau rhannu ei ddiwylliant neu helpu achos sy’n agos at ei galon. Mae’n dyst i ddiwylliant cynnes a chefnogol ein mudiad. ’

**Natalie Zhivkova, Rheolwr Polisi a Mewnwelediadau CGGC**





Ruth Marks yn siarad am gyflawniadau anhygoel mudiadau gwirfoddol a gwirfoddolwyr yng Ngwobrau Elusennau Cymru 2023

# 'Etifeddiaeth barhaol'

**Ar ran CGGC, mae Neil Wooding yn dweud ffarwel hoffus i Ruth Marks a wnaeth ymddeol y flwyddyn hon**

Gwnaeth Ruth Marks ymddeol fel Prif Weithredwr CGGC yn Ebrill 2024 ar ôl naw mlynedd anhygoel. Mae Ruth yn gadael etifeddiaeth barhaol, nid yn unig ar bawb y mae wedi gweithio gyda nhw, ond ar yr holl sector gwirfoddol yng Nghymru.

Fel Prif Weithredwr, cyflawnodd Ruth lawer iawn, gan arwain nifer o adolygiadau, rhoi enw da i CGGC fel mudiad dibynadwy iawn sy'n seiliedig ar werthoedd ac adeiladu cydberthnasau cryf ar draws y sector.

Nid oedd bob amser yn hawdd, ond gyda'i harweinyddiaeth, ei hymroddiad a'i brwdfrydedd, gwnaeth Ruth oresgyn llawer o heriau ar hyd y ffordd. Nid yn rhy bell yn ôl, datblygodd Ruth bartneriaethau strategol a alluogodd CGGC i chwarae rôl hanfodol mewn ymdrin ag effaith y pandemig, a helpodd y sector i wynebu colli cyllid yr UE. Mae Ruth wedi cefnogi staff CGGC â charedigrwydd drwy gyfres o newidiadau mawr.

## YN EI GEIRIAU EI HUN

Wrth siarad am ei hymddeoliad, dywedodd Ruth:

‘Rwy’n teimlo’n falch iawn o fod wedi bod yn rhan o CGGC a’r sector gwirfoddol ehangach am gyhyd. Mae staff, ymddiriedolwyr, aelodau a phartneriaid CGGC yn ei wneud yn lle unigryw i weithio.

O ddyddiau cynnar fy ngyrfa i’m rôl olaf cyn ymddeol, rwyf wedi mwynhau fy amser gyda’r mudiad yn fawr iawn. Rydym wedi cyflawni llawer iawn gyda, a thros y sector ac rwy’n siŵr y bydd CGGC yn parhau i wneud hynny yn y dyfodol.’

## GYRFA I FOD YN FALCH OHONI

Penodwyd Ruth Marks yn Brif Weithredwr CGGC yn 2015. Cyn hynny, fel y Comisiynydd Pobl Hŷn cyntaf yn y byd, sefydlodd Ruth y swyddfa annibynnol a defnyddio ei phwerau statudol i adolygu gofal iechyd i bobl hŷn, gan gynhyrchu’r adroddiad, Gofal gydag Urddas.

Fel gweithredwraig ac arweinydd profiadol yn y sector gwirfoddol, mae Ruth wedi arwain RNIB Cymru a Chwarae Teg ac adolygiad annibynnol ar reoleiddiadau iechyd yng Nghymru. Mae ei chymwysterau ôl-radd mewn rheoli adnoddau dynol ac arweinyddiaeth gydweithredol.

Mae Ruth yn cyfrannu’n rheolaidd at ymchwiliadau a byrddau cynghori ar faterion fel amrywiaeth, cydraddoldeb, gwirfoddoli a’r sector gwirfoddol. Bydd diddordeb Ruth yn y sector gwirfoddol yn parhau drwy ei chysylltiad â gweithgareddau lleol a’i chefnogaeth dros achosion sy’n agos at ei chalon.

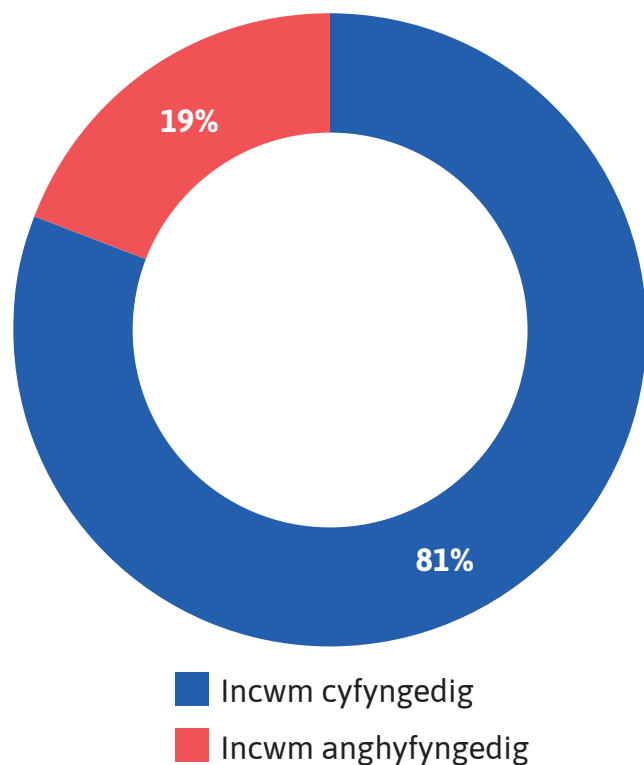
Mae Ruth yn ysgogwr penigamp, yn grymuso pobl i gyrraedd eu potensial. Dymunwn ymddeoliad hapus ac iach iddi a gobeithiwn y bydd yn edrych yn ôl yn falch ar yrfa ffantastig, gan wybod ei bod wedi gadael CGGC gyda sylfaen gadarn a chynaliadwy ar gyfer y dyfodol.

# Ein cyllid

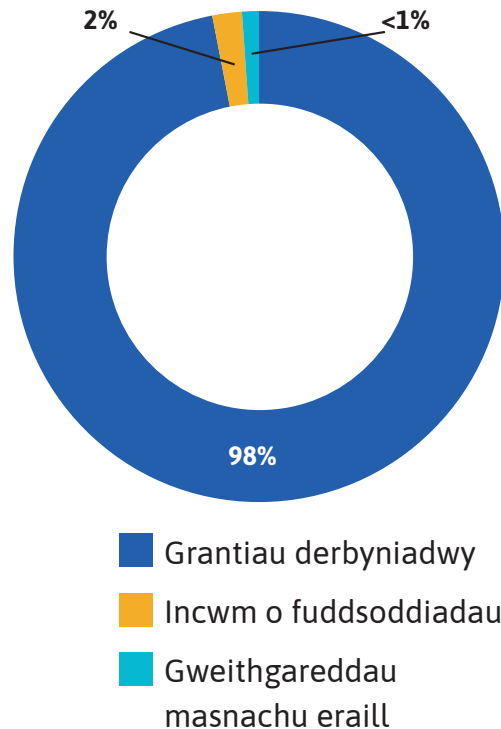
Mae'r ffigurau hyn yn rhoi trosolwg o'n perfformiad ariannol ar gyfer 2023/24.

Yn ystod y flwyddyn, gwnaethom ddosbarthu **£23.4 miliwn** mewn grantiau a benthyciadau i'r sector gwirfoddol. Ein hincwm oedd **£33.2 miliwn** a'n gwariant oedd **£29.3 miliwn**.

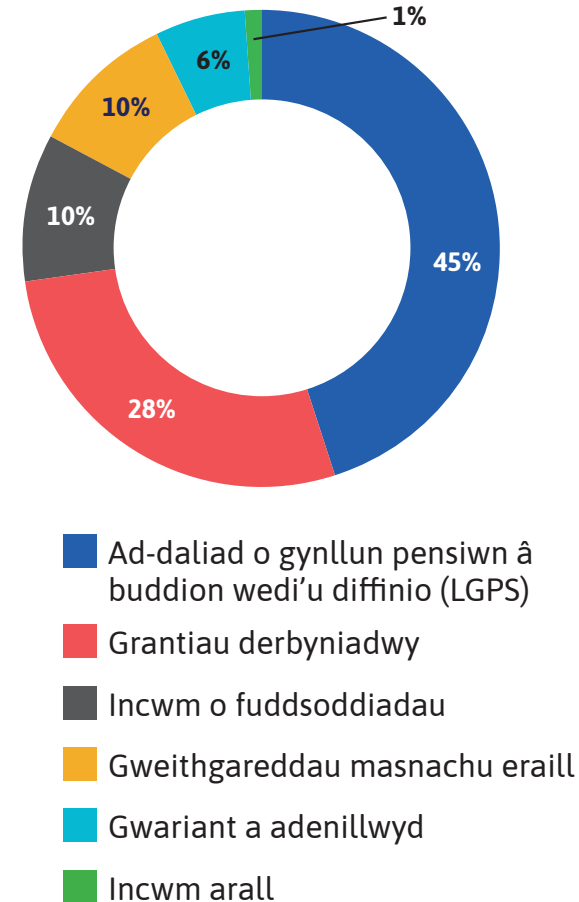
**Incwm  
£33.2 miliwn**



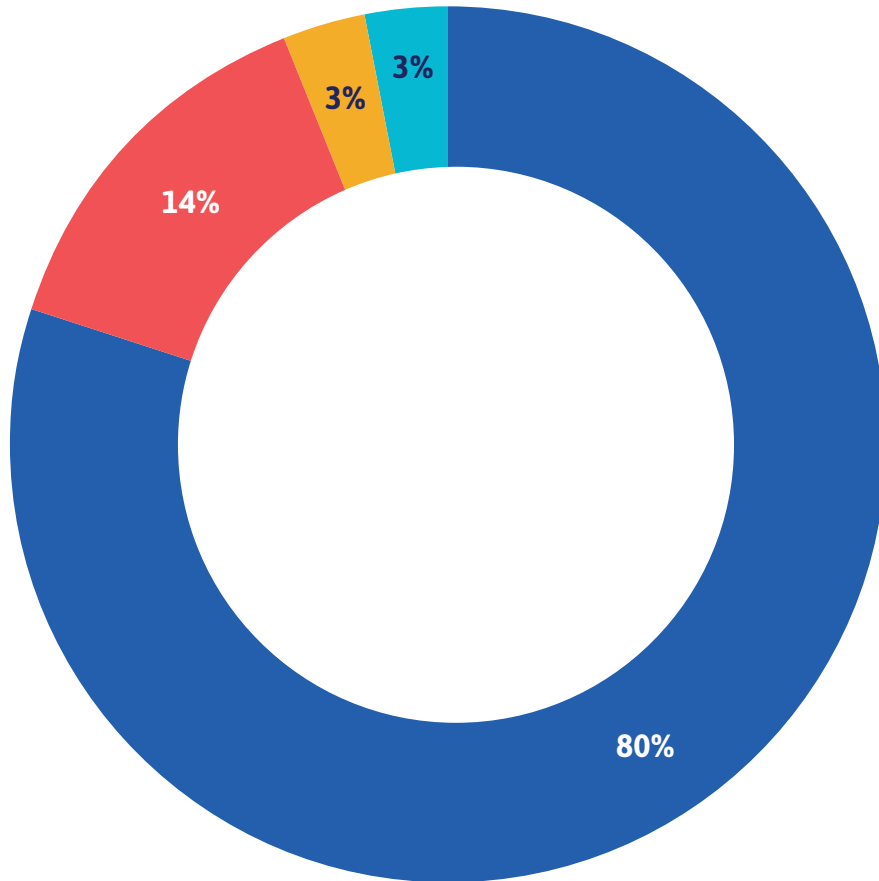
**Incwm cyfyngedig  
£26.8 miliwn**



**Incwm anghyfyngedig  
£6.5 miliwn**



## Gwariant £29.3 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)



# Aelodau bwrdd CGGC

## Llywydd

Michael Sheen

## Is-lywyddion

Tom Jones OBE

Margaret Thorne CBE DL

Peter Davies CBE

## Cadeirydd

Dr Neil Wooding CBE

## Is-gadeirydd

Fran Targett OBE

## Trysorydd

Colin Arnold

## Ymddiriedolwyr

Reham Bassal

Lindsay Cordery-Bruce  
(ymddiswyddodd 23  
Tachwedd 2023)

Rhian Davies

Simon Harris

Lowri Jones

Chris Lines

Mark Llewellyn

Kathryn Luckock

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

**Hoffem ddiolch i'n holl aelodau a phartneriaid am eu cefnogaeth y flwyddyn hon, gan ddiolch yn arbennig i:**

[ACEVO](#)

[Anabledd Cymru](#)

[Big Learning Company](#)

[C3SC](#)

[Comic Relief](#)

[Comisiwn Bevan](#)

[Comisiwn Elusennau Cymru a Lloegr](#)

[Comisiynydd Cenedlaethau'r Dyfodol Cymru](#)

[Comisiynydd y Gymraeg](#)

[Cronfa Dreftadaeth y Loteri Genedlaethol](#)

[Cronfa Gymunedol y Loteri Genedlaethol](#)

[Cwmpas](#)

[Cyfryngau Digidol Tantrwm](#)

[Cymdeithas Cyfieithwyr Cymru](#)

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

[Cymorth Cancer Macmillan yng Nghymru](#)

[Chwaraeon Cymru](#)

[Data Cymru](#)

[Gareth Kiddie Associates](#)

[Geldards LLP](#)

[Gofal Cymdeithasol Cymru](#)

[Gwelliant Cymru](#)

[Helplu](#)

[History Ventures](#)

[Hub Cymru Affrica](#)

[Hugh James](#)

[Lloyds Bank Foundation](#)

[Llywodraeth Cymru](#)

[Media Cymru Cyf](#)

[NCVO](#)

[Nico](#)

[Pride Cymru](#)

[Prifysgol Caerdydd](#)

[Prifysgol De Cymru](#)

[ProMo-Cymru](#)

[Pugh Computers](#)

[Recruit3](#)

[Richard Newton Consulting](#)

[Rhwydwaith Cyd-gynhyrchu Cymru](#)

[Savage and Gray](#)

[SCG Cymru](#)

[Social Investment Business](#)

[Tîm Cymorth Lleiafrifoedd Ethnig ac Ieuenctid Cymru \(EYST\)](#)

[The Funding Centre](#)

[Thomas Carroll](#)

[Un Llais Cymru](#)

[Utility Aid](#)

[Volunteer Scotland](#)

[Volunteering Matters](#)

[Women Connect First](#)

# Datganiadau ariannol

**2023/24**

Yn yr adran hon ceir manylion ein cyfrifon a'n gweithgareddau ar gyfer blwyddyn ariannol 2023/24 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 2023/24

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 2024.

## 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 (dyddiad corffori), a ddiwygiwyd diwethaf ym mis Tachwedd 2016. Cafodd CGGC ei gofrestru fel elusen ar 24 Mai 1963.

### Recriwtio a phenodi Ymddiriedolwyr

Mae erthyglau cymdeithasu CGGC yn darparu ar gyfer Bwrdd sy'n cynnwys dim llai na chwech a dim mwy nag un-ar-bymtheg o ymddiriedolwyr. Caiff hyd at ddeuddeg o ymddiriedolwyr Bwrdd CGGC eu hethol gan Aelodau mewn Cyfarfod Cyffredinol Blynyddol a chaiff hyd at bedwar aelod eu penodi gan Fwrdd CGGC i sicrhau'r gymysgedd gywir o sgiliau a phrofiad. Bydd ymddiriedolwyr yn ymadael yn ôl trefn gylchdro, sef y rhai sydd wedi gwasanaethu am dair blynedd yn ddi-dor ar ôl cael eu hethol neu eu haillethol.

Bydd ymddiriedolwr sy'n ymddeol yn gymwys i gael ei ailethol am dymor pellach o dair blynedd ac ni chaiff yr un ymddiriedolwr fod yn y swydd am fwy na naw mlynedd yn olynol. Gall Bwrdd CGGC gyfethol unrhyw un ar unrhyw adeg i lenwi swydd wag dros dro sy'n codi ar Fwrdd CGGC. Ni chafodd etholiadau ymddiriedolwyr eu cynnal yn 2023 gan nad oedd unrhyw ymddiriedolwr yn ymddeol, felly bydd ein Hetholiad nesaf ar gyfer Ymddiriedolwyr yn cael ei gynnal yn 2024.

### Cynefino a hyfforddi ymddiriedolwyr

Mae ymddiriedolwyr newydd yn mynychu cyfarfod cynefino sy'n cynnwys y cyfle i gwrdd â staff allweddol. Caiff ymddiriedolwyr lawlyfr cynhwysfawr i ymddiriedolwyr sy'n rhoi rhagor o wybodaeth am eu rôl a'u cyfrifoldebau, gan gynnwys Yr Ymddiriedolwr Hanfodol a pholisïau a dogfennau allweddol y mudiad. Yn ystod 2023/24, cynhaliwyd nifer o sesiynau canolbwytiedig ar raglenni gwaith gwahanol ar gyfer ymddiriedolwyr, gan gynnwys hyfforddiant diweddarau ar ddiogelu.

Gwnaeth Diwrnod Cwrdd i Ffwrdd blynyddol y Bwrdd ganolbwytio ar lywodraethiant ac effeithiolrwydd y Bwrdd a thrafodaethau polisi/eirioli ynghylch ein nodau strategol.

## Swyddi Anrhydeddus

Mae Llywydd Anrhydeddus CGGC, Michael Sheen yn hyrwyddo CGGC a'r sector bob cyfle a gaiff.

Mae Is-lywydd CGGC, Tom Jones OBE yn gweithio i gynnal a datblygu cysylltiadau cymdeithas sifil ledled Cymru, y DU ac Ewrop. Mae Is-lywydd CGGC, Peter Davies CBE, yn gefnogwr brwd o'r sector gwirfoddol, yn arbennig o ran datblygu cynaliadwy.

Ym mis Medi 2023, roeddem yn drist o golli un o gefnogwyr hirsefydlog CGGC a theulu'r Cynghorau Gwirfoddol Sirol, pan hunodd Is-lywydd CGGC, Margaret Thorne CBE DL. Roedd Margaret wedi bod yn Is-lywydd ers 2010 ac roedd wedi creu etifeddiaeth o ran ei chefnogaeth dros elusennau a gwirfoddolwyr.

## Rhaglen Step to Non-Executive (StNEP)

Yn ystod 2023, bu CGGC yn fudiad partner yn cefnogi rhaglen StNEP Chwarae Teg, a oedd yn ceisio annog mwy o fenywod i mewn i rolau Cyfarwyddwyr Anweithredol. Roedd y rhaglen yn cynnig mentora uni-un, cyfleoedd cysgodi a hyfforddiant sgiliau ar lywodraethu a rôl y Cyfarwyddwr Anweithredol. Gwnaeth Cadeirydd CGGC,

Dr Neil Wooding CBE, ymgymryd â rôl mentor Ymddiriedolwr a gwnaeth y sawl a gafodd ei fentora gysgodi ein Bwrdd yn ystod y flwyddyn.

Roeddem yn drist o weld yr elusen cydraddoldeb rhywedd, Chwarae Teg, yn cau yn ystod y flwyddyn a byddwn yn parhau i weithio gyda phartneriaid i sicrhau bod ei hetifeddiaeth gwaith yn parhau.

## 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.

Yn dilyn ein rhaglen newid fawr yn ystod 2022/2023, a gafodd ei gwneud i sicrhau cynaliadwyedd rôl CGGC o gefnogi'r sector gwirfoddol yn y dyfodol, cafodd y llywodraethiant ei ddiweddarau yn ystod y flwyddyn hon. Nod y diweddariad llywodraethu oedd edrych ar sut gallwn gryfhau, symleiddio a gwella ein llywodraethiant. Yn dilyn yr adolygiad hwn, gwnaethom ailffurfio ein Pwyllgorau a sut maen nhw'n gweithredu.

Mae tri is-bwyllgor yn cynorthwyo'r Bwrdd i gyflawni ei rôl, ac mae'r rhain yn adrodd i'r bwrdd:

- Pwyllgor Cyllid a Risg
- Pwyllgor Pobl a Chydnabyddiaeth Ariannol
- Pwyllgor Buddsoddiad Cymdeithasol Cymru

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.

## Rheoli risg

Mae pwyllgor Cyllid a Risg CGGC yn adolygu'r gofrestr risg er mwyn sicrhau bod risgiau strategol y mudiad yn cael eu rheoli'n briodol a bod camau lliniaru digonol yn eu lle i reoli'r risgiau hyn. Mae'r pwyllgor yn argymhell y Bwrdd i gymeradwyo'r gofrestr risg. Yn ystod 2024, bydd y gofrestr risg yn cael ei hail-ddylunio mewn ymgynghoriad â'r pwyllgor Cyllid a Risg gyda mewnbwn gan ein harchwilwyr er mwyn sicrhau ei bod yn adlewyrchu'r mudiad yn well ar ôl yr ailstrwythuro.



## Partïon cysylltiedig

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

Gwnaeth Social Investment (Cymru) Ltd ddarparu buddsoddiad cymdeithasol ar gyfer ac ar ran y trydydd sector yng Nghymru. Daeth yr is-gwmni hwn yn segur yn ystod 2023/2024 gan drosglwyddo ei holl weithgarwch i CGGC. Cafodd Pwyllgor Buddsoddiad Cymdeithasol Cymru ei sefydlu ar 23 Awst 2023 i gynorthwyo Bwrdd CGGC â'i ddyletswydd i gadw llygad ar gyfeiriad gweithgareddau cyllid addasadwy 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. Arbenigwyr cynaliadwyedd yw Cynnal Cymru sy'n darparu cyngor, hyfforddiant a chysylltiadau i helpu mudiadau wneud penderfyniadau beiddgar am ddyfodol tecach a mwy diogel.

Yn ystod 2023/24, gwnaethom barhau i gefnogi a gweithio gyda mudiad Cynnal Cymru. Mae hyn yn cynnwys defnyddio eu harbenigedd i gefnogi rhai o'r mudiadau y mae Buddsoddiad Cymdeithasol Cymru yn buddsoddi ynddynt a'n cefnogi ni i ymgymryd ag ymarferiad mesur ôl troed carbon.

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 gweledigaeth

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

## Ein cenhadaeth

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

## Amcanion elusennol

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

## Budd cyhoeddus

Mae'r Ymddiriedolwyr wedi talu sylw dyledus at ganllawiau'r Comisiwn Elusennau ar fudd cyhoeddus. Mae'r Ymddiriedolwyr yn hyderus bod nodau a gweithgareddau CGGC yn cadw at y rheoliadau ar fudd cyhoeddus, fel y dangosir drwy gydol yr adroddiad blynyddol hwn.

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

# Grantiau a chyllid

Gweinyddodd yr elusen 18 (2023:17) o gynlluniau grant yn ystod y flwyddyn a chafodd taliadau grant eu gwneud i 525 (2023: 560) o fudiadau.

Grantiau / cynlluniau	2024 Nifer y grantiau a dalwyd	2024 Gwerth y grantiau a dalwyd £	2023 Nifer y grantiau a dalwyd	2023 Gwerth y grantiau a dalwyd £
Cynhwysiant Gweithredol – Dwyrain Cymru	1	124,440	10	586,143
Cynhwysiant Gweithredol – Dwyrain Cymru Ieuenctid	1	12,741	9	394,385
Cynhwysiant Gweithredol – Gorllewin Cymru a'r Cymoedd	1	121,798	62	4,626,610
Cynhwysiant Gweithredol - Gorllewin Cymru a'r Cymoedd Ieuenctid	-	-	29	1,318,852
SGBF – Gorllewin Cymru a'r Cymoedd	-	-	19	1,305,319
SGBF – Dwyrain Cymru	-	-	5	299,761
Cyllid Seilwaith - CVCs	19	4,848,583	19	4,550,650
Treth Safleoedd Tirlenwi	92	2,126,709	62	1,373,964
Cyngor Partneriaeth	29	84,024	30	87,525
Gwirfoddoli Cymru	141	2,345,822	127	764,519
Cysylltiadau Cymunedol Cymru dros Affrica	42	416,639	19	236,438
Comic Relief	5	88,000	21	959,080
Partneriaeth Natur Leol LNP	-	-	21	14,644
Lleoedd Lleol ar gyfer Natur LP4N	-	-	99	9,127,569

Lleoedd Lleol ar gyfer Natur LPfN (Newydd)	82	12,760,640	-	-
Partneriaeth Forol ac Arfordirol	11	300,044	-	-
Kickstart	-	-	14	18,000
NEWID	1	5,613	2	218,704
Sero Net	4	50,000	12	150,000
Catalydd	15	24,913	-	-
Grant Iechyd Meddwl	1	23,793	-	-
Effeithlonrwydd Ynni	26	26,000	-	-
Tlodi Plant – grantiau bach	19	37,200	-	-
Cymdeithas Sifil	35	5,250	-	-
TSRF3	-	-22,110	-	-
	<u>525</u>	<u>23,380,098</u>	<u>548</u>	<u>26,032,163</u>
Incwm a gwariant ychwanegol o gyllid cyfatebol a ddenwyd gan incwm o'r cynlluniau grant.	3	-34,866	315	3,185,198

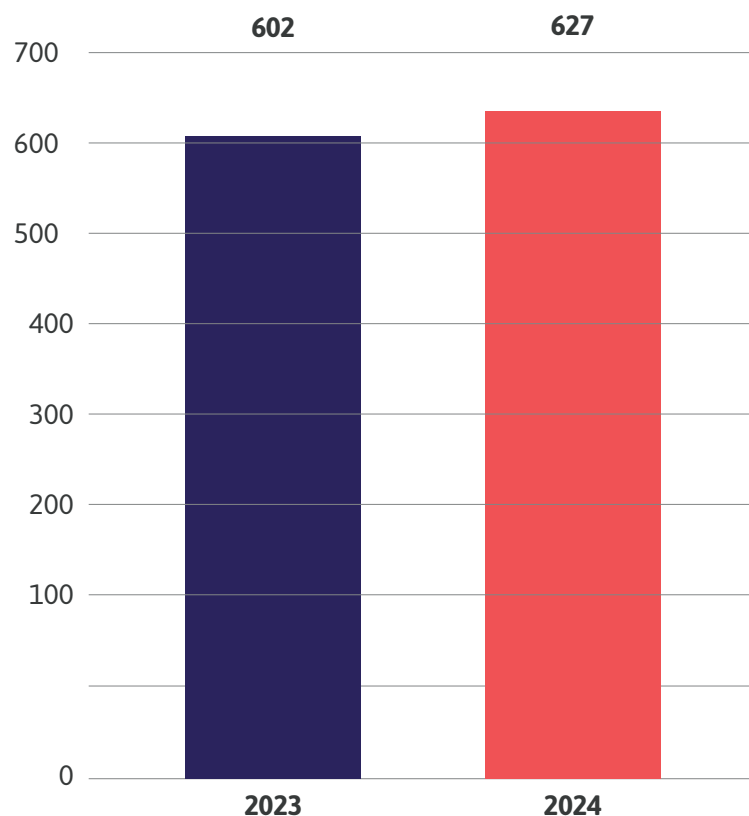
## Contractau a gaffaelwyd

Gweinyddodd yr elusen 0 (2023: 0) cynllun contract a gaffaelwyd yn ystod y flwyddyn.

# Aelodaeth

Mae aelodaeth yn agored i unrhyw elusen, grŵp gwirfoddol, grŵp cymunedol a menter gymdeithasol sydd ar waith yng Nghymru. Rydym wedi parhau i ymhél ag aelodau ar faterion pwysig i'r sector drwy gydol 2023/24, ac wedi cadw mewn cysylltiad rheolaidd â nhw am ddigwyddiadau a datblygiadau pwysig a allai fod o ddiddordeb iddynt. Mae CGGC yn falch o weithio gydag amrywiaeth o gyflenwyr dibynadwy sy'n rhannu ein diben ac yn cynnig gwybodaeth arbenigol, gwasanaethau a chynigion unigryw i'n haelodau.

## Aelodaeth



# Adolygiad ariannol 2023/24

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Yn ystod y flwyddyn, gwnaeth CGGC gynhyrchu cyfanswm incwm gweithredu o £32 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	5,790,698	26,363,566	32,154,264
Costau gweithredu	(3,217,489)	(26,052,573)	(29,270,062)
<b>Canlyniadau gweithredu</b>	<b>2,573,209</b>	<b>310,993</b>	<b>2,884,202</b>
Trosglwyddiadau rhwng cronfeydd	(97,131)	97,131	-
Incwm buddsoddi	655,597	413,751	1,069,348
Elw/(Colled) ar ôl ailbrisio buddsoddiadau	102,873	-	102,873
<b>Sefyllfa derfynol</b>	<b>3,234,548</b>	<b>821,875</b>	<b>4,056,423</b>
<b>Balansau a ddygwyd ymlaen</b>	<b>8,461,298</b>	<b>6,508,703</b>	<b>14,970,001</b>
<b>Balansau a gariwyd ymlaen</b>	<b>11,695,846</b>	<b>7,330,578</b>	<b>19,026,424</b>

## Gweithgarwch anghyfyngedig

Yr enillion gweithredu net ar weithgarwch anghyfyngedig yw £3.2 miliwn. Mae hyn yn cynnwys taliad incwm o £2.927 miliwn ar ôl ymadael â Chynllun Pensiwn y Llywodraeth Leol (LGPS) â buddion wedi'u diffinio.

Cyfanswm y cyllid anghyfyngedig a gariwyd ymlaen ar 31 Mawrth 2024 oedd £11.7 miliwn. O hyn, mae'r Bwrdd wedi dynodi £8 miliwn ar gyfer cronfa eiddo, strategaeth hirdymor CGGC, y costau terfynol a ragwelir o brosiectau Ewropeaidd, costau i gefnogi datblygiad a dyluniad sefydliadol costau cam 2 a phrosiect Cyfalaf Buddsoddiad Cymdeithasol Cymru, sy'n gadael cronfeydd cyffredinol anghyfyngedig o £3.7 miliwn. Mae strategaeth ariannol bwyllog a gofalus yn cael ei dilyn i sicrhau bod cronfeydd anghyfyngedig yr elusen yn cael eu diogelu i gefnogi sefydlogrwydd a chynaliadwyedd parhaus y mudiad.

## Gweithgarwch cyfyngedig

Mae'r holl brosiectau cyfyngedig yn cael eu cyllido'n llawn. Mae'r symudiad cadarnhaol o £0.8 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 incwm i gronfeydd cyfyngedig mewn perthynas ag addalu benthyciadau o fewn y cynllun benthyciadau Gwydnwch.

Cyfanswm y cronfeydd cyfyngedig a gariwyd ymlaen ar 31 Mawrth 2023 oedd £7.3 miliwn, sy'n cynrychioli arian a dyledion heb eu talu ar gyllid a ddyfarnwyd gan gynlluniau benthycia amrywiol, net unrhyw ddarpariaethau ar gyfer dyled goll. Yn unol â strategaeth ariannol CGGC, mae gwariant ar bob prosiect cyfredol yn cael ei fonitro a'i reoli'n ofalus er mwyn sicrhau nad oes colledion yn codi ar weithgarwch cyfyngedig sy'n cael ei gyllido'n llawn.

## Gwirfoddolwyr

Yn ogystal â'i ymddiriedolwyr gwirfoddol, mae 53 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 £8 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 36 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 digonol 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

Cafodd Bevan Buckland LLP eu penodi fel yr archwilwyr am dair blynedd yn dechrau ym mis Ebrill 2020, gydag opsiwn i ymestyn am ddwy flynedd bellach. Cafodd y penderfyniad i ymestyn am ddwy flynedd bellach ei gyflwyno i'r aelodau yng nghyfarfod cyffredinol blyneddol 2022, yn unol â Deddf Cwmnïau 2006 a thelerau contract y tendr. Yn ystod 2024, bydd CGGC yn dechrau'r broses dendro ar gyfer gwasanaethau archwilio i ddechrau o'r cyfnod cyfrifyddu 2025/2026.

DRWY ORCHYMYN Y BWRDD

### Tracey Lewis

Rheolwr Gwasanaethau Corfforaethol  
26 Medi 2024



CYNGOR GWEITHREDU GWIRFODDOL CYMRU  
CWMNI CYFYNGEDIG DRWY WARANT

DATGANIADAU ARIANNOL AR GYFER Y FLWYDDYN A DDAETH I BEN AR 31 MAWRTH 2024

# Datganiad Cyfunol o weithgareddau ariannol

## INCWM

		Cronfeydd Anghyfyngedig	Cronfeydd Cyfyngedig	Cyfanswm Cronfeydd 2024	Cyfanswm Cronfeydd 2023
	Nodyn	£	£	£	£
<b>Incwm o weithgareddau Masnachu:</b>					
Gweithgareddau masnachu eraill	3	635,760	45,646	681,406	764,708
Incwm o fuddsoddiadau	4	655, 597	413,751	1,069,348	502,739
<b>Incwm o weithgareddau Elusennol:</b>					
Grantiau derbyniadwy	5	1,779,954	26,317,920	28,097,874	32,857,750
Ad-daliad o'r cynllun pensiwn â buddion wedi'u diffinio	24	2,927,000	-	2,927,000	-
Incwm arall	5	58,726	-	58,726	158,845
Gwariant wedi'i adennill		389,258	-	389,258	731,917
		<u>6,446,295</u>	<u>26,777,317</u>	<u>33,223,612</u>	<u>35,015,959</u>

## GWARIANT

### Costau cynhyrchu cronfeydd:

Gwariant ar godi arian	9	718,797	-	718,797	627,672
Gwariant ar weithgareddau elusennol	9	2,498,692	26,052,573	28,551,265	32,602,967
<b>Cyfanswm gwariant</b>		<u>3,217,489</u>	<u>26,052,573</u>	<u>29,270,062</u>	<u>33,230,639</u>
<b>Incwm Net/(gwariant)</b>		<u>3,228,806</u>	<u>724,744</u>	<u>3,953,550</u>	<u>1,785,320</u>
Trosglwyddiadau rhwng cronfeydd		(97,131)	97,131	-	-
Enillion actwaraidd ar y cynllun pensiwn â buddion wedi'u diffinio		-	-	-	7,030,000
Ased heb ei gydnabod		-	-	-	(7,160,000)
Elw/(Colled) ar ailbrisio buddsoddiadau		102,873	-	102,873	(12,793)
<b>Symudiad net mewn cronfeydd</b>		<u>3,234,548</u>	<u>821,875</u>	<u>4,056,423</u>	<u>1,642,527</u>
Balansau a ddygwyd ymlaen		<u>8,461,298</u>	<u>6,508,703</u>	<u>14,970,001</u>	<u>13,327,474</u>
<b>Balansau a gariwyd ymlaen</b>		<u>11,695,846</u>	<u>7,330,578</u>	<u>19,026,424</u>	<u>14,970,001</u>

Mae holl weithgareddau'r elusen yn cael eu cyfrif fel rhai parhaus.  
Mae'r cyllid anghyfyngedig yn cynnwys £7,977,251 (2023: £3,070,251) o gyllid dynodedig a chynaliadwy (gweler nodyn 18).

## Cyfrif incwm a gwariant y grŵp

		Cronfeydd Anghyfyngedig	Cronfeydd Cyfyngedig	Cyfanswm 2024	Cyfanswm 2023
	Nodyn	£	£	£	£
Incwm		5,790,698	26,363,566	32,154,264	34,513,220
Costau gweithredu	9	(3,217,489)	(26,052,573)	(29,270,062)	(33,230,639)
		<u>2,573,209</u>	<u>310,993</u>	<u>2,884,202</u>	<u>1,282,581</u>
Incwm buddsoddiad	4	655,597	413,751	1,069,348	502,739
<b>Incwm net</b>		<u><u>3,228,806</u></u>	<u><u>724,744</u></u>	<u><u>3,953,550</u></u>	<u><u>1,785,320</u></u>

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

# Mantolen Gyfunol

	Nodyn	2024 £	2023 £
<b>ASEDAU SEFYDLOG</b>			
Asedau diriaethol	12	246,628	277,781
Buddsoddiadau	13	1,092,250	-
		<b>1,338,878</b>	<b>277,781</b>
<b>Asedau cyfredol</b>			
Buddsoddiadau	14	80,925	79,254
Dyledion: symiau sy'n ddyledus o fewn un flynedd	15	12,627,364	12,324,385
Dyledion: symiau sy'n ddyledus ar ôl un mlynedd	15	6,108,942	5,060,601
Arian yn y banc		19,027,574	13,609,831
		<b>37,844,805</b>	<b>31,074,071</b>
Credydwy'r: symiau sy'n ddyledus o fewn un mlynedd	16	(13,102,359)	(8,885,777)
<b>Asedau cyfredol net</b>		<b>24,742,446</b>	<b>22,188,294</b>
<b>Cyfanswm asedau heb gynnwys rhwymedigaethau cyfredol</b>		<b>26,081,324</b>	<b>22,466,075</b>
Credydwy'r: symiau sy'n ddyledus ar ôl mwy nag un flynedd	16	(7,054,899)	(7,496,074)
<b>Ased Cynllun pensiwn â buddion wedi'u diffinio</b>	24	-	-
<b>Asedau net</b>		<b>19,026,425</b>	<b>14,970,001</b>

## CRONFEYDD

<b>Cyfanswm cronfeydd anghyfyngedig</b>	18	11,695,846	8,461,298
Cyfyngedig:			
Gwarged - sy'n ymwneud â benthyciadau hirdymor a ddyfarnwyd		3,175,122	3,260,044
Gwarged - arall		4,155,456	3,248,659
<b>Cyfanswm cronfeydd cyfyngedig</b>	19	7,330,578	6,508,703
<b>CYFANSWM CRONFEYDD</b>		<b>19,026,424</b>	<b>14,970,001</b>

Cymeradwywyd y datganiadau ariannol hyn gan yr aelodau Bwrdd ar 26 Medi 2024 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

		2024	2023
	Nodyn	£	£
<b>Asedau sefydlog</b>			
Asedau diriaethol	13	246,628	277,781
Buddsoddiadau	13	1,092,250	-
		<b>1,338,878</b>	<b>277,781</b>
<b>Asedau cyfredol</b>			
Buddsoddiadau	14	80,925	79,257
Dyledion: symiau sy'n ddyledus o fewn un flynedd	15	12,446,850	12,241,008
Dyledion: symiau sy'n ddyledus ar ôl un mlynedd	15	6,108,942	5,060,601
Arian yn y banc		18,894,444	13,422,067
		<b>37,531,161</b>	<b>30,802,933</b>
Credydwyr: symiau sy'n ddyledus o fewn un flynedd	16	(12,936,254)	(8,779,920)
<b>Asedau cyfredol net</b>		<b>24,594,907</b>	<b>22,023,013</b>
<b>Cyfanswm asedau heb gynnwys rhwymedigaethau cyfredol</b>		<b>25,933,785</b>	<b>22,300,794</b>
Credydwyr: symiau sy'n ddyledus ar ôl mwy nag un flynedd	16	(7,054,899)	(7,496,074)
<b>Ased Cynllun pensiwn â buddion wedi'u diffinio</b>	24	-	-
<b>Asedau net</b>		<b>18,878,886</b>	<b>14,804,720</b>
<b>CRONFEYDD</b>			
<b>Cyfanswm cronfeydd anghyfyngedig</b>	18	<b>11,548,310</b>	<b>8,296,017</b>
Cyfyngedig:			
Gwarged - sy'n ymwneud â benthyciadau hirdymor a ddyfarnwyd		3,175,122	3,260,044
Gwarged - arall		4,155,456	3,248,659
<b>Cyfanswm cronfeydd cyfyngedig</b>	19	<b>7,330,578</b>	<b>6,508,703</b>
<b>CYFANSWM CRONFEYDD</b>		<b>18,878,886</b>	<b>14,804,720</b>

Cymeradwywyd y datganiadau ariannol hyn gan yr aelodau Bwrdd ar 26 Medi 2024 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

	2024 £	2023 £
<b>Llifau arian o weithgareddau gweithredu</b>		
<i>Incwm net ar gyfer y cyfnod adrodd</i>	1,026,550	1,785,320
<b>Addasiadau ar gyfer:</b>		
Costau dibrisiant	31,153	31,153
Llog a dderbyniwyd	(1,069,348)	(502,739)
(Cynnydd)/Gostyngiad mewn dyledion	(1,351,320)	(4,425,254)
(Gostyngiad) mewn credydwyd	3,784,360	(3,902,640)
Symudiad anariannol parthed addasiad		
Pensiwn â Buddion wedi'u Diffinio	-	(130,000)
<b>Arian net a ddefnyddiwyd mewn gweithgareddau</b>	<b>2,421,395</b>	<b>(7,142,160)</b>
<b>Llifau arian o weithgareddau buddsoddi:</b>		
Enillion o'r cynllun pensiwn â buddion wedi'u diffinio	2,927,000	-
Prynu buddsoddiad ag asedau sefydlog	(1,000,000)	-
Ailddosbarthiad ased diriaethol sefydlog	-	32
Llog a dderbyniwyd	1,069,348	502,739
<b>Arian net a ddefnyddiwyd mewn gweithgareddau buddsoddi</b>	<b>2,996,348</b>	<b>502,771</b>
<b>Newid mewn arian parod a phethau cyfwerth ag arian parod yn y cyfnod adrodd</b>	<b>5,417,743</b>	<b>(6,641,389)</b>
<b>Arian parod a phethau cyfwerth ag arian parod ar ddechrau'r cyfnod adrodd</b>	<b>13,609,831</b>	<b>20,251,220</b>
<b>Arian parod a phethau cyfwerth ag arian parod ar ddiwedd y cyfnod adrodd</b>	<b>19,027,574</b>	<b>13,609,831</b>

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 wedi eu paratoi mewn sterling, sef arian gweithredol y grŵp, a'u talgrynnu 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 codi 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 gofyn i ni ddefnyddio amcangyfrifon cyfrifyddu critigol penodol. Mae hefyd yn gofyn i reolwyr ddefnyddio eu crebwyll 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 eu cyhoeddi, mae Datganiad ar wahân o Weithgareddau Ariannol y rhiant-gwmni yn cael ei hepgor o ddatganiadau ariannol y grŵp drwy rinwedd adran 408 Deddf Cwmnïau 2006.

### Busnes Gweithredol

Mae'r grŵp a'r elusen yn bodloni eu gofynion o ran eu cyfalaf gweithio bob dydd drwy gyfleusterau eu 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 dibenion o'r fath 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.

Cronfeydd anghyfyngedig yw rhoddion ac adnoddau eraill a dderbynnir neu a gynhyrchir i'w gwario ar amcanion cyffredinol yr elusen.

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

## Nodiadau i'r datganiadau ariannol

### Incwm a gwaddolion

#### RHODDION AC ANRHEGION

Caiff yr holl roddion ac anrhegion ariannol eu cynnwys yn llawn yn y datganiad o weithgareddau ariannol pan gânt eu derbyn, 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

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

Caiff grantiau ar gyfer cyllid craidd eu cyfrif fel incwm gwirfoddol yn y cyfnod y maent yn perthyn iddo.

Caiff grantiau i brynu asedau sefydlog eu cyfrif fel adnoddau cyfyngedig sy'n dod i mewn yn y cyfnod y cododd y gwariant ynddo a bwrw bod yr amodau derbyn wedi'u bodloni. Caiff dibrisiad ar yr asedau sefydlog a brynwyd gyda'r cyfryw grantiau eu codi yn erbyn y gronfa gyfyngedig.

#### INCWM BUDDSODDIADAU

Caiff incwm buddsoddi ei gyfrif ar sail gronol. Daw'r incwm hwn o ddifidendau cyfranddaliadau, llog banc a llog o'r benthyciadau buddsoddi cymdeithasol.

#### INCWM MASNACHU

Caiff incwm buddsoddi ei gyfrif ar sail gronol. Mae'r incwm hwn yn cynnwys hyfforddiant allanol a ddarperir, lesau tenantiaid, biwro'r gyflogres ac aelodaeth.

#### INCWM ARALL

Caiff pob incwm arall ei gyfrif 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 chaiff cyllid cyfatebol ei gyfrifo yn y cyfrifon hyn ond cyfeirir at y swm yn adroddiad yr ymddiriedolwyr a nodyn 8.

### Gwariant

#### GRANTIAU TALADWY

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

#### GWARIANT ARALL

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

- Costau cynhyrchu cronfeydd yw'r costau sydd ynghlwm wrth ddenu incwm gwirfoddoli a'r costau masnachu i godi arian.
- Gwariant elusennol yw'r costau hynny y mae'r elusen yn mynd iddynt wrth gynnig 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 sy'n gysylltiedig â bodloni gofynion cyfansoddiadol a statudol yr elusen ac mae hyn yn cynnwys y ffioedd a'r costau archwilio sy'n gysylltiedig â rheolaeth strategol yr elusen.
- Dyrannir pob cost rhwng categorïau gwario y SoFA mewn ffordd sy'n adlewyrchu'r defnydd o'r adnodd. Caiff costau sy'n ymwneud â gweithgaredd penodol eu dyrannu'n uniongyrchol, a chaiff eraill eu dyrannu fel sy'n 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, meddiannaeth 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, cyflwynir y canlyniadau a'r sefyllfa ariannol 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 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 a chânt eu cyfrif yn y 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 yng ngwerth y farchnad eu cydnabod yn y datganiad o weithgareddau ariannol fel enillion neu golledion heb eu gwireddu ar asedau buddsoddiadau. Caiff incwm sy'n deillio o asedau o'r fath ei gofnodi 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 elw 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 hylifol iawn sy'n aeddfedu mewn tri mis ar y mwyaf o'r dyddiad caffael ac y gellir eu trosi'n hawdd i symiau hysbys 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.

### DYLEDION

Caiff dyledion 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.

### DYLEDION MWY NA BLWYDDYN

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

### DYLED DDRWG

Os credir nad oes modd adennill unrhyw incwm heb ei gasglu serch eich ymdrechion gorau, caiff ei ddileu fel dyled ddrwg drwy'r cyfrif incwm a gwariant (I&E) fel gostyngiad mewn incwm.

### CREDYDWYR

Caiff credydwy'r masnachu tymor byr eu mesur ar bris y trafodiad. Caiff rhwymedigaethau ariannol eraill, gan gynnwys benthyciadau banc, eu mesur i ddechrau ar werth teg costau net y trafodiad, a'u mesur wedyn ar gost amorteiddio gan ddefnyddio'r dull llog effeithiol.

### 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 dalwyd/derbyniwyd pan gafodd y benthyciad ei wneud, ynghyd ag unrhyw gostau trafodiadau y gellir eu priodoli'n uniongyrchol. Caiff unrhyw wahaniaeth 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.

Ni chredir bod ad-daliadau ar gael o warged os yw'r hawl i warged yn dibynnu ar y digwyddiad. 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 LES

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 les, neu'n cynnwys les, sy'n seiliedig ar sylwedd y trefniant.

### ASEDAU LES CYLLID

Caiff lesau asedau sy'n trosglwyddo rhan helaeth o'r holl risgiau a buddion o ganlyniad i berchenogaeth eu galw yn lesau cyllid.

Mae lesau cyllid yn cael eu cyfalafu ar ddechrau'r les fel asedau ar werth teg yr asedau ar les neu, os yw hynny'n is, gwerth presennol y taliadau les lleiaf a gyfrifir gan ddefnyddio'r gyfradd llog heb ei diffinio yn y les. Pan na ellir pennu'r gyfradd heb ei diffinio, defnyddir cyfradd fenthycy gynyddrannol y Grŵp. Mae costau cynyddrannol uniongyrchol, sy'n codi wrth negodi a threfnu'r les, 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 les fel rhwymedigaeth ar ddechrau'r cytundeb. Caiff taliadau les 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 LES GWEITHREDU

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

### CYMHELLION LES

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

Caiff cymhellion a dderbynnir i rwymo i les gweithredu eu credydu i'r cyfrif elw a cholled, i leihau treuliau'r les, ar sail llinell syth dros gyfnod y les.

### 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 sy'n 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 dyledion, a digonolrwydd y ddarpariaeth ar gyfer dyledion drwg.
2. Yr amcangyfrif o fywydau defnyddiol a gwerth gweddilliol bras asedau sefydlog, at ddiben cyfrifo dibrisiant a godir.

### 3. Gweithgareddau masnachu eraill

	Cronfeydd Anghyfyngedig	Cronfeydd Cyfyngedig	Cyfanswm Cronfeydd 2024	Cyfanswm Cronfeydd 2023
	£	£	£	£
Hyfforddiant a chyhoeddusrwydd	503,065	40,146	543,211	647,555
Cyfarfodydd a thenantiaid	70,533	5,500	76,033	50,425
Tanysgrifiadau ac aelodaeth	62,162	-	62,162	66,728
	<u>635,760</u>	<u>45,646</u>	<u>681,406</u>	<u>764,708</u>

### 4. Incwm o Fuddsoddiadau

	Cronfeydd Anghyfyngedig	Cronfeydd Cyfyngedig	Cyfanswm Cronfeydd 2024	Cyfanswm Cronfeydd 2023
	£	£	£	£
Llog ar adnau banc	650,127	413,751	1,063,878	497,269
Incwm buddsoddiad	5,470	-	5,470	5,470
	<u>655,597</u>	<u>413,751</u>	<u>1,069,348</u>	<u>502,739</u>



## Nodiadau i'r datganiadau ariannol

### 5. Grantiau derbyniadwy

	Cronfeydd Anghyfyngedig	Cronfeydd Cyfyngedig	Cyfanswm Cronfeydd 2024	Cyfanswm Cronfeydd 2023
	£	£	£	£
Prifysgol Caerdydd	-	11,531	11,531	19,902
Sefydliad Cymorth i Elusennau	43,206	-	43,206	43,672
Comic Relief	50,000	87,993	137,993	1,022,080
Cwmpas	-	11,055	11,055	-
Adran Gwaith a Phensiynau	-	-	-	18,716
Y Consortiwm Hawliau Dynol	-	43,000	43,000	-
Cymorth Canser Macmillan	-	64,921	64,921	10,587
Moondance Foundation	25,000	26,000	51,000	-
Cronfa Dreftadaeth Genedlaethol	-	116,599	116,599	99,417
Promo	-	5,000	5,000	-
Cronfa Buddsoddiad Cymdeithasol ASDA	-	-	-	42,718
Chwaraeon Cymru	-	82,465	82,465	83,422
The Wheel	-	8,288	8,288	10,422
Prifysgol De Cymru	-	6,415	6,415	6,512
Llywodraeth Cymru	1,658,247	24,713,319	26,371,566	20,628,826
Fforwm Cyllidwyr Cymru	-	199	199	326
CGGC	3,501	-	3,501	3,501
WEFO	-	1,141,135	1,141,135	10,867,649
Cyfanswm grantiau derbyniadwy	1,779,954	26,317,920	28,097,874	32,857,750
Incwm Secondiad	58,726	-	58,726	158,845

## Nodiadau i'r datganiadau ariannol

### 6. Incwm net

Nodir incwm net ar ôl codi tâl ar gyfer:

	2024	2023
	£	£
Dibrisiant ar asedau sefydlog a berchnogir	31,153	31,153
Taliadau i'r archwiliwr: - ffioedd archwilio	28,090	25,317
- gwasanaethau treth	2,381	2,877

### 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 chan sefydliad neu gwmni a reolir gan yr elusen (2023: £Dim).

Ad-dalwyd treuliau teithio chwe ymddiriedolwr i fynychu cyfarfodydd Bwrdd, Pwyllgorau a Phanel Grantiau a ddaeth i gyfanswm o £670 yn ystod y flwyddyn (2023: £1,162).

Ni wnaed unrhyw daliadau i gyn-ymddiriedolwyr am wasanaethau proffesiynol yn ystod y flwyddyn (2023: £Dim).

#### B) GWYBODAETH YNGLŷN Â CHYFLOGEION

	2024	2023
	£	£
Cyflogau	2,836,289	3,442,064
Costau nawdd cymdeithasol	277,893	341,606
Costau pensiwn ac yswiriant bywyd eraill	774,986	883,786
	<b>3,889,168</b>	<b>4,667,456</b>

Nifer y cyflogeion yn ystod y flwyddyn ar gyfartaledd oedd 79 (2023: 105).

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:

	2024	2023
£60,000 - £69,999	1	2
£70,000 - £79,999	-	1
£80,000 - £89,999	-	-
£90,000 - £99,999	-	1
£100,000 - £109,999	1	-

Cafodd cyfraniadau eu talu at gynllun â buddion wedi'u diffinio 3 (2023: 3) o'r cyflogeion y telir cyflog uwch iddynt ac at gynllun â chyfraniadau wedi'u diffinio 1 (2023: 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 £353,644 (2023: £433,752).

#### C) TALIADAU DILEU A THERFYNU SWYDD

Mae'r ffigur cyflogau yn cynnwys £Dim o gostau diswyddo a therfynu (2023: £324,829).

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

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

## 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 sefydliadau (ni wnaed unrhyw grantiau i unigolion):

Dyfernir yr holl grantiau i fudiadau trydydd sector yng Nghymru:

	2024 £	2023 £
Cyngor Sir Benfro	1,071,736	887,922
Cyngor Sir Ynys Môn	917,174	374,734
Awdurdod Parc Cenedlaethol Bannau Brycheiniog	824,117	-
Cymdeithas Mudiadau gwirfoddol Gwent (GAVO)	801,780	874,352
Cyngor Gwynedd	667,306	753,375
Cyngor Sir Powys – Neuad y Sir Llandrindod	637,000	282,356
Cyngor Bwrdeistref Sirol Caerffili	557,590	384,540
Cyngor Dinas Caerdydd	555,435	503,876
Cyngor Bwrdeistref Sirol Rhondda Cynon Taf	533,362	466,871
Cyngor Dinas a Sir Abertawe	531,213	481,959
Cyngor Sir Ddinbych	508,790	349,214
Cyngor Sir Ceredigion	505,290	231,647
Cyngor Dinas Casnewydd	497,322	347,710
Cyngor Bwrdeistref Sirol Blaenau Gwent	497,278	195,006
Cyngor Bro Morgannwg	493,503	247,343
Cyngor Sir Fynwy	492,126	309,748
Cyngor Bwrdeistref Sirol Merthyr Tudful	471,600	543,418
Cyngor Castell-nedd Port Talbot	465,668	322,996
Cyngor Bwrdeistref Sirol Pen-y-bont ar Ogwr	445,046	189,628
Cyngor Bwrdeistref Sirol Torfaen	444,835	420,486
Cyngor Sir Gâr	433,612	256,995
Cyngor Bwrdeistref Sirol Wrecsam	428,717	-
Cymdeithas Mudiadau Gwirfoddol Powys	424,881	461,893
Cyngor Sir Fflint	409,735	694,457
Awdurdod Parc Cenedlaethol Eryri	324,599	-
Cyngor Bwrdeistref Sirol Conwy	321,628	305,608
Mantell Gwynedd	272,363	253,234
Cyngor Gwasanaeth Gwirfoddol Abertawe	261,852	244,241
Interlink	251,552	236,127
Cyngor Trydydd Sector Caerdydd (C3SC)	251,203	370,067

## Nodiadau i'r datganiadau ariannol

Byddin yr Iachawdwriaeth	246,238	408,947
Cymdeithas Gwasanaethau Gwirfoddol Sir Gaerfyrddin (CAVS)	235,740	316,453
Cynghrair Gwirfoddol Torfaen (TVA)	224,369	239,117
Canolfan Gwasanaethau Gwirfoddol y Fro/ Gwasanaethau Gwirfoddol Morgannwg	223,709	210,370
Cyngor Gwirfoddol Lleol Sir Fflint (FLVC)	214,839	-
Medrwn Mon	214,385	190,348
Cymdeithas Gwasanaethau Gwirfoddol Sir Benfro (PAVS)	211,502	197,005
Cymdeithas Mudiadau Gwirfoddol Wrecsam (AVOW)	209,404	195,054
Cymorth Cymunedol a Gwirfoddol Conwy (CVSC)	209,394	388,374
Cyngor Gwasanaethau Gwirfoddol Sir Ddinbych (DVSC)	208,702	194,406
Cyngor Gwasanaethau Gwirfoddol Castell-nedd a Phort Talbot (NPTCVS)	206,295	262,122
Cymdeithas Mudiadau Gwirfoddol Ceredigion (CAVO)	205,626	197,765
Cymdeithas Mudiadau Gwirfoddol Pen-y-bont ar Ogwr (BAVO)	204,500	188,340
Gweithredu Gwirfoddol Merthyr Tudful (VAMT)	202,503	285,245
Cyfoeth Naturiol Cymru	200,000	-
Foothold Cymru	193,831	-
Ymddiriedaeth St Giles	133,132	-
Mind Casnewydd	118,793	-
Ymddiriedolaeth Bywyd Gwyllt Gogledd Cymru	118,298	-
Innovate Trust	117,111	-
Cymunedau'n Ymlaen Môn Communities Forward	-	651,039
PRIME Cymru	-	379,096
Awdurdod Parc Cenedlaethol Arfordir Sir Benfro	-	343,475
Whitehead-Ross Education and Consulting Ltd	-	287,071
Sefydliad y Deillion Merthyr Tudful (MTIB)	-	273,432
Llamau Cyf	-	257,926
YMCA Abertawe	-	243,955
Leonard Cheshire	-	224,729
Cymdeithas Tai Cymunedol Caerdydd	-	220,312
Cymdeithas Genedlaethol Meithrinfeidd Dydd	-	216,284
Cyfanswm y 50 grant mwyaf a dalwyd i sefydliadau	19,196,684	17,360,668
Cyfanswm grantiau taladwy eraill	4,183,414	8,671,495
Cyfanswm grantiau a dalwyd i sefydliadau	23,380,098	26,032,163

## Nodiadau i'r datganiadau ariannol

Nid yw'r grantiau hyn yn cynnwys £34,866 (2023: £3,185,198) o incwm a gwariant cyllid cyfatebol a adlewyrchir yng nghyfrifon y mudiadau a gafodd grantiau.

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

Mudiad	Parti Cysylltiedig	2024 £	2023 £
Cymdeithas Mudiadau Gwirfoddol Gwent	Edward Watts	801,780	874,352
The Wallich	Lindsay Cordery-Bruce	13,729	11,232
Anabledd Cymru	Rhian Davies	875	13,087
Fare Share Cymru	Simon Harris	11,000	12,672
Cyngor Hil Cymru	Menai Owen-Jones	3,501	3,501
Rhwydwaith Cydraddoldeb			
Menywod Cymru	Rhian Davies	3,501	3,501
Mentrau Iaith Cymru	Lowri Jones	3,501	3,501
Fforwm Cymru Gyfan	Kate Young	3,501	3,501
Plant yng Nghymru	Menai Owen-Jones	3,501	3,501

Nid oedd unrhyw daliadau contractau a gaffaelwyd i fudiadau yn 2024 (2023: £Dim). Ni wnaed unrhyw grantiau i unigolion (2023: 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 2024 £	Cyfanswm Cronfeydd 2023 £
Grantiau a Ddyfarnwyd	-	-	23,380,098	23,380,098	26,032,163
Treuliau Eiddo	-	29,932	4,572	34,505	21,087
Treuliau Cyfarpar Swyddfa	-	703	35	738	-
Rhent ac Ardrethi	18,307	156,988	-	175,295	148,233
Gwres a Golau	1,177	8,811	-	9,989	24,229
Recrwtio a Staff Dros Dro	-	27,115	1,456	28,571	20,848
Cyflogau ac Argostau	478,581	1,482,597	1,743,828	3,705,006	4,530,965
Teithio, Cynhaliaeth a Lles	808	32,041	17,139	49,988	36,097
Hyfforddiant Staff	114	8,390	4,444	12,948	22,732
Cyfarfodydd a Chynadleddau	118,952	16,145	40,403	175,500	127,078
Cyhoeddusrwydd	2,861	27,936	19,495	50,292	51,908
Postio a Theleffon	21	789	98	909	1,520
Costau Hyfforddiant Allanol	18,075	7,664	14,096	39,835	42,801
Deunydd Ysgrifennu	128	568	-	696	738
Argraffu	-	-	91	91	4,054
Costau Cyhoeddi	2	7,648	10,000	17,649	15,666
Costau Cyfieithu	98	9,365	21,552	31,016	27,524
Llungopïo	-	1,037	398	1,435	971
Ymgynghori ac Archwilio	3,053	189,643	148,143	340,840	603,104
Gorbenion Canolog	45,335	23,140	320,783	389,258	758,399
Mân Gostau	(775)	12,707	60,264	72,196	12,730
	<b>686,740</b>	<b>2,043,218</b>	<b>25,786,896</b>	<b>28,516,854</b>	<b>32,482,847</b>

## 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 2024 £	Cyfanswm Cronfeydd 2023 £
Cyflogau a Chostau Staff	21,277	281,994	-	303,271	287,840
Yswiriant a Diogelwch	1,388	10,392	13,830	25,610	25,416
Costau Cyfrifiadurol	5,655	84,923	169,488	260,066	325,852
Ffioedd Banc	1,011	15,433	4,019	20,464	9,383
Dibrisiant Eiddo Rhydd-ddaliadol	-	31,153	-	31,153	31,153
Atgyweiriadau ac Amnewidiadau	2,727	-	-	2,727	-
	<b>32,058</b>	<b>423,896</b>	<b>187,337</b>	<b>643,290</b>	<b>679,644</b>
<b>Costau Llywodraethu</b>					
Ffioedd Archwilio	-	28,090	-	28,090	23,872
Arall	-	670	-	670	1,162
	<b>-</b>	<b>28,760</b>	<b>-</b>	<b>28,760</b>	<b>25,034</b>
Darpariaeth ar gyfer dyledion amheus ar y Gronfa Fuddsoddi Gymunedol	-	2,817	78,341	81,158	43,114
<b>Cyfanswm gwariant</b>	<b>718,797</b>	<b>2,498,692</b>	<b>26,052,573</b>	<b>29,270,062</b>	<b>33,230,639</b>

### 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 codi yn yr elusen.

## Nodiadau i'r datganiadau ariannol

### 11. Ffuriau cymharol ar gyfer y Datganiad o Weithgareddau Ariannol

			Cronfeydd Anghyfyngedig	Cronfeydd Cyfyngedig	Cyfanswm Cronfeydd 2022 (fel yr ailddatganwyd)
	Nodyn	£	£	£	£
<b>Incwm o weithgareddau Masnachu:</b>					
Gweithgareddau masnachu eraill	3	747,199	17,509	764,708	738,459
Incwm o fuddsoddiadau	4	243,492	259,247	502,739	243,259
<b>Incwm o weithgareddau Elusennol:</b>					
<b>Grantiau derbyniadwy</b>	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 ar werthu eiddo	5	-	-	-	1,362,669
<b>Cyfanswm incwm a gwaddolion</b>		<b>3,593,858</b>	<b>31,422,101</b>	<b>35,015,959</b>	<b>39,010,559</b>
<b>Gwariant</b>					
<b>Costau cynhyrchu cronfeydd:</b>					
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
<b>Cyfanswm gwariant</b>		<b>2,989,603</b>	<b>30,241,036</b>	<b>33,230,639</b>	<b>35,513,720</b>
<b>Incwm Net</b>		<b>604,255</b>	<b>1,181,065</b>	<b>1,785,320</b>	<b>3,496,839</b>
Trosglwyddiadau rhwng cronfeydd		78,228	(78,228)		
Enillion actwaraidd ar y cynllun pensiwn â buddion wedi'u diffinio		7,030,000	-	7,030,000	4,610,000
Ased heb ei gydnabod		(7,160,000)	-	(7,160,000)	-
Elw/(Colled) ar ailbrisio buddsoddiadau		(12,793)	-	(12,793)	(5,444)
<b>Symudiad net mewn cronfeydd</b>		<b>539,690</b>	<b>1,102,837</b>	<b>1,642,527</b>	<b>8,101,395</b>
Balansau a ddygwyd ymlaen		7,921,608	5,405,866	13,327,474	6,406,079
Addasiad o'r flwyddyn gynt	26	-	-	-	(1,180,000)
<b>Balansau a gariwyd ymlaen</b>		<b>8,461,298</b>	<b>6,508,703</b>	<b>14,970,001</b>	<b>13,327,474</b>

## Nodiadau i'r datganiadau ariannol

### 12. Asedau sefydlog diriaethol

Grŵp ac Elusen	Gosodiadau a Ffitiadau	
	Un Rhodfa'r Gamlas	Cyfanswm
<b>Cost</b>	£	£
Ar 1 Ebrill 2023	311,529	311,529
Ychwanegiadau	-	-
Ailddosbarthu	-	-
Ar 31 Mawrth 2024	<u>311,529</u>	<u>311,529</u>
<b>Dibrisiant</b>		
Ar 1 Ebrill 2023	33,748	33,748
Tâl am y flwyddyn	31,153	31,153
Dibrisiant ar werthiannau	-	-
Ar 31 Mawrth 2024	<u>64,901</u>	<u>64,901</u>
<b>Gwerth net ar y llyfrau</b>		
Ar 31 Mawrth 2024	<u>246,628</u>	<u>246,628</u>
Ar 31 Mawrth 2023	<u>277,781</u>	<u>277,781</u>

Cedwir pob ased sefydlog at ddibenion elusennol uniongyrchol.

### 13. Buddsoddiadau

Grŵp ac Elusen	Buddsoddiadau a restrwyd	
	£	£
<b>Gwerth Farchnad</b>		
Ar 1 Ebrill 2023	-	-
Ychwanegiadau	1,000,000	1,000,000
Ailbrisiadau	92,250	92,250
Ar 31 Mawrth 2024	1,092,250	1,092,250
<b>Gwerth llyfr Net</b>		
Ar 31 Mawrth 2024	1,092,250	1,092,250
Ar 31 Mawrth 2023	-	-

# Nodiadau i'r datganiadau ariannol

## 14. Buddsoddiadau

Grŵp ac Elusen	2024	2024	2023	2023
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	58,698	50,352	58,344
17,000 8¾% Aviva Cyfranddaliadau Blaenoriaeth Cronnol	19,820	22,228	19,820	20,910
Gwerth ar y farchnad ar 31 Mawrth	70,172	80,925	70,172	79,254

Elusen yn unig	Cwmnïau grŵp
	£
Ar 31 Mawrth 2023 ac 31 Mawrth 2024	3
<b>Gwerth net ar y llyfrau</b>	
Ar 31 Mawrth 2023 ac 31 Mawrth 2024	3

Ar 31 Mawrth 2024 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

Roedd cyfanswm y cyfalaf cyfranddaliadau a'r cronfeydd ar 31 Mawrth 2024 a'r elw neu'r golled am y flwyddyn a ddaeth i ben ar y dyddiad hwnnw ar gyfer ymgymeriadau'r is-gwmni fel a ganlyn:

Cyfanswm y cyfalaf cyfranddaliadau a'r cronfeydd	£	Elw/(Colled)
	£	£
Cynnal Cymru – Sustain Wales Ltd	147,539	(17,745)
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

### 15. Dyledwyr

	Grŵp		Elusen	
	2024	2023	2024	2023
Symiau sy'n ddyledus cyn pen un mlynedd	£	£	£	£
Dyledion masnachol	238,111	203,009	103,577	146,846
Incwm cronrus	11,780,032	11,626,071	11,734,051	11,599,161
Dyledion eraill a thaliadau ymlaen llaw	76,328	81,972	76,329	81,672
Cynlluniau Benthg	532,893	413,333	532,893	413,333
	<u>12,627,364</u>	<u>12,324,385</u>	<u>12,446,850</u>	<u>12,241,008</u>
	2024	2023	2024	2024
Symiau sy'n ddyledus ar ôl mwy nag un mlynedd	£	£	£	£
Cynlluniau Benthg	6,108,942	5,060,601	6,108,942	5,060,601
	<u>6,108,942</u>	<u>5,060,601</u>	<u>6,108,942</u>	<u>5,060,601</u>

Gwneir benthyciadau'r Gronfa Fuddsoddi Gymunedol, Asda a benthyciadau 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 2023	Rhagdaliadau yn y flwyddyn	Llog yn y flwyddyn	Swm a ad-dalwyd yn y flwyddyn	Symudiad Darpariaeth	Cariwyd ymlaen 31 Mawrth 2024
<b>ELUSEN</b>	<u>5,411,438</u>	<u>2,093,545</u>	<u>349,545</u>	<u>(1,276,531)</u>	<u>(175,014)</u>	<u>6,402,987</u>
<b>GRŴP</b>	<u>5,411,438</u>	<u>2,093,545</u>	<u>349,545</u>	<u>(1,276,534)</u>	<u>(175,014)</u>	<u>6,402,987</u>

# Nodiadau i'r datganiadau ariannol

## 16. Credydwyr

	Grŵp		Elusen	
	2024	2023	2024	2023
Symiau sy'n ddyledus o fewn un mynledd	£	£	£	£
Credydwyr masnachol	115,526	75,177	71,674	65,505
Trethiant a nawdd cymdeithasol	121,863	160,095	88,460	127,619
Croniadau ac incwm gohiriedig	12,864,970	8,650,505	12,776,120	8,586,796
	<u>13,102,359</u>	<u>8,885,777</u>	<u>12,936,254</u>	<u>8,779,920</u>
	Grŵp		Yr Elusen	
	2024	2023	2024	2023
Symiau sy'n ddyledus ar ôl un flynedd	£	£	£	£
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	45,882	52,069	45,882	52,069
Credydwyr gwydnwch	1,009,017	1,444,005	1,009,017	1,444,005
	<u>7,054,899</u>	<u>7,496,074</u>	<u>7,054,899</u>	<u>7,496,074</u>

Mae dau fenthyciad consesiynol yn ddyledus ar ôl un flynedd yn yr adran credydwyr, 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%.

## 17. Cwmni cyfyngedig drwy warant

Mae Cyngor Gweithredu Gwirfoddol Cymru yn Gwmni Cyfyngedig drwy Warant ac nid oes ganddo gyfalaf cyfranddaliadau. Mae rhwymedigaeth ei ymddiriedolwyr, sy'n gyfarwyddwyr, yn gyfyngedig. Mae'r cyfyngiad fesul cyfarwyddwr wedi'i gyfyngu i swm nad yw'n fwy nag £1 yr aelod. Mae cyfnod cyfyngiad pob cyfarwyddwr wedi'i gyfyngu i'r amser y mae'n aelod neu ymhen blwyddyn wedyn.

## Nodiadau i'r datganiadau ariannol

### 18. Dadansoddiad o symudiadau mewn cronfeydd anghyfyngedig

	Balans ar ddechrau'r flwyddyn £	Symudiad net mewn cronfeydd £	Trosglwyddiadau rhwng cronfeydd £	Balans ar ddiwedd y flwyddyn £
<u>Cronfeydd Anghyfyngedig Cyffredinol</u>	5,391,047	-	(2,407,000)	2,984,047
Incwm Net		301,806	-	301,806
Ad-daliad o'r pensiwn â buddion wedi'u diffinio		2,927,000	-	2,927,000
Trosglwyddiad o gronfeydd cyfyngedig	-	-	(97,131)	(97,131)
Elw ar ailbrisio buddsoddiadau	-	102,873	-	102,873
<b>Cyfanswm Cronfeydd Cyffredinol</b>	<b>5,391,047</b>	<b>3,331,679</b>	<b>(2,504,131)</b>	<b>6,218,595</b>
<u>Cronfeydd Dynodedig</u>				
Eiddo	2,075,251	-	-	2,075,251
Gwariant Datblygu Busnes	300,000	-	-	300,000
Costaucau/diswyddo Ewropeaidd	70,000	-	(70,000)	-
Pontio i gynllun yr LGPS	475,000	-	(475,000)	-
Datblygu a Dylunio sefydliadol	150,000	-	-	150,000
Costau cau prosiectau Ewropeaidd	-	-	25,000	25,000
Strategaeth hirdymor CgGC	-	-	2,927,000	2,927,000
<b>Cronfeydd anghyfyngedig</b>	<b>8,461,298</b>	<b>3,331,679</b>	<b>(97,131)</b>	<b>11,695,846</b>
<b>Cyfanswm Cronfeydd Anghyfyngedig - Grŵp</b>	<b>8,461,298</b>	<b>3,331,679</b>	<b>(97,131)</b>	<b>11,695,846</b>
Symiau wedi'u cynnwys yn ymwneud â				
Cynnal Cymru - Sustain Wales Limited	(165,284)	17,745	-	(147,539)
Buddsoddiad mewn is-gwmnïau	3	-	-	3
<b>Cyfanswm Elusen</b>	<b>8,296,017</b>	<b>3,349,424</b>	<b>(97,131)</b>	<b>11,548,310</b>

	Adnoddau a ddaeth i mewn £	Adnoddau a wariwyd £	Symudiadau mewn cronfeydd £
Cronfeydd cyffredinol	3,519,294	(3,217,488)	301,806

## 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. Mae wedi'i ddynodi ar gyfer unrhyw wariant cyfalaf ar swyddfeidd a dodrefn a osodir yn Un Rhodfa'r Gamlas, a chostau ychwanegol yr eir iddynt yn y dyfodol o bosibl wrth brynu safle swyddfa newydd.

#### GWARIANT DATBLYGU BUSNES DYNODEDIG

Cafodd y gronfa 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 ddynodedig wrth gefn 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 gwirfoddol.

#### DATBLYGIAD A DYLUNIAD SEFYDLIADOL

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

#### COSTAU CAU/DISWYDDO EWROPEAIDD DYNODEDIG

Caeodd y cyllid Ewropeaidd ar 30 Medi 2023. Mae pob hawliad wedi'i brosesu a'i gwblhau. Fodd bynnag, mae rhai taliadau heb eu casglu o hyd. Felly, mae cronfa ddynodedig wrth gefn wedi'i sefydlu i dalu am arian ychwanegol y bydd yn cael ei ryddhau i'r cronfeydd wrth gefn cyffredinol yn erbyn yr hawliadau Ewropeaidd priodol ar gyfer costau cau, pan a phryd y byddant yn dod i law yn ystod 2024/25.

# Nodiadau i'r datganiadau ariannol

## 19. Dadansoddiad o symudiadau mewn cronfeydd cyfyngedig

	Balans ar Trosoglwyddo		Symudiad mewn Cronfeydd wrth gefn		Balans ar
	1 Ebrill				31 Mawrth
	2023		Arian a ddaeth i mewn	Arian a aeth allan	2024
	£	£	£	£	£
IB ESF ac SBGF	-	39,895	556,805	596,700	-
Cynhwysiant Gweithredol Gorllewin Cymru a'r Cymoedd	-	-	133,964	(133,964)	-
Cynhwysiant Gweithredol Dwyrain Cymru	-	-	146,761	(146,761)	-
Cynhwysiant Gweithredol Ieuenctid Dwyrain Cymru	-	-	13,120	(13,120)	-
Grantiau tyfu busnesau cymdeithasol (SBGF) Gorllewin Cymru a'r Cymoedd	-	(192,290)	192,290	-	-
Grantiau SBGF Dwyrain Cymru	-	(133,453)	133,169	284	-
Cymorth Canser Macmillan	-	-	64,922	(94,922)	-
Gwybodaeth Trydydd Sector Erasmus	-	(3,288)	30,495	(30,495)	-
	-		8,288	(5,000)	-
Cronfa Gymorth y Trydydd Sector	-	-	281,500	(281,500)	-
Fforwm Cyllidwyr Cymru	-	-	199	(199)	-
NEWID	-	-	100,000	(100,000)	-
Catalydd Cymru, Ehangu Gorwelion	-	-	116,599	(116,599)	-
Chwaraeon BME Cymru	-	-	82,465	(82,465)	-
Grantiau Bach Iechyd a Gofal Cymdeithasol	-	-	300,000	(300,000)	-
Arweinwyr Cymdeithasol Cymru	-	-	11,055	(11,055)	-
Gwirfoddoli Cymru	-	-	2,787,373	(2,787,373)	-
Hyb Diogelu	-	-	114,500	(114,500)	-
Presgripsiynu Cymdeithasol	-	-	6,415	(6,415)	-
Brexit – Prifysgol Caerdydd	-	-	60,031	(60,031)	-
Grant Dechrau Busnes Sero Net	-	-	50,000	(50,000)	-
Grantiau Effeithlonrwydd Ynni	-	-	26,000	(26,000)	-
Grantiau bach	-	-	42,200	42,200	-
Grant Lleoedd Lleol ar gyfer Natur (LPfN)	-	-	12,772,640	(12,772,640)	-
Grant Partneriaeth Forol ac Arfordirol	-	-	300,044	(300,044)	-
Cyllid Seilwaith Cyngorau	-	-	-	-	-
Gwirfoddol Sirol (CVCs)	-	-	4,848,587	(4,848,587)	-
Cymru ar gyfer Affrica	-	-	416,639	(416,639)	-
Grant y Dreth Dirlenwi	-	-	2,126,709	(2,126,709)	-
Comic Relief	-	-	87,993	(87,993)	-
Cronfa Capasiti Partneriaeth	-	-	84,024	(84,024)	-
Trwyddedau CRM CVCs	-	60,524	91,500	(152,024)	-
Grantiau Cronfa Gwydnwch y Trydydd Sector	-	-	(22,110)	22,110	-
Benthyciad SBGF wedi'i ailgylchu	-	325,743	30,462	-	356,205
Cynllun Benthycia Asda	595,386	-	7,846	(15,035)	588,196
Cronfa Fuddsoddi Gymunedol 2	2,068,028	-	78,693	(15,035)	2,195,907



## Nodiadau i'r datganiadau ariannol

Cronfa Fuddsoddi Gymunedol	2,116,831	-	306,739	(351,159)	2,072,410
Cronfa gwydnwch	1,728,458	-	389,401	-	2,117,859
<b>Cyfanswm Grŵp</b>	<b>6,508,703</b>	<b>(97,131)</b>	<b>26,777,317</b>	<b>(26,052,573)</b>	<b>7,330,578</b>
<b>Cyfanswm yr Elusen</b>	<b>6,508,703</b>	<b>(97,131)</b>	<b>26,777,317</b>	<b>(26,052,573)</b>	<b>7,330,578</b>

### Benthyciad SBGF wedi'i ailgylchu

Daeth y cyllid hwn drwy Gronfa Datblygu Rhanbarthol Ewrop drwy Swyddfa Cyllid Ewropeaidd Cymru, sy'n rhoi cymorth ariannol i fusnesau cymdeithasol yng Nghymru i'w galluogi i dyfu a chreu cyfleoedd gwaith. Mae'r cynllun yn cynnig cyllid cyfunol i ymgeiswyr sy'n gysylltiedig â chreu swydd, sy'n gymysgedd o arian grant ac arian sydd angen ei ad-dalu. Roedd telerau'r cynllun yn caniatáu i bobl ohirio eu had-daliadau am hyd at ddwy flynedd ar ôl cwblhau prosiectau.

Mae'r benthyciadau hyn yn cael eu had-dalu bob mis o'r prosiectau cymwys. Yn wreiddiol, roedd y cyllid i gael ei ddychwelyd i WEFO (Swyddfa Cyllid Ewropeaidd Cymru), ond mae wedi'i gadarnhau y gall CGGC gadw'r cyllid i gael ei ailgylchu mewn prosiectau cymwys eraill newydd.

### Cynllun Benthycia

Daeth y cyllid hwn drwy gytundeb y daethpwyd iddo gyda Social Investment Scotland ynghylch defnyddio'r arian a gasglwyd gan Asda drwy'r ardoll ar fagiau plastig. Dewiswyd CGGC fel y partner cyflenwi ar gyfer cynllun benthycia a oedd yn defnyddio arian Cymru. Roedd hyn yn ategu cynlluniau benthycia'r gronfa fuddsoddi cymunedol a oedd eisoes wedi'u sefydlu.

### Cronfa Fuddsoddi Gymunedol a Chronfa Fuddsoddi Gymunedol 2

Daeth y cyllid ar gyfer y ddau gynllun benthycia hyn o ddau gylch o arian Cronfa Datblygu Rhanbarthol Ewrop (rhwng 2005 a 2016) drwy Swyddfa Cyllid Ewropeaidd Cymru a Llywodraeth Cymru. Ei diben oedd mynd i'r afael â'r methiant yn y farchnad o ran darparu cyllid ad-daliadwy i'r sector.

### Cronfa Gwydnwch Trydydd Sector Cymru, y "Gronfa Gwydnwch"

Daeth y cyllid gwydnwch cychwynnol gan Lywodraeth Cymru yn ystod 2020/21 a'i nod oedd mynd i'r afael â'r problemau roedd y sector yn eu hwynebu 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.

<b>Grŵp</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Cronfeydd cyfyngedig:		
Gwarged – ymwneud â benthyciadau hirdymor a ddyfarnwyd	3,175,122	3,260,044
Gwarged - arall	4,155,456	3,248,659
	<b>7,330,578</b>	<b>6,508,703</b>
<b>Elusen</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Cronfeydd cyfyngedig:		
Gwarged – yn ymwneud â benthyciadau hirdymor a ddyfarnwyd	3,175,122	3,260,044
Gwarged - arall	4,155,456	3,248,659
	<b>7,330,578</b>	<b>6,508,703</b>

## Nodiadau i'r datganiadau ariannol

### Dadansoddiad cymharol o'r symudiadau mewn cronfeydd cyfyngedig

	Balans ar Trosglwyddo		Symudiad mewn Cronfeydd wrth gefn		Balans ar
	1 Ebrill 2022		Arian a ddaeth i mewn	Arian a aeth allan	31 Mawrth 2023
	£	£	£	£	£
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 Ieuenctid Gorllewin Cymru a'r Cymoedd	-	-	1,725,492	(1,725,492)	-
Cynhwysiant Gweithredol Ieuenctid Dwyrain Cymru	-	-	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 Cymru	-	-	166,597	(166,597)	-
Cymorth Cancer Macmillan	-	-	10,587	(10,587)	-
Gwybodaeth Trydydd Sector	-	-	104,406	(104,406)	-
Erasmus	-	-	10,422	(10,422)	-
Cronfa Gymorth y 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)	-
Hyb Diogelu	-	-	114,500	(114,500)	-
Presgripsiynu Cymdeithasol	-	-	6,512	(6,512)	-
Brexit – Prifysgol Caerdydd	-	-	19,902	(19,902)	-
Mentrau Cymdeithasol	-	-	150,000	(150,000)	-
Kickstart	-	-	18,000	(18,000)	-
Cyllido Seilwaith CVC's	-	-	4,550,649	(4,550,649)	-
Cymru ar gyfer Affrica	-	-	236,438	(236,438)	-
Grant y Dreth Dirlenwi	-	-	1,373,964	(1,373,964)	-

## Nodiadau i'r datganiadau ariannol

Comic Relief	-	-	959,080	(959,080)	-
Cronfa Capasiti Partneriaeth	-	-	87,525	(87,525)	-
Trwyddedau CRM y CVCs	-	(87,893)	87,893	-	-
Cronfa Gwydnwch	830,381	-	898,077	-	1,728,458
Cynllun Benthycia Asda	542,666	-	52,720	-	595,386
Cronfa Fuddsoddi Cymunedol 2	1,953,803	-	81,363	32,862	2,068,028
Cronfa Fuddsoddi Gymunedol	2,079,016	-	165,954	(128,139)	2,116,831
<b>Cyfanswm Grŵp</b>	<b>5,405,866</b>	<b>(78,228)</b>	<b>34,607,301</b>	<b>(33,426,236)</b>	<b>6,508,703</b>
<b>Cyfanswm yr Elusen</b>	<b>5,405,866</b>	<b>(78,228)</b>	<b>34,607,301</b>	<b>(33,426,236)</b>	<b>6,508,703</b>

## 20. Dadansoddiad Grŵp o asedau net rhwng cronfeydd

	Cronfeydd Anghyfyngedig	Cronfeydd Cyfyngedig	Cyfanswm Cronfeydd 2024	Cyfanswm Cronfeydd 2023
	£	£	£	£
Asedau sefydlog	1,338,878	-	1,338,878	277,781
Benthyciadau hirdymor	-	6,108,944	6,108,942	5,060,601
Asedau cyfredol	11,006,187	20,729,676	31,735,863	26,013,470
Rhwymedigaethau cyfredol	(593,670)	(12,508,689)	13,102,359	(8,885,777)
Rhwymedigaethau hirdymor	(45,882)	(7,009,017)	(7,054,899)	(7,496,074)
	<b>11,705,513</b>	<b>7,320,912</b>	<b>19,026,425</b>	<b>14,970,001</b>

## Nodiadau i'r datganiadau ariannol

### Dadansoddiad Elusennol o asedau net rhwng cronfeydd

	Cronfeydd Anghyfyngedig	Cronfeydd Cyfyngedig	Cyfanswm Cronfeydd 2024	Cyfanswm Cronfeydd 2023
	£	£	£	£
Asedau sefydlog	1,338,878	-	1,338,878	277,781
Benthyciadau hirdymor	-	6,108,944	6,108,944	5,060,601
Asedau cyfredol	10,692,543	20,729,674	31,422,217	25,742,332
Rhwymedigaethau cyfredol	(427,565)	(12,508,689)	(12,936,254)	(8,779,920)
Rhwymedigaethau hirdymor	(45,882)	(7,009,017)	(7,054,899)	(7,496,074)
	<u>11,557,974</u>	<u>7,320,912</u>	<u>18,878,886</u>	<u>14,804,720</u>

### 21. Cysoniad Grŵp o symudiadau mewn cronfeydd

	2024	2023
	£	£
Adnoddau net sy'n dod i mewn ar gyfer y flwyddyn ariannol	<u>4,056,423</u>	<u>1,642,527</u>
Cynnydd net mewn cronfeydd	<u>4,056,423</u>	<u>1,642,527</u>
Cronfeydd cychwynnol	<u>14,970,001</u>	<u>13,327,474</u>
Cronfeydd terfynol	<u>19,026,424</u>	<u>14,970,001</u>

### Cysoniad Elusennol o symudiadau mewn cronfeydd

	2024	2023
	£	£
Adnoddau net sy'n dod i mewn ar gyfer y flwyddyn ariannol	<u>4,074,166</u>	<u>1,558,621</u>
Cynnydd net mewn cronfeydd	<u>4,074,166</u>	<u>1,558,621</u>
Cronfeydd cychwynnol	<u>14,804,720</u>	<u>13,246,099</u>
Cronfeydd terfynol	<u>18,878,886</u>	<u>14,804,720</u>

# Nodiadau i'r datganiadau ariannol

## 22. Partïon cysylltiedig

Mae Grantiau a Chontractau Caffael a ddyfarnwyd i gyrff lle mae gan Ymddiriedolwyr naill ai reolaeth uniongyrchol neu ddylanwad sylweddol wedi'u 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, The Wallich a mudiad Plant yng Nghymru fel y ganlyn:

Cyngor Hil Cymru - Cronfa Gwydnwch - £7,500

The Wallich - Cronfa Gwydnwch - £23,543

Plant yng Nghymru - £20,967

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

## 23. Rhwymedigaethau digwyddiadol

Nid oedd unrhyw rwymedigaethau digwyddiadol ar 31 Mawrth 2024 (2023: £dim).

## 24. Ymrwymïadau pensiwn

Yn ystod y flwyddyn, gwnaeth yr Ymddiriedolwyr adolygu sefyllfa'r cynllun pensiwn â buddion wedi'u diffinio a chanlyniad ymadawiad posibl o'r cynllun.

Cynhaliwyd ymarferiad gan Aon i bennu gwerth y cynllun fel ag yr oedd ar 31 Hydref 2023. Gwnaeth hwn nodi gwarged os ymadawyd â'r gronfa, felly ar ôl ymgynghori â'r cyflogeion, penderfynodd yr Ymddiriedolwyr ymadael â'r cynllun.

Dangosir y gwarged yn y gronfa ar ôl i'r Cyflogwr ymadael, fel ag yr oedd ar 31 Hydref 2023 (y 'Dyddiad Ymadael') yn y tabl isod.

	<b>£'Mau</b>
Asedau	21.953
Rhwymedigaethau	(19.026)
Cyfanswm y gwarged ar y dyddiad Ymadael	2.927
Mae'r gwerthusiad ymadael wedi'i wneud ar sail yr amgylchiadau canlynol ar ddyddiad ymadael y Cyflogwyr fel y'i cynghyrorwyd gan yr Awdurdod Gweinyddu:	
- Ni fydd unrhyw gyflogwr unigol yn y gronfa yn ysgwyddo'r cyfrifoldeb dros gyllido rhwymedigaethau blaenorol y Cyflogwr, h.y. bydd rhwymedigaethau'r Cyflogwr yn dod yn rhwymedigaethau 'amddifad'.	

Cyfrannodd yr elusen yn flaenorol at amrediad o gynlluniau pensiwn â chyfraniadau diffiniedig ar ran y cyflogeion

Mae'r tâl pensiwn ar gyfer y cyfnod yn cynrychioli'r cyfraniadau sy'n daladwy gan yr elusen i'r cynlluniau, sef £159,798 (2023: £121,421).

Mae'r elusen hefyd yn cymryd rhan yng Nghynllun Pensiwn y Llywodraeth Leol (Cronfa Bensiynau Caerdydd a Bro Morgannwg) a weinyddir gan Gyngor Sir Caerdydd. Mae Cynllun Pensiwn y Llywodraeth Leol yn gynllun buddion diffiniedig sy'n seiliedig ar gyflog pensiynadwy terfynol, a chaiff y cyfraniadau eu talu allan o'r cyfrif incwm a gwariant fel y gellir gwasgaru cost y pensiynau dros fywydau gwaith y cyflogeion gyda'r elusen.

Y tâl pensiwn am y cyfnod oedd £274,188 (2023: £842,365).



# Nodiadau i'r datganiadau ariannol

Mae'r elusen yn cyfrannu at Gronfa Bensiynau Caerdydd a Bro Morgannwg ar gyfradd gyffredin sy'n berthnasol i grŵp o gyflogwyr, a osodir gan actiwari cymwys sy'n ystyried asedau a rhwymedigaethau'r grŵp yn ei gyfanrwydd. Cyfraniadau'r elusen a'r cyflogeion yw 35% a chyfradd amrywiol rhwng 5.5% a 9.9% o'r enillion yn ôl eu trefn.

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

	2024	2023
	%	%
Cyfradd cynnydd mewn cyflogau	-	3.7
Cyfradd cynnydd mewn pensiynau mewn taliadau	-	2.7
Cyfradd cynnydd mewn pensiynau gohiriedig	-	2.7
Cyfradd gostyngiad	-	4.7
Cyfradd chwyddiant	-	2.7

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

	2024	2023
	Gwerth	Gwerth
	£'000	£'000
Ecwiti	-	17,688
Bondiau Corfforaethol	-	1,980
Bondiau Llywodraethol	-	2,292
Eiddo	-	1,876
Arian parod	-	833
Asedau Eraill	-	1,381
Cyfanswm gwerth yr asedau ar y farchnad	-	26,050
Gwerth presennol rhwymedigaethau'r cynllun	-	(17,710)
Gwarged Cyngor Gweithredu Gwirfoddol Cymru yn y cynllun	-	8,340

## Nodiadau i'r datganiadau ariannol

<b>Symudiad mewn Gwaged/(diffyg) yn ystod y flwyddyn:</b>	<b>2024</b>	<b>2023</b>
	<b>£'000</b>	<b>£'000</b>
Gwaged (Diffyg) yn y cynllun ar ddechrau'r flwyddyn	-	1,180
Cost Gwasanaeth Cyfredol	-	(710)
Elw actwaraidd a gydnabyddir yn yr Incwm Cynhwysfawr Arall (OCI)	-	7,030
Cyfraniadau gan y cyflogwr	-	840
Gwaged yn y cynllun ar ddiwedd y flwyddyn yn unol ag adroddiad yr actiwari	-	8340
Gwaged nad yw wedi'i gydnabod	-	(8,340)
Ased / (rhwymedigaeth) a gydnabyddir ar y fantolen	-	-
<b>Dadansoddiad o gostau Pensiwn a godwyd ar elw gweithredu o dan FRS 102:</b>	<b>2024</b>	<b>2023</b>
	<b>£'000</b>	<b>£'000</b>
Cost gwasanaeth cyfredol	-	(760)
Incwm/(cost) cyllido	-	50
Cyfanswm tâl gweithredu	-	(710)
<b>Symiau a gydnabyddir mewn incwm cynhwysfawr arall:</b>	<b>2024</b>	<b>2023</b>
	<b>£'000</b>	<b>£'000</b>
(Colledion)/enillion mewn asedau a gododd yn ystod y cyfnod	-	(1,160)
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)
Gwaged pensiwn heb ei gydnabod	-	(7,160)
Cyfanswm tâl gweithredu	-	(130)
<b>Newidiadau i werth presennol y rhwymedigaeth o ran buddion wedi'u diffinio:</b>	<b>2024</b>	<b>2023</b>
	<b>£'000</b>	<b>£'000</b>
Rhwymedigaeth cychwynnol buddion wedi'u diffinio	-	24,730
Cost gwasanaeth gyfredol	-	760
Traul llog ar rwymedigaeth buddion wedi'u diffinio	-	660
Cyfraniadau gan gyfranogwyr	-	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
Buddion net a dalwyd	-	(370)
Rhwymedigaeth derfynol buddion wedi'u diffinio	-	17,710

# Nodiadau i'r datganiadau ariannol

Newidiadau i werth teg asedau:

	2024 £'000	2023 £'000
Gwerth teg cychwynnol asedau	-	25,910
Incwm llog ar asedau	-	710
(Colledion)/enillion ail-fesur ar asedau	-	(1,160)
Cyfraniadau gan y cyflogwr	-	840
Cyfraniadau gan gyfranogwyr	-	120
Buddion net a dalwyd	-	(370)
Gwerth teg terfynol asedau	-	26,050

## 25. Ymrwymadau cyfalaf

Roedd gan y Grŵp a'r Rhiant Elusen gyfanswm o £dim mewn ymrwymadau cyfalaf ar 31 Mawrth 2024 (2023: £dim).

## 26. Ymrwymadau ariannol

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

	Tir ac Adeiladau	
	2024 £'000	2023 £'000
Yn dod i ben o fewn blwyddyn	124,644	123,793
Yn dod i ben o fewn 2-5 mlynedd	473,172	473,172
Yn dod i ben ar ôl 5 mlynedd	302,949	423,214

# Adroddiad strategol y grŵp

## Cyflawniadau a pherfformiad

Gwnaeth pwysau'r costau byw barhau i effeithio ar y sector mewn nifer o ffyrdd, gan gynnwys cynyddu'r galw am wasanaethau a chynyddu costau'r ddarpariaeth, a chafodd ffynonellau cyllido drafferth dal i fyny.

Gan weithio ar lefel genedlaethol, rydym wedi gweithio'n galed i roi cyllid a chymorth ar waith i helpu'r sector ac wedi ceisio gweithredu newid polisi ar lefel strategol er mwyn helpu a gwella'r sefyllfa i'r sector gwirfoddol yng Nghymru. Rydym wedi parhau i weithio'n agos gyda'n partneriaid yn rhwydwaith Cefnogi Trydydd Sector Cymru (TSSW), gan roi cynhyrchion ac adnoddau digidol gwell ar waith a cheisio sicrhau ein bod yn cydlynu ein gwasanaethau a'n cymorth i'r sector. Gwnaethom gwblhau ein 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 Sustrans Cymru (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 Arweinyddiaeth yn cyflwyno'r risgiau strategol i'r Pwyllgor Cyllid 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
- Methu â chyflawni canlyniadau o safon yn unol â gofynion ein holl gyllidwyr, prosiectau a chontractau
- Diffyg adnoddau ariannol, ffisegol a dynol i gyflawni ein cynllun strategol
- Methu â sicrhau cynaliadwyedd ariannol byrdymor a hirdymor grŵp CGGC

Cymeradwywyd yr adroddiad hwn gan y Bwrdd ar 26 Medi 2024 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 2024 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 bolisïau cadw cyfrifon arwyddocaol. Mae’r fframwaith adrodd ariannol sydd wedi’i gymhwyso yn eu gwaith paratoi yn gyfraith gymwys a Safonau Cyfrifyddu’r Deyrnas Unedig, gan gynnwys Safon Adrodd Ariannol 102: Y Safon Adrodd Ariannol cymwys yn y DU a Gweriniaeth Iwerddon (Ymarfer Cyfrifyddu a Dderbynnir yn Gyffredinol yn y Deyrnas Unedig).

Yn ein barn ni, mae’r datganiadau:

- yn rhoi golwg gywir a theg o gyflwr materion y Grŵp a’r rhiant-gwmni elusennol fel roeddent yn sefyll ar 31 Mawrth 2024 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 Elusenol 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 camfyngiant sylweddol yn y datganiadau ariannol neu gamfyngiant sylweddol o'r wybodaeth arall. Os ydym yn dod i'r casgliad, ar sail y gwaith a wnaed gennym, fod camfyngiant sylweddol o'r wybodaeth arall hon, mae disgwyl i ni adrodd ar hynny.

Nid oes gennym unrhyw beth i adrodd yn ei gylch yn hyn o beth.

## Barn ar faterion eraill a nodir gan Ddeddf Cwmnïau 2006

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

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

## Materion y mae gofyn i ni adrodd arnynt trwy eithriad

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

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

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

## Cyfrifoldebau'r ymddiriedolwyr

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

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

## Ein cyfrifoldebau ni dros yr archwiliad o'r datganiadau ariannol

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

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

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

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

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

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

- holi rheolwyr, gan gynnwys cael ac adolygu dogfennaeth ategol, ynghylch 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 gydberthnasau 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)

ar gyfer ac ar ran Bevan Buckland LLP  
Cyfrifwyr Siartredig  
ac Archwilwyr Statudol  
Llawr Gwaelod  
Cardigan House  
Castle Court  
Parc Menter Abertawe  
Abertawe  
SA7 9LA

Dyddiad: 26 Medi 2024

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# Welcome

## Hello and welcome to our Annual Report for 2023/24

### PAVING THE WAY FOR VOLUNTARY ORGANISATIONS TO SUCCEED

This year our work put the voluntary sector in a strong position for the future. We focussed on supporting organisations to face the challenges of the volunteer recruitment and retention crisis, and a harsh funding landscape and - as cost of living pressures persisted - to be there for the people and communities that rely on our sector.

This report outlines just some of the things we did towards our ambitious 2022-27 plan. In 2023/24:

- Our funding enabled voluntary organisations to deliver for their communities in Wales and beyond.
- We advocated for our sector at Wales, UK and European levels, changing government policy to help voluntary organisations.
- In response to a challenging time for staff at WCVA, we carried out work to support and invest in our people.

This year we said a fond farewell and 'thank you' to Ruth Marks. Ruth retired after a fantastic career championing the voluntary sector and nine years leading WCVA as Chief Executive.

Ruth's impact on the sector and those she's worked with is beyond measure, and we wish her all the best in retirement.

We're thrilled to be welcoming incoming Chief Executive Lindsay Cordery-Bruce in 2024/25 and can't wait to work together to build a better future for voluntary organisations in Wales.

We hope you enjoy our Annual Report.



**Dr Neil Wooding CBE**  
Chair

**Cover:** Audience member asks a question at our four nations conference organised by WCVA and Cardiff University

# Our strategy 2022-27

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 worked with our staff and members to think about what we can do 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**

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# **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

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This was a record year for our loan finance arm, Social Investment Cymru as **we distributed more in loans than we ever have previously**, providing the sector with £2,530,000 in repayable finance compared to £1,613,000 for the 2022/23 period

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**We worked with partners and stakeholders on several UK-wide campaigns.** This included work on the new Volunteers' Week brand and developing Welsh marketing materials to coincide with its 40th anniversary, running several free Trustees' Week events, and facilitating the creation of Welsh language assets for Giving Tuesday

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**We continued to develop our shared digital platforms.** Working with Third Sector Support Wales partners we launched a new, improved version of Volunteering Wales, and added new help and guidance pages on the Knowledge Hub for Small Charities Week. We also worked more closely with funders to give them ownership of their information on Funding Wales, helping to keep entries up to date and accurate

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Listening to feedback from the sector on increasing energy bills, **we partnered with stakeholders to launch a new Energy Efficiency Scheme.** The scheme offered grants of up to £1,000 towards an energy survey and up to £25,000 towards making the organisation's property more energy efficient

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**We escalated our lobbying efforts on banking for the voluntary sector** and co-signed an open letter asking for urgent reform

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**In response to requests from the sector we developed two key resources**, a governance health check self-assessment tool and an income diversification resource, developed with our Third Sector Support Wales partners

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Through projects funded by our Volunteering Wales Strategic Grants, **we created a number of new volunteering resources for the sector.** These resources share learning from our projects and are accessible to the whole sector. They cover topics such as supporting volunteers with non-traditional lived experience, running employee volunteer schemes, encouraging youth volunteering and more

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**We continued to champion the Welsh language** and remained committed to working and communicating bilingually. We presented Alzheimer's Society Cymru Dementia Support Telephone Service with the 'Best use of Welsh language award' at this year's Welsh Charity Awards, ran a gofod3 event looking at learning from the Wales football team's Welsh language journey, and provided training courses through the medium of Welsh to 37 participants

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# Grants awarded & loans invested in the voluntary sector in Wales

## CATALYST CYMRU COMMUNITY GRANTS

Developing heritage organisations or  
projects and widening their networks

**£24,913**

## ENERGY EFFICIENCY SCHEME

Improving the energy  
efficiency of voluntary  
organisation properties

**£26,000**

## SOCIAL INVESTMENT CYMRU LOANS

Supporting organisations  
to develop

**£550,000**

## NET ZERO CARBON START-UP GRANTS

Supporting budding Welsh  
social businesses

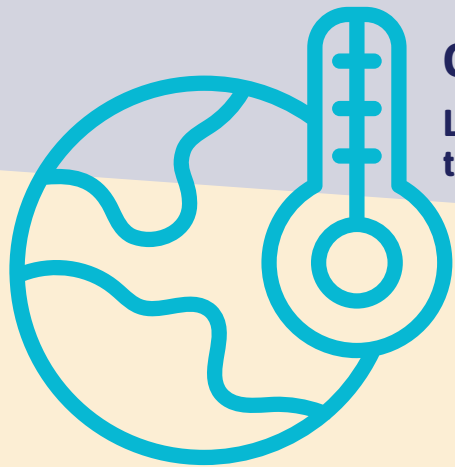
**£50,000**

## LANDFILL DISPOSALS TAX COMMUNITIES SCHEME

Helping communities to take  
action for their local environment

**£1,390,693**

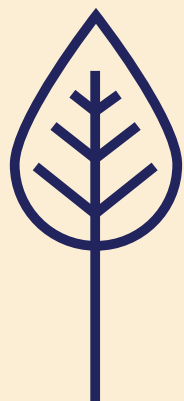




## COASTAL CAPACITY BUILDING FUND

Local projects in coastal areas to tackle the climate emergency

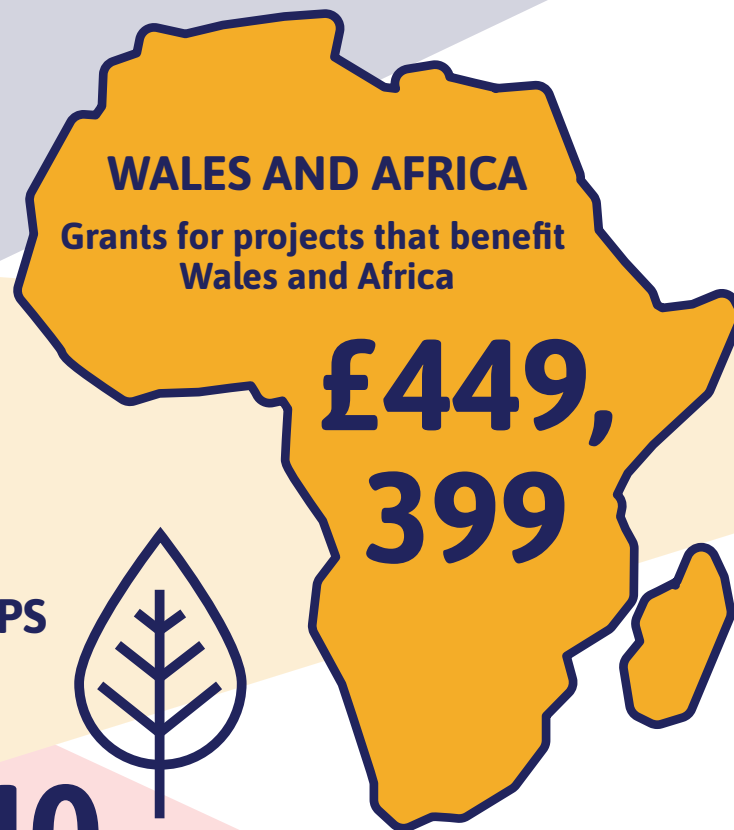
**£300,044**



## LOCAL NATURE PARTNERSHIPS

Local projects to restore & enhance nature

**£12,760,640**



## WALES AND AFRICA

Grants for projects that benefit Wales and Africa

**£449,399**



## VOLUNTEERING WALES GRANTS

Promoting and improving volunteering practices in Wales

**£2,408,063**



## COMMUNITY ASSET LOAN FUND

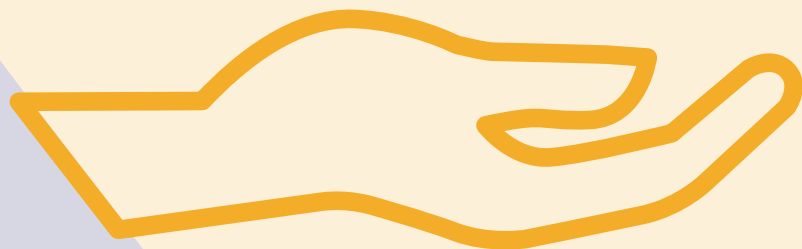
Enabling groups to bring property into community ownership

**£1,980,000**



## Our work with Third Sector Support Wales (TSSW) partners

**£44,971,999**



in funding awarded  
by all TSSW partners

**4,310**

organisations  
supported with  
direct advice  
and information



**15,470**

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



**1,405**

volunteers signed up to  
a volunteering opportunity



# Spotlight on our staff: Highlights from our grant-giving

**Cat Miller, Head of Grants & Income, has been overseeing our work to bring in funding for voluntary organisations in Wales.**



Working in the grant-giving part of WCVA is very satisfying. We get to directly engage with grantees and see the fantastic things that the grant funding we administer enables. Here are some highlights for this year from me.

The team received and assessed over 500 new funding applications - while also supporting over 200 existing projects. These covered a huge scope of activity including female empowerment projects in Wales and Africa, community-led biodiversity projects, ocean literacy and volunteering for mental health.

Another great achievement was really getting stuck into the leadership of the Local Nature and Coastal Partnerships. We not only awarded funding to great initiatives but played a crucial role as lead partner in demonstrating the impact and value of a Wales-wide approach to this work.

This year we stepped up our own income generation activity with a new strategy that enabled us to prioritise and refine our efforts in generating opportunities to help enable the sector to deliver in Wales.

We've also spent the year exploring exciting new possibilities for future funding mechanisms. There's more to come in 2024/25, so watch this space...

**Above:** Cat Miller heads our grants and income activity, getting funding out to voluntary organisations all across Wales ▲

# The difference we made

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We enabled learning and peer-to-peer support, delivering to 577 participants across 36 events, webinars and training courses. This included training on data protection, good governance, bilingualism at work, charity financial management, dealing with difficult conversations, planning and writing successful funding bids, project management, public engagement and writing for the web. **99% of attendees rated our courses as good or excellent**

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Our campaign to publicise the launch of the new Volunteering Wales platform led to an extra **1,336 volunteers registered, 205 organisations added, 695 opportunities created, and a 101.17% increase in people taking up opportunities**. We also facilitated a high level of press interest with online, broadcast and print media picking up the campaign in the context of the volunteer recruitment crisis facing the sector. A video made in conjunction with Media Wales and Splott Community Volunteers to highlight the benefits of volunteering also gained an unprecedented level of engagement

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Our Catalyst Cymru: Broadening Horizons project helped heritage organisations (and heritage projects) to diversify income streams and reach new audiences. The 'widening your networks' visits we organised in partnership with Ethnic Minorities & Youth Support Team Wales, Disability Wales and Pride Cymru **led to heritage organisations adopting more inclusive practices and attracting new volunteers**

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'It's been an amazing trip, we've achieved more than we could have possibly hoped for...' this year Steve Swindon, recipient of our Walter Dickie Leadership Bursary, **represented Wales' voluntary sector in Hollywood!** The bursary enabled Steve to develop as a leader, screen the work of his charity, TAPE Music & Film, in Hollywood and make international connections to further TAPE's inclusive film movement

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Our grant schemes help voluntary organisations to make a difference in Wales and beyond. Grant funding through **our Landfill Disposals Tax Communities Scheme benefitted 486 communities** with activities such as bringing neglected and run-down areas back into community use, encouraging the prevention, re-use, recovery and recycling of waste and managing woodlands. Our Wales and Africa grant scheme



supported projects that bring positive impacts both at home and in several sub-Saharan countries. This year projects **supported 40,512 children and adults in Africa with their educational needs, and 131,413 people to access more equitable, quality healthcare**

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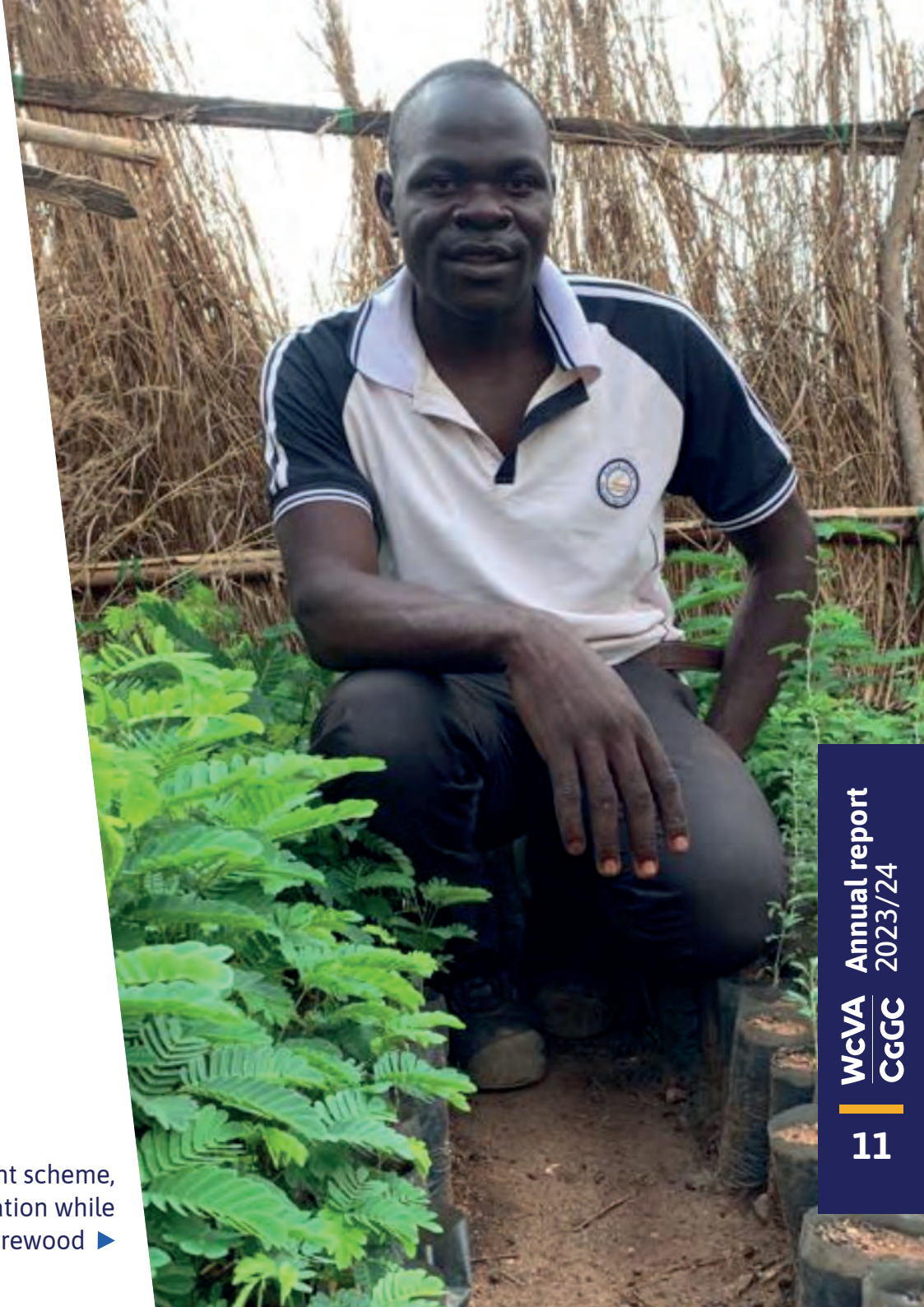
Our Local Nature Partnerships Cymru scheme has continued work towards a healthy, resilient and nature-rich Wales in collaboration with all local authorities and national parks in Wales, Wales Biodiversity Partnership, and the Local Environment Records Centres. In 2023/24 projects **created 60 new green spaces and enhanced a further 391 existing spaces totalling some 529 hectares! Projects engaged 2,344 volunteers who contributed nearly 16,000 hours** towards activities such as planting wildflowers, growing food, creating habitats and reducing the use of pesticides

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Working with partners we supported the sector with digital. Newid Cymru, a partnership between WCVA, Cwmpas and ProMo-Cymru, **delivered ten training sessions to 160 attendees from 93 organisations**. We also contributed to ProMo-Cymru's Third Sector Digital Support project which ran **four events to 237 attendees on Artificial Intelligence, its ethical use in the voluntary sector, and introductions to Canva and TikTok**

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**Right:** The Family Tree Project, funded by our Wales and Africa grant scheme, gave Nickson tree-planting techniques that will combat deforestation while helping him feed his family and create a sustainable source of firewood ►





# Case study: Wales' first ethnic diversity sports awards

**The inaugural Wales Ethnic Diversity Sports Awards, led by WCVA, shone a light on Eleeza Khan as an outstanding example for Muslim girls in sport.**

With support from Sport Wales, C3SC and Women Connect First, and headed by our National Sports Diversity Manager, Rajma Begum we launched the Wales Ethnic Diversity Sports Awards, a first-of-its-kind event in Wales to celebrate inspiring individuals. The awards support Sport Wales' vision of an active nation and a vibrant society where everyone can have 'a lifetime enjoyment of sport'.

17-year-old Eleeza Khan, winner of the 'Volunteer of the year award', is already encouraging other young Muslim girls to participate in sports. Eleeza wants to be the role model she never had growing up and is committed to breaking the stigma that Muslim girls can't take part in football.

She became the first-ever female Muslim referee in Wales, along with her sister, Rosheen, and is also a coach and Vice Chair of the FAW Youth Council.

'Winning was such a special moment as I felt recognised as a young person, trying to make an impact,' Eleeza explained. 'It was the perfect way to end such a successful year.'

'I am one of the few hijabi women on the Welsh sports scene providing a voice to girls who look like me who often feel underrepresented. I would like to see women and girls from ethnic minorities thrive in sports and the taboo around us playing sports removed.'

◀ **Left:** Eleeza Khan receives her 'Volunteer of the year award' at the Wales Ethnic Diversity Sports Awards



## Feedback on our Catalyst Cymru project

‘ There were three people who expressed an interest in becoming horticultural volunteers at the park and another who was interested in volunteering with the museum. This gave us confidence that we would find interested individuals from the refugee community to take up paid horticultural work placements as part of the delivery phase of the walled garden project. ’

**Tywi Gateway Trust on the ‘widening your network’ visit they hosted thanks to support from Catalyst Cymru and Ethnic Minorities & Youth Support Team Wales**

‘ I took away some very practical things I can do to improve my leadership skills, as well as qualities to include in our work environment such as having a growth mindset. ’

‘ Highly recommend for people at all stages of leadership careers. ’

**Participants from Catalyst Cymru’s ‘Lead with Impact’ training course**

## What you said about our training

‘ Like having a knowledgeable Tech-savvy friend showing me what’s out there and how it could be useful. ’

**Participant from one of our Newid Cymru digital masterclass**

‘ Was very impressed, learnt a lot and the resources sent out were SO useful! ’

**Attendee on our ‘Planning and writing successful funding bids’ course**

‘ I came to this course knowing very little, I’ve gone away feeling upskilled and excited. ’

**Learner from our ‘Public Engagement’ course (accredited by Agored Cymru)**



With funding from our Wales and Africa grant scheme, Teacher Aid built and equipped a library for pupils, staff and the community at Nsoke Community School in rural Zambia

# Our goal

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**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

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Funded by The Legal Education Foundation, ahead of the general election **our Wales Civil Society Forum project hosted a vibrant two-day conference with its counterparts from across the UK to amplify the sector's voice.** High-profile speakers included former First Minister Mark Drakeford MS, Secretary of State for Wales David TC Davies MP, and Shadow Minister for Civil Society Lillian Greenwood MP. The event attracted around 100 participants from across the UK

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**We ran Welsh Charities Week and the Welsh Charity Awards to raise the profile of the important work and achievements of voluntary organisations in Wales.** The awards saw their highest ever number of nominations, and Welsh Charities Week saw organisations around the country hosting celebratory events with event packs created by WCVA

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**Our Health and Care Project produced a video to commemorate the 75th anniversary of the NHS.** Speaking to volunteers from woodland group Coed Lleol and community transport organisation PIVOT, the piece explored the physical and mental health benefits of volunteering. It also highlighted how, by providing preventative services, the voluntary sector takes pressure away from the statutory health sector

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**We facilitated 17 meetings across five health and social care networks,** enabling the sector to share good practice, identify common issues, and collectively influence decision-makers

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Supporting the sector to lead positive change, **we published new Third Sector Support Wales resources for the National Principles for Public Engagement in Wales.** We produced an e-learning course with guidance and resources that make incorporating good practice engagement in everyday work as straightforward as possible. These resources were produced in partnership with the Welsh Local Government Association, Welsh Government, Future Generations Commissioner for Wales, Co-production Network for Wales and One Voice Wales

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**We engaged with the sector and Welsh Government to develop and update the Code of Practice for Funding the Third Sector,** modernising it and making it more accessible for the sector. The aim is for a code that improves the design and delivery of funding programmes in Wales, allowing the sector to have a greater impact on our communities. This will enhance the sustainability of voluntary organisations and the services they deliver

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**We took part in the 2023 Pride Cymru march,** alongside Co-production Network for Wales, Chwarae Teg, Cornelly Development Trust, Papyrus and Discovery Cymru. By sharing costs and making it more accessible to attend, we helped facilitate voluntary organisations to take part in this important event reflecting the diversity of the sector

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**We conducted a comprehensive listening exercise with Third Sector Partnership Council (TSPC) members** and developed a strategy to maximise the impact of sector engagement with Welsh Government ministers

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# Welsh Charity Awards

## Congratulations to the 2023 winners of the Welsh Charity Awards

The Welsh Charity Awards showcase the positive difference we can all make to each other's lives by recognising and celebrating the fantastic contribution the voluntary sector makes to society.

In 2023 we received more nominations than ever before, and the eight winners accepted their awards at our ceremony at The Parkgate Hotel in Cardiff on 11 October 2023.

### Winners



#### Volunteer of the Year

(volunteers aged 26 or over)

Sponsored by The Open University in Wales

#### Nicola Hartevel

Nicola founded Megan's Starr Foundation after her daughter, Megan, died by suicide. Nicola now volunteers 40 hours a week to promote good mental health among disadvantaged young people in Pembrokeshire.



#### Young Volunteer of the Year

(volunteers aged 25 or under)

Sponsored by Utility Aid

#### Sara Madi

21-year-old asylum seeker, Sara is a vital volunteer at the African Community Centre, leading the Women Breaking Borders young women's group and kick-starting counselling training for Black, Asian and Minority Ethnic young people.



## Champion of diversity award

Sponsored by Hugh James

### Women's Equality Network (WEN)

WEN Wales champions gender equality. Its recent successes include securing gender quotas in Senedd reform and obtaining funding for domestic abuse survivors who have no access to public funds.



## Income generator of the year

Sponsored by Tantrwm

### Tŷ Hafan

The cost of living crisis led to a 50% drop in donations for Tŷ Hafan. In response they ran a 60-hour public fundraiser using the 'Appeal Champion model' and raised £344,649 (the most ever for the charity).



## Best use of Welsh language award

Sponsored by Nico

### Alzheimer's Society Cymru Dementia Support Telephone Service

Alzheimer's Society Cymru bolstered its Welsh language services by supporting 281 Welsh-speaking service users through its telephone service in 2022/23, funding Dementia Advisers to travel to areas without fluent staff and refining its translated materials.





### Trailblazer award

Sponsored by Salesforce.org

### Community Volunteers Wales

Community Volunteers Wales run an innovative community food pantry that diverts 400 kilogrammes of food from landfill. They empower their members to make sustainable and affordable choices through a £2 food basket subscription.



### Health and wellbeing award

Sponsored by Improvement Cymru



### Organisation of the year

Sponsored by SCG Wales

### Wye Gymnastics & Galaxy Cheerleading

Wye Gymnastics & Galaxy Cheerleading uses sport to create positive change and transform health and wellbeing, offering inclusive gymnastics and cheerleading opportunities in Monmouthshire and Newport.

### Welsh Refugee Council

The Welsh Refugee Council has tirelessly supported and advocated on behalf of asylum seekers and refugees, starting a Ukrainian project benefiting over 1,700 Ukrainians and finding homes for over 200 refugees at risk of homelessness.

# Spotlight on our staff: Macmillan Community Innovation Project

**Eleanor Jones, Macmillan Community Innovation Manager, has been leading a project to help scope the potential for improving access to Macmillan's cancer information and support services, through community-led intervention.**



Using co-production techniques, during 2023 we engaged with 53 groups and 340 people through the Macmillan Community Innovation Project with a focus on individuals from protected characteristic groups.

We asked them what they knew about Macmillan's information and support services and how they felt these services could be improved.

A series of recommendations were suggested by participants, with increased access to face-to-face support in the community being seen as the most important. Through discussion with Macmillan, the Macmillan Information Champions programme is now under development, and we look forward to seeing it being realised in 2024.

Other recommendations being taken forward include improved access to cancer information and support for people with learning disabilities, improved liaison between prison healthcare staff and cancer nurse specialists, and an increase in media campaigns on information and support services.

Our work to raise awareness of cancer information and support is vital, because at that point of diagnosis an individual and their loved ones need to know that there's a helping hand available to them.

**Above:** Eleanor Jones led the Macmillan Community Innovation Project and helped communities engage with Macmillan's services ▲

# The difference we made

We sounded the alarm on volunteering recruitment and retention: 90% of voluntary sector representatives are struggling to recruit and 82% are having difficulties retaining volunteers. **Our research sparked a debate in the Siambr and got extensive coverage in all major Welsh media outlets**

Our sector's voice was heard loud and clear in Welsh Government's 2024/25 budget. WCVA facilitated engagement with ministers, submitted evidence and brought the TSPC together for their first ever joint statement scrutinising the budget. **We saw our recommendations reflected in three committee reports and secured an important commitment from the Minister for Climate Change** on future funding for the Landfill Disposals Tax Communities Scheme

**Our Health and Care Project produced several papers and reports in 2023/24 with a focus on the important role of voluntary organisations and volunteers in health and care in Wales.** This included a paper entitled *Navigating budget cuts: the role of the third sector as key partners for Welsh Government*, and the paper *Coordination of volunteers for emergency response: the role of Volunteering-Wales.net* to support national planning for civil contingencies

To support organisations to lead positive change we launched an advice and guidance section on the Third Sector Support Wales Knowledge Hub with resources on setting up a group, trustees and governance, safeguarding, funding and running your organisation, and managing money and budgets. **These pages were among the most visited areas of the Knowledge Hub and were accessed over 1,500 times in three months** at a rate that highlights the sector's interest in these areas

We continued to drive impact in the field of human rights in Wales through our Wales Civil Society Forum project with Cardiff University. **After work we did on the proposed 'Bill of Rights' in 2022/23, our primary ask was realised and the legislation was withdrawn.** We have continued exciting work towards a new legal framework for strengthening human rights in Wales with voluntary sector and academic partners and have spoken at several events celebrating 75 years of the Universal Declaration of Human Rights

In 2023/24 **WCVA's work was mentioned 42 times across different Welsh Government news items and publications and 37 times in the Senedd** – that's 14 times in plenary sessions and 23 times in committee sessions



# Spotlight on our staff: Putting Wales on the map in the UK and EU



**Charles Whitmore, coordinator of WCVA and Cardiff University's Wales Civil Society Forum, has been raising the profile of the sector in the UK and EU.**

Despite Brexit feeling somewhat distant now, we have been working to ensure voluntary sector voices help navigate ongoing post-EU membership challenges, and this year we've seen some clear results from our work.

We worked with partners to amend the Retained EU Law Act 2023, preventing potentially thousands of important standards from being wiped out from UK law at the end of 2023. We provided written evidence at Welsh and UK levels, were the only Wales contributor to give oral evidence to UK Parliament and our joint advocacy with partners made the front page of the Financial Times.

We also joined calls for solutions to the negative impacts of new restrictions on UK-EU cross-border educational exchanges.

We pushed this at the UK Government's Domestic Advisory Group where we are the only Wales-specific representative, facilitating two days of activities and contributing to a European Economic and Social Committee report calling for a new UK-EU exchange programme. Shortly after publication, the European Commission asked for fresh negotiations on this with the UK.

We worked with UK partners on numerous other issues like the Illegal Migration and Safety of Rwanda Acts and organised a four nations conference, sharing insights across the UK and elevating the sector's voice ahead of the 2024 general election.

**Above:** Charles Whitmore co-ordinates the Wales Civil Society Forum giving Wales' voluntary sector a voice at UK-wide and European levels ▲

## Feedback on our consultation response

‘Thank you for all the work that has gone into the Rebalancing Health and Care response. This is an excellent paper that contains a great many important, relevant and helpful points.

I chair two Welsh charities and I am going to ask the two boards and our senior teams to take time to consider how we can use your insights, wisdom and perspectives to help us with our strategies, bids and other work.’

**Jonathan Richards FRCGP, Chair of Home-Start Cymru and Valleys Steps**

## On Pride Cymru 2023

‘I wanted to drop a line and thank you for the opportunity of walking in the parade last Saturday. Our team had a great time taking part and wouldn’t have considered doing it if you hadn’t made the offer.’

**Adrian Morgan, Chief Executive Officer of Cornelly Development Trust**

# Our goal

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## WCVA is more resilient

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

# What we did

**We developed an Income Generation Strategy** to set out our priorities and goals for achieving further investment in key areas of our work

**We continued to diversify our income streams** to give WCVA a strong base from which to support voluntary organisations in the future. We did this through building relationships with sponsors and trusted suppliers and preparing to commercialise our grant management systems

**We created a new learning and development brochure** to help staff maximise the development opportunities available to them

**We continued to collaborate with partners to develop our data and understanding of the voluntary sector in Wales.** Having a good picture of the sector will help us to monitor and respond to changes that affect voluntary organisations

**We rolled out 'An introduction to service design' training to staff** as part of the Newid programme, with an introductory course open to all staff. We had 29 people taking part in the initial training with 15 signing up to complete a project that will inform their day to day work. These projects included: 'What is the most effective way to carry out project monitoring?', 'Review of our annual appraisal process', 'Online loan application process for the voluntary sector' and 'Making improvements and efficiencies to WCVA's general enquiries service'

Collaborating with our Equality, Diversity, and Inclusion (EDI) and Well-being Champions **we developed and implemented a successful joint EDI and Well-being action plan for 2023/24**, focusing on fostering a supportive and inclusive work environment

**We undertook a review of our current Employee Assistance Programme offer**, meeting with four different providers as part of a comparison exercise to explore what options were available to us





Snowdonia Society took part  
in our National Nature Service pilot scheme,  
exploring opportunities for developing skills  
and creating jobs that support nature recovery



# Spotlight on our staff: Investing in our people

**Sara Sellek, Assistant Director of Strategy & People, enabled WCVA to achieve the globally recognised Investors in People quality mark.**

WCVA had the Investors in People standard for many years, but we couldn't work towards it last year because of a wide-spread change programme. This was a really difficult time for our staff because of the changes, the cost of living crisis and the financial pressures we're all under as people and as a charity.

This year I felt it was important that we re-establish our commitment to our staff by working towards Investors in People once more. This would help us check whether staff value working for WCVA and to keep making improvements. The process began with interviews and an independent staff survey to capture the experience of working at WCVA.

We had good engagement from staff. Feedback showed a positive regard for how we ran our change programme, that staff felt valued and trusted and that they believed in our values. This contributed to us achieving standard level Investors in People, with an acknowledgement that we are currently operating at the higher level (were we to apply for it in the future).

Following accreditation we have, based on our action plan, began work on reviewing pay and our policies, and making sure staff can engage with decisions that affect them by reintroducing our staff consultation forum.

**Above:** Sara Sellek has been helping WCVA to become 'Investors in People' ▲



# The difference we made

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Evidence of our strong financial management, **we had a successful 'unqualified' audit for 2023/24**. This means there were no areas that could be improved upon

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We demonstrated our secure IT infrastructure as **WCVA achieved Cyber Essentials Plus accreditation**. Achieving Cyber Essentials Plus gives us independent reassurance that the measures we have in place for cyber security are fit for purpose

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**Right:** Secretary of State for Wales, David TC Davies MP fields questions from the audience at the 4 Nations Civil Society Summit organised by our Wales Civil Society Forum project ►



# Spotlight on our staff: Making WCVA an inclusive employer

**Rajma Begum is WCVA's National Sport Diversity Manager. She has been chairing our staff-led group on Equality, Diversity and Inclusion (EDI), which has made WCVA a place that's truly welcoming to all.**



Our staff-led EDI champions group was established in 2019. I knew we had expertise in WCVA across several different areas, and that people were passionate about EDI. I wanted to explore whether we'd benefit from a space to support our people with EDI and when I asked the question there was a really positive response from staff.

We knew voluntary organisations in Wales needed assistance with EDI and so the group was set up to upskill staff, ensuring we are competent and confident to support both our colleagues and members.

Since starting the group, we've led several important changes for the organisation, such as making the case for (and hiring) a dedicated EDI officer and introducing equality assessments for decisions that affect staff.

As a result of the champions group we've seen that people now feel more confident to ask questions about EDI, raise issues and challenge things.

I've recently stepped down as the chair of the group and I leave feeling WCVA is in a better place, somewhere that I would happily recommend to members of all communities as an inclusive employer. Over to my successor now to take WCVA to the next level!

**Above:** Rajma Begum leads our Sport Diversity Cymru project ▲

## Feedback on our staff-led wellbeing activities

‘I always look forward to big lunches in the office. Bonding over food is the simplest and probably the oldest team building exercise, but sometimes you really don’t need to re-invent the wheel.

We held potluck lunches for Eid and Christmas and many bake sales to support charitable causes. The office fills up every time someone wants to share their culture or help a cause that matters to them. It’s a testament to the warm and supportive culture of our organisation. ’

**Natalie Zhivkova, WCVA’s Policy & Insights Manager**





Ruth Marks speaks about the incredible achievements of voluntary organisations and volunteers at the 2023 Welsh Charity Awards

# 'A lasting legacy'

## **On behalf of WCVA our Chair, Neil Wooding says a fond farewell to Ruth Marks who retired this year**

Ruth Marks retired as Chief Executive of WCVA in April 2024 after nine incredible years. Ruth leaves a lasting legacy not only on everyone she has worked with, but on the whole voluntary sector in Wales.

As Chief Executive, Ruth accomplished a great deal, leading several reviews, positioning WCVA as a highly trusted, values-based organisation and building strong relationships across the sector.

It wasn't always plain sailing, but with her leadership, dedication, and passion, Ruth overcame many challenges along the way. In recent history, Ruth developed strategic partnerships that enabled WCVA to play a vital role in dealing with the impact of the pandemic, and helped the sector face the loss of EU funding. Ruth also supported WCVA staff with kindness through a series of big changes.



## IN HER OWN WORDS

On her retirement Ruth said:

**‘I feel proud to have been part of WCVA and the wider voluntary sector for so long. The staff, trustees, members and partners of WCVA make it a unique place to work.**

**From early on in my career, to my final role before retirement I have really enjoyed my time with the organisation.**

**We have achieved a great deal with and for the sector and I am sure WCVA will continue to do so in the future.’**

## A CAREER TO BE PROUD OF

Ruth Marks was appointed as Chief Executive of WCVA in 2015. Before that, as the first Older People’s Commissioner in the world, Ruth established the independent office and used her statutory powers to review health care for older people, producing the Dignified Care report.

An experienced voluntary sector activist and leader, Ruth has led RNIB Cymru and Chwarae Teg and an independent review into health regulation in Wales. Her post-graduate qualifications are in human resource management and collaborative leadership.

Ruth regularly contributes to inquiries and advisory boards on issues including diversity, equalities, volunteering and the voluntary sector. Ruth’s interest in the voluntary sector will continue through involvement in local activities and support for causes close to her heart.

Ruth is a great motivator, empowering people to reach their potential. We wish her a happy and healthy retirement and hope she looks back proudly on a fantastic career, knowing she left WCVA with a solid and sustainable base for the future.

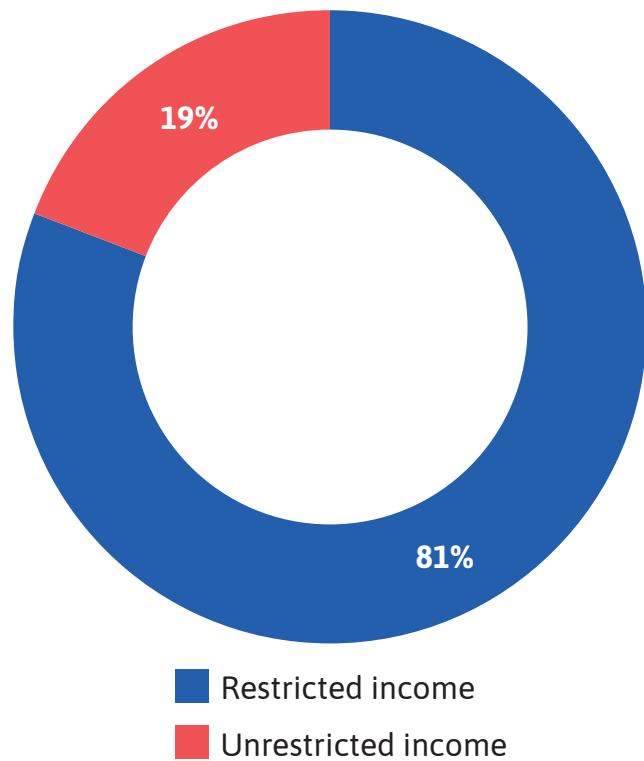
# Our finances

These figures give an overview of our financial performance for 2023/24.

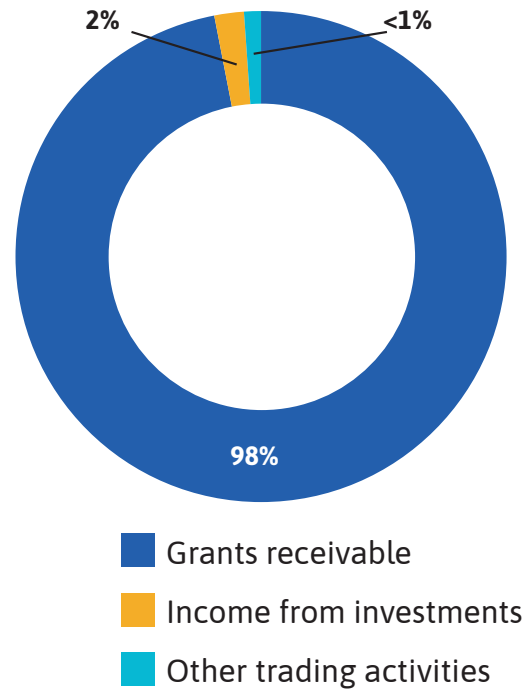
During the year we distributed **£23.4m** in grants and loans to the voluntary sector.

Our income was **£33.2m** and our expenditure was **£29.3m**.

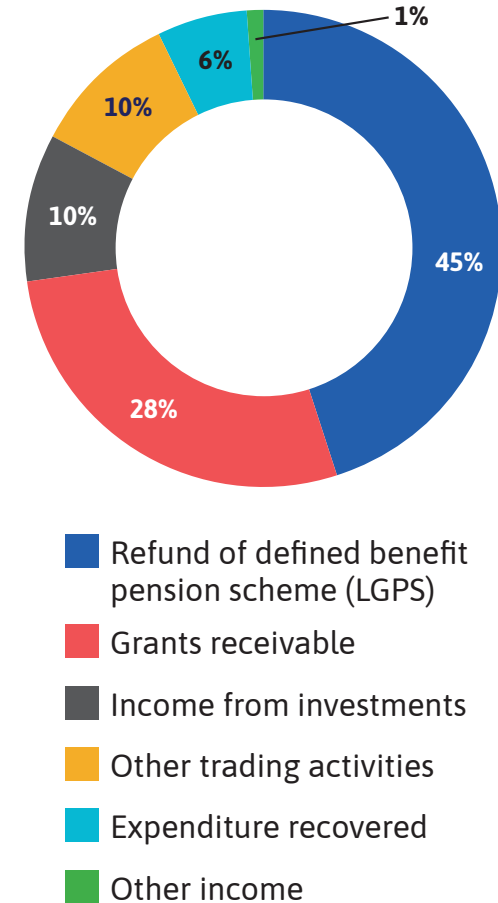
**Income  
£33.2 million**



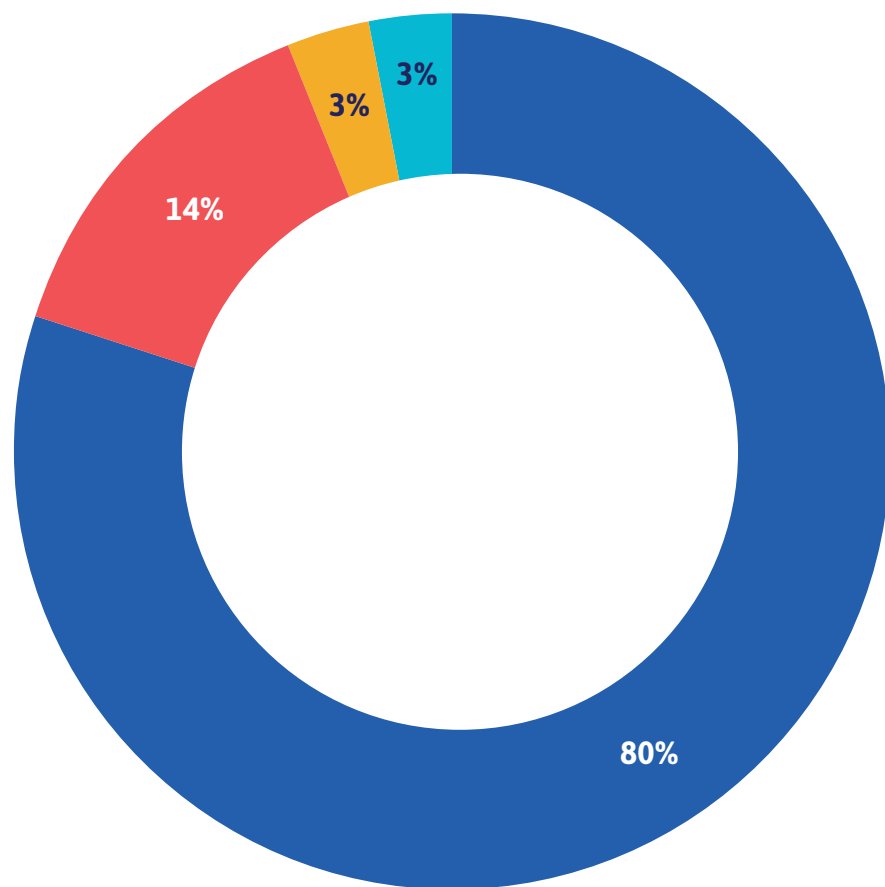
**Restricted income  
£26.8 million**



**Unrestricted income  
£6.5 million**



## Expenditure £29.3 million



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

# WCVA board members

## President

Michael Sheen

## Vice Presidents

Tom Jones OBE

Margaret Thorne CBE DL

Peter Davies CBE

## Chair

Dr Neil Wooding CBE

## Vice Chair

Fran Targett OBE

## Treasurer

Colin Arnold

## Trustees

Reham Bassal

Lindsay Cordery-Bruce  
(resigned 23 November 2023)

Rhian Davies

Simon Harris

Lowri Jones

Chris Lines

Mark Llewellyn

Kathryn Luckock

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

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**We'd like to thank all our members and partners for their support this year, with particular thanks to:**

[ACEVO](#)

[Bevan Commission](#)

[Big Learning Company](#)

[C3SC](#)

[Cardiff University](#)

[Charity Commission  
for England and Wales](#)

[Co-production Network  
for Wales](#)

[Comic Relief](#)

[Cwmpas](#)

[Cymdeithas Cyfieithwyr  
Cymru](#)

[Data Cymru](#)

[Disability Wales](#)

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

[Future Generations  
Commissioner for Wales](#)

[Gareth Kiddie Associates](#)

[Geldards LLP](#)

[Helpforce](#)

[History Ventures](#)

[Hub Cymru Africa](#)

[Hugh James](#)

[Improvement Cymru](#)

[Lloyds Bank Foundation](#)

[Macmillan Cancer Support  
in Wales](#)

[Media Wales Ltd](#)

[National Lottery  
Community Fund](#)

[National Lottery  
Heritage Fund](#)

[NCVO](#)

[Nico](#)

[One Voice Wales](#)

[The Open University Wales](#)

[Pride Cymru](#)

[ProMo-Cymru](#)

[Pugh Computers](#)

[Recruit3](#)

[Richard Newton Consulting](#)

[Savage and Gray](#)

[Sport Wales](#)

[SCG Wales](#)

[Social Care Wales](#)

[Social Investment Business](#)

[Tantrwm Digital Media](#)

[The Funding Centre](#)

[Thomas Carroll](#)

[University of South Wales](#)

[Utility Aid](#)

[Volunteering Matters](#)

[Volunteer Scotland](#)

[Wales School for Social  
Prescribing](#)

[Welsh Government](#)

[Welsh Language Commissioner](#)

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

[Women Connect First](#)



# Financial statements

**2023/24**

In this section you will find details of our accounts and activities for the financial year 2023/24 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 2023/24

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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 2024.

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## 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 (date of incorporation), which were last amended in November 2016. WCVA was registered as a charity on 24 May 1963.

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### 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 to ensure the right mix of skills and experience. 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. Trustee elections were not held during 2023 as there were no retiring trustees and therefore our next Trustee elections take place in 2024.

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### Trustee induction and training

New trustees attend an induction meeting which includes the opportunity to meet with key staff. Trustees are provided with a comprehensive trustee handbook providing further information on their role and responsibilities, including The Essential Trustee and key organisational policies and documents. During 2023/24 a number of focussed sessions on different work programmes were held for trustees including refresher training on safeguarding.

The annual Board Away Day focused on Board governance and effectiveness and policy/advocacy discussions around our strategic goals.

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### Honorary positions

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

WCVA's Vice President Tom Jones OBE works to maintain and develop civil society links across Wales, the UK and Europe. WCVA's Vice President Peter Davies CBE is an avid advocate for the voluntary sector specifically around sustainable development.

In September 2023 we sadly lost a longstanding supporter of WCVA and the County Voluntary Councils' family when WCVA's Vice President Margaret Thorne CBE DL passed away. Margaret had been a Vice President since 2010 and she had created a legacy in relation to her support for charities and volunteers.

### Step to Non-Executive Programme (StNEP)

During 2023 WCVA was a partner organisation supporting Chwarae Teg's StNEP which was aimed at encouraging more women into Non-Executive Director roles. The programme offered one-to-one mentoring, shadowing opportunities and skills training on governance and the role of a Non-Executive Director. WCVA's Chair, Dr Neil Wooding CBE took on the role of Trustee mentor and the mentoree shadowed our Board during the year.

We were saddened to see the closure of the gender equality charity Chwarae Teg during the year and we will continue to work with partners to ensure its legacy of work continues.

### 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.

Following our significant change programme during 2022/23, which was undertaken to ensure the future sustainability of WCVA's role to support the voluntary sector, a governance refresh was undertaken during this year. The aim of the governance refresh was to review how we strengthen, streamline and improve our governance. Following this review we reformed our Committees and how they operate.

The Board is assisted in fulfilling its role by three sub-committees which report to the Board:

- Finance and Risk Committee
- People and Remuneration Committee
- Social Investment Cymru 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.

### Risk management

WCVA's Finance & Risk committee reviews the risk register to ensure the strategic organisational risks are managed appropriately and adequate mitigations to manage these risks are in place. The committee recommends the risk register for approval to the Board. During 2024 the risk register will be redesigned in consultation with the Finance & Risk committee with input from our auditors to ensure it better reflects the organisation post re-structure.

## Related parties

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

Social Investment (Cymru) Ltd delivered social investment for and on behalf of the third sector in Wales. This subsidiary company became dormant during 2023/24 transferring all activity to WCVA. A Social Investment Cymru Committee was set up on 23 August 2023 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 Cymru are sustainability experts providing advice, training and connections to help organisations take bold decisions for a fairer and more secure future.

During 2023/24 we continued to support and work with Cynnal Cymru. This includes using their expertise to support some of the organisations that Social Investment Cymru is investing in and supporting WCVA to undertake a Carbon footprint measuring exercise.

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

## Objects and activities

### Our vision

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

## Our mission

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

## Charitable objects

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

## Public benefit

The Trustees have paid due regard to the Charity Commission's guidance on public benefit. The Trustees are confident that WCVA's aims and activities are in accordance with the regulations on public benefit which is evidenced throughout this Annual report.

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

# Grants and Funding

The charity administered 18 (2023:17) grant schemes during the year and grant payments were made to 525 (2023: 560) organisations.

Grants / schemes	<b>2024 Number of Grants paid / repaid</b>	<b>2024 Value of Grants paid / repaid £</b>	2023 Number of Grants paid / repaid	2023 Value of Grants paid / repaid £
Active Inclusion - East Wales	1	124,440	10	586,143
Active Inclusion - East Wales Youth	1	12,741	9	394,385
Active Inclusion - West Wales & the Valleys	1	121,798	62	4,626,610
Active Inclusion - West Wales & the Valleys Youth	-	-	29	1,318,852
SGBF - West Wales & the Valleys	-	-	19	1,305,319
SGBF - East Wales	-	-	5	299,761
Infrastructure Funding - CVCs	19	4,848,583	19	4,550,650
Landfill Tax	92	2,126,709	62	1,373,964
Partnership Council	29	84,024	30	87,525
Volunteering Wales	141	2,345,822	127	764,519
Wales for Africa Community Links	42	416,639	19	236,438
Comic Relief	5	88,000	21	959,080
Local Nature Partnership LNP	-	-	21	14,644
Local Places for Nature LP4N	-	-	99	9,127,569



Local Places for Nature LPfN (New)	82	12,760,640	-	-
Marine and Coastal Partnership	11	300,044	-	-
Kickstart	-	-	14	18,000
NEWID	1	5,613	2	218,704
Net Zero	4	50,000	12	150,000
Catalyst	15	24,913	-	-
Mental Health Grant	1	23,793	-	-
Energy Efficiency	26	26,000	-	-
Child Poverty - Small Grants	19	37,200	-	-
Civil Society	35	5,250	-	-
TSRF3	-	-22,110	-	-
	<b>525</b>	<b>23,380,098</b>	<b>548</b>	<b>26,032,163</b>
Additional match funding income and expenditure attracted by income from the grant schemes.	<b>3</b>	<b>-34,866</b>	<b>315</b>	<b>3,185,198</b>

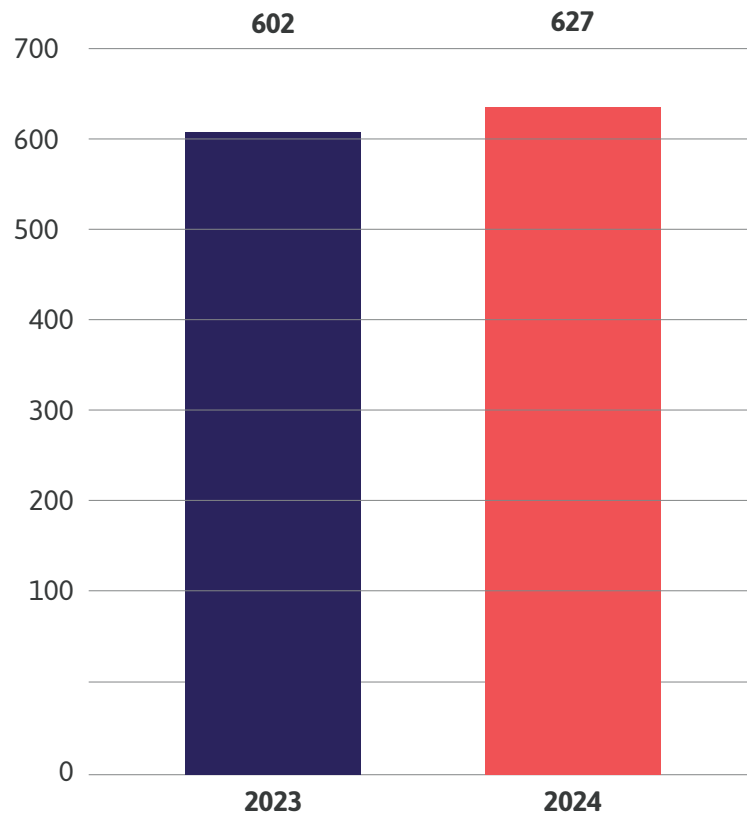
## Procured contracts

The charity administered 0 (2023: 0) procured contract schemes during the year.

# Membership

Membership is open to charities, voluntary groups, community groups and social enterprises active in Wales. We have continued to engage with members on important issues for the sector throughout 2023/24, and remained in regular contact about important events and developments which might be of interest to them. WCVA is proud to work with a range of trusted suppliers who share our purpose and provide expert knowledge, services and exclusive offers to our members.

## Members



# Financial review 2023/24

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During the year WCVA generated total operating income of £32 million. The main funding sources for the charity comprise of grant and loan funding from Welsh Government, Europe, Comic Relief and other funders to support its core activities, specific project work and 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	5,790,698	26,363,566	32,154,264
Operating costs	(3,217,489)	(26,052,573)	(29,270,062)
<b>Operating results</b>	<b>2,573,209</b>	<b>310,993</b>	<b>2,884,202</b>
Transfers between funds	(97,131)	97,131	-
Investment income	655,597	413,751	1,069,348
Gain/(Loss) on revaluation of investments	102,873	-	102,873
<b>Final position</b>	<b>3,234,548</b>	<b>821,875</b>	<b>4,056,423</b>
<b>Balances brought forward</b>	<b>8,461,298</b>	<b>6,508,703</b>	<b>14,970,001</b>
<b>Balances carried forward</b>	<b>11,695,846</b>	<b>7,330,578</b>	<b>19,026,424</b>

## Unrestricted activity

The reported net operating gain on unrestricted activity is £3.2m. This includes an amount of £2.927m income payment following the exit of the defined Local Government Pension Scheme (LGPS).

Total unrestricted funds carried forward at 31 March 2024 were £11.7m. Of these, £8m have been designated by the Board to cover a property reserve, WCVA's long term strategy, anticipated final costs of European projects, costs to support the ongoing organisational development and design of phase 2 costs, and Social Investment Cymru Capital project, leaving general unrestricted reserves of £3.7m. A financial strategy of prudence and care is being pursued to ensure the safeguarding of the charity's unrestricted reserves to support the on-going stability and sustainability of the organisation.

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## Restricted activity

All restricted projects are fully funded. The positive movement of £0.8 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 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 2024 stood at £7.3m, 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.

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## Volunteers

In addition to its volunteer trustees, 53 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.

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## 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.

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## 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 £8m, 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 36 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 a going concern basis unless it is inappropriate to presume that the charity will continue on that basis

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

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

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

## Auditor

Bevan Buckland LLP were appointed as auditors for three years commencing April 2020 with an option to extend for a further two years. A resolution to extend for a further two years was presented to members at the 2022 annual general meeting in accordance with the Companies Act 2006 and terms of the tender contract. During 2024 WCVA will commence the tender process for audit services to commence from the accounting period 2025/2026.

BY ORDER OF THE BOARD

**Tracey Lewis**

Company Secretary

26 September 2024

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

**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024**

## **Consolidated Statement of financial activities**

### **INCOME**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
<b>Income from Trading activities:</b>					
Other trading activities	3	635,760	45,646	681,406	764,708
Income from investments	4	655,597	413,751	1,069,348	502,739
<b>Income from Charitable activities:</b>					
Grants receivable	5	1,779,954	26,317,920	28,097,874	32,857,750
Refund of defined benefit pension scheme	24	2,927,000	-	2,927,000	-
Other income	5	58,726	-	58,726	158,845
Expenditure recovered		389,258	-	389,258	731,917
<b>Total income and endowments</b>		<b>6,446,295</b>	<b>26,777,317</b>	<b>33,223,612</b>	<b>35,015,959</b>

### **EXPENDITURE**

#### **Cost of generating funds:**

Expenditure on raising funds	9	718,797	-	718,797	627,672
Expenditure on charitable activities	9	2,498,692	26,052,573	28,551,265	32,602,967
<b>Total expenditure</b>		<b>3,217,489</b>	<b>26,052,573</b>	<b>29,270,062</b>	<b>33,230,639</b>
<b>Net income</b>		<b>3,228,806</b>	<b>724,744</b>	<b>3,953,550</b>	<b>1,785,320</b>
Transfers between funds		(97,131)	97,131	-	-
Actuarial gains on defined benefit pension scheme		-	-	-	7,030,000
Unrecognised asset		-	-	-	(7,160,000)
Gain/(Loss) on revaluation of investments		102,873	-	102,873	(12,793)
<b>Net movement in funds</b>		<b>3,234,548</b>	<b>821,875</b>	<b>4,056,423</b>	<b>1,642,527</b>
Balances brought forward		8,461,298	6,508,703	14,970,001	13,327,474
<b>Balances carried forward</b>		<b>11,695,846</b>	<b>7,330,578</b>	<b>19,026,424</b>	<b>14,970,001</b>

All of the activities of the charity are classed as continuing. Unrestricted funds include £7,977,251 (2023: £3,070,251) of designated and sustainable funds (see note 18).

## Group income and expenditure account

	Note	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Income		5,790,698	26,363,566	32,154,264	34,513,220
Operating costs	9	(3,217,489)	(26,052,573)	(29,270,062)	(33,230,639)
		<u>2,573,209</u>	<u>310,993</u>	<u>2,884,202</u>	<u>1,282,581</u>
Investment income	4	655,597	413,751	1,069,348	502,739
<b>Net income</b>		<u><u>3,228,806</u></u>	<u><u>724,744</u></u>	<u><u>3,953,550</u></u>	<u><u>1,785,320</u></u>

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

## Consolidated Balance Sheet

	Note	2024 £	2023 £
<b>FIXED ASSETS</b>			
Tangible assets	12	246,628	277,781
Investments	13	1,092,250	-
		<u>1,338,878</u>	<u>277,781</u>
<b>Current assets</b>			
Investments	14	80,925	79,254
Debtors: amounts falling due within one year	15	12,627,364	12,324,385
Debtors: amounts falling due after more than one year	15	6,108,942	5,060,601
Cash at bank		19,027,574	13,609,831
		<u>37,844,805</u>	<u>31,074,071</u>
Creditors: amounts falling due within one year	16	(13,102,359)	(8,885,777)
<b>Net current assets</b>		<u>24,742,446</u>	<u>22,188,294</u>
<b>Total assets less current liabilities</b>		<u>26,081,324</u>	<u>22,466,075</u>
Creditors: amounts falling due after more than one year	16	(7,054,899)	(7,496,074)
<b>Defined benefit pension scheme asset</b>	24	-	-
<b>Net assets</b>		<u>19,026,425</u>	<u>14,970,001</u>
<b>FUNDS</b>			
<b>Total unrestricted funds</b>	18	11,695,846	8,461,298
Restricted:			
In surplus - relating to long term loans awarded		3,175,122	3,260,044
In surplus - other		4,155,456	3,248,659
<b>Total restricted funds</b>	19	<u>7,330,578</u>	<u>6,508,703</u>
<b>TOTAL FUNDS</b>		<u>19,026,424</u>	<u>14,970,001</u>

These financial statements were approved by the members of the Board on the 26 September 2024 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	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	13	246,628	277,781
Investments	13	1,092,250	-
		<u>1,338,878</u>	<u>277,781</u>
<b>Current assets</b>			
Investments	14	80,925	79,257
Debtors: amounts falling due within one year	15	12,446,850	12,241,008
Debtors: amounts falling due after more than one year	15	6,108,942	5,060,601
Cash at bank		18,894,444	13,422,067
		<u>37,531,161</u>	<u>30,802,933</u>
Creditors: amounts falling due within one year	16	(12,936,254)	(8,779,920)
<b>Net current assets</b>		<u>24,594,907</u>	<u>22,023,013</u>
<b>Total assets less current liabilities</b>		<u>25,933,785</u>	<u>22,300,794</u>
Creditors: amounts falling due after more than one year	16	(7,054,899)	(7,496,074)
<b>Defined benefit pension scheme asset</b>	24	-	-
<b>Net assets</b>		<u>18,878,866</u>	<u>14,804,720</u>
<b>FUNDS</b>			
<b>Total unrestricted funds</b>	18	11,548,310	8,296,017
Restricted:			
In surplus - relating to long term loans awarded		3,175,122	3,260,044
In surplus - other		4,155,456	3,248,659
<b>Total restricted funds</b>	19	<u>7,330,578</u>	<u>6,508,703</u>
<b>TOTAL FUNDS</b>		<u>18,878,886</u>	<u>14,804,720</u>

These financial statements were approved by the members of the Board on the 26 September 2024 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

	2024 £	2023 £
<b>Cash flows from operating activities</b>		
<b>Net income for the reporting period</b>	1,026,550	1,785,320
<b>Adjustments for:</b>		
Depreciation charges	31,153	31,153
Interest received	(1,069,348)	(502,739)
(Increase)/Decrease in debtors	(1,351,320)	(4,425,254)
Increase / (Decrease) in creditors	3,784,360	(3,902,640)
Non cash movement re Defined Benefit Pension adjustment	-	(130,000)
<b>Net cash used in operating activities</b>	<b>2,421,395</b>	<b>(7,142,160)</b>
<b>Cash flows from investing activities:</b>		
Proceeds from defined benefit pension scheme	2,927,000	-
Purchase of fixed asset investment	(1,000,000)	-
Reclassification of tangible fixed asset	-	32
Interest received	1,069,348	502,739
<b>Net cash used in investing activities</b>	<b>2,996,348</b>	<b>502,771</b>
<b>Change in cash and cash equivalents in the reporting period</b>	<b>5,417,743</b>	<b>(6,641,389)</b>
<b>Cash and cash equivalents at the beginning of the reporting period</b>	<b>13,609,831</b>	<b>20,251,220</b>
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>19,027,574</b>	<b>13,609,831</b>

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 of Wales Council for Voluntary Action 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 Group'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.

#### 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 premises retained for resale and is recorded as the net value on the books

at the time it is transferred from fixed tangible asset 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



## Notes to the financial statements

24 hours. Cash equivalents are highly liquid investments which mature in no more than three months from the date of acquisition, and which are readily convertible into known amounts of cash with insignificant risk of change in value.

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

### DEBTORS

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

### DEBTORS MORE THAN ONE YEAR

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

### BAD DEBT

If despite best efforts to collect any outstanding income it is deemed to be irrecoverable it is written off as a bad debt 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 recognizes 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 recognized when there is objective evidence that the charity will not be able to collect all amounts due under the loan agreement. Impairment losses are recognized 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 recognized 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 director's opinion, the following are the critical judgements which have the most significant effect on the amounts recognised in the Group's financial statements:

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

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

### 3. Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Training and publicity	503,065	40,146	543,211	647,555
Meetings and tenants	70,533	5,500	76,033	50,425
Subscriptions and membership	62,162	-	62,162	66,728
	<u>635,760</u>	<u>45,646</u>	<u>681,406</u>	<u>764,708</u>

### 4. Income from Investments

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Bank deposit interest	650,127	413,751	1,063,878	497,269
Investment income	5,470	-	5,470	5,470
	<u>655,597</u>	<u>413,751</u>	<u>1,069,348</u>	<u>502,739</u>

## Notes to the financial statements

### 5. Grants receivable

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Cardiff University	-	11,531	11,531	19,902
Charities Aid Foundation	43,206	-	43,206	43,672
Comic Relief	50,000	87,993	137,993	1,022,080
Cwmpas	-	11,055	11,055	-
Department for Work and Pensions	-	-	-	18,716
Human Rights Consortium	-	43,000	43,000	-
Macmillan Cancer Support	-	64,921	64,921	10,587
Moondance Foundation	25,000	26,000	51,000	-
National Heritage Fund	-	116,599	116,599	99,417
Promo	-	5,000	5,000	-
Social Investment ASDA Fund	-	-	-	42,718
Sport Wales	-	82,465	82,465	83,422
The Wheel	-	8,288	8,288	10,422
University of South Wales	-	6,415	6,415	6,512
Welsh Government	1,658,247	24,713,319	26,371,566	20,628,826
Wales Funders Forum	-	199	199	326
WCVA	3,501	-	3,501	3,501
WEFO	-	1,141,135	1,141,135	10,867,649
Grants receivable total	<b>1,779,954</b>	<b>26,317,920</b>	<b>28,097,874</b>	<b>32,857,750</b>
Secondment Income	<b>58,726</b>	-	<b>58,726</b>	<b>158,845</b>

### 6. Net income

Net income is stated after charging:	2024 £	2023 £
Depreciation on owned fixed assets	31,153	31,153
Auditor's remuneration: - audit fees	28,090	25,317
- tax services	2,381	2,877



## 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 (2023: £nil).

Six of the trustees received reimbursed travelling expenses for attendance at Board, Committee and Grant Panel meetings totalling £670 during the year (2023: £1,162).

No payments were made to former trustees for professional services during the year (2023: £nil).

#### B) EMPLOYEE INFORMATION

	2024	2023
	£	£
Wages and salaries	2,836,289	3,442,064
Social security costs	277,893	341,606
Other pension and life assurance costs	774,986	883,786
	<b>3,889,168</b>	<b>4,667,456</b>

The average number of employees during the year was 79 (2023: 105).

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:

	2024	2023
£60,000 - £69,999	1	2
£70,000 - £79,999	-	1
£80,000 - £89,999	-	-
£90,000 - £99,999	-	1
£100,000 - £109,999	1	-

Contributions were made to a defined benefit scheme for 3 (2023: 3) higher paid employees and to a defined contribution scheme for 1 (2023: 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 £353,644 (2023: £433,752).

#### C) REDUNDANCY AND TERMINATION PAYMENTS

The wages and salaries figure includes £nil of redundancy and termination costs (2023: £324,829).

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

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

# Notes to the financial statements

## 8. Grants payable and procured contract payments

The following is a list of the 50 largest grants in aggregation to institutions (no grants were made to individuals). All grants are awarded to third sector organisations in Wales:

	2024	2023
	£	£
Pembrokeshire County Council	1,071,736	887,922
Isle of Anglesey County Council	917,174	374,734
Brecon Beacons National Park Authority	824,117	-
Gwent Association of Voluntary Organisations (GAVO)	801,780	874,352
Gwynedd Council	667,306	753,375
Powys County Council - Llandrindod County Hall	637,000	282,356
Caerphilly County Borough Council	557,590	384,540
Cardiff Council	555,435	503,876
Rhondda Cynon Taf County Borough Council	533,362	466,871
Swansea City and County Council	531,213	481,959
Denbighshire County Council	508,790	349,214
Ceredigion County Council	505,290	231,647
Newport City Council	497,322	347,710
Blaenau Gwent County Borough Council	497,278	195,006
Vale of Glamorgan Council	493,503	247,343
Monmouthshire County Council	492,126	309,748
Merthyr Tydfil County Borough Council	471,600	543,418
Neath Port Talbot Council	465,668	322,996
Bridgend County Borough Council	445,046	189,628
Torfaen County Borough Council	444,835	420,486
Carmarthenshire County Council	433,612	256,995
Wrexham County Borough Council	428,717	-
Powys Association of Voluntary Organisations (PAVO)	424,881	461,893
Flintshire County Council	409,735	694,457
Snowdonia National Park Authority	324,599	-
Conwy County Borough Council	321,628	305,608
Mantell Gwynedd	272,363	253,234
Swansea Council for Voluntary Service	261,852	244,241
Interlink	251,552	236,127
Cardiff Third Sector Council (C3SC)	251,203	370,067
The Salvation Army	246,238	408,947

## Notes to the financial statements

Carmarthenshire Association of Voluntary Services (CAVS)	235,740	316,453
Torfaen Voluntary Alliance (TVA)	224,369	239,117
Vale Centre for Voluntary Service/Glamorgan Vol Services	223,709	210,370
Flintshire Local Voluntary Council (FLVC)	214,839	-
Medwrn Môn	214,385	190,348
Pembrokeshire Association of Voluntary Services (PAVS)	211,502	197,005
Association of Voluntary Organisations in Wrexham (AVOW)	209,404	195,054
Community and Voluntary Support Conwy (CVSC)	209,394	388,374
Denbighshire Voluntary Services Council (DVSC)	208,702	194,406
Neath Port Talbot Council for Voluntary Services (NPTCVS)	206,295	262,122
Ceredigion Association of Voluntary Organisations (CAVO)	205,626	197,765
Bridgend Association of Voluntary Organisations (BAVO)	204,500	188,340
Voluntary Action Merthyr Tydfil (VAMT)	202,503	285,245
Natural Resources Wales	200,000	-
Foothold Cymru	193,831	-
St Giles Trust	133,132	-
Newport Mind	118,793	-
North Wales Wildlife Trust	118,298	-
Innovate Trust	117,111	-
Cymunedau'n Ymlaen Môn Communities Forward	-	651,039
PRIME Cymru	-	379,096
Pembrokeshire Coast National Park Authority	-	343,475
Whitehead-Ross Education and Consulting Ltd	-	287,071
Merthyr Tydfil Institute for the Blind (MTIB)	-	273,432
Llamau Ltd	-	257,926
Swansea YMCA	-	243,955
Leonard Cheshire	-	224,729
Cardiff Community Housing Association	-	220,312
National Day Nurseries Association	-	216,284
Total 50 largest grants paid to institutions	19,196,684	17,360,668
Total other grants payable	4,183,414	8,671,495
Total grants paid to institutions	23,380,098	26,032,163

## Notes to the financial statements

These grants exclude £34,866 (2023: £3,185,198) 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	2024 £	2023 £
Gwent Association of Voluntary Organisations	Edward Watts	801,780	874,352
The Wallich	Lindsay Cordery-Bruce	13,729	11,232
Disability Wales	Rhian Davies	875	13,087
FareShare Cymru	Simon Harris	11,000	12,672
Race Council Cymru	Menai Owen-Jones	3,501	3,501
Women's Equality Network Wales	Rhian Davies	3,501	3,501
Mentrau Iaith Cymru	Lowri Jones	3,501	3,501
All Wales Forum	Kate Young	3,501	3,501
Children in Wales	Menai Owen-Jones	3,501	3,501

There were no procured contract payments to organisations in 2024 (2023: £nil).  
No grants were made to individuals (2023: 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 2024 £	Total Funds 2023 £
Grants Awarded	-	-	23,380,098	23,380,098	26,032,163
Property Expenses	-	29,932	4,572	34,505	21,087
Office Equipment Expenses	-	703	35	738	-
Rent & Rates	18,307	156,988	-	175,295	148,233
Heat & Light	1,177	8,811	-	9,989	24,229
Recruitment & Temporary Staff	-	27,115	1,456	28,571	20,848
Salaries and Oncosts	478,581	1,482,597	1,743,828	3,705,006	4,530,965
Travel, Subsistence & Welfare	808	32,041	17,139	49,988	36,097
Staff Training	114	8,390	4,444	12,948	22,732
Meetings and Conferences	118,952	16,145	40,403	175,500	127,078
Publicity	2,861	27,936	19,495	50,292	51,908
Postage & Telephone	21	789	98	909	1,520
External Training Costs	18,075	7,664	14,096	39,835	42,801
Stationery	128	568	-	696	738
Printing	-	-	91	91	4,054
Publication Costs	2	7,648	10,000	17,649	15,666
Translation Costs	98	9,365	21,552	31,016	27,524
Photocopying	-	1,037	398	1,435	971
Consultancy & Audit	3,053	189,643	148,143	340,840	603,104
Central Overheads	45,335	23,140	320,783	389,258	758,399
Sundry Expenses	(775)	12,707	60,264	72,196	12,730
	<b>686,740</b>	<b>2,043,218</b>	<b>25,786,896</b>	<b>28,516,854</b>	<b>32,482,847</b>



## 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 2024	Total Funds 2023
	£	£	£	£	£
Salaries & Staff Costs	21,277	281,994	-	303,271	287,840
Insurance & Security	1,388	10,392	13,830	25,610	25,416
Computer Costs	5,655	84,923	169,488	260,066	325,852
Bank Charges	1,011	15,433	4,019	20,464	9,383
Depreciation of Freehold Property	-	31,153	-	31,153	31,153
Repairs & Replacements	2,727	-	-	2,727	-
	<u>32,058</u>	<u>423,896</u>	<u>187,337</u>	<u>643,290</u>	<u>679,644</u>
<u>Governance Costs</u>					
Audit Fees	-	28,090	-	28,090	23,872
Other	-	670	-	670	1,162
	<u>-</u>	<u>28,760</u>	<u>-</u>	<u>28,760</u>	<u>25,034</u>
Provision for doubtful debts on CIF	-	2,817	78,341	81,158	43,114
<b>Total expenditure</b>	<u>718,797</u>	<u>2,498,692</u>	<u>26,052,573</u>	<u>29,270,062</u>	<u>33,230,639</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

### INCOME

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 (as restated) £
<b>Income from Trading activities:</b>					
Other trading activities	3	747,199	17,509	764,708	738,459
Income from investments	4	243,492	259,247	502,739	243,259
<b>Income from Charitable activities:</b>					
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
<b>Total income and endowments</b>		<b>3,593,858</b>	<b>31,422,101</b>	<b>35,015,959</b>	<b>39,010,559</b>

### 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
<b>Total expenditure</b>		<b>2,989,603</b>	<b>30,241,036</b>	<b>33,230,639</b>	<b>35,513,720</b>
<b>Net income</b>		<b>604,255</b>	<b>1,181,065</b>	<b>1,785,320</b>	<b>3,496,839</b>
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)	-
Gain/(Loss) on revaluation of investments		(12,793)	-	(12,793)	(5,444)
<b>Net movement in funds</b>		<b>539,690</b>	<b>1,102,837</b>	<b>1,642,527</b>	<b>8,101,395</b>
Balances brought forward		7,921,608	5,405,866	13,327,474	6,406,079
Prior year adjustment	26	-	-	-	(1,180,000)
<b>Balances carried forward</b>		<b>8,461,298</b>	<b>6,508,703</b>	<b>14,970,001</b>	<b>13,327,474</b>

# Notes to the financial statements

## 12. Tangible fixed assets

Group & Charity	Fixtures & Fittings	
	One Canal Parade	Total
<b>Cost</b>	<b>£</b>	<b>£</b>
At 1 April 2023	311,529	311,529
Additions	-	-
Reclassification	-	-
At 31 March 2024	<u>311,529</u>	<u>311,529</u>
<b>Depreciation</b>		
At 1 April 2023	33,748	33,748
Charge for the year	31,153	31,153
Depreciation on disposals	-	-
At 31 March 2023	<u>64,901</u>	<u>64,901</u>
<b>Net book value</b>		
At 31 March 2024	<u>246,628</u>	<u>246,628</u>
At 31 March 2023	<u>277,781</u>	<u>277,781</u>
All fixed assets are held for direct charitable purposes.		

## 13. Investment

Group & Charity	Listed Investments	Total
	£	£
<b>Market Value</b>		
At 1 April 2023	-	-
Additions	1,000,000	1,000,000
Revaluations	92,250	92,250
At 31 March 2024	<u>1,092,250</u>	<u>1,092,250</u>
<b>Net book value</b>		
At 31 March 2024	<u>1,092,250</u>	<u>1,092,250</u>
At 31 March 2023	<u>-</u>	<u>-</u>

# Notes to the financial statements

## 14. Investments

Group and Charity	2024	2024	2023	2023
Listed investments	Cost	Market value	Cost	Market value
	£	£	£	£
44,250 National Westminster Bank 9% SR "A" Non Cumulative Preference Shares	50,352	58,698	50,352	58,344
17,000 8¾% Aviva Cumulative Preference Shares	19,820	22,228	19,820	20,910
Market value at 31 March	70,172	80,925	70,172	79,254

Charity only	Group companies
	£
At 31 March 2023 and 31 March 2024	3
Net book value	
At 31 March 2023 and 31 March 2024	3

At 31 March 2024 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	Trading
Social Investment (Cymru) Limited	Non-trading
WCVA Services Limited	Non-trading
WCVA Trading Limited	Non-trading

The aggregate of the share capital and reserves as at 31 March 2024 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	147,539	(17,745)
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

## 15. Debtors

	The Group		The Charity	
	2024	2023	2024	2023
Amounts falling due within one year	£	£	£	£
Trade debtors	238,111	203,009	103,577	146,846
Accrued income	11,780,032	11,626,071	11,734,051	11,599,161
Other debtors and prepayments	76,328	81,972	76,329	81,672
Loan Schemes	532,893	413,333	532,893	413,333
	<u>12,627,364</u>	<u>12,324,385</u>	<u>12,446,850</u>	<u>12,241,008</u>
	2024	2023	2024	2023
Amounts falling due after more than one year	£	£	£	£
Loan Schemes	<u>6,108,942</u>	<u>5,060,601</u>	<u>6,108,942</u>	<u>5,060,601</u>
	<u>6,108,942</u>	<u>5,060,601</u>	<u>6,108,942</u>	<u>5,060,601</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 2023	Advanced in the year	Interest in year	Repaid in year	Provision Movement	31 March 2024
<b>CHARITY</b>	<u>5,411,438</u>	<u>2,093,545</u>	<u>349,545</u>	<u>(1,276,531)</u>	<u>(175,014)</u>	<u>6,402,987</u>
<b>GROUP</b>	<u>5,411,438</u>	<u>2,093,545</u>	<u>349,545</u>	<u>(1,276,534)</u>	<u>(175,014)</u>	<u>6,402,987</u>



## Notes to the financial statements

### 16. Creditors

	The Group		The Charity	
	2024	2023	2024	2023
Amounts falling due within one year	£	£	£	£
Trade creditors	115,526	75,177	71,674	65,505
Taxation and social security	121,863	160,095	88,460	127,619
Accruals and deferred income	12,864,970	8,650,505	12,776,120	8,586,796
	<u>13,102,359</u>	<u>8,885,777</u>	<u>12,936,254</u>	<u>8,779,920</u>
	The Group		The Charity	
	2024	2023	2024	2023
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	45,882	52,069	45,882	52,069
Resilience creditor	1,009,017	1,444,005	1,009,017	1,444,005
	<u>7,054,899</u>	<u>7,496,074</u>	<u>7,054,899</u>	<u>7,496,074</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.

### 17. Company limited by guarantee

Wales Council for Voluntary Action Limited is a Company Limited by Guarantee and does not have share capital. The liability of its trustees, who are directors, is limited. The limitation per director is limited to a sum not exceeding £1 per member. The period of limitation of each director is restricted to the time he or she is a member or within one year afterwards.

# Notes to the financial statements

## 18. Analysis of movements in unrestricted funds

	Balance at beginning of year	Net movement in Funds	Transfers between funds	Balance at end of year
	£	£	£	£
<u>General Unrestricted Funds</u>	5,391,047	-	(2,407,000)	2,984,047
Net income	-	301,806	-	301,806
Defined benefit pension refund	-	2,927,000	-	2,927,000
Transfer from restricted reserves	-	-	(97,131)	(97,131)
Gain on revaluation of investments	-	102,873	-	102,873
Total General Funds	5,391,047	3,331,679	(2,504,131)	6,218,595
<u>Designated Funds</u>				
Property	2,075,251	-	-	2,075,251
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
European project closure cost	-	-	25,000	25,000
WCVA's long term strategy	-	-	2,927,000	2,927,000
Unrestricted funds	8,461,298	3,331,679	(97,131)	11,695,846
<b>Total Unrestricted Funds - Group</b>	8,461,298	3,331,679	(97,131)	11,695,846
Amounts included relating to Cynnal Cymru – Sustain Wales Limited	(165,284)	17,745	-	(147,539)
Investment in subsidiaries	3	-	-	3
<b>Charity Total</b>	8,296,017	3,349,424	(97,131)	11,548,310

	Incoming Resources	Resources expended	Movement in funds
	£	£	£
General funds	3,519,294	(3,217,488)	301,806

## 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. It has been designated for the capital spend on office and furniture fit out at One Canal Parade, and additional future costs of the potential purchase of new office premises.

#### 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.

#### 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.

#### DESIGNATED EUROPEAN FUNDS CLOSURE COSTS

The European funding closed on 30 September 2023. All claims have been processed and finalised. However there still remains a few payments outstanding. Therefore, a costs designated reserve has been established to cover further additional funds to be released to general reserves against the appropriate European claims for closure costs, as and when received over 2024/25.

# Notes to the financial statements

## 19. Analysis of movements in restricted funds

	Balance at 1 April 2023	Transfer	Movement in Reserves		Balance at 31 March 2024
	£	£	Incoming £	Outgoing £	£
IB ESF & SBGF	-	39,895	556,805	596,700	-
Active Inclusion West Wales & Valleys	-	-	133,964	(133,964)	-
Active Inclusion East Wales	-	-	146,761	(146,761)	-
Active Inclusion East Wales Youth	-	-	13,120	(13,120)	-
SBGF Grants West Wales & Valleys	-	(192,290)	192,290	-	-
SBGF Grants East Wales	-	(133,453)	133,169	284	-
Macmillan Cancer Support	-	-	64,922	(94,922)	-
Third Sector Knowledge	-	-	30,495	(30,495)	-
Erasmus	-	(3,288)	8,288	(5,000)	-
Third Sector Support Fund	-	-	281,500	(281,500)	-
Wales Funders Forum	-	-	199	(199)	-
NEWID	-	-	100,000	(100,000)	-
Catalyst Cymru Broadening Horizons	-	-	116,599	(116,599)	-
BME Sport Cymru	-	-	82,465	(82,465)	-
Health & Social Care Small Grants	-	-	300,000	(300,000)	-
Social Leaders Cymru	-	-	11,055	(11,055)	-
Volunteering Wales	-	-	2,787,373	(2,787,373)	-
Safeguarding Hub	-	-	114,500	(114,500)	-
Social Prescribing	-	-	6,415	(6,415)	-
Brexit – Cardiff University	-	-	60,031	(60,031)	-
Net Zero Start Up Grant	-	-	50,000	(50,000)	-
Energy Efficiency Grants	-	-	26,000	(26,000)	-
Small grants	-	-	42,200	42,200	-
LPfN Grant - Local Places for Nature	-	-	12,772,640	(12,772,640)	-
Marine and Coastal Partnership Grant	-	-	300,044	(300,044)	-
Infrastructure Funding CVCs	-	-	4,848,587	(4,848,587)	-
Wales for Africa	-	-	416,639	(416,639)	-
Landfill Tax Grant	-	-	2,126,709	(2,126,709)	-
Comic Relief	-	-	87,993	(87,993)	-
Partnership Capacity Fund	-	-	84,024	(84,024)	-
CVC CRM Licences	-	60,524	91,500	(152,024)	-
Third Sector Resilience Fund Grants	-	-	(22,110)	22,110	-
SBGF recycled loan	-	325,743	30,462	-	356,205
Asda Loan Scheme	595,386	-	7,846	(15,035)	588,196
Community Investment Fund 2	2,068,028	-	78,693	(15,035)	2,195,907

## Notes to the financial statements

Community Investment Fund	2,116,831	-	306,739	(351,159)	2,072,410
Resilience fund	1,728,458	-	389,401	-	2,117,859
<b>Group Total</b>	<b>6,508,703</b>	<b>(97,131)</b>	<b>26,777,317</b>	<b>(26,052,573)</b>	<b>7,330,578</b>
<b>Charity Total</b>	<b>6,508,703</b>	<b>(97,131)</b>	<b>26,777,317</b>	<b>(26,052,573)</b>	<b>7,330,578</b>

### SBGF recycled loan

This funding came via European Regional Development Fund through Wales European Funding Office, which supports social businesses in Wales financially to enable them to grow and create job opportunities. The scheme offers applicants blended finance linked to job creation, a mix of grant and repayable moneys. The terms of the scheme allowed deferral of starting the repayments for up to two years after the completion of projects.

These loans are being repaid on a monthly basis from qualifying projects. The funding was originally supposed to be returned to WEFO (Welsh European Funding Office). However, it has been confirmed WCVA can retain the funds to be recycled in further new, qualifying projects.

### 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.

### 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.

### 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.

#### Group

	2024	2023
	£	£
Restricted funds:		
In surplus- relating to long term loans awarded	3,175,122	3,260,044
In surplus- other	4,155,456	3,248,659
	<b>7,330,578</b>	<b>6,508,703</b>

#### Charity

	2024	2023
	£	£
Restricted funds:		
In surplus- relating to long term loans awarded	3,175,122	3,260,044
In surplus- other	4,155,456	3,248,659
	<b>7,330,578</b>	<b>6,508,703</b>



# Notes to the financial statements

## Comparative 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 CVCs	-	-	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)	-

## Notes to the financial statements

Partnership Capacity Fund	-	-	87,525	(87,525)	-
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
<b>Group Total</b>	<b>5,405,866</b>	<b>(78,228)</b>	<b>34,607,301</b>	<b>(33,426,236)</b>	<b>6,508,703</b>
<b>Charity Total</b>	<b>5,405,866</b>	<b>(78,228)</b>	<b>34,607,301</b>	<b>(33,426,236)</b>	<b>6,508,703</b>

## 20. Group Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Fixed assets	1,338,878	-	1,338,878	277,781
Long term loans	-	6,108,942	6,108,942	5,060,601
Current assets	11,006,187	20,729,676	31,735,863	26,013,470
Current Liabilities	(593,670)	(12,508,689)	(13,102,359)	(8,885,777)
Long term liabilities	(45,882)	(7,009,017)	(7,054,899)	(7,496,074)
	<b>11,705,513</b>	<b>7,320,912</b>	<b>19,026,425</b>	<b>14,970,001</b>

## Notes to the financial statements

### Charity Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Fixed assets	1,338,878	-	1,338,878	277,781
Long term loans	-	6,108,944	6,108,944	5,060,601
Current assets	10,692,543	20,729,674	31,422,217	25,742,332
Current Liabilities	(427,565)	(12,508,689)	(12,936,254)	(8,779,920)
Long term liabilities	(45,882)	(7,009,017)	(7,054,899)	(7,496,074)
	<u>11,557,974</u>	<u>7,320,912</u>	<u>18,878,886</u>	<u>14,804,720</u>

### 21. Group Reconciliation of movements in funds

	2024 £	2023 £
Net incoming resources for the financial year	<u>4,056,423</u>	<u>1,642,527</u>
Net increase to funds	<u>4,056,423</u>	<u>1,642,527</u>
Opening funds	<u>14,970,001</u>	<u>13,327,474</u>
Closing funds	<u>19,026,424</u>	<u>14,970,001</u>

### Charity Reconciliation of movements in funds

	2024 £	2023 £
Net incoming resources for the financial year	<u>4,074,166</u>	<u>1,558,621</u>
Net increase to funds	<u>4,074,166</u>	<u>1,558,621</u>
Opening funds	<u>14,804,720</u>	<u>13,246,099</u>
Closing funds	<u>18,878,886</u>	<u>14,804,720</u>

## Notes to the financial statements

### 22. Related parties

Grants and Procurement Contracts awarded to bodies where Trustees either have direct control or significant influence have been disclosed within note 8. In addition to the grants disclosed in note 8, there are loans outstanding at the year end from Race Council Cymru, The Wallich and The Children in Wales as follows:

Race Council Cymru - Resilience fund - £7,500

The Wallich - Resilience fund - £23,543

Children in Wales - £20,967

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

### 23. Contingent liabilities

There were no contingent liabilities at 31 March 2024 (2023: £nil).

### 24. Pension commitments

During the year, the Trustees reviewed the position of the defined benefit pension scheme and the result of a possible exit from the scheme.

An exercise was carried out by Aon to determine the value of the scheme as at 31 October 2023 which provided a surplus on exit from the fund. The Trustees made the decision after following an employee consultation to exit the scheme.

The surplus in the fund upon exit of the Employer as at 31 October 2023 (the 'Exit Date'), is set out in the table below.

	£'Ms
Assets	21.953
Liabilities	(19.026)
Total surplus at Exit date	2.927

The exit valuation has been carried out based on the following circumstances at the exit date of the Employers as advised by the Administering Authority:

- No individual employer in the fund will take on the responsibility for funding the former liabilities of the Employer, i.e., the liabilities of the Employer will become 'orphaned' liabilities. The charity previously contributed 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 £159,798 (2023: £121,421). 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 £274,188 (2023: £842,365).

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 35% and a variable rate of between 5.5% and 9.9% of earnings respectively.

## Notes to the financial statements

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

	2024	2023
	%	%
Rate of increase in salaries	-	3.7
Rate of increase in pensions in payment	-	2.7
Rate of increase in deferred pensions	-	2.7
Discount rate	-	4.7
Rate of inflation	-	2.7

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

	2024	2023
	Value	Value
	£'000	£'000
Equities	-	17,688
Corporate Bonds	-	1,980
Government Bonds	-	2,292
Property	-	1,876
Cash	-	833
Other Assets	-	1,381
	<hr/>	<hr/>
Total market value of assets	-	26,050
Present value of scheme liabilities	-	(17,710)
	<hr/>	<hr/>
Wales Council for Voluntary Action's Surplus in the scheme	-	8,340
	<hr/>	<hr/>



## Notes to the financial statements

<b>Movement in Surplus/(Deficit) during the year:</b>	<b>2024</b>	<b>2023</b>
	<b>£'000</b>	<b>£'000</b>
Surplus/(Deficit) in scheme at beginning of the year	-	1,180
Current Service Cost	-	(710)
Actuarial gain recognised in the OCI	-	7,030
Contributions by employer	-	840
Surplus in scheme at end of year per actuary report	-	8,340
Unrecognised surplus	-	(8,340)
Asset / (liability) recognised on the balance sheet	-	-
<b>Analysis of the Pension costs charged to operating profit under FRS 102:</b>	<b>2024</b>	<b>2023</b>
	<b>£'000</b>	<b>£'000</b>
Current service cost	-	(760)
Financing income/(cost)	-	50
Total operating charge	-	(710)
<b>Amounts recognised in other comprehensive income:</b>	<b>2024</b>	<b>2023</b>
	<b>£'000</b>	<b>£'000</b>
Asset (losses)/gains arising during the period	-	(1,160)
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)
Unrecognised pension surplus	-	(7,160)
Total operating charge	-	(130)
<b>Changes to the present value of the defined benefit obligation:</b>	<b>2024</b>	<b>2023</b>
	<b>£'000</b>	<b>£'000</b>
Opening defined benefit obligation	-	24,730
Current service cost	-	760
Interest expense on defined benefit obligation	-	660
Contributions by participants	-	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
Net benefits paid out	-	(370)
Closing defined benefit obligation	-	17,710

## Notes to the financial statements

### Changes to the fair value of assets:

	2024 £'000	2023 £'000
Opening fair value of assets	-	25,910
Interest income on assets	-	710
Remeasurement (losses)/gains on assets	-	(1,160)
Contributions by the employer	-	840
Contributions by participants	-	120
Net benefits paid out	-	(370)
Closing fair value of assets	-	26,050

### 25. Capital commitments

The Group and Parent Charity had total capital commitments of £nil at 31 March 2024 (2023: £nil).

### 26. Financial commitments

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

	Land & Buildings	
	2024 £'000	2023 £'000
Expiring within 1 year	124,644	123,793
Expiring within 2-5 years	473,172	473,172
Expiring after 5 years	302,949	423,214

# Group strategic report

## Achievements and performance

Cost of living pressures continued to impact the sector in a number of ways including increasing demand for services, increasing the costs for delivery whilst funding sources struggled to keep pace.

Working at a national level we have worked hard to put in place funding and support to help the sector whilst working to implement policy change at a strategic level to help and improve the situation for the voluntary sector in Wales.

We've continued to work closely with our Third Sector Support Wales (TSSW) partners where we have implemented improved digital products and resources and worked to make sure we are co-ordinating our services and support to the sector.

We completed our 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 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 Leadership Team present the strategic risks to the Finance and Risk Committee, who review the issues and make 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 26 September 2024 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 2024 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 and parent charitable company's affairs as at 31 March 2024 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) have been prepared in accordance with applicable legal requirements.



## Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Group and Parent Charitable Company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

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)

for and on behalf of  
Bevan Buckland LLP  
Chartered Accountants  
And Statutory Auditors  
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Cofrestrwyd yng Nghymru | Registered in Wales