



**Adroddiad blynyddol a  
datganiadau ariannol 2024/25**  
**Annual report and financial  
statements 2024/25**

**CYMRAEG**

**ENGLISH**



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**[www.wcva.cymru](http://www.wcva.cymru)**

Cyngor Gweithredu Gwirfoddol Cymru  
The Wales Council for Voluntary Action

# Cynnwys

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# Croeso

## Sector sydd byth yn stopio. Tîm sydd yn eich cefnogi.

### ELENI, DAETH SECTOR GWIRFODDOL CYMRU I'R ADWY. DRO AR ÔL TRO.

O dlodi bwyd i weithredu ar yr hinsawdd, iechyd meddwl i gynhwysiant mewn chwaraeon, gwnaeth mudiadau gwirfoddol yng Nghymru gadw eu drysau ar agor, eu gwasanaethau i fynd a'u cymunedau'n gysylltiedig yn 2024/25, hyd yn oed pan oedd costau'n mynd drwy'r to ac adnoddau'n brin. A gwnaethom ni sefyll gyda nhw bob cam o'r ffordd. Mae'r adroddiad hwn yn amlinellu dim ond rhai o'r pethau y gwnaethom tuag at ein cynllun uchelgeisiol am 2022-27. Yn 2024/25:

- Gwnaethom wthio'n ôl pan gafodd y sector ei roi ar yr ystlys. Gwnaethom godi ein llais pan wnaeth cynnydd yn yr Yswiriant Gwladol roi gwasanaethau hanfodol mewn perygl, gyda'r costau posibl i'r sector yn ddegau o filiynau.
- Gwnaethom ddweud 'dyma beth mae'n ei olygu!' Gwnaeth ein Gwobrau Elusennau Cymru a'n hymgyrchoedd codi ymwybyddiaeth ddangos i'r cyhoedd pam yn union mae'r sector gwirfoddol mor bwysig i bobl a chymunedau.
- Gwnaeth mudiadau gwirfoddol newid bywydau pobl wrth ddatblygu ffyrdd arloesol o gynnwys gwirfoddolwyr, a rhannu gwersi gyda'r sector ehangach. Bu hyn yn bosibl diolch i'n Grantiau Strategol Gwirfoddoli Cymru.

Gwnaethom hefyd sicrhau cyllid, adeiladu platfformau, cynnig lleoedd a chefnogi pobl sy'n gwneud pethau eithriadol mewn oes eithriadol.

Eleni, roedd yn bleser gennym groesawu ein Prif Weithredwr newydd, Dr Lindsay Cordery-Bruce, hyrwyddwr beiddgar a brwdfrydig o'r sector, gyda chalon llawn diben ac yn barod i dorchu llewys.

Gobeithio y bydd ein Hadroddiad Blynyddol yn eich ysbrydoli chi.

**Clawr:** Mae Eleeza yn aelod o Gyngor Ieuenctid Cenedlaethol Cymdeithas Bêl-droed Cymru (FAW). Gyda chyllid o'n Grantiau Strategol Gwirfoddoli Cymru, defnyddiodd Plant yng Nghymru eu harbenigedd mewn gwirfoddoli ieuenctid yn FAW



**Dr Neil Wooding CBE**  
Cadeirydd

# 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

Yng ngŵydd heriau'r argyfwng costau byw, prisiau ynni'n saethu i fyny, a chyllidebau'n tynhau, dangosodd y sector gwirfoddol wydnwch anhygoel – ond roedd angen cymorth arno i ddal ati. A dyna le y camodd CGGC i mewn.

Gwnaethom rymuso mudiadau gyda'r adnoddau a'r sgiliau hanfodol oedd eu hangen arnynt, nid yn unig i ateb galwadau heddiw ond i ffynnu yn y dyfodol.

# Ein ffocws yn 2024/25

## Gwnaeth elusennau yng Nghymru godi eu lleisiau ar broblemau bancio - a gwnaethom ni'n siŵr bod y lleisiau hynny'n cael eu clywed.

Gwnaethom weithio gyda'r Grŵp Cymdeithas Sifil ar fancio i elusennau i sicrhau bod yr heriau penodol a wynebwyd gan fudiadau yng Nghymru yn cael eu cynnwys mewn adroddiad proffil uchel ledled y DU. Gwnaethom gwrdd yn rheolaidd â banciau mawr i ymladd dros driniaeth decach i elusennau yng Nghymru

## Dechreuodd 15 o fudiadau gwirfoddol hanfodol ar eu teithiau digidol diolch i

£35,000 mewn grantiau bach y gwnaethom eu dosbarthu drwy Newid - y buddsoddiad cyntaf o'i fath. O fentora digidol i hyfforddiant ymarferol, gwnaethom helpu grwpiau o bob rhan o Gymru i gofleidio adnoddau digidol er mwyn cynyddu eu heffaith. Mae Newid yn bartneriaeth rhwng CGGC, Cwmpas a ProMo Cymru, a gyllidir gan Lywodraeth Cymru

## Cafodd dros 200 o Reolwyr Gwirfoddolwyr ledled Cymru'r cymorth yr oedd ei angen

arnynt pan oeddent ei angen fwyaf. Gwnaeth cyfranogwyr yn ein digwyddiadau 'Adeiladu Cymru yfory: ail-lunio eich ymgysylltiad â gwirfoddolwyr' rannu syniadau, mynd i'r

afael â heriau, a gadael gydag adnoddau ymarferol i hybu ymgysylltiad gwirfoddolwyr - achubiaeth ar adeg pan mae recriwtio gwirfoddolwyr yn anoddach nag erioed

## Gwnaethom ddangos y gall unrhyw un, o unrhyw gefndir, gamu ymlaen a gwneud gwahaniaeth.

Rhannodd dau ymddiriedolwr ysbrydoledig eu teithiau mewn fideos y gwnaethom ni eu cynhyrchu ar gyfer Wythnos Ymddiriedolwyr 2024, a sbardunodd sgysiau am bwy all fod yn ymddiriedolwr a pham ei fod yn bwysig

## Gwnaeth dwsinau o fudiadau gwirfoddol lunio dyfodol cyllid y sector.

Gwnaethom gynnal digwyddiadau ymgynghori poblogaidd tu hwnt ar y *Cod Ymarfer newydd ar gyfer Ariannu'r Trydydd Sector*, gan roi llinell uniongyrchol i grwpiau at Lywodraeth Cymru. Gwnaeth eu mewnbwn helpu i lunio'r Cod, a lansiwyd yn Ebrill 2025 i ymwreiddio arferion cyllido tecach a mwy tryloyw

## Gwnaethom helpu elusennau yng Nghymru i godi eu proffil - a'u hincwm.

Trwy weithio gydag ymgyrchoedd codi arian ledled y DU fel Dydd Mawrth Rhoi a Diwrnod Ymwybyddiaeth Rhodd Cymorth, gwnaethom yn siŵr bod gan fudiadau yng

Nghymru adnoddau dwyieithog, wedi'u teilwra i hybu eu hymdrechion codi arian ac amrywio eu hincwm

## Gwnaethom ddathlu lleisiau eofn a chwalu rhwystrau yn ein Diwrnod Rhyngwladol y Merched 2025 yn Abertawe.

Daeth menywod o bob rhan o'r sector gwirfoddol a thu hwnt ynghyd i rannu syniadau, herio anghydraddoldebau a gwthio am newid go iawn yn y gweithle

## Rhoesom ein harian ar ein gair ac ymrwymo i gefnogi ein sector anhygoel wrth iddo wynebu heriau ariannol a dyfodol ansicr.

Rydym wedi cyflawni gwargedau yn ein cyllideb dros y blynyddoedd diwethaf diolch i nifer o benderfyniadau strategol, fel gwerthu eiddo, ac mae hyn wedi arwain at gynydd mewn arian wrth gefn rhydd. Gydag ein rhaglen newid yn 2023/24, rydym eisoes wedi sicrhau ein sefydlogrwydd a chynaliadwyedd ariannol fel y gallwn fod yno i'r sector gwirfoddol ymhell i'r dyfodol. Byddwn yn defnyddio ein harian wrth gefn rhydd nawr i wneud effaith unigryw, uniongyrchol a hirdymor i fudiadau gwirfoddol ar hyd a lled Cymru - mwy am hyn yn y man!

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

PARTNERIAETHAU NATUR LLEOL  
Prosiectau lleol i adfer a gwella natur

**£17,301,419**



## GRANTIAU'R GOEDWIG GENEDLAETHOL

Cynllun peilot i gefnogi coedwigoedd cenedlaethol Cymru

**£542,529**



GRANTIAU TWF SEFYDLIADOL  
LLYWODRAETH CYMRU  
Cynorthwyo mudiadau i adeiladu eu gwydnwch a thyfu

**£1,586,859**



BENTHYCIADAU  
BUDDSODDIAD  
CYMDEITHASOL  
CYMRU

Cynorthwyo mudiadau i ddatblygu

**£301,000**



## GRANTIAU NEWID

Datblygu mudiadau trwy grantiau ar gyfer gwelliannau digidol

**£35,491**



CYNLLUN CYMUNEDAU Y  
DRETH GWAREDIADAU TIRLENWI

Helpu cymunedau i weithredu dros eu hamgylchedd lleol

**£420,018**





### GRANTIAU TWF SEFYDLIADOL COMIC RELIEF

Cynorthwyo mudiadau i gynyddu  
eu gwydnwch a thyfu

**£315,000**



### GRANTIAU GWIRFODDOLI CYMRU

Hyrwyddo a gwella arferion  
gwirfoddoli yng Nghymru

**£2,160,017**



### CRONFA ADEILADU CAPASITI MEWN CYMUNEDAU ARFORDIROL

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

**£499,984**

### CYNLLUN EFFEITHLONRWYDD YNNI

Gwella effeithlonrwydd  
ynni adeiladau  
mudiadau gwirfoddol

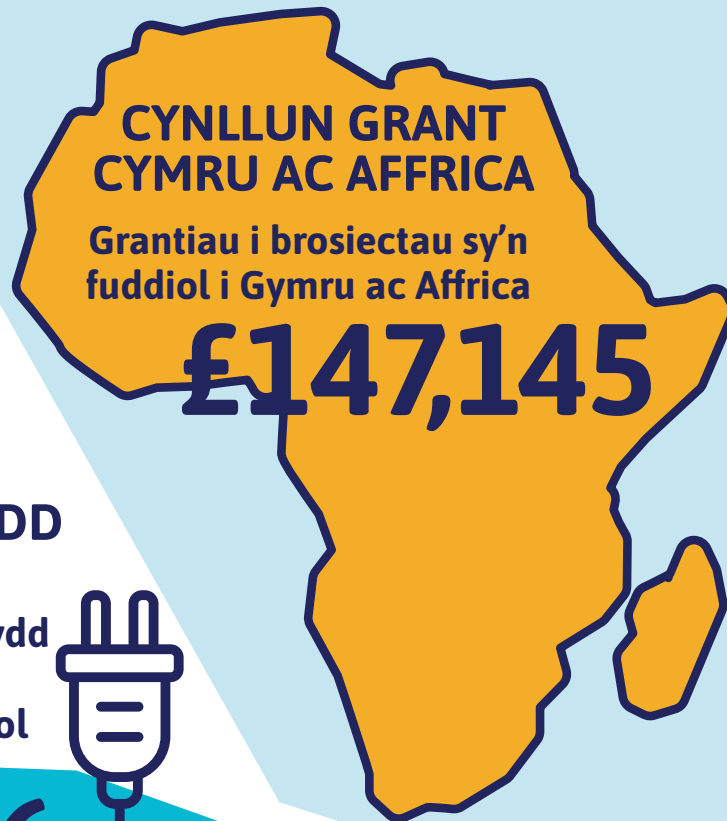
**£279,756**



### CYNLLUN GRANT CYMRU AC AFFRICA

Grantiau i brosiectau sy'n  
fuddiol i Gymru ac Affrica

**£147,145**



### CRONFA BENTHYCIADAU ASEDAU CYMUNEDOL

Galluogi grwpiau i ddod ag  
eiddo o dan berchnogaeth  
cymunedau

**£920,760**



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

# £15,332,008



Cyllid a ddyfarnwyd gan TSSW

Mudiadau a  
gefnogwyd  
â chyngor a  
gwybodaeth  
uniongyrchol

# 4,364



Oriau a dreuliwyd yn  
cefnogi'r sector gwirfoddol

# 17,792



Gwirfoddolwyr wedi  
manteisio ar gyfle  
gwirfoddoli

# 3,561





# Ein prif effeithiau

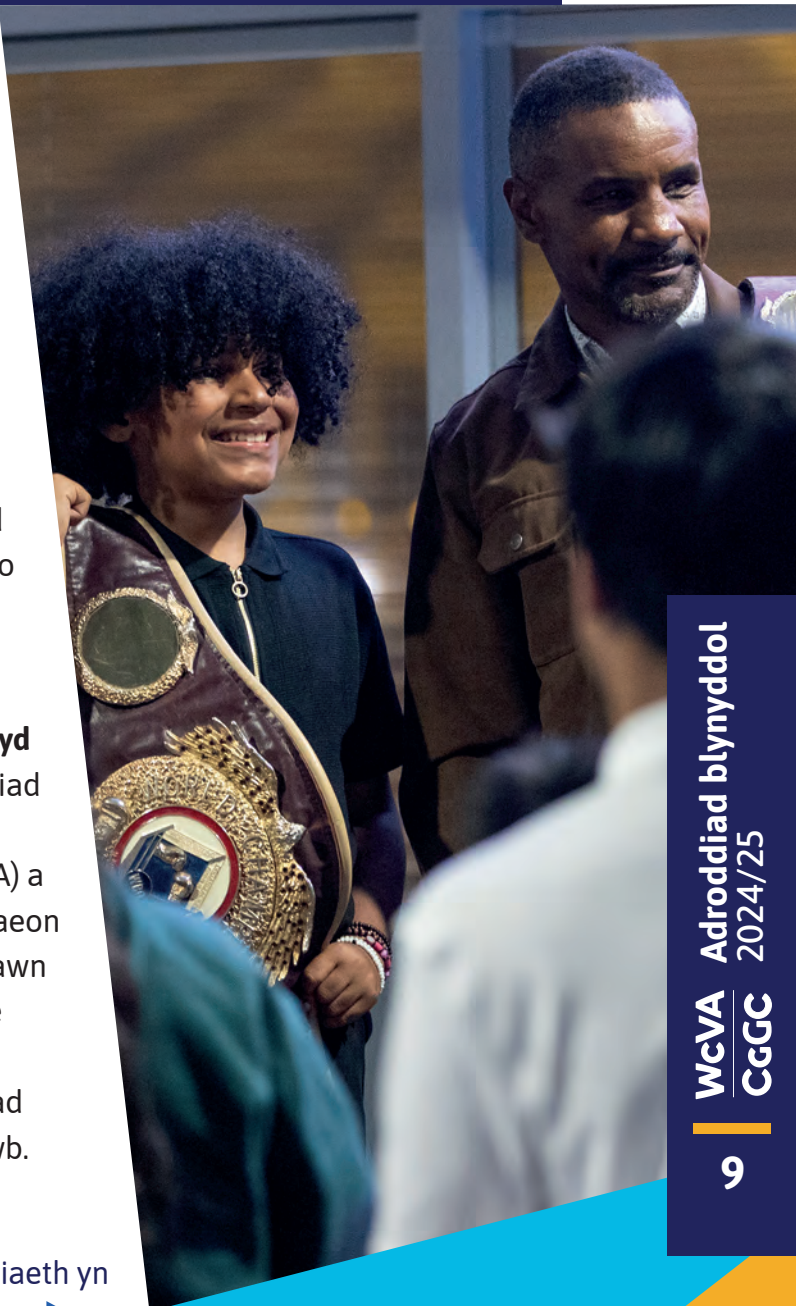
**Cafodd 79 o fudiadau gwirfoddol ledled Cymru gymorth arbenigol i leihau eu biliau ynni ac allyriadau carbon** drwy ein Cynllun Effeithlonrwydd Ynni. Gwnaethom eu cefnogi â chyngor, arbenigedd a £358,056 mewn grantiau i gynnal arolygon ynni ac uwchraddio adeiladau gyda phethau fel paneli solar a phympiau gwres. Gwnaethom helpu'r sector i fynd i'r afael â'r argyfwng hinsawdd a lleihau costau ynni ar adeg pan mae prisiau ynni yn mynd drwy'r to

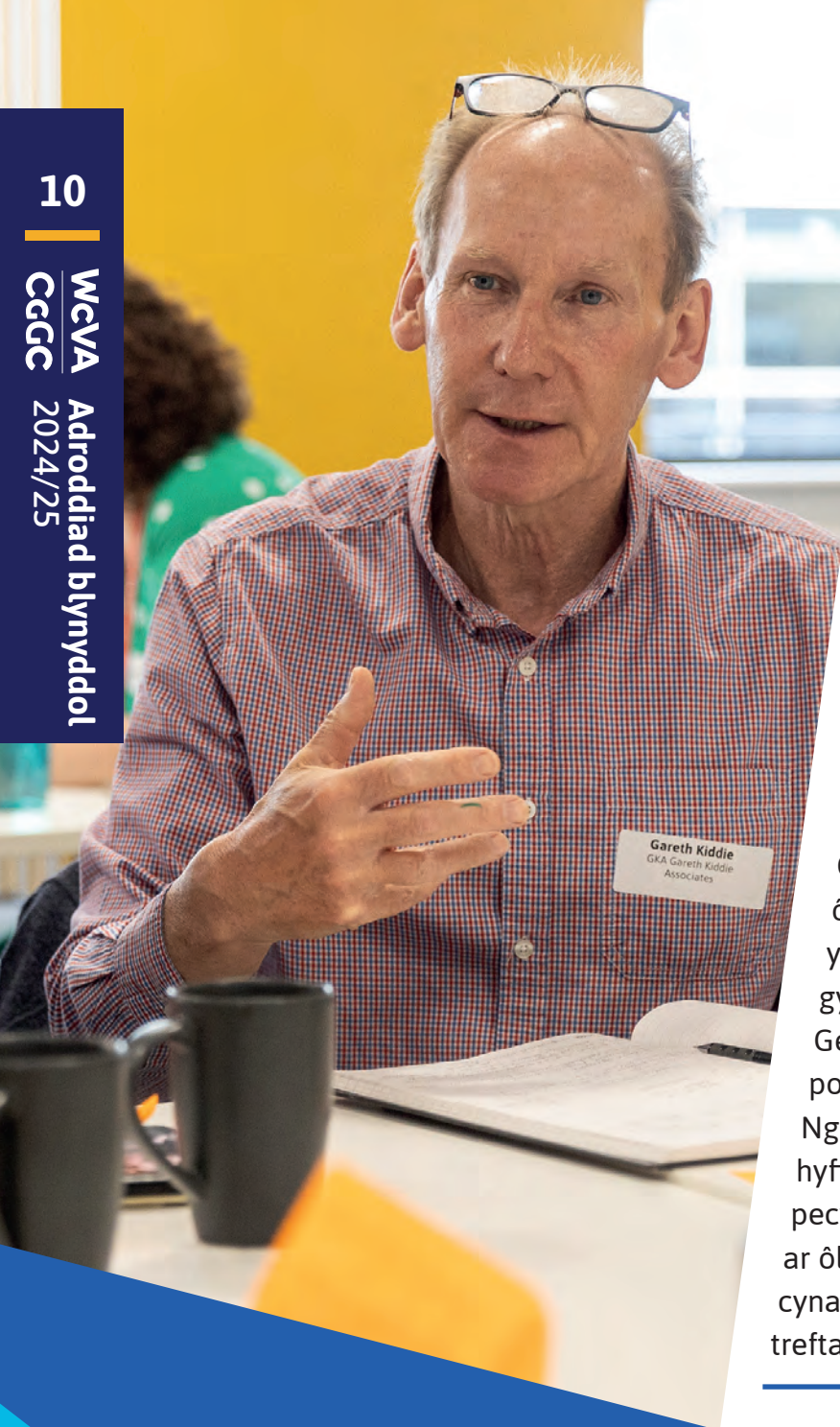
**'Freuddwydiais i fyth y bydden i'n mynd i Ganada...' – gwnaeth gweledigaeth un arweinydd am gymorth i ffoaduriaid fynd ag ef ar draws ddyfroedd yr Iwerydd – a dod â syniadau newydd gartref.** Diolch i'n Bwrsari Arweinyddiaeth Walter Dickie, ymwelodd Salah Rasool o Gyngor Ffoaduriaid Cymru (WRC) â Chanada i edrych ar eu cynlluniau cyflogaeth arloesol i ffoaduriaid. Mae'r hyn a ddysgodd eisoes wedi llywio gwaith WRC a sbarduno mentrau newydd yma yng Nghymru. Ac mae'r daith yn parhau – mae derbynnydd ein bwrsari am 2024, Cindy Chen o ProMo Cymru, ar y ffordd i Singapore i ddarganfod sut gall technoleg rymuso pobl ifanc

**Gwnaeth mwy na 318 o ddysgwyr hybu eu sgiliau drwy ein rhaglen hyfforddiant gyhoeddus – a graddiodd 99% ohonynt y cyrsiau fel rhai da neu ardderchog.** O ddiogelu data i ddwyieithrwydd, rheoli prosiectau i lywodraethu cynhwysol, gadawodd cyfranogwyr yn fwy parod i arwain, rheoli a chyflawni. Dywedodd un cyfranogwr: 'Fe ddysgais i gymaint heb sylweddoli 'mod i'n dysgu.' Gwnaethom hefyd uno'r sector yn ein digwyddiad blaenllaw, gofod3, a ddychwelodd i fod yn ddigwyddiad wyneb-yn-wyneb am y tro cyntaf ers 2019, gyda dros 500 o fynychwyr yn creu diwrnod pwerus o ddysgu a chysylltu

**Daeth hyrwyddwyr chwaraeon amrywiol ynghyd i ysbrydoli crewyr newid y dyfodol** yn nigwyddiad 'Dod â'r Pencampwyr Ynghyd' Gwobrau Chwaraeon Amrywiaeth Ethnig Cymru (WEDSA) a drefnwyd gan ein prosiect Amrywiaeth Chwaraeon Cymru. Gwnaeth ein dathliad rhwydweithio llawn egni anrhydeddu enillwyr y llynedd a chreu lle i rannu storïau, cysylltiadau ac ysbrydoliaeth. Dywedodd un mynychwr ei fod yn 'ddigwyddiad ardderchog, wedi'i drefnu'n dda, da iawn i bawb. Diolch am noson wych'

**Dde:** Ciw o blant eiddgar oedd am dynnu eu lluniau gyda Steve Robinson a'i wregysau pencampwriaeth yn nigwyddiad 'Champions Unite' WEDSA, a gynhaliwyd gan ein prosiect Chwaraeon Amrywiaeth Cymru ►





**Mae mwy o elusennau Cymru yn ennill cyllid nawr diolch i Cyllido Cymru.** Trwy weithio gyda chyllidwyr a chyda'n partneriaid yn Cefnogi Trydydd Sector Cymru, gwnaethom wella rhestriadau'r platfform a helpu cyllidwyr i gyrraedd cymunedau yng Nghymru'n well. Dywedodd un cyllidwr wrthym: 'Eleni, cawsom fwy o geisiadau o Gymru nag o unrhyw ran arall o'r DU – roedd y tu hwnt i bob disgwyl'

**Gwnaeth mudiadau treftadaeth ledled Cymru ganfod diben o'r newydd a gwell cynhwysiant** drwy brosiect Catalydd Cymru: Ehangu Gorwelion. Yn ôl gwerthusiad annibynnol, gwnaeth y prosiect, a arweiniwyd gan CGGC a'i gyllido gan Gronfa Dreftadaeth y Loteri Genedlaethol, sbarduno ton o newid positif ar draws mudiadau treftadaeth yng Nghymru. Disgrifiodd un cyfranogwr yr hyfforddiant fel 'trawsnewidiol', ac mae'r pecyn cymorth y gwnaethom ei lansio ar ôl y prosiect yn parhau i yrru arferion cynaliadwy a chynhwysol yn y sector treftadaeth a thu hwnt

**Gwnaeth miloedd o bobl dorchu'u llewys i ddod â natur yn ôl i'w cymunedau.** Gwnaeth ein cynllun Partneriaethau Natur Lleol Cymru gefnogi prosiectau i greu 140 o fannau gwyrdd newydd, yn ymestyn dros ryw 111 o hectarau, a 70 o berllannau newydd yn ymestyn dros 62 o hectarau! Gwnaeth hefyd ymhél â 4,740 o wirfoddolwyr a gyfrannodd mwy nag 21,000 o oriau o weithredu ledled Cymru - yn plannu blodau gwyllt, glanhau afonydd ac yn tyfu gerddi cymunedol. Mae'r cynllun yn cydweithio â phob awdurdod lleol a pharc cenedlaethol yng Nghymru, Partneriaeth Bioamrywiaeth Cymru a'r Canolfannau Cofnodion Amgylcheddol Lleol

**Daeth cannoedd o ymddiriedolwyr ac arweinwyr yn fwy craff ar ddiogelu a llywodraethu** drwy ein hamserlen lawn dop o weminarau, sesiynau galw heibio a chysiau hyfforddi. Gwnaethom ymdrin â 216 o ymholiadau uniongyrchol, adolygu 45 o bolisïau a chynnal 26 o ddigwyddiadau i helpu'r sector i barhau i gydymffurfio, bod yn hyderus a chael yr wybodaeth ddiweddaraf

◀ **Chwith:** Yn dilyn diwedd prosiect 'Catalydd Cymru: Ehangu Gorwelion', edrychodd ein digwyddiad dathlu, ar yr effaith ar fudiadau treftadaeth yng Nghymru a'r gwersi a ddysgwyd



# Astudiaeth achos: Newid bywydau a rhannu arferion da

**Chwiliodd Scott ac Owen eu llais a'u diben diolch i waith dyfeisgar Innovate Trust. Mae'r elusen yn eiriolwr ysbrydoledig dros oedolion ag anableddau dysgu ac un o dderbynyddion Grant Strategol Gwirfoddoli Cymru.**



Trwy'r Hwb Gwirfoddoli – rhan o ap 'Insight' Innovate Trust – mae pobl ag anableddau dysgu, awtistiaeth ac anghenion ychwanegol eraill yn darganfod cyfleoedd gwirfoddoli hygyrch sy'n grymuso ac yn cael eu creu gyda nhw, nid dim ond ar eu cyfer nhw.

Un o lwyddiannau allweddol Hwb Gwirfoddoli Innovate oedd cynnwys defnyddwyr gwasanaethau i gyd-gynhyrchu'r cynnwys ar gyfer y wefan. Roedd Scott wedi bod yn rhan o brosiect cadwraeth â chefnogaeth a oedd wedi dod i ben a'i adael yn teimlo ar goll. Ond pan ymunodd â phrosiect yr Hwb Gwirfoddoli, newidiodd popeth. Helpodd i lunio cynnwys, rhannu ei syniadau a chanfod diben newydd.

Bu taith Owen yr un mor bwerus. Ar y dechrau, teimlai fod hyd yn oed gwneud galwad ffôn y tu hwnt i'w allu. Ond trwy sesiynau 'Crëwr' misol, dechreuodd fentro y tu allan i'w gysurfan.

Bu ymarfer galwad i ofyn am rôl gwirfoddoli yn drobwynt iddo – ac yn garreg filltir i adeiladu ei annibyniaeth.

Yn ogystal â bod yn hygyrch, mae'r rôl Crëwr Gwirfoddol wedi bod yn drawsnewidiol i unigolion ag anableddau dysgu fel Scott ac Owen. Mae wedi agor drysau newydd, hybu sgiliau a hyder, a dangos beth sy'n bosibl pan fydd mudiadau yn dylunio gan ganolbwyntio ar gynhwysiant.

Mae cynllun Grant Strategol Gwirfoddoli Cymru yn cael ei gyllido gan Lywodraeth Cymru a'i reoli gan CGGC. Trwy ein cyllid grant, mae prosiectau fel hyn yn newid bywydau go iawn ac yn rhannu gwersi ehangach gyda mudiadau gwirfoddol eraill, fel sut i gynnwys pobl sy'n agored i niwed yn ddiogel.

**Uchod:** Roedd cael defnyddwyr gwasanaethau yn rhan o gydgyhyrchiad Hwb Gwirfoddoli newydd Innovate Trust yn rhan hanfodol o ddatblygu'r adnodd ▲

## Adborth positif, effaith bositif: eich barn ar ein cymorth diogelu:

‘ Digwyddiad ffantastig – gwybodaeth glir, gryno, berthnasol a phenodol, gyda dolenni i’w gefnogi er mwyn gallu gwneud mwy o waith y tu allan i’r sesiwn. Roedd hwn yn ddigwyddiad ardderchog i ymddiriedolwyr prysur sydd angen deall eu cyfrifoldebau a sut i’w bodloni. Diolch! ’

**Rhywun a ddaeth i’n gweminar ddiogelu ar gyfer ymddiriedolwyr**

‘ Rydyn ni’n ddiolchgar tu hwnt i chi am eich cyngor gwyh a’ch argymhellion ar sut gallem ni wella ein polisi presennol. Roedd ein Bwrdd Ymddiriedolwyr hefyd eisiau i mi gyfleu eu diolch i chi a’ch tîm. Gan ddefnyddio eich cyngor a’ch argymhellion, rydyn ni wedi gweithio ar draws y tîm a chydag aelodau o’n Bwrdd Ymddiriedolwyr i wella a diweddarau’r polisi. ’

**Hayley Richards, Canolfan Materion Rhyngwladol Cymru (WCIA)**

## Storïau go iawn, arbedion go iawn: yr hyn y gwnaethoch chi ei ddweud am ein Cynllun Effeithlonrwydd Ynni:

‘ Mae Fforwm Pentref Trimsaran yn ddiolchgar iawn am y cymorth ariannol gan y Cynllun Effeithlonrwydd Ynni, nid yn unig am yr arian i brynu boeler newydd ar gyfer y Ganolfan Hamdden sy’n eiddo i’r gymuned a’r arolwg ynni, ond hefyd am y cyngor a’r arweiniad gan dîm CGGC.

Mae’r arolwg ynni wedi bod yn ddefnyddiol tu hwnt i nodi effeithlonrwydd ynni’r Ganolfan Hamdden a’r gwelliannau y gellir eu gwneud, a bydd yr wybodaeth yn hanfodol i gynaliadwyedd y cyfleuster yn y dyfodol. ’

**Kim Brook,  
Cadeirydd Fforwm Pentref Trimsaran**

# Ein nod

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

Yn 2024/25 gwelsom fudiadau gwirfoddol yn wynebu costau rhedeg uwch pan oedd system gofal iechyd mewn trafferthion angen cyfraniad hanfodol y sector mwy nag erioed o'r blaen. Gwnaethom weiddi'n UCHEL am bwysigrwydd y 45,000 a mwy o fudiadau yn ein sector gwyh, gan ymgychu ar eu rhan gyda'r llywodraeth a chysylltu â phartneriaid o'r sector cyhoeddus er mwyn gweithio gyda'n gilydd i gyflawni newid.

# Ein ffocws yn 2024/25

**Gwnaethom weithio gyda'r sector i lunio maniffesto i'r sector gwirfoddol wedi'i greu gan ac ar gyfer y cymunedau rydym yn eu gwasanaethu.** Gan edrych ymlaen at etholiadau 2026 y Senedd, aethom ati, gyda'n haelodau, i brofi syniadau, rhannu mewnwelediadau a chodi ymwybyddiaeth o ddiwygiad y Senedd a'r hyn y mae'n ei olygu i fudiadau gwirfoddol ledled Cymru. Hyrddiodd ein gwaith dylanwadu ymlaen gyda digwyddiad llawn dop yng nghynhadledd Gwanwyn Plaid Cymru, lle rhoddwyd y sylw i gyd i'r sector. Ac mae mw y ddod! Yn 2025/26, byddwn yn hyrwyddo llais y sector yng nghynadledau pleidiau eraill, gan sefyll ochr yn ochr â'r Ymddiriedolaeth Adeiladu Cymunedau a Cwmpas

**Gwnaethom hybu pŵer y sector i lunio a chodi ein llais ar hawliau dynol yng Nghymru drwy lansio prosiect hawliau dynol newydd** gyda chymorth y Legal Education Foundation. Gwnaethom hefyd barhau i chwarae rôl ganolog mewn hybu sgysiaau ar ddeddfwriaeth hawliau dynol yng Nghymru yn y dyfodol, gan droi un o ymrwymadau allweddol y rhaglen lywodraethu yn gynnydd cyffyrddadwy, go iawn

**Cafodd cymunedau heb gynrychiolaeth ddigonol yng Nghymru eu cyfeirio at wasanaethau cancer rheng flaen sydd ar gael yn eu cymunedau,** fel rhan o'n Prosiect Arloesi Cymunedol Macmillan. Gwnaethom gyflwyno hyfforddiant 'Gyda'n gilydd gydag Hyrwyddwyr', gan siarad yn uniongyrchol ag ystod eang o grwpiau o gymunedau amrywiol i wella ymwybyddiaeth o wasanaethau cancer rheng flaen Macmillan a hyrwyddo mynediad cyfartal at y gwasanaethau hyn

**Gwnaeth ein prosiect Helpu Cymru gefnogi camau gweithredu gweddnewidiol ar heneiddio'n dda.** Fel rhan o'r grŵp llywio, gwnaethom rannu adnoddau pwerus i wella pecyn cymorth newydd Age Cymru sy'n ceisio galluogi cartrefi gofal, teuluoedd, ffrindiau a phreswylwyr i greu amgylcheddau sy'n canolbwyntio ar lesiant. Yn ogystal â hyn, gwnaeth Arweinydd Strategol Helpu Cymru, Fiona Liddell, gyflwyniad mewn digwyddiad gan y Brifysgol Agored i ledaenu'r gair ynghylch sut mae gwirfoddoli yn helpu pobl i gadw'n brysur wrth heneiddio



**Gwnaethom ni floeddio allan (yn llythrennol) i'r 938,000 o wirfoddolwyr sy'n gwneud gwaith penigamp ledled Cymru ac yn gwneud ein cymdeithas yn lle gwell.** Gwnaethom ddathlu 40fed flwyddyn yr Wythnos Gwirfoddolwyr yn ein digwyddiad blaenllaw, gofod3, gyda 'bloedd i wirfoddolwyr' ANFERTH. Gwnaethom hefyd gefnogi cydweithwyr y DU i gynnwys mudiadau o Gymru yn yr ymgyrch genedlaethol bwysig hon ar wirfoddoli, gan gynnwys creu deunyddiau ymgyrchu lliwgar gan ddefnyddio'r Gymraeg

**Gwnaethom ni chwifio banner fawr (neu ai'r tywydd oedd hynna?) dros rôl fawr y sector mewn diwylliant Cymru trwy gyflwyno Hwb y Sector Gwirfoddol yn yr Eisteddfod Genedlaethol.** Ochr yn ochr â'n partner lleol, Interlink RCT, aethom ati i gydlynu Hwb y Sector Gwirfoddol yn yr Eisteddfod yn Rhondda Cynon Taf, ac ymunodd bron 50 o fudiadau â ni yn ystod yr wythnos. Gwnaeth yr Hwb roi cyfle i fudiadau ddangos eu gwaith ysbrydoledig a denodd ymwelwyr proffil uchel fel Prif Weinidog Cymru, Eluned Morgan AS

**Gwnaethom gydweithio â Data Cymru i roi rhai rhifau y tu ôl i effaith enfawr ein mudiadau gwirfoddol a gwirfoddolwyr yng Nghymru.** Wedi'i ail-lansio eleni, mae gan Borth Data'r Sector Gwirfoddol ymddangosiad ac ymdeimlad newydd, ynghyd â gwybodaeth a data mwy cyfredol. Ymhlith y newidiadau, mae data cyflogaeth mwy manwl ar gyfer y sector gwirfoddol, gwell dadansoddiad o wirfoddoli a throsolwg mwy cynhwysfawr o ddata incwm a chyllid

**Dde:** 'Diolch yn fawr i wirfoddolwyr' yn ein digwyddiad blaenllaw, gofod3 a gynhaliwyd yn ystod Wythnos y Gwirfoddolwyr arbennig iawn yn dathlu ei phen-blwydd yn 40 oed ►





YMRU

Welsh Charity Awards  
Elusennau Cymru



Gwnaeth Michael Sheen annerch  
y teilyngwyr yn frwd yn ein seremoni  
wobrwyo urddasol yn yr Amgueddfa Genedlaethol  
yng Nghaerdydd

# Gwobrau Elusennau Cymru

## Llongyfarchiadau gwresog i enillwyr a theilyngwyr syfrdanol 2024

Mae Gwobrau Elusennau Cymru, a drefnir gan CGGC, yn cydnabod a dathlu'r cyfraniad ffantastig y mae elusennau, grwpiau cymunedol, cwmnïau nid-er-elw a gwirfoddolwyr yn ei wneud i Gymru drwy amlygu a hyrwyddo'r gwahaniaeth positif rydym ni'n ei wneud ym mywydau ein gilydd.

Yn 2024 cawsom ni'r nifer uchaf erioed o enwebiadau ar gyfer y gwobrau. Cyhoeddwyd yr enillwyr yn ein seremoni yn Amgueddfa Genedlaethol Caerdydd ar 25 Tachwedd 2024. Llywyddwyd y digwyddiad gan y Newyddiadurwraig a chyflwynydd BBC, Jennifer Jones a gwnaeth yr actiwr Michael Sheen, Llywydd CGGC, hefyd roi anerchiad twymgalon i'r teilyngwyr.

Diolch o galon i bawb a gymerodd ran y flwyddyn hon, waeth a wnaethoch noddi, enwebu neu dim ond ymuno â ni i'w cefnogi! Llongyfarchiadau i'n holl enwebeion, teilyngwyr ac enillwyr. Mae'r gwaith y mae gwirfoddolwyr a mudiadau gwirfoddolwyr yn ei wneud yng Nghymru yn anhygoel, yn ysbrydoledig ac yn fraint o'r mwyaf i'w ddathlu.

[Mae rhestr lawn o deilyngwyr 2024 ar ein gwefan.](#)



# Enillwyr



## Gwirfoddolwr y flwyddyn

(gwirfoddolwyr 26 oed a hŷn)

Noddwyd gan y Brifysgol Agored yng Nghymru

### Carmen Soraya Kelly

Mae Soraya wedi ymroi ei hun i gefnogi plant, pobl ifanc a theuluoedd difreintiedig, gan ddarparu adnoddau hanfodol a rhaglenni trawsnewidiol fel Unite4Youth, sy'n cynnig cyfnodau mentora a lleoliadau gwaith â thâl sy'n aml yn arwain at gyflogaeth barhaol.



## Gwirfoddolwr ifanc y flwyddyn

(gwirfoddolwyr 25 oed neu'n iau)

Noddwyd gan Hugh James

### Molly Fenton

Mae Molly, sylfaenydd 'Love Your Period' yn wirfoddolwr ac yn eiriolwr brwd dros iechyd mislif a grymuso ieuencid yng Nghymru. Mae Molly yn gweithio'n ddiflin i chwalu stigmâu, dosbarthu cynhyrchion mislif ac i wneud lleisiau ieuencid yn uwch.



## Codwr arian y flwyddyn

Cyd-noddwyd gan Zurich

Municipal a Thomas Carroll

### Diabetes UK Cymru, ymgyrch 'Ailysgrifennu Stori Peter'

Mae gwaith codi arian a chefnogi Beth gyda Diabetes UK Cymru, er cof am ei mab Peter, wedi codi dros £100,000 ac wedi gyrru newidiadau systemig mewn diagnosisio Diabetes Math 1 ledled Cymru.



## Hyrwyddwr amrywiaeth

Cyd-noddwyd gan AP Cymru ac Asesiadau Awtistiaeth De Cymru

## Mudiad Meithrin

Mae Mudiad Meithrin wedi hyrwyddo cydraddoldeb a gwrth-hiliaeth mewn gwasanaethau plentyndod cynnar cyfrwng Cymraeg drwy fentrau amrywiol, er enghraifft, darparu hyfforddiant proffesiynol, adnoddau diwylliannol amrywiol a rhaglenni mentora ar gyfer awduron Du, Asiaidd ac ethnig lleiafrifol.



## Defnydd o'r Gymraeg

Noddwyd gan Mentrau Iaith

## Y Bartneriaeth Awyr Agored

Mae'r Bartneriaeth Awyr Agored yn elusen ddwyieithog sy'n grymuso cymunedau Cymraeg eu hiaith i ymhél â gweithgareddau awyr agored drwy fentrau fel Bant â Ni a chlybiau yn y gymuned, sydd wedi tyfu o 15 i fwy na 150 ers 2005.



## Mudiad bach mwyaf dylanwadol

Noddwyd gan Sefydliad Banc Lloyds ar gyfer Cymru a Lloegr

## Triniaeth Deg i Fenywod Cymru

Mae Triniaeth Deg i Fenywod Cymru (FTWW) wedi gwneud camau breision i ddadlau dros ofal iechyd gwell i fenywod, gan chwarae rôl allweddol mewn datblygu'r Cynllun Iechyd Menywod i ddod ar gyfer Cymru.



## Iechyd a lles

Noddwyd gan Leaderful Action

### St Giles Cymru – Prosiect ‘Aspiring Champions’

Mae Prosiect ‘Aspiring Champions’ St Giles Cymru yn cefnogi mamau ifanc (14 i 24 oed) sy’n agored i niwed a’u teuluoedd yn y Rhyl. Maen nhw’n brwydro yn erbyn risgiau cam-fanteisio drwy rymuso, mentora a datblygu sgiliau.



## Mudiad y flwyddyn

Noddwyd gan y Brifysgol Agored yng Nghymru

### FareShare Cymru

Mae FareShare Cymru yn troi problem amgylcheddol yn ddatrysiad cymdeithasol drwy ailddosbarthu bwyd sydd dros ben i fwy na 260 o grwpiau cymunedol, gan ddarparu mwy na 2.1 miliwn o brydau bwyd ar gyfer 28,295 o bobl bob wythnos.



# Sbotolau ar ein staff: Yr uchafbwyntiau o'r maes iechyd a gofal

**Jo Davies, Pennaeth Iechyd a Gofal Cymdeithasol yn CGGC, sy'n arwain ein gwaith ar gysylltu mudiadau iechyd a gofal cymdeithasol yng Nghymru a siarad ar eu rhan.**



Cyllidir Prosiect Iechyd a Gofal CGGC gan Lywodraeth Cymru i hwyluso gwirfoddolwyr a'r sector gwirfoddol i ymhél â dulliau arloesol o fynd ati i ymdrin ag iechyd, gofal cymdeithasol a llesiant yng Nghymru a'u datblygu. Anterth ychydig o waith hirdymor oedd blwyddyn olaf Cam 1 y prosiect.

Rydym wedi bod yn cysylltu mudiadau â'i gilydd ac â phenderfynwyr yng Nghymru drwy rwydweithiau gwahanol, wrth i'n prosiect Helplu Cymru ddod â phobl â diddordeb mewn sut mae gwirfoddoli o fudd i'r maes iechyd a gofal cymdeithasol ynghyd.

Rydym yn defnyddio'r rhwydweithiau hyn i ddysgu am yr hyn sy'n bwysig i fudiadau. Mae hyn yn cyfrannu at ein hymatebion i ymgynghoriadau, papurau briffio a phapurau ymchwil, fel ein cyhoeddiad â Chomisiwn Bevan, 'Gwerthoedd a Gwerth

y Trydydd Sector'. Mae'r rhain yn ein helpu i wthio am gydnabyddiaeth well o rôl y sector mewn iechyd a gofal.

Rydym hefyd wedi cyfrannu at ddatblygiadau strategol pwysig i wella cydweithio. Gwnaeth ein Rheolwr Helplu Cymru gwrdd â'r sector iechyd statudol, a gwnaeth hyn arwain at greu dangosfwrdd gwirfoddolwyr drwy ein gwefan Gwirfoddoli Cymru sy'n rhoi mewnwelediad i fudiadau'r GIG o ddata gwirfoddoli.

Rydym yn falch tu hwnt o'r hyn rydym wedi'i gyflawni yn ystod cam cyntaf y prosiect. Rydym yn gyffrous i weld beth arall y gallwn ni, a'r sector, ei gyflawni gyda'n gilydd yng Ngham 2.

**Uchod:** Jo sy'n arwain ein gwaith hanfodol o hyrwyddo a chefnogi rôl mudiadau gwirfoddol yn y sector iechyd ▲

# Ein prif effeithiau

**Trwy gydweithio â Phwyllgor Economaidd a Chymdeithasol Ewrop (EESC), gwnaethom helpu i roi pobl ifanc ar yr agenda gan arwain at ymrwymïadau gan y DU a'r UE ar symudedd ieuencid a chyfnewidiadau addysgol.** Gwnaethom sicrhau bod llais mudiadau gwirfoddol yng Nghymru yn helpu i lywio meddylfryd y DU a'r UE. Diolch i'n mewnbyn, cafodd symudedd ieuencid le amlwg ar agenda uwchgynhadledd ailosod y DU a'r UE. Roedd yn wych gweld ein gofynion yn cael eu gwireddu wrth i'r DU a'r UE gytuno i weithio tuag at gynllun symudedd ieuencid sy'n cynnwys gwirfoddoli. Mae'r cytundeb i weithio tuag at gael y DU i ailymuno ag Erasmus+, rhaglen flaenllaw'r UE ar gyfer addysg, hyfforddiant ac ieuencid, yn gyfle enfawr i'r sector gwirfoddol ac yn uchafbwynt go iawn i ni!

**Gwnaethom chwarae rôl hanfodol mewn llunio Cyfamod y Gymdeithas Sifil, gan sicrhau datganiadau yn Nhŷ'r Arglwyddi a oedd yn hyrwyddo ein blaenoriaethau.** Mae Cyfamod y Gymdeithas Sifil yn set newydd o egwyddorion ar gyfer sut mae Llywodraeth y DU yn gweithio gyda mudiadau gwirfoddol. Gan ddilyn ymlaen o lwyddiant Cynllun Trydydd Sector Cymru ei hun, gwnaethom bledio'r achos dros bartneriaethau cryfach a thecach. Trwy ymhél yn uniongyrchol â'r Adran dros Ddiwylliant, y Cyfryngau a Chwaraeon, a chydweithio'n agos â'n chwaer-gynghorau

a'n partneriaid cenedlaethol, gwnaethom ddylanwadu ar gyfeiriad y Cyfamod. Ac rydym wrth ein boddau o weld bod ein gwaith wedi talu ar ei ganfed, gyda phrif flaenoriaethau Cymru wedi'u codi gan Arglwyddi Cymru mewn trafodaeth yn Nhŷ'r Arglwyddi

**Yn 2024/25, gwnaeth ein gwaith gynhyrfu'r dyfroedd. Cafodd CGGC ei grybwyll 38 o weithiau ar draws newyddion a chyhoeddiadau Llywodraeth Cymru a 32 o weithiau yn y Senedd, gan gynnwys deg gwaith mewn cyfarfod llawn a 22 o weithiau mewn sesiynau pwyllgorau.** Nid dim ond casglu llwch wnaeth ein saith ymateb i ymgynghoriadau – gwnaethant agor drysau ac arwain at dri gwahoddiad i roi tystiolaeth ar lafar i Bwyllgorau'r Senedd, gan sicrhau bod llais y sector yn cael ei glywed yn y lle pwysicaf

**Gwnaeth ein prosiect iechyd a gofal cymdeithasol ddangos cymaint y mae'r sector gwirfoddol yn ei olygu i'w bartneriaid yn GIG Cymru.** Gwnaethom gyhoeddi adolygiad llenyddol ar O'r Ysbyty i'r Cartref a chynnal dau weithdy ar y pwnc. 'Bu'r gweithdai O'r Ysbyty i'r Cartref yn ddefnyddiol iawn o ran dwyn cydweithwyr ynghyd i ddeall ehangder a gwerth y gwasanaethau rydym yn eu cynnig i gefnogi'r GIG yng Nghymru.' - Faye Patton, Gofal a Thrwsio Cymru

**Gwnaeth ein tystiolaeth ddangos maint a gwerth gwaith y sector yn y maes iechyd a gofal.** Gwnaethom gyhoeddi papurau ar *Gwerth a Gwerthoedd y Trydydd Sector a Pam mae'r trydydd sector yn bwysig i iechyd a gofal cymdeithasol yng Nghymru*. Gyda 63 o fynychwyr, roedd y sesiynau y gwnaethom eu cynnal yn ein digwyddiad, gofod3, i drafod y papurau a dyfodol iechyd a gofal yng Nghymru yn fwrlwm i gyd. 'Roedd y sesiwn roeddwn i'n gysylltiedig â hi wedi'i threfnu'n dda a'i chadeirio'n fedrus, gan roi cyfle am drafodaeth eang a ddangosodd ehangder a dylanwad y gwaith ar draws y trydydd sector yng Nghymru.' – Kate Williams, Gofal Canser Macmillan

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**'Rydym yn llunio ffordd weithio fwy strwythuredig, gynhwysol ac effeithiol'. Gwnaethom dorri tir newydd o ran sut mae'r sector yn cysylltu â Llywodraeth Cymru.** Gwnaethom beilota ffordd newydd ffres ac uchelgeisiol o weithio i ddatblygu 'fframwaith ymgysylltu' Cynllun y Trydydd Sector, gan ddechrau gyda'r portffolio addysg. Creodd Kathryn Robson, cynrychiolydd addysg Cyngor Partneriaeth y Trydydd Sector (TSPC) a Phrif Weithredwr Addysg Oedolion Cymru, ddarlun o'r momentwm: 'Mae datblygiad ein fframwaith ymgysylltu yn fodd newydd i'r trydydd sector a Llywodraeth Cymru gydweithio ar addysg a hyfforddiant. Trwy rannu agendâu, gosod blaenoriaethau ar y cyd ac ymgysylltu'n gryfach â gweinidogion, rydym yn adeiladu ffordd fwy strwythuredig, gynhwysol ac effeithiol o weithio. Nid fframwaith yn unig mo hwn, mae'n sylfaen ar gyfer ymddiriedaeth, dylanwad ac arloesedd. Mae'r cynllun peilot hwn eisoes yn gosod cysail am ymgysylltu a allai fod yn drawsnewidiol ar draws y sector ehangach.'

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**Dde:** Gwnaeth ein grant Gwirfoddoli Cymru helpu No Fit State Circus i gynnig gweithgareddau syrcas a chreadigol i'r gymuned leol, gan roi cyfle i wirfoddolwyr ddatblygu sgiliau unigryw a gwella eu lles ►





# Sbotolau ar ein staff: Gwthio am weithredu ar y penderfyniad i godi'r Yswiriant Gwladol



**Natalie Zhivkova, Rheolwr Polisi a Mewnwelediadau CGGC, sydd wedi bod yn arwain y gwaith o siarad ar ran y sector gwirfoddol wrth i'r costau uwch fygwth dyfodol mudiadau.**

Yn ystod yr hydref, aethom ati ar unwaith i weithredu yn dilyn cyhoeddiad y Canghellor ynghylch codi Cyfraniadau Yswiriant Gwladol Cyflogwyr, heb ad-daliad i'r sector gwirfoddol.

Daw'r cynnydd ar adeg pan mae cyllidebau mudiadau gwirfoddol eisoes wedi'u hystyn i'r eithaf. Dywedodd mudiadau wrthym eu bod yn poeni'n arw am y dyfodol gyda gwasanaethau hanfodol mewn perygl, y nifer uchaf erioed o gwmnïau yn uno a rhai yn wynebu'r posibilrwydd o orfod cau eu drysau am byth.

Aethom ati i ymgyrchu ar lefel y DU ochr yn ochr â'n chwaer-gynghorau a phartneriaid cenedlaethol eraill. Gwnaethom hefyd ymhél â Thŷ'r Arglwyddi a Thŷ'r Cyffredin ar ddiwygiadau i'r bil a fyddai naill ai'n ad-dalu neu'n esemptio mudiadau gwirfoddol rhag gorfod talu'r gost uwch.

Yng Nghymru, gwnaeth ein hymgyrchu helaeth ar y mater gipio sylw'r cyfryngau cenedlaethol droeon, a gwnaethom gyflwyno tystiolaeth ysgrifenedig ac ar lafar i Bwyllgor Cyllid Senedd.

Roeddem yn falch o weld ein gofynion wedi'u hadlewyrchu yn y gwaith craffu ar Gyllideb Ddrafft Llywodraeth Cymru ar gyfer 2025/26. Adleisiwyd ein hargymhellion yn adroddiadau chwech o naw bwyllgor y Senedd, gan ddangos pa mor ddifrifol yw'r sefyllfa.

Wrth i ni ysgrifennu hwn, rydym yn parhau i ymhél â phob lefel o'r llywodraeth, gyda'r nod o negodi datrysiadau cyllido ar gyfer y mudiadau gwirfoddol a effeithir.

**Uchod:** Mae Natalie wedi bod yn arwain ein gwaith ymgyrchu wrth i'r sector wynebu argyfwng ariannol difrifol ▲



## Adrodd storïau ysbrydoledig. Yr hyn yr oedd ymgyrch Wythnos Elusennau Cymru yn ei golygu i chi:

Roedd y Birth Partner Project mor ddiolchgar o gael sylw gan CGGC yn ystod Wythnos Elusennau Cymru. Fel mudiad bach, rydyn ni wastad yn chwilio am ffyrdd o rannu ein gwaith anhygoel gyda'n cymuned leol. Yr hyn a effeithiodd arnom ni fwyaf oedd cael fideo byr wedi'i wneud am ein gwaith – cafodd hyn ei wneud mewn modd sensitif a chan ganolbwyntio ar ein Mamau.

Gallon ni ddefnyddio'r fideo hwn i ddangos ein gwaith, yn gyntaf yn ein digwyddiad cymunedol adeg y Nadolig i godi ymwybyddiaeth, ac yna i'w rannu hefyd â chyllidwyr a chefnogwyr posibl fel ffordd fwy effeithiol a didwyll o adrodd ein stori. Rydym wedi cael tymor llwyddiannus o godi arian ac wedi cael mwy o ddilynwyr ar gyfryngau cymdeithasol hefyd. Diolch CGGC am eich cymorth parhaus ac am ein helpu ni i rannu ein gwaith yn ystod Wythnos Elusennau Cymru.

**Emily Roux, Birth Partner Project**

## 'Defnyddiol a grymusol'. Eich barn ar ein grŵp cynllunio lechyd a Gofal Cymdeithasol:

Mae'r Grŵp Cynllunio IGC yn dod ag amrywiaeth eang o randdeiliaid ynghyd, sy'n ddefnyddiol ac yn rymusol i elusen fechan a arweinir gan gleifion fel Triniaeth Deg i Fenywod Cymru. **Debbie Shaffer, Triniaeth Deg i Fenywod Cymru**



**Uchod:** Gwnaethom roi sylw i gefnogaeth anhygoel y Birth Partner Project i famau sy'n chwilio am loches yn ystod Wythnos Elusennau Cymru ▲





Staff CGGC yn cymryd rhan yn yr orymdaith Pride genedlaethol  
yng Nghaerdydd

# Ein nod

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## Mae CGGC yn fwy gwydn

Yn 2023/24, dechreuodd CGGC ar drawsnewidiad mewnol mawr. Eleni, roedd Cam 2 ein rhaglen newid yn ymwneud â gweithredu – cryfhau ein hymrwymiad i lesiant, cyflogau a buddion staff a mynd ati o ddifrif i ymwreiddio cydraddoldeb, amrywiaeth, cynhwysiant a gwrth-hiliaeth ym mhopeth a wnawn.

# Ein ffocws yn 2024/25

**Aethom gam ymhellach yn ein taith i fod yn fudiad gwrth-hiliol.** Eleni, gwnaethom gyhoeddi ein hymrwymadau gwrth-hiliaeth a chyflwyno hyfforddiant ar wrth-hiliaeth a Chydraddoldeb, Amrywiaeth a Chynhwysiant i'n holl staff. Rydym yn gwybod nad yw datganiadau yn ddigon – mae angen gweithredu. Ond megis dechrau ydym ni, ond mae'n gam ymlaen yn ein nod i nid yn unig herio hiliaeth, ond i helpu i'w ddifa

**Gwnaethom ail-ddychmygu sut rydym yn cefnogi ac yn gwobrwyo ein staff.** Gwnaeth adolygiad annibynnol o'n cyflogau a buddion sicrhau ein bod nid yn unig yn gystadleuol, ond hefyd yn deg ac yn flaengar. Roeddem yn falch o gyflwyno ein cynnig newydd i staff, sy'n ymwneud â denu'r bobl gywir, cadw talent a dangos i'n tîm bod eu llesiant nhw'n bwysig

**Gwnaethom fuddsoddi yn nyfodol CGGC a'r sector.** Gyda phenodiad Rheolwr Datblygu Busnes a Chydberthnasau, aethom ati i ddechrau cyflawni ein Strategaeth Cynhyrchu Incwm. Mae'r gwaith hwn yn allweddol i gryfhau ein gwydnwch, fel y gallwn barhau i sefyll yn gryf dros y sector gwirfoddol yng Nghymru

**Gwnaethom gofleidio cyfathrebu cynhwysol drwy ddysgu iaith Arwyddion Prydain (BSL).** Gyda Chomisiynydd BSL ar y gorwel i Gymru, gwnaethom gymryd camau cynnar i baratoi, gyda nifer o'r staff yn cymryd rhan mewn hyfforddiant BSL Lefel 1 a gyllidwyd gan Lywodraeth Cymru

**Aethom i'r afael â heriau iechyd a anwybyddir yn aml.** Gwnaeth grwpiau a arweinir gan staff ar feigrynnau a menopos roi gofod i bobl rannu profiadau,

cefnogi ei gilydd, a sbarduno sgysiau ehangach am lesiant yn y gwaith

**Gwnaethom sefyll yn falch dros gynhwysiant LHDTC+.** Gwnaeth ein staff orymdeithio mewn digwyddiadau Pride cenedlaethol a lleol, gan nid yn unig ddathlu pwy ydym ni, ond hefyd yr hyn rydym yn ei ddynodi – sector gwirfoddol croesawgar ac amrywiol

**Gwnaethom ailgysylltu â diwylliant a chymuned.** Gwnaeth ein diwrnod staff yn Sain Ffagan: Amgueddfa Werin Cymru yn 2024 ddod â'n tîm ynghyd i ddysgu am, a dathlu, treftadaeth Cymru – ynghyd â chwblhau cwis, gwneud helfa sborion a chael digonedd o hwyl





Staff CGGC yn cymryd seibiant o fyfyrio ar  
waith eu blwyddyn i fwynhau diwrnod diwylliant  
Cymru yn Sain Ffagan yn ein diwrnod  
blynyddol i staff



# Sbotolau ar ein staff: Cymraeg yn CGGC

**Arweiniodd Kate Gobir, ein Rheolwr Aelodaeth a'r Gymraeg, symudiad pwerus i roi dwyieithrwydd wrth wraidd y ffordd y mae CGGC yn gweithio ac yn cysylltu.**



Dim ychwanegiad yw'r Gymraeg i ni. Mae'n ymwneud â mwy na chydymffurfio, mae'n ymwneud â diwylliant, hunaniaeth a chynhwysiant. Fel mudiad cenedlaethol, rydym ni'n credu mewn Cymru lle mae'r Gymraeg yn ffynnu. Eleni, gwnaeth y gred honno lunio lansiad ein Grŵp Cymraeg newydd, grŵp a arweinir gan staff sy'n hybu diwylliant byw o ddwyieithrwydd ar draws y mudiad.

Caiff y grŵp hwn ei arwain gan ein tîm Cymraeg, ei gadeirio gan Hyrwyddwr Cymraeg ein Bwrdd ac mae'n adrodd yn uniongyrchol i'n Prif Weithredwr. Rydym yn gweithio gyda'n gilydd i sicrhau bod y Gymraeg nid yn unig yn cael ei pharchu, ond ei bod yn cael ei dathlu a'i hymwreiddio'n weithredol yn ein prosesau, ein hymddygiadau a'n prosesau penderfynu.

Mae bod yn fudiad dwyieithog yn fwy na gwneud y peth iawn, mae'n hanfodol i sut rydym yn gwasanaethu'r sector gwirfoddol yng Nghymru. Gwyddom o'n haelodau pa mor bwysig yw hi i allu ymhél â ni drwy'r Gymraeg. Ein nod yw sicrhau bod pawb yn teimlo eu bod yn cael croeso a chynrychiolaeth gyfartal a'u bod yn cael eu grymuso i rannu eu llais.

Mae hyn yn ymwneud â mwy na bodloni safonau, mae'n golygu arwain drwy esiampl. Rydym yn falch o fod yn rhan o ymgyrch sy'n creu Cymru lle mae'r Gymraeg yn weladwy, yn fywiog ac yn cael ei gwerthfawrogi ym mhob rhan o fywyd dinesig.

**Uchod:** Mae Kate wedi bod yn sicrhau bod y Gymraeg yn cael ei hymwreiddio yn niwylliant CGGC, gan adeiladu CGGC gwirioneddol ddwyieithog a gosod y naws ar gyfer y sector ▲

# Ein prif effeithiau

**Gwnaethom gefnogi staff fel Caryl i ddatblygu'n bersonol ac yn broffesiynol gyda'n rhaglen ddysgu a datblygu.**

Mynychodd Caryl Jones, Rheolwr Buddsoddiadau Cymdeithasol CGGC, y cwrs 'Rheoli eich hun ac eraill'. Yn ôl Caryl, '...roedd y cwrs gymaint mwy nag yr oeddwn i'n ei feddwl y byddai. Mae wedi diweddarau fy theori, gan roi amser i mi fyfyrrio ac rydw i wedi dysgu ffyrdd newydd a gwahanol o reoli fy hun ac eraill. Fe wnaeth y cwrs ganiatáu i mi ddatblygu dulliau gweithredu newydd, gan gynnwys awgrymiadau a chynghorion y gallaf eu rhoi ar waith a fydd yn werthfawr i'r tîm a CGGC yn gyffredinol'.

**Cyrhaeddodd ein Pennaeth Cyllid, Branka Terzic yr uchelfannau a chafodd ei henwebu ar gyfer Gwobrau Cyllid Cymru 2025.** Mae ein tîm cyllid wedi parhau i ddefnyddio eu harbenigedd i reoli ein cyllid yn gadarn. Yn brawf o hyn roedd enwebiad haeddiannol Branka yng nghategori Rheolwr Cyllid y Flwyddyn, da iawn Branka!

**'Cael fy ngweld, fy nghlywed a'm gwerthfawrogi...' Rhoesom anogaeth a chefnogaeth i'n staff i fod yn nhw eu hunain yn y gwaith drwy ein rhwydwaith niwroamrywiaeth a arweinir gan y staff eu hunain.** Mae'r rhwydwaith yn grŵp cymorth gan gymheiriaid i bobl sy'n uniaethu fel pobl niwroamrywiol. Meddai un aelod, 'mae bod yn rhan o'r Rhwydwaith Niwroamrywiaeth wedi gwneud i mi deimlo fy mod i'n cael fy ngweld, fy nghlywed, a'm gwerthfawrogi. Mae rhannu profiadau a sgysiau gyda chyfoedion wedi rhoi ymdeimlad gwirioneddol o hyder i mi yn fy ngalluoedd fy hun. Mae wedi fy helpu i sylweddoli bod llawer o'r pethau rydw i wedi'u profi yn gwbl ddilys ac yn aml yn cael eu rhannu gan eraill. Am y tro cyntaf, rwy'n teimlo fy mod yn cael fy neall yn wirioneddol ar lefel bersonol, ac mae'r ddealltwriaeth honno wedi cael effaith gadarnhaol ar fy mywyd personol a'm gwaith. Mae'n teimlo'n gyffrous i allu parhau i dyfu yn y gymuned hon a gobeithio, i gefnogi a chodi calon eraill ar hyd y ffordd.'

**Dde:** Fel rhan o'r Wythnos Llesiant, fe wnaeth tîm bach o'n staff yn y de dreulio ychydig o amser yn gwirfoddoli fel grŵp i gasglu sbwriel yn yr ardal leol ►





# Sbotolau ar ein hymddiriedolwyr: Bydd CGGC yn parhau i drawsnewid



**Llwyddodd ein hetholiadau ymddiriedolwyr yn 2024/25 i ymgysylltu mwy o bobl iau â llywodraethiant CGGC. Mae Edward Watts MBE DL, ymddiriedolwr CGGC yn egluro pam mae amrywiaeth ar y bwrdd yn hanfodol.**

Allai byrddau ddim bodoli heb amrywiaeth. Mae mor bwysig ein bod ni'n cynrychioli'r gwahanol gymunedau sydd yna fel y gallwn ni glywed pa broblemau maen nhw'n eu hwynebu a chael eu persbectif unigryw.

Rydym yn glir bod amrywiaeth ar y bwrdd yn rhywbeth hollol hanfodol i Fwrdd Ymddiriedolwyr CGGC. Ar gyfer etholiadau ein hymddiriedolwyr yn 2024 roedden ni'n canolbwyntio ar sicrhau'r safbwynt iau.

Mae angen pobl ifanc ar y Bwrdd i gynnig her, ffyrdd newydd o feddwl ac i ddod â rhywfaint o ffresni i drafodaethau. Gall ymgymryd â swydd ymddiriedolwr hefyd roi llawer yn ôl i bobl ifanc. Mae'n gyfle i ddysgu sgiliau newydd a gwneud cysylltiadau allweddol, yn enwedig ar adeg pan nad yw'n hawdd dygymod â phopeth sy'n mynd ymlaen yn y byd ar hyn o bryd.

Roedd yn wych gweld ein hymdrechion i ymgysylltu â phobl iau yn arwain at 43% o geisiadau i ymuno â'r Bwrdd gan bobl o dan 30 oed. Roeddwn wrth fy modd pan etholodd ein haelodau dri o bobl ifanc i'n Bwrdd ym mis Tachwedd ar gyfer y chwe swydd oedd ar gael.

Mae CGGC bob amser yn ceisio bod yn arloesol wrth recriwtio, ond rhaid profi hyn go iawn. Cyn belled â'n bod ni'n cynnal cynhwysiant ar draws pob adran, fel hil, rhyw, niwroamrywiaeth ac ati, bydd CGGC yn parhau i drawsnewid – y cyfan y gellir ei wneud yw dysgu o'r tro diwethaf a cheisio parhau i wella.

**Uchod:** Mae Edward Watts MBE DL yn ymddiriedolwr CGGC ac yn hyrwyddwr Cydraddoldeb, Amrywiaeth a Chynhwysiant ar y Bwrdd ▲

# Rydym yn sefyll yn gadarn ar y sylfeini y gwnaeth ef eu gosod

**Ym mis Mawrth 2025, roedd yn drist iawn gennym glywed am farwolaeth ein cyn Brif Weithredwr, Graham Benfield.**



Roedd Graham yn llais hynod ddylanwadol dros bobl a chymunedau yng Nghymru a chafodd ddylanwad mawr ar y sector gwirfoddol yng Nghymru a thu hwnt.

Graham oedd Prif Weithredwr CGGC rhwng 1989 a 2014, ac yn ystod ei 25 mlynedd mewn swydd, bu'n allweddol yn y gwaith o drawsnewid y dirwedd yn llwyr i fudiadau gwirfoddol yng Nghymru.

Un o'r pethau cyntaf a wnaeth Graham fel Prif Weithredwr oedd tynnu sylw at rôl bwysig y sector gwirfoddol mewn cymdeithas yng Nghymru. Am y tro cyntaf roedd maint cyfraniad y sector i Gymru yn amlwg, diolch i ddata a gasglwyd ac a gyhoeddwyd ar y miloedd o fudiadau a gwirfoddolwyr, a'u heffaith economaidd.

Pan ddaeth datganoli i Gymru, bu Graham yn allweddol i'r gwaith o sefydlu'r hyn sydd bellach yn cael ei adnabod fel Cynllun y Trydydd Sector. Roedd hwn yn ddarn arloesol o ddeddfwriaeth a ymgorfforodd mewn cyfraith ofyniad i lywodraeth yng Nghymru weithio gyda'r sector gwirfoddol a hyrwyddo buddiannau'r sector. Roedd y cynllun yn gydnabyddiaeth o ba mor annatod yw'r sector i lesiant pobl yn ein gwlad.

Mae gwaddol Graham yng Nghymru yn rhywbeth i fod yn hynod falch ohono. Mae'n rhywbeth y byddwn yn ddiolchgar amdano am byth a byddwn yn ymdrechu i barhau i adeiladu ar y sylfeini a osododd Graham.

'Roedd yn ffrainc fawr i mi weld â'm llygaid fy hun gred ddiysgog Graham ym mhŵer gweithredu gwirfoddol a'i effaith drawsnewidiol ar gymunedau ledled Cymru. Heddiw, bob tro mae CGGC yn cysylltu gwirfoddolwr, yn cefnogi ac yn cyllido elusen, neu'n chwyddo llais cyfunol cymdeithas sifil, rydyn ni'n sefyll yn gadarn ar y sylfeini y gwnaeth ef ei osod. Mae ei ymroddiad diysgog, a'i eiriolaeth ddiflino dros sector gwirfoddol cryf a chydabyddedig yng Nghymru, yn parhau i ysbrydoli ac arwain bob un ohonom yn CGGC.'

**Matthew Brown, Dirprwy Brif Weithredwr CGGC**

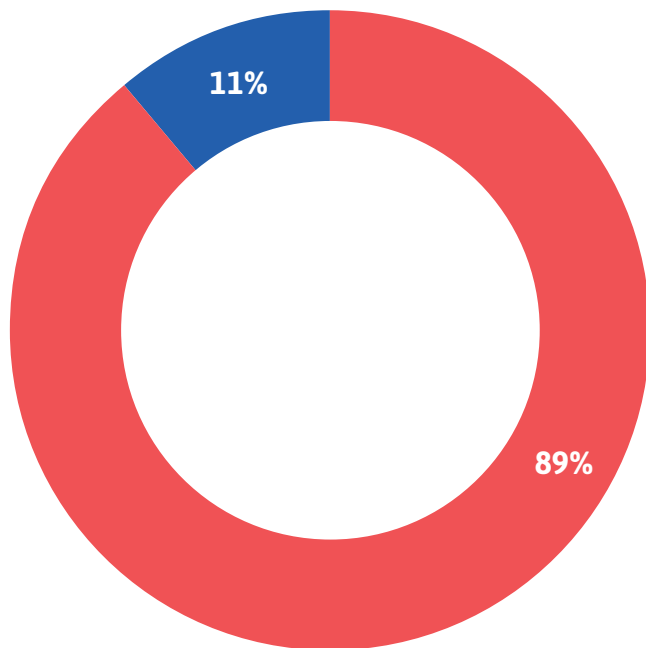
**Uchod:** Graham Benfield yn ei barti ymddeol yn 2014 ▲

# Ein cyllid

Mae'r ffigurau hyn yn rhoi trosolwg o'n perfformiad ariannol ar gyfer 2024/25.

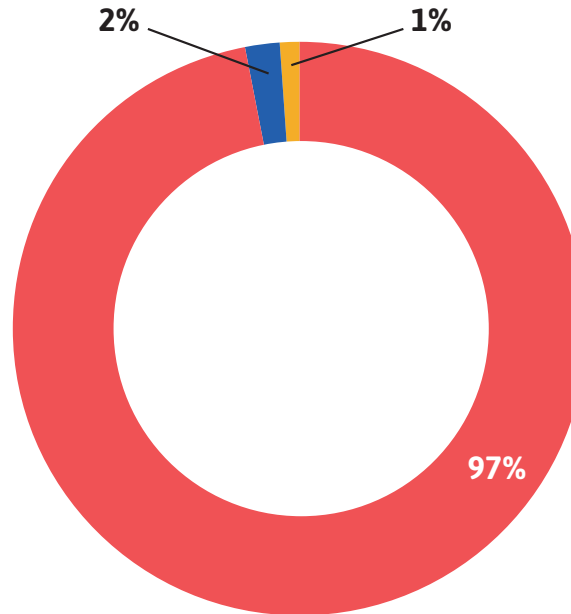
Yn ystod y flwyddyn, gwnaethom ddosbarthu **£30.3 miliwn** mewn grantiau a benthyciadau i'r sector gwirfoddol. Ein hincwm oedd **£36.6 miliwn** a'n gwariant oedd **£34.6 miliwn**.

**Incwm  
£36.6 miliwn**



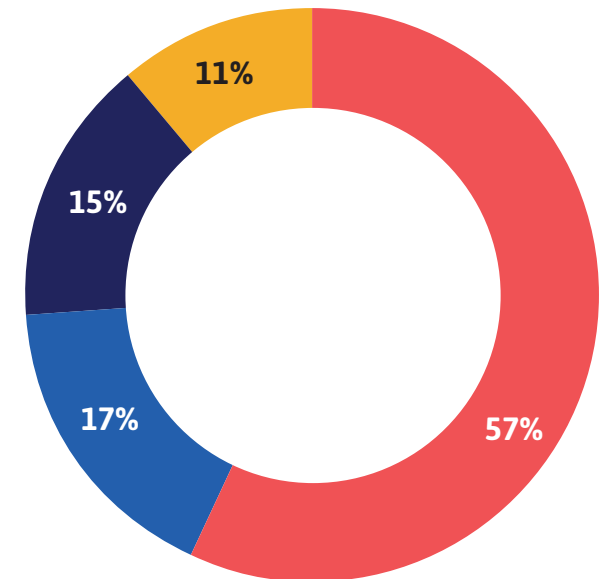
■ Incwm cyfyngedig  
■ Incwm anghyfyngedig

**Incwm cyfyngedig  
£32.5 miliwn**



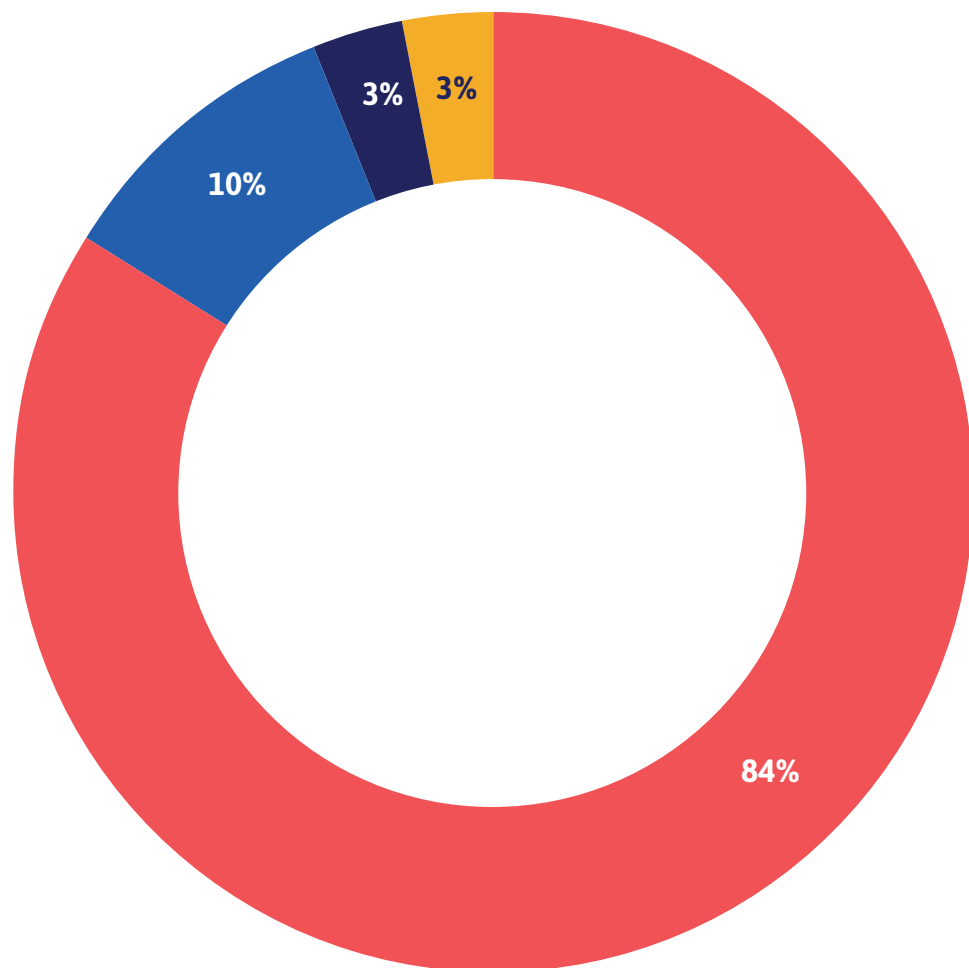
■ Grantiau derbyniadwy  
■ Incwm o fuddsoddiadau  
■ Gweithgareddau masnachu eraill

**Incwm anghyfyngedig  
£4.1 miliwn**



■ Grantiau derbyniadwy  
■ Incwm o fuddsoddiadau  
■ Gweithgareddau masnachu eraill  
■ Gwariant a gafodd ei adennill

**Gwariant  
£34.6 miliwn**



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

# Aelodau Bwrdd CGGC

## Llywydd

Michael Sheen

## Is-lywyddion

Tom Jones OBE

Peter Davies CBE

## Cadeirydd

Dr Neil Wooding CBE

## Is-gadeiryddion

Fran Targett OBE  
(ymddeolodd 14 Tachwedd 2024)

Menai Owen-Jones

Kate Young

## Trysorydd

Colin Arnold

## Ymddiriedolwyr

Reham Bassal

Jainaba Conteh (etholwyd  
14 Tachwedd 2024)

Rhian Davies

Simon Harris

Callum Jones (etholwyd  
14 Tachwedd 2024)

Lowri Jones

Chris Lines

Mark Llewellyn (ymddeolodd  
5 Rhagfyr 2024)

Kathryn Luckock  
(ymddiswyddodd  
5 Rhagfyr 2024)

Ellis Peares (etholwyd  
5 Rhagfyr 2024)

Joe Stockley (ymddiswyddodd  
14 Tachwedd 2024)

Judith Stone (etholwyd  
14 Tachwedd 2024)

Edward Watts MBE DL

## 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

Darwin Gray  
9 Heol y Gadeirlan  
Caerdydd  
CF11 9HA

## 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, gyda diolch arbennig i:**

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[Anabledd Cymru](#)

[AP Cymru](#)

[Asesiadau Awtistiaeth De Cymru](#)

[Bevan Buckland LLP](#)

[Busnes Buddsoddi Cymdeithasol](#)

[Cavendish Cymru](#)

[CeniARTH](#)

[Clear the Fog](#)

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[Comisiwn Bevan](#)

[Comisiwn Elusennau Cymru a Lloegr](#)

[Comisiynydd Cenedlaethau'r Dyfodol](#)

[Comisiynydd Pobl Hŷn Cymru](#)

[Comisiynydd y Gymraeg](#)

[Cronfa Dreftadaeth y Loteri Genedlaethol](#)

[Cronfa Gymunedol y Loteri Genedlaethol](#)

[Cwmni Cyfrifiaduron Pugh](#)

[Cwmpas](#)

[Cymdeithas Cyfieithwyr Cymru](#)

[Cymorth Cancer Macmillan Cymru](#)

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[Helpu](#)

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[Ysgol Rhagnodi Cymdeithasol Cymru](#)

[Zurich Municipal](#)

# Datganiadau ariannol

**2024/25**

Yn yr adran hon ceir manylion ein cyfrifon a'n gweithgareddau ar gyfer blwyddyn ariannol 2024/25 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 2024/25

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 2025.

## 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. Yn dilyn proses ethol Ymddiriedolwyr eleni a phleidlais ein haelodau ar gyfer y chwe lle gwag ar y Bwrdd, gwnaeth ein haelodau gymeradwyo penodi tri ymddiriedolwr newydd ac ailbenodi tri ymddiriedolwr cyfredol. Yn ogystal â'r chwe lle etholedig,

cymeradwyodd y Bwrdd le penodol i gynnwys ymddiriedolwyr iau er mwyn gwella'r gymysgedd gyfredol o sgiliau a phrofiad ar y Bwrdd.

### Cynefino, dysgu a datblygu ymddiriedolwyr

Mae ymddiriedolwyr newydd yn mynychu cyfarfod cynefino sy'n cynnwys y cyfle i gwrdd â staff allweddol ac arsylwi ar gyfarfodydd pwyllgor/paneli cyllido. Caiff ymddiriedolwyr wybodaeth am eu rôl a'u cyfrifoldebau, gan gynnwys Yr Ymddiriedolwr Hanfodol. Mae'r llawlyfr i Ymddiriedolwyr yn cael ei adolygu ar hyn o bryd.

Yn ystod 2024/25, cynhaliwyd nifer o sesiynau canolbwyntiedig ar raglenni gwaith gwahanol ar gyfer ymddiriedolwyr, gan gynnwys cyfrifyddu carbon, datblygiad a chymorth i'r sector gwirfoddol ar sgiliau digidol, newidiadau i'r system etholiadol yng Nghymru a manifestio CGGC ynghyd â'n dull gweithredu strategol wrth i ni agosáu at etholiadau 2026 y Senedd.



Gwnaeth ymddiriedolwyr hefyd gwblhau hyfforddiant diweddarau ar ddiogelu.

Gwnaeth Diwrnod Cwrdd i Ffwrdd blynyddol y Bwrdd ganolbwyntio ar lywodraethiant, datblygu ein cynnig aelodaeth yn y dyfodol ac edrych ar yr Erthyglau.

## 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.

## Diolch i'n His-gadeirydd a'n His-lywydd

Eleni, gwelsom ein Is-gadeirydd, Fran Targett OBE yn sefyll i lawr o'r Bwrdd ar ôl 21 mlynedd o gefnogi CGGC a'r Sector. Fran hefyd oedd Cadeirydd panel gyllido'r Gronfa Cynhwysiant Gweithredol a gyllidwyd gan yr UE a'i chyflwyno gan CGGC. Llwyddodd y gronfa i gyrraedd grwpiau a dargedwyd a gwnaeth

wahaniaeth ar hyd a lled Cymru gan roi cymorth i fwy na 23,000 o unigolion ers 2015. Fel Cadeirydd Buddsoddiad Cymdeithasol Cymru, gwnaeth Fran alluogi CGGC i ddarparu miliynau o bunnoedd o gymorth ariannol i'r sector.

Mae'r Is-lywydd, Tom Jones OBE wedi bod yn ddiflin yn ei frwdfrydedd a'i ymrwymiad i fynd ati i gefnogi pobl a chymunedau ar hyd a lled Cymru. Mae Tom wedi bod yn canolbwyntio ar gyfrannu at y gymdeithas sifil ehangach, yn enwedig pobl ifanc, cymunedau cefn gwlad, a phartneriaethau lleol, cenedlaethol ac Ewropeaidd. Mae Tom wedi bod yn cefnogi gwaith CGGC ers 25 o flynyddoedd ac yn parhau i wneud y rôl hon heddiw.

Diolcha'r Bwrdd Ymddiriedolwyr a'r tîm staff i'r ddau ohonynt am eu cymorth.

## Strwythur y mudiad

Aelod-fudiad yw CGGC. Mae'r aelodaeth ar agor i elusennau, grwpiau gwirfoddol, grwpiau cymunedol a mentrau cymdeithasol sy'n gweithio yng Nghymru. Mae gan bob aelod hawliau pleidleisio. Caiff aelodau eu hannog yn weithredol i lunio ein gwaith a chysylltu â rhwydwaith cyfoethog o bobl o'r un meddylfryd sydd â'r un weledigaeth. Mae 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 cymeradwyo'r gofrestr risg, adroddiadau Cadeirydd/Is-gadeirydd y pwyllgorau i'r Bwrdd a'r cyfarfodydd Bwrdd chwarterol. Yn ystod y flwyddyn, cafodd y gofrestr risg ei hail-ddylunio mewn ymgynghoriad â'r pwyllgor Cyllid a Risg gyda mewnbwn gan ein harchwilwyr er mwyn 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) Limited (a ailenydd o WCVA Investments Limited ar 24 Hydref 2014) at ddibenion sefydlu cronfa fenthyciadau, a WCVA Services Limited at ddibenion gweinyddu gwasanaethau benthyca.

Gwnaeth Social Investment (Cymru) Limited 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 ad-daladwy CGGC.

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

Cafodd trydydd is-gwmni, WCVA Trading Limited, ei gorffori yn ystod 2011/12; nid yw'r cwmni hwn wedi bod yn weithredol. Yn ystod y flwyddyn, gwnaeth y Bwrdd y penderfyniad i ddileu a diddymu dau is-gwmni segur, sef WCVA Services Limited ac WCVA Trading Limited.

Byddant yn cael eu diddymu ym mis Mehefin 2025.

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.

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

Gwnaeth yr elusen weinyddu 13 (2024: 18) o gynlluniau grant yn ystod y flwyddyn a chafodd taliadau grant eu gwneud i 557 (2024: 525) o fudiadau.

Grantiau / cynlluniau	2025 Nifer y grantiau a dalwyd / ad-dalwyd	2025 Gwerth y grantiau a dalwyd / ad-dalwyd £	2024 Nifer y grantiau a dalwyd / ad-dalwyd	2024 Gwerth y grantiau a dalwyd / ad-dalwyd £
Cynhwysiant Gweithredol – Dwyrain Cymru	-	-	1	124,440
Cynhwysiant Gweithredol – Ieuenctid Dwyrain Cymru	-	-	1	12,741
Cynhwysiant Gweithredol – Gorllewin Cymru a’r Cymoedd	-	-	1	121,798
Cyllid Seilwaith - CVCs	19	5,409,208	19	4,848,583
Treth Safleoedd Tirlenwi	41	402,924	92	2,126,709
Cyngor Partneriaeth	29	98,347	29	84,024
Gwirfoddoli Cymru	162	2,959,942	141	2,345,822
Cysylltiadau Cymunedol Cymru dros Affrica	33	239,611	42	416,639
Comic Relief	63	1,711,673	5	88,000
Lleoedd Lleol ar gyfer Natur LPfN (Newydd)	88	16,578,375	82	12,760,640
Partneriaeth Forol ac Arfordirol	6	488,079	11	300,044
NEWID	17	337,522	1	5,613



Sero Net	-	-	4	50,000
Catalydd	-	-	15	24,913
Grant Iechyd Meddwl	-	-	1	23,793
Effeithiolrwydd Ynni	<b>67</b>	<b>332,056</b>	26	26,000
Tlodi Plant – Grantiau Bach	-	-	19	37,200
Cymdeithas Sifil	-	-	35	5,250
Cronfa'r Goedwig Genedlaethol	<b>13</b>	<b>520,512</b>	-	-
Diogelu	<b>18</b>	<b>106,500</b>	-	-
TSRF3	-	-	-	(22,100)
Cronfa Newid TSSW	<b>1</b>	<b>70,000</b>		
	<b>557</b>	<b>29,254,749</b>	<b>525</b>	<b>23,380,098</b>
Incwm a gwariant ychwanegol mewn cyllid cyfatebol a ddenwyd gan incwm o'r cynlluniau grant	-	-	3	(34,866)

## Contractau a gaffaelwyd

Gwnaeth yr elusen weinyddu 0 (2024: 0) cynllun contract a gaffaelwyd yn ystod y flwyddyn

# Aelodaeth

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Mae'r aelodaeth ar agor i elusennau, grwpiau gwirfoddol, grwpiau cymunedol a mentrau cymdeithasol sy'n weithredol yng Nghymru. Rydym wedi parhau i ymhél ag aelodau a'r sector ehangach ar faterion pwysig i'r sector drwy gydol 2024/25, a gwnaethom gadw mewn cysylltiad rheolaidd am ddigwyddiadau pwysig. Ond ym mis Medi 2024, penderfynwyd oedi'r aelodaeth cyn yr oedd angen adnewyddu aelodaeth y mwyafrif o bobl. Ers hyn, rydym wedi cynnal digwyddiadau a gwaith ymchwil ar y cynnig gyda'r nod o lansio cynnig aelodaeth newydd yn Hydref 2025.

# Adolygiad ariannol 2024/25

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Yn ystod y flwyddyn, gwnaeth CGGC gynhyrchu cyfanswm incwm gweithredu o £37 miliwn. Prif ffynonellau cyllido'r Elusen yw cyllid grant a benthyciad gan Lywodraeth Cymru, Comic Relief a chyllidwyr eraill i gefnogi ei weithgareddau craidd, gwaith prosiect penodol a chymorth parhaus i'r sector gwirfoddol. Caiff cyllid uniongyrchol hefyd ei gynhyrchu drwy ddarparu gwasanaethau a gweithgareddau ar gyfer ei aelodau, gan gynnwys hyfforddiant, cyhoeddiadau a chynadleddau.

Rhennir yr incwm hwn, ynghyd â'r gwariant yr eir iddo, rhwng gweithgareddau anghyfngedig a chyfyngedig. Mae'r tabl canlynol yn rhoi dadansoddiad pellach o berfformiad ariannol yr elusen er mwyn helpu i roi darlun clir o'r sefyllfa'n ymarferol. Cefnogir hyn ymhellach gan y naratif isod:

Dadansoddiad o sefyllfa ariannol gyfunol CGGC

	Anghyfyngedig £	Cyfyngedig £	Cyfanswm £
Incwm gweithredu	3,359,207	31,821,776	35,180,984
Costau gweithredu	(2,950,065)	(31,679,308)	(34,629,373)
<b>Canlyniadau gweithredu</b>	<b>409,143</b>	<b>142,468</b>	<b>551,611</b>
Trosglwyddiadau rhwng cronfeydd	192,367	(192,367)	-
Incwm buddsoddi	705,269	728,389	1,433,658
Elw/(Colled) ar ôl ailbrisio buddsoddiadau	1,848	-	1,848
<b>Sefyllfa derfynol</b>	<b>1,308,627</b>	<b>678,490</b>	<b>1,987,117</b>
<b>Balansau a ddygwyd ymlaen</b>	11,695,846	7,330,578	19,026,424
<b>Balansau a gariwyd ymlaen</b>	<u>13,004,473</u>	<u>8,009,068</u>	<u>21,013,541</u>



## Gweithgarwch anghyfyngedig

Yr enillion gweithredu net ar weithgarwch anghyfyngedig yw £1.3 miliwn. Cyfanswm y cyllid anghyfyngedig a gariwyd ymlaen ar 31 Mawrth 2025 oedd £13 miliwn. O hyn, mae'r Bwrdd wedi dynodi £5.8 miliwn ar gyfer cronfa eiddo, strategaeth hirdymor CGGC, gwaith prosiect a chostau i gefnogi datblygiad parhaus y mudiad, sy'n gadael cronfeydd cyffredinol anghyfyngedig o £7.1 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.

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## Gweithgarwch cyfyngedig

Mae'r holl brosiectau cyfyngedig yn cael eu cyllido'n llawn. Mae'r symudiad cadarnhaol o £0.7 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 eleni wedi dod yn sgil llog banc a enillwyd.

Cyfanswm y cronfeydd cyfyngedig a gariwyd ymlaen ar 31 Mawrth 2025 oedd £8 miliwn, sy'n cynrychioli arian a dyledion heb eu talu ar gyllid a ddyfarnwyd gan gynlluniau benthycy 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.

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## Gwirfoddolwyr

Yn ogystal â'i ymddiriedolwyr gwirfoddol, mae 47 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.

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## 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.

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## Polisi buddsoddi

Mae'r ymddiriedolwyr yn buddsoddi'n bennaf mewn adneuron banc y farchnad arian, ond hefyd mewn rhai buddsoddiadau llog sefydlog, gyda'r nod o sicrhau enillion rhesymol gyda chyn lleied â phosibl o risg.

## Polisi cronfeydd

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 £5.8 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 18 y cyfrifon.

## Yr Ymddiriedolwyr a chynghorwyr yr elusen

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

Yn ystod 2024, gwahoddodd CGGC dendrwyr drwy GwerthwchiGymru i ddarparu gwasanaethau archwilio allanol ar gyfer CGGC a'i is-gwmnïau.

Cyflwynwyd penderfyniad i benodi'r cynigydd llwyddiannus, Bevan Buckland LLP, gerbron ein haelodau yng Nghyfarfod Cyffredinol Blynnyddol 2024 yn unol â Deddf Cwmnïau 2006. Bydd y contract ar gyfer gwasanaethau archwilio allanol yn dechrau o gyfnod cyfrifo 2025/2026 ac yn para am dair blynedd i ddechrau, gydag opsiwn i'w ymestyn am ddwy flynedd bellach.

DRWY ORCHYMYN Y BWRDD



**Tracey Lewis**

Rheolwr Gwasanaethau Corfforaethol  
24 Medi 2025

CYNGOR GWEITHREDU GWIRFODDOL CYMRU  
CWMNI CYFYNGEDIG DRWY WARANT

DATGANIADAU ARIANNOL AR GYFER Y FLWYDDYN A DDAETH I BEN AR 31 MAWRTH 2025

Datganiad Cyfunol o weithgareddau ariannol

INCWM

		Cyllid Anghyfyngedig	Cyllid Cyfyngedig	Cyfanswm Cyllid 2025	Cyfanswm Cyllid 2024
	Nodyn	£	£	£	£
<b>Incwm o weithgareddau Masnachu:</b>					
Gweithgareddau masnachu eraill	3	623,684	287,503	911,187	681,406
Incwm o fuddsoddiadau	4	705,270	728,389	1,433,659	1,069,348
<b>Incwm o weithgareddau Elusennol:</b>					
Grantiau derbyniadwy	5	2,292,280	31,534,273	33,826,553	28,097,874
Ad-daliad o'r cynllun pensiwn â buddion wedi'u diffinio		-	-	-	2,927,000
Incwm arall	5	-	-	-	58,726
Gwariant wedi'i adennill		443,243	-	443,243	389,258
<b>Cyfanswm incwm a gwaddolion</b>		<b>4,064,477</b>	<b>32,550,165</b>	<b>36,614,642</b>	<b>33,223,612</b>

GWARIANT

Costau cynhyrchu cronfeydd:

Gwariant ar godi arian	9	671,231	-	671,231	718,797
Gwariant ar weithgareddau elusennol	9	2,278,834	31,679,308	33,958,142	28,551,265
<b>Cyfanswm gwariant</b>		<b>2,950,065</b>	<b>31,679,308</b>	<b>34,629,373</b>	<b>29,270,062</b>
<b>Incwm Net</b>		<b>1,114,412</b>	<b>870,857</b>	<b>1,985,269</b>	<b>3,953,550</b>
Trosglwyddiadau rhwng cyllid		192,367	(192,367)	-	-
Elw/(Colled) ar ailbrisio buddsoddiadau		1,848	-	1,848	102,873
<b>Symudiad net mewn cyllid</b>		<b>1,308,627</b>	<b>678,490</b>	<b>1,987,117</b>	<b>4,056,423</b>
Balansau a ddygwyd ymlaen		11,695,846	7,330,578	19,026,424	14,970,001
<b>Balansau a gariwyd ymlaen</b>		<b>13,004,473</b>	<b>8,009,068</b>	<b>21,013,541</b>	<b>19,026,424</b>

Mae holl weithgareddau'r elusen yn cael eu cyfrif fel rhai parhaus.

Mae'r cyllid anghyfyngedig yn cynnwys £5,855,167 (2024: £7,977,251) o gyllid dynodedig a chynaliadwy (gweler nodyn 18).



## Cyfrif incwm a gwariant y grŵp

		Cyllid Anghyfyngedig	Cyllid Cyfyngedig	Cyfanswm 2025	Cyfanswm 2024
	Nodyn	£	£	£	£
Incwm		3,359,207	31,821,776	35,180,984	32,154,264
Costau gweithredu	9	(2,950,065)	(31,679,308)	(34,629,373)	(29,270,062)
		409,143	142,468	551,611	2,884,202
Incwm buddsoddiad	4	705,269	728,389	1,433,658	1,069,348
<b>Incwm net</b>		<b>1,114,412</b>	<b>870,857</b>	<b>1,985,269</b>	<b>3,953,550</b>

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

## Mantolen Gyfunol

	Nodyn	2025 £	2024 £
<b>ASEDAU SEFYDLOG</b>			
Asedau diriaethol	12	215,476	246,628
Buddsoddiadau	13	1,094,417	1,092,250
		<u>1,309,893</u>	<u>1,338,878</u>
<b>Asedau cyfredol</b>			
Buddsoddiadau	14	-	80,924
Dyledion: symiau sy'n ddyledus o fewn un flynedd	15	13,148,162	12,627,364
Dyledion: symiau sy'n ddyledus ar ôl un flynedd	15	6,000,813	6,108,942
Arian yn y banc		23,334,366	19,027,574
		<u>42,483,340</u>	<u>37,844,805</u>
Credydwyr: symiau sy'n ddyledus o fewn un flynedd	16	(15,100,300)	(13,102,359)
<b>Asedau cyfredol net</b>		<u>27,383,041</u>	<u>24,742,446</u>
<b>Cyfanswm asedau heb gynnwys rhwymedigaethau cyfredol</b>		<u>28,692,934</u>	<u>26,081,324</u>
Credydwyr: symiau sy'n ddyledus ar ôl mwy nag un flynedd	16	(7,679,393)	(7,054,899)
<b>Asedau net</b>		<u>21,013,541</u>	<u>19,026,424</u>
<b>CYLLID</b>			
<b>Cyfanswm cyllid anghyfngedig</b>	18	13,004,473	11,695,846
Cyfyngedig:			
Gwarged - sy'n ymwneud â benthyciadau hirdymor a ddyfarnwyd		2,746,441	3,175,122
Gwarged - arall		5,262,627	4,155,456
<b>Cyfanswm cyllid cyfyngedig</b>	19	8,009,068	7,330,578
<b>CYFANSWM CYLLID</b>		<u>21,013,541</u>	<u>19,026,424</u>

Cymeradwywyd y datganiadau ariannol hyn gan yr aelodau  
Bwrdd ar 24 Medi 2025 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

		2025	2024
	Nodyn	£	£
<b>Asedau sefydlog</b>			
Asedau diriaethol	12	215,476	246,628
Buddsoddiadau	13	1,094,417	1,092,250
		<b>1,309,893</b>	<b>1,338,878</b>
<b>Asedau cyfredol</b>			
Buddsoddiadau	14	-	80,924
Dyledion: symiau sy'n ddyledus o fewn un flynedd	15	13,064,850	12,446,850
Dyledion: symiau sy'n ddyledus ar ôl un flynedd	15	6,000,813	6,108,942
Arian yn y banc		23,246,805	18,894,444
		<b>43,312,469</b>	<b>37,531,161</b>
Credydwyr: symiau sy'n ddyledus o fewn un flynedd	16	(14,992,195)	(12,936,254)
<b>Asedau cyfredol net</b>		<b>27,320,274</b>	<b>24,594,907</b>
<b>Cyfanswm asedau heb gynnwys rhwymedigaethau cyfredol</b>		<b>28,630,167</b>	<b>25,933,785</b>
Credydwyr: symiau sy'n ddyledus ar ôl mwy nag un flynedd	16	(7,679,393)	(7,054,899)
<b>Asedau net</b>		<b>20,950,774</b>	<b>18,878,886</b>

### CYLLID

<b>Cyfanswm cronfeydd anghyfyngedig</b>	18	12,941,705	11,548,310
Cyfyngedig:			
Gwarged - sy'n ymwneud â benthyciadau hirdymor a ddyfarnwyd		2,746,441	3,175,122
Gwarged - arall		5,262,627	4,155,456
<b>Cyfanswm cyllid cyfyngedig</b>	19	<b>8,009,068</b>	<b>7,330,578</b>
<b>CYFANSWM CYLLID</b>		<b>20,950,774</b>	<b>18,878,886</b>

Cymeradwywyd y datganiadau ariannol hyn gan yr aelodau  
Bwrdd ar 24 Medi 2025 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

	2025 £	2024 £
<b>Llifau arian o weithgareddau gweithredu</b>		
<i>Incwm net ar gyfer y cyfnod adrodd</i>	1,987,117	1,026,550
<b>Addasiadau ar gyfer:</b>		
Costau dibrisiant	31,152	31,153
(Elw)/colled ar fuddsoddiadau	(1,848)	-
Llog a dderbyniwyd	(1,433,658)	(1,069,348)
(Cynnydd)/Gostyngiad mewn dyledion	(412,669)	(1,351,320)
Cynnydd/(Gostyngiad) mewn credydwyd	2,622,435	3,784,360
<b>Arian net a ddefnyddiwyd mewn gweithgareddau gweithredu</b>	<b>2,792,529</b>	<b>2,421,395</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)
Enillion o werthu cyfranddaliadau	80,605	-
Llog a dderbyniwyd	1,433,658	1,069,348
<b>Arian net a ddefnyddiwyd mewn gweithgareddau buddsoddi</b>	<b>1,514,263</b>	<b>2,996,348</b>
<b>Newid mewn arian parod a phethau cyfwerth ag arian parod yn y cyfnod adrodd</b>	<b>4,306,792</b>	<b>5,417,743</b>
<b>Arian parod a phethau cyfwerth ag arian parod ar ddechrau'r cyfnod adrodd</b>	<b>19,027,574</b>	<b>13,609,831</b>
<b>Arian parod a phethau cyfwerth ag arian parod ar ddiwedd y cyfnod adrodd</b>	<b>23,334,366</b>	<b>19,027,574</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 FRS 102) 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 cyllid

Defnyddir cyllid 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 cyllid, ynghyd â dyraniad teg o orbenion a chostau cefnogi.

Cyllid dynodedig yw cyllid anghyfyngedig sydd wedi'i ddynodi 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 FRS 102.

## 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.

#### 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 yr holl incwm buddsoddi ei gyfrif amdano ar sail gronol. Mae'r incwm hwn yn cynnwys hyfforddiant allanol a ddarperir, lesau tenantiaid 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.

### Gwariant

#### GRANTIAU TALADWY

Caiff grantiau taladwy eu cyfrif amdanynt yn y cyfnod y bodlonir 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 cyllid 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 weithgareddau a'i gwasanaethau i'w buddiolwyr. Mae'n cynnwys costau y gellir eu dyrannu'n uniongyrchol i'r cyfryw weithgareddau a'r costau hynny o natur anuniongyrchol sy'n angenrheidiol i'w cefnogi.
- Mae costau llywodraethu yn cynnwys y costau hynny 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'r 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 ddisgwyllir unrhyw fuddion economaidd yn y dyfodol o barhau i ddefnyddio'r ased. Pennir yr enillion neu'r colledion sy'n codi o waredu ased fel y gwahaniaeth rhwng elw gwerthiannau a gwerth cario ymlaen yr ased a chânt eu cydnabod neu eu codi ar y datganiad o weithgareddau ariannol.

Ni chaiff asedau sy'n costio £1,000 neu lai eu trin fel cyfalaf 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 FRS 102, Adran 11 Offerynnau Ariannol Sylfaenol a 12 Cyhoeddiad Offerynnau Ariannol arall o 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 ar werth teg, net costau'r trafodiad, i ddechrau, 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 buddsoddiad 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 cyllid a weinyddir yn annibynnol. Caiff y cyfraniadau taladwy blynyddol eu codi ar y datganiad o weithgareddau ariannol.

#### 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.

#### 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

	Cyllid Anghyfyngedig	Cyllid Cyfyngedig	Cyfanswm Cyllid 2025	Cyfanswm Cyllid 2024
	£	£	£	£
Hyfforddiant a chyhoeddusrwydd	465,166	287,503	752,669	543,211
Cyfarfodydd a thenantiaid	106,484	-	106,484	76,033
Tanysgrifiadau ac aelodaeth	52,033	-	52,033	62,162
	<b>623,684</b>	<b>287,503</b>	<b>911,187</b>	<b>681,406</b>

### 4. Incwm o Fuddsoddiadau

	Cyllid Anghyfyngedig	Cyllid Cyfyngedig	Cyfanswm Cyllid 2025	Cyfanswm Cyllid 2024
	£	£	£	£
Llog ar adnau banc	695,727	728,389	1,424,116	1,063,878
Incwm buddsoddiad	9,543	-	9,543	5,470
	<b>705,270</b>	<b>728,389</b>	<b>1,433,659</b>	<b>1,069,348</b>

## Nodiadau i'r datganiadau ariannol

### 5. Grantiau derbyniadwy

	Cyllid Anghyfyngedig	Cyllid Cyfyngedig	Cyfanswm Cyllid 2025	Cyfanswm Cyllid 2024
	£	£	£	£
Prifysgol Caerdydd	-	9,261	9,261	11,531
Sefydliad Cymorth i Elusennau	339,741	-	339,741	43,206
Comic Relief	-	124,814	124,814	137,993
Cwmpas	-	13,521	13,521	11,055
Y Consortiwm Hawliau Dynol	-	-	-	43,000
Cymorth Canser Macmillan	-	54,048	54,048	64,921
Moondance Foundation	-	247,074	247,074	51,000
Cronfa Dreftadaeth Genedlaethol	-	82,903	82,903	116,599
Cronfa Gymunedol y Loteri Genedlaethol	8,323	50,000	58,323	-
Promo	-	5,000	5,000	5,000
Chwaraeon Cymru	-	101,396	101,396	82,465
Sefydliad Addysg Gyfreithiol	-	170	170	-
The Wheel	-	-	-	8,288
Prifysgol De Cymru	-	6,415	6,415	6,415
Llywodraeth Cymru	1,940,282	30,659,990	32,600,272	26,371,566
Fforwm Cyllidwyr Cymru	-	170	170	199
CGGC	3,934	-	3,934	3,501
WEFO	-	179,511	179,511	1,141,135
<b>Cyfanswm grantiau derbyniadwy</b>	<b>2,292,280</b>	<b>31,534,273</b>	<b>33,826,553</b>	<b>28,097,874</b>
<b>Incwm Secondiad</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>58,726</b>

### 6. Incwm net

Nodir incwm net ar ôl codi tâl ar gyfer:	2025	2024
	£	£
Dibrisiant ar asedau sefydlog a berchnogir	31,153	31,153
Taliadau i'r archwiliwr: - ffioedd archwilio	28,680	28,090
- gwasanaethau treth	4,374	2,381

# Nodiadau i'r datganiadau ariannol

## 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 (2024: £Dim).

Ad-dalwyd treuliau teithio chwe ymddiriedolwr i fynychu cyfarfodydd Bwrdd, Pwyllgorau a Phanel Grantiau a ddaeth i gyfanswm o £732 yn ystod y flwyddyn (2024: £670).

Ni wnaed unrhyw daliadau i gyn-ymddiriedolwyr am wasanaethau proffesiynol yn ystod y flwyddyn (2024: £Dim).

### B) GWYBODAETH YNGLŷN Â CHYFLOGEION

	2025	2024
	£	£
Taliadau a chyflogau	2,746,110	2,836,289
Costau nawdd cymdeithasol	276,177	277,893
Costau pensiwn ac yswiriant bywyd eraill	220,035	774,986
	<u>3,242,321</u>	<u>3,889,168</u>

Nifer y cyflogeion yn ystod y flwyddyn ar gyfartaledd oedd 79 (2024: 79).

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:

	2025	2024
£60,000 - £69,999	-	1
£70,000 - £79,999	-	-
£80,000 - £89,999	1	-
£90,000 - £99,999	1	-
£100,000 - £109,999	-	1

Cafodd cyfraniadau eu talu at gynllun â buddion wedi'u diffinio 0 (2024: 3) o'r cyflogeion y telir cyflog uwch iddynt ac at gynllun â chyfraniadau wedi'u diffinio 2 (2024: 1) cyflogai y telir cyflog uwch iddo.

Cyfanswm y buddion cyflogeion ar gyfer personel rheoli allweddol y grŵp yw £496,343 (2024: £409,924)

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 £318,039 (2024: £353,644).

### C) TALIADAU DILEU A THERFYNU SWYDD

Mae'r ffigur taliadau a chyflogau yn cynnwys £Dim o gostau diswyddo a therfynu (2024: £dim).

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:

	2025 £	2024 £
Cyngor Sir Benfro	1,793,259	1,071,736
Cyngor Sir Ddinbych	1,026,597	508,790
Cyngor Gwynedd	965,484	667,306
Cymdeithas Mudiadau gwirfoddol Gwent (GAVO)	899,760	801,780
Cyngor Sir Ynys Môn	861,501	917,174
Cyngor Bwrdeistref Sirol Merthyr Tudful	788,400	471,600
Cyngor Castell-nedd Port Talbot	784,721	465,668
Cyngor Dinas a Sir Abertawe	778,280	531,213
Cyngor Dinas Caerdydd	753,606	555,435
Cyngor Sir Powys	744,734	637,000
Cyngor Sir Gâr	744,089	433,612
Cyngor Bro Morgannwg	693,750	493,503
Cyngor Sir Ceredigion	693,399	505,290
Awdurdod Parc Cenedlaethol Eryri	671,722	324,599
Cyngor Bwrdeistref Sirol Rhondda Cynon Taf	658,800	533,362
Awdurdod Parc Cenedlaethol Bannau Brycheiniog	625,119	824,117
Cyngor Bwrdeistref Sirol Caerffili	606,200	557,590
Cyngor Dinas Casnewydd	583,414	497,322
Cyngor Bwrdeistref Sirol Pen-y-bont ar Ogwr	575,564	445,046
Cyngor Sir Fflint	561,884	409,735
Cyngor Bwrdeistref Sirol Wrecsam	558,400	428,717
Cyngor Sir Fynwy	545,146	492,126
Cyngor Bwrdeistref Sirol Conwy	543,395	321,628
Cyngor Bwrdeistref Sirol Torfaen	524,379	444,835
Cyngor Bwrdeistref Sirol Blaenau Gwent	485,623	497,278
Cymdeithas Mudiadau Gwirfoddol Powys	470,303	424,881
Cyngor Trydydd Sector Caerdydd (C3SC)	322,523	251,203
Interlink	303,537	251,552
Mantell Gwynedd	291,842	272,363

## Nodiadau i'r datganiadau ariannol

### 8. Grantiau taladwy a thaliadau contractau a gafaelwyd (parhad)

Cyngor Gwasanaeth Gwirfoddol Abertawe	275,240	261,852
Cymdeithas Gwasanaethau Gwirfoddol Sir Gaerfyrddin (CAVS)	263,940	235,740
Cyngor Gwasanaeth Gwirfoddol Castell-nedd a Phort Talbot (NPTCVS)	261,825	206,295
Cymdeithas Mudiadau Gwirfoddol Ceredigion (CAVO)	258,678	205,626
Cymdeithas Gwasanaethau Gwirfoddol Sir Benfro (PAVS)	247,814	211,502
Cymorth Cymunedol a Gwirfoddol Conwy (CVSC)	243,051	209,394
Cynghrair Gwirfoddol Torfaen (TVA)	241,895	224,369
Cyngor Gwasanaethau Gwirfoddol Sir Ddinbych (DVSC)	238,557	208,702
Canolfan Gwasanaethau Gwirfoddol y Fro/ Gwasanaethau Gwirfoddol Morgannwg	238,283	223,709
Cymdeithas Mudiadau Gwirfoddol Pen-y-bont ar Ogwr (BAVO)	234,758	204,500
Cymdeithas Mudiadau Gwirfoddol Wrecsam (AVOW)	232,761	209,404
Cyngor Gwirfoddol Lleol Sir Fflint (FLVC)	227,542	214,839
Medrwn Môn	216,153	214,385
Gweithredu Gwirfoddol Merthyr Tudful (VAMT)	214,191	202,503
Promo Cymru	155,031	-
Cwmpas	150,934	-
Foothold Cymru	110,567	193,831
Ymddiriedaeth St Giles	98,870	133,132
PLANED	90,704	-
Ymddiriedolaeth Bywyd Gwyllt Gogledd Cymru	90,066	118,298
Plant Yng Nghymru - Children in Wales	88,023	-
Byddin yr Iachawdwriaeth	-	246,238
Cyfoeth Naturiol Cymru	-	200,000
Mind Casnewydd	-	118,793
Innovate Trust	-	117,111
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Cyfanswm y 50 grant mwyaf a dalwyd i sefydliadau	24,034,314	19,196,684
Cyfanswm grantiau taladwy eraill	5,220,435	4,183,414
Cyfanswm grantiau a dalwyd i sefydliadau	29,254,749	23,380,098
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## Nodiadau i'r datganiadau ariannol

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	2025 £	2024 £
Anabledd Cymru	Rhian Davies	983	875
Cymdeithas Mudiadau Gwirfoddol Gwent	Edward Watts	899,760	801,780
Cymdeithas Sefydliadau Gwirfoddol Ceredigion	Callum Jones	252,028	-
Cyngor Hil Cymru	Menai Owen-Jones	-	3,501
Cyswllt Amgylchedd Cymru	Jainaba Conteh	3,934	-
Fare Share Cymru	Simon Harris	27,168	11,000
Fforwm Cymru Gyfan	Kate Young	3,934	3,501
Her Cymru	Jainaba Conteh	10,450	-
Mentrau Iaith Cymru	Lowri Jones	6,934	3,501
Plant yng Nghymru	Menai Owen-Jones	88,023	3,501
Rhwydwaith Cydraddoldeb Menywod Cymru	Rhian Davies	-	3,501
The Wallich	Lindsay Cordery-Bruce	-	13,729

Nid oedd unrhyw daliadau contractau a gafaelwyd i fudiadau yn 2025 (2023: £dim). Ni wnaed unrhyw grantiau i unigolion (2024: £dim)

## Nodiadau i'r datganiadau ariannol

### 9. Cyfanswm gwariant

#### Gwariant elusennol uniongyrchol

	Costau cynhyrchu incwm gwirfoddol £	Gwariant ar weithgareddau elusennol Cyllid Anghyfyngedig £	Gwariant ar weithgareddau elusennol Cyllid Cyfyngedig £	Cyfanswm Cyllid 2025 £	Cyfanswm Cyllid 2024 £
Grantiau a Ddyfarnwyd	-	-	29,254,749	29,254,749	23,380,098
Treuliau Eiddo	-	21,713	-	21,713	34,505
Treuliau Cyfarpar Swyddfa	-	57	-	57	738
Rhent ac Ardrethi	-	160,029	-	160,029	175,295
Gwres a Golau	-	9,567	-	9,567	9,989
Recriwtio a Staff Dros Dro	8,491	14,888	3,365	26,744	28,571
Cyflogau ac Argostau	432,084	979,175	1,404,805	2,816,064	3,705,006
Teithio, Cynhaliaeth a Lles	11,097	38,354	21,401	70,852	49,988
Hyfforddiant Staff	269	17,642	19,682	37,593	12,948
Cyfarfodydd a Chynadleddau	41,762	74,227	15,282	131,271	175,500
Cyhoeddusrwydd	7,668	36,761	12,047	56,476	50,292
Postio a Theleffon	37	466	-	503	909
Costau Hyfforddiant Allanol	20,013	10,812	39,242	70,067	39,835
Deunydd Ysgrifennu	62	610	-	672	696
Argraffu	2	33	277	312	91
Costau Cyhoeddi	645	13,713	10,920	25,278	17,649
Costau Cyfieithu	8,278	9,893	17,721	35,892	31,016
Llungopïo	-	1,078	59	1,137	1,435
Ymgynghori ac Archwilio	7,730	181,808	227,107	416,645	340,840
Gorbenion Canolog	91,674	82,834	372,568	547,076	389,258
Mân Gostau	(86)	13,028	11,593	24,535	72,196
	<b>629,727</b>	<b>1,666,687</b>	<b>31,410,817</b>	<b>33,707,230</b>	<b>28,516,855</b>



# Nodiadau i'r datganiadau ariannol

## 9. Cyfanswm gwariant (parhad)

### Costau cymorth a ddyrannwyd

	Costau cynhyrchu incwm gwirfoddol £	Gwariant ar weithgareddau elusennol Cyllid Anghyfyngedig £	Gwariant ar weithgareddau elusennol Cyllid Cyfyngedig £	Cyfanswm Cyllid 2025 £	Cyfanswm Cyllid 2024 £
Cyflogau a Chostau Staff	29,869	391,268	-	421,137	303,271
Yswiriant a Diogelwch	3	10,967	-	10,970	25,610
Costau Cyfrifiadurol	11,132	137,417	135,116	283,665	260,066
Ffioedd Banc	501	1,008	4,066	5,575	20,464
Dibrisiant Eiddo Rhydd-ddaliadol	-	31,153	-	31,153	31,153
Atgyweiriadau ac Amnewidiadau	-	-	-	-	2,727
	<b>41,505</b>	<b>571,813</b>	<b>139,182</b>	<b>752,500</b>	<b>643,290</b>
Costau Llywodraethu					
Ffioedd Archwilio	-	28,680	-	28,680	28,090
Arall	-	10,591	-	10,591	670
	-	<b>39,271</b>	-	<b>39,271</b>	<b>28,760</b>
Darpariaeth ar gyfer dyledion amheus ar y Gronfa Fuddsoddi Gymunedol	-	1,063	129,309	130,372	81,158
Cyfanswm gwariant	<b>671,231</b>	<b>2,278,834</b>	<b>31,679,308</b>	<b>34,629,373</b>	<b>29,270,062</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

INCWM		Cyllid Anghyfyngedig	Cyllid Cyfyngedig	Cyfanswm Cyllid 2024	Cyfanswm Cyllid 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>					
<b>Grantiau derbyniadwy</b>	5	1,779,954	26,317,920	28,097,874	32,857,750
Ad-daliad o'r cynllun pensiwn â buddion wedi'u diffinio		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
<b>Cyfanswm incwm a gwaddolion</b>		<b>6,446,295</b>	<b>26,777,317</b>	<b>33,223,612</b>	<b>35,015,959</b>

### Gwariant

#### Costau cynhyrchu cyllid:

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>		<b>3,217,489</b>	<b>26,052,573</b>	<b>29,270,062</b>	<b>33,230,639</b>
<b>Incwm Net</b>		<b>3,228,806</b>	<b>724,744</b>	<b>3,953,550</b>	<b>1,785,320</b>
Trosglwyddiadau rhwng cyllid		(97,131)	97,131	-	-
Enillion actwaraidd ar y cynllun pensiwn â buddion wedi'u diffinio		-	-	-	7,030,000
Ased heb ei gydnabod		-	-	-	(7,610,000)
Elw/(Colled) ar ailbrisio buddsoddiadau		102,873	-	102,873	(12,793)
<b>Symudiad net mewn cyllid</b>		<b>3,234,548</b>	<b>821,875</b>	<b>4,056,423</b>	<b>1,642,527</b>
Balansau a ddygwyd ymlaen		8,461,298	6,508,703	14,970,001	13,327,474
Balansau a gariwyd ymlaen		11,695,846	7,330,578	19,026,424	14,970,001

## 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 2024	311,530	311,530
Ychwanegiadau	-	-
Ailddosbarthu	-	-
Ar 31 Mawrth 2025	311,530	311,530
<b>Dibrisiant</b>		
Ar 1 Ebrill 2024	64,901	64,901
Tâl am y flwyddyn	31,153	31,153
Dibrisiant ar werthiannau	-	-
Ar 31 Mawrth 2025	96,054	96,054
<b>Gwerth net ar y llyfrau</b>		
Ar 31 Mawrth 2025	215,476	215,476
Ar 31 Mawrth 2024	246,628	246,628

Cedwir pob ased sefydlog at ddibenion elusennol uniongyrchol.

### 13. Buddsoddiadau

Grŵp ac Elusen	Buddsoddiadau a restrwyd	Cyfanswm
	£	£
<b>Gwerth Farchnad</b>		
Ar 1 Ebrill 2024	1,092,249	1,092,249
Ychwanegiadau Ailbrisiadau	2,168	2,168
Ar 31 Mawrth 2025	1,094,417	1,094,417
<b>Gwerth llyfr Net</b>		
Ar 31 Mawrth 2025	1,094,417	1,094,417
Ar 31 Mawrth 2024	1,092,250	1,092,250

# Nodiadau i'r datganiadau ariannol

## 14. Buddsoddiadau

Grŵp ac Elusen	2025	2025	2024	2024
Buddsoddiadau a restrir	Cost	Gwerth ar y farchnad	Cost	Gwerth ar y farchnad
	£	£	£	£
44,250 National Westminster Bank 9% SR "A" Cyfranddaliadau Blaenoriaeth heb fod yn gronnus	-	-	50,352	58,696
17,000 8¾% Aviva Cyfranddaliadau Blaenoriaeth Cronnol	-	-	19,820	22,228
Gwerth ar y farchnad ar 31 Mawrth	-	-	70,172	80,924
				<b>Cwmnïau grŵp</b>
<b>Elusen yn unig</b>				<b>£</b>
Ar 31 Mawrth 2024 ac 31 Mawrth 2025				<b>3</b>
<b>Gwerth net ar y llyfrau</b>				
Ar 31 Mawrth 2024 ac 31 Mawrth 2025				<b>3</b>

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:

	<b>Gweithgareddau</b>
Cynnal Cymru – Sustain Wales Ltd	Masnachu
Social Investment (Cymru) Limited	Ddim yn masnachu
WCVA Services Limited	Ddim yn masnachu
WCVA Trading Limited	Ddim yn masnachu

WCVA Services Limited yn ystod y flwyddyn

Roedd cyfanswm y cyfalaf cyfranddaliadau a'r cyllid ar 31 Mawrth 2025 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 cyllid	Elw/(Colled)
£	£
Cynnal Cymru – Sustain Wales Ltd	62,768 (84,771)
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.

Gwnaeth WCVA Services Limited ac WCVA Trading Limited gais i gael eu diddymu ym mis Mawrth 2025. Derbyniwyd hysbysiad o'r diddymiad ar 10 Mehefin 2025.



## Nodiadau i'r datganiadau ariannol

### 15. Dyledion

	Y Grŵp		Yr Elusen	
	2025	2024	2025	2024
	£	£	£	£
<b>Symiau sy'n ddyledus cyn pen un flynedd</b>				
Dyledion masnachol	285,862	238,111	217,462	103,577
Incwm cronrus	11,765,318	11,780,032	11,750,406	11,734,051
Dyledion eraill a thaliadau ymlaen llaw	159,894	76,328	159,894	76,329
Cynlluniau Benthg	937,088	532,893	937,088	532,893
	<u>13,148,162</u>	<u>12,627,364</u>	<u>13,064,850</u>	<u>12,446,850</u>
	2025	2024	2025	2024
<b>Symiau sy'n ddyledus ar ôl mwy nag un flynedd</b>	£	£	£	£
Cynlluniau Benthg	6,000,813	6,108,942	6,000,813	6,108,942
	<u>19,148,974</u>	<u>18,736,306</u>	<u>19,065,664</u>	<u>18,555,792</u>

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

	Dygwyd ymlaen 31 Mawrth 2024	Rhagdaliadau au yn y flwyddyn	Llog yn y flwyddyn	Swm a ad-dalwyd yn y flwyddyn	Symud Darpariaeth	Cariwyd ymlaen 31 Mawrth 2025
<b>ELUSEN</b>	<u>6,674,098</u>	<u>1,213,650</u>	<u>432,537</u>	<u>(1,165,866)</u>	<u>(189,518)</u>	<u>6,937,901</u>
<b>GRŴP</b>	<u>6,674,098</u>	<u>1,213,650</u>	<u>432,537</u>	<u>(1,165,866)</u>	<u>(189,518)</u>	<u>6,937,901</u>

## Nodiadau i'r datganiadau ariannol

### 16. Credydwyr

	Y Grŵp		Yr Elusen	
	2025	2024	2025	2024
Symiau sy'n ddyledus o fewn un mynledd	£	£	£	£
Credydwyr masnachol	116,070	115,526	104,299	71,674
Trethiant a nawdd cymdeithasol	86,714	121,863	63,877	88,460
Croniadau ac incwm gohiriedig	14,897,516	12,864,970	14,824,019	12,776,120
	<u>15,100,300</u>	<u>13,102,359</u>	<u>14,992,195</u>	<u>12,936,254</u>

	Y Grŵp		Yr Elusen	
	2025	2024	2025	2024
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	6,000,000	5,000,000	6,000,000	5,000,000
Darpariaeth les	39,695	45,882	39,695	45,882
Credydwyr gwydnwch	639,698	1,009,017	639,698	1,009,017
	<u>7,679,393</u>	<u>7,054,899</u>	<u>7,679,393</u>	<u>7,054,899</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, gyda £1,000,000 arall i'w ad-dalu erbyn 31 Mawrth 2055 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 cyllid £	Trosglwyddiadau rhwng cyllid £	Balans ar ddiwedd y flwyddyn £
<u>Cyllid Anghyfyngedig Cyffredinol</u>	2,984,047	-	(352,915)	2,631,132
Incwm Net	301,806	1,114,412	-	1,416,218
Ad-daliad o'r pensiwn â buddion wedi'u diffinio	2,927,000	-	-	2,927,000
Trosglwyddiad o gyllid cyfyngedig	(97,131)	-	192,367	95,236
Enillion ar ailbrisio buddsoddiadau	102,873	1,848	-	104,721
<b>Cyfanswm Cyllid Cyffredinol</b>	<b>6,218,595</b>	<b>1,116,260</b>	<b>(160,547)</b>	<b>7,174,306</b>
<u>Cyllid Dynodedig</u>				
Eiddo	2,075,251	-	-	2,075,251
Gwariant Datblygu Busnes	300,000	-	-	300,000
Datblygu a Dylunio sefydliadol	150,000	-	(68,991)	81,009
Costau cau prosiectau Ewropeaidd	25,000	-	(25,000)	-
Strategaeth hirdymor CGGC	2,927,000	-	-	2,927,000
Gwaith prosiect grant	-	-	446,907	446,907
<b>Cyllid anghyfyngedig</b>	<b>11,695,846</b>	<b>1,116,260</b>	<b>192,367</b>	<b>13,004,473</b>
<b>Cyfanswm Cronfeydd Anghyfyngedig - Grŵp</b>	<b>11,695,846</b>	<b>1,116,260</b>	<b>192,367</b>	<b>13,004,473</b>
Symiau wedi'u cynnwys yn ymwneud â Cynnal Cymru - Sustain Wales Limited	(147,539)	84,771	-	(62,768)
Buddsoddiad mewn is-gwmnïau	3	-	-	3
<b>Cyfanswm Elusen</b>	<b>11,548,310</b>	<b>1,201,031</b>	<b>192,367</b>	<b>12,941,705</b>
	Adnoddau a ddaeth i mewn £	Adnoddau a wariwyd £	Symudiadau mewn cronfeydd £	
Cyllid cyffredinol	4,064,477	(2,950,065)	1,114,412	

# Nodiadau i'r datganiadau ariannol

## Diben Cyllid 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 swyddfeydd 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 y ddwy flynedd ariannol ddiwethaf, dechreuodd CGGC ar ei gynllun datblygu a dylunio sefydliadol. Roedd y ddau gam gyntaf yn cynnwys ailddatblygu'r strwythur sefydliadol, gyda'r ail gam yn ymwneud ag ymwreiddio'r strwythur hwn; 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 y gwaith parhaus yn y maes hwn, gan gynnwys adnewyddu'r strategaeth ac edrych ar y cynnig aelodaeth.

### GWAITH PROSIECT GRANT

Yn ystod 2024/25, derbyniodd CGGC gyllid grant i'w ddosbarthu ar ffurf cynlluniau cyllid grant amlflwyddyn, felly sefydlwyd cronfa i gyllido gweinyddiaeth y cynlluniau hyn dros gyfnod dyfarnu'r grantiau.



## Nodiadau i'r datganiadau ariannol

### Dadansoddiad cymharol o symudiadau mewn Cyllid anghyfyngedig

	Balans ar ddechrau'r flwyddyn 2023 £	Symudiad net mewn cyllid £	Trosglwyddiadau rhwng cronfeydd £	Balans ar ddiwedd y flwyddyn 2024 £
<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
Datblygu a Dylunio sefydliadol	150,000	-	-	150,000
Costau cau prosiectau Ewropeaidd /costau diswyddo	70,000	-	(70,000)	-
Pontio i Gynllun Pensiwn Llywodraeth Leol (LGPS)	475,000	-	(475,000)	-
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>

## Nodiadau i'r datganiadau ariannol

### 19. Dadansoddiad o symudiadau mewn cronfeydd cyfyngedig

	Balans ar Trosglwyddo		Symudiad mewn Cronfeydd wrth gefn		Balans ar
	1 Ebrill				31 Mawrth
	2024		Arian a ddaeth i mewn	Arian a aeth allan	2025
	£	£	£	£	£
Cynhwysiant Gweithredol					
Gorllewin Cymru a'r Cymoedd	-	(127,709)	127,709	-	-
Cynhwysiant Gweithredol Dwyrain Cymru	-	(15,667)	15,667	-	-
Cynhwysiant Gweithredol Ieuenctid					
Gorllewin Cymru a'r Cymoedd	-	(27,732)	27,732	-	-
Cynhwysiant Gweithredol Ieuenctid Dwyrain Cymru	-	(8,403)	8,403	-	-
Grantiau tyfu busnesau cymdeithasol (SBGF) Gorllewin Cymru a'r Cymoedd	192,290	-	-	-	192,290
Grantiau SBGF Dwyrain Cymru	133,453	-	-	-	133,453
Cymorth Canser Macmillan	-	-	54,048	(54,048)	-
Gwybodaeth Trydydd Sector	-	-	11,250	(11,250)	-
Cronfa Gymorth y Trydydd Sector	-	-	281,500	(281,500)	-
Fforwm Cyllidwyr Cymru	-	-	170	(170)	-
NEWID	-	-	450,000	(450,000)	-
Cronfa MARINE	-	-	43,386	(43,386)	-
Catalydd Cymru, Ehangu Gorwelion	-	-	82,903	(82,903)	-
Chwaraeon BME Cymru	-	-	101,396	(101,396)	-
Grantiau Bach Iechyd a Gofal Cymdeithasol	-	-	298,863	(298,863)	-
Arweinwyr Cymdeithasol Cymru	-	-	13,521	(13,521)	-
Gwirfoddoli Cymru	-	-	3,429,318	(3,429,318)	-
Hyb Diogelu	-	-	345,990	(345,990)	-
Presgripsiynu Cymdeithasol	-	-	6,415	(6,415)	-
Brexit – Prifysgol Caerdydd	-	-	9,261	(9,261)	-
Brexit – Sefydliad Lloyds Bank	-	-	170	(170)	-
Grant Dechrau Busnes Sero Net					
Grantiau Effeithlonrwydd Ynni	-	-	332,056	(332,056)	-
Grantiau bach	-	-	5,000	(5,000)	-
Grant Lleoedd Lleol ar gyfer Natur (LPfN)	-	-	17,224,694	(17,224,694)	-
Grant Partneriaeth Forol ac Arfordirol	-	-	499,984	(499,984)	-
Peilot Coedwig Natur	-	-	542,529	(542,529)	-
Cyllid Seilwaith Cyngorau					
Gwirfoddol Sirol (CVCs)	-	-	5,409,206	(5,409,206)	-
Cymru dros Affrica	-	-	239,611	(239,611)	-
Grant y Dreth Dirlenwi	-	-	402,924	(402,924)	-
Comic Relief	-	-	1,711,673	(1,711,673)	-
Cronfa Capasiti Partneriaeth	-	-	98,348	(98,348)	-
Trwyddedau CRM CVCs	-	(3,188)	93,999	(90,811)	-
Benthyciad SBGF wedi'i ailgylchu	30,462	-	267,889	(37,140)	261,210
Cynllun Benthycia Asda	588,196	-	10,705	2,867	601,768

## Nodiadau i'r datganiadau ariannol

### 19. Dadansoddiad o symudiadau mewn cronfeydd cyfyngedig (parhad)

Cronfa Fuddsoddi Gymunedol 2	2,195,907	-	69,038	(6,314)	2,258,631
Cronfa Fuddsoddi Gymunedol	2,072,410	-	643,667	(474,268)	2,241,810
Cronfa gwydnwch	2,117,859	-	211,714	-	2,329,573
Cyllid benthyciadau anghyfyngedig	-	(9,666)	-	-	(9,666)
<b>Cyfanswm Grŵp</b>	<b>7,330,557</b>	<b>(192,365)</b>	<b>33,070,737</b>	<b>(32,199,880)</b>	<b>8,009,068</b>
<b>Cyfanswm Elusen</b>	<b>7,330,557</b>	<b>(192,365)</b>	<b>33,070,737</b>	<b>(32,199,880)</b>	<b>8,009,068</b>

#### Benthyciad SGBF wedi'i ailgylchu

Daeth y cyllid hwn drwy Gronfa Datblygu Rhanbarthol Ewrop drwy Swyddfa Cyllid Ewropeaidd Cymru (WEFO), 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, ond mae wedi'i gadarnhau y gall CGGC gadw'r cyllid i gael ei ailgylchu mewn prosiectau cymwys eraill newydd.

#### Cynllun Benthycia Asda

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 fagiâu 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 Gymunedol 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 ddiben oedd mynd i'r afael â'r methiant yn y farchnad o ran darparu cyllid ad-daladwy 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.

Grŵp	2025	2024
Cyllid cyfyngedig:	£	£
Gwarged - ymwneud â benthyciadau hirdymor a ddyfarnwyd	2,746,441	3,175,122
Gwarged - arall	5,262,627	4,155,456
	<b>8,009,068</b>	<b>7,330,578</b>
Elusen	2025	2024
Cyllid cyfyngedig:	£	£
Gwarged - yn ymwneud â benthyciadau hirdymor a ddyfarnwyd	2,746,441	3,175,122
Gwarged - arall	5,262,627	4,155,456
	<b>8,009,068</b>	<b>7,330,578</b>

## Nodiadau i'r datganiadau ariannol

### Dadansoddiad cymharol o symudiadau mewn cyllid cyfyngedig

	Balans ar Trosglwyddo		Symudiad mewn		Balans ar
	1 Ebrill		Cyllid wrth gefn		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 SBGF Gorllewin Cymru a'r Cymoedd	-	(192,290)	192,290	-	-
Grantiau SBGF Dwyrain Cymru	-	(133,453)	133,169	284	-
Cymorth Cancer Macmillan	-	-	64,922	(94,922)	-
Gwybodaeth Trydydd Sector	-	-	30,495	(30,495)	-
Erasmus	-	(3,288)	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 Lleodedd 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 dros 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

## Nodiadau i'r datganiadau ariannol

Cronfa Fuddsoddi Gymunedol 2	2,068,028	-	78,693	(15,035)	2,195,907
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 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>

## 20. Dadansoddiad Grŵp o asedau net rhwng cyllid

	Cyllid Anghyfyngedig	Cyllid Cyfyngedig	Cyfanswm Cyllid 2025	Cyfanswm Cyllid 2024
	£	£	£	£
Asedau sefydlog	1,309,893	-	1,309,893	1,338,878
Benthyciadau hirdymor	-	6,000,813	6,000,813	6,108,942
Asedau cyfredol	12,024,214	24,458,314	36,482,528	31,735,862
Rhwymedigaethau cyfredol	(289,937)	(14,810,363)	(15,100,300)	(13,102,359)
Rhwymedigaethau hirdymor	(39,696)	(7,639,698)	(7,679,393)	(7,054,899)
	<b>13,004,473</b>	<b>8,009,068</b>	<b>21,013,541</b>	<b>19,026,424</b>

## Dadansoddiad Elusennol o asedau net rhwng cyllid

	Cyllid Anghyfyngedig	Cyllid Cyfyngedig	Cyfanswm Cyllid 2025	Cyfanswm Cyllid 2024
	£	£	£	£
Asedau sefydlog	1,309,893	-	1,309,893	1,338,878
Benthyciadau hirdymor	-	6,000,813	6,000,813	6,108,944
Asedau cyfredol	11,853,341	24,458,314	36,311,655	31,422,217
Rhwymedigaethau cyfredol	(181,833)	(14,810,362)	(14,992,195)	(12,936,254)
Rhwymedigaethau hirdymor	(39,696)	(7,639,698)	(7,679,393)	(7,054,899)
	<b>12,941,705</b>	<b>8,009,067</b>	<b>20,950,774</b>	<b>18,878,886</b>



# Nodiadau i'r datganiadau ariannol

## 21. Cysoniad Grŵp o symudiadau mewn cyllid

	2025	2024
	£	£
Adnoddau net sy'n dod i mewn ar gyfer y flwyddyn ariannol	<u>1,987,117</u>	<u>4,056,423</u>
Cynnydd net mewn cyllid	<u>1,987,117</u>	<u>4,056,423</u>
Cyllid cychwynnol	<u>19,026,424</u>	<u>14,970,001</u>
Cyllid terfynol	<u><u>21,013,541</u></u>	<u><u>19,026,424</u></u>

## Cysoniad Elusennol o symudiadau mewn cyllid

	2025	2024
	£	£
Adnoddau net sy'n dod i mewn ar gyfer y flwyddyn ariannol	<u>2,071,888</u>	<u>4,074,166</u>
Cynnydd net mewn cyllid	<u>2,071,888</u>	<u>4,074,166</u>
Cyllid cychwynnol	<u>18,878,886</u>	<u>14,804,720</u>
Cyllid terfynol	<u><u>20,950,774</u></u>	<u><u>18,878,886</u></u>

## 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'r benthyciadau heb eu casglu ar ddiwedd y flwyddyn gan Plant yng Nghymru a Her Cymru fel y ganlyn:

Plant yng Nghymru - £15,745

Her Cymru - £162,026

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. Atebolrwyddau dibynnol

Nid oedd unrhyw atebolrwyddau dibynnol ar 31 Mawrth 2025 (2024: £dim).

## 24. Ymrwymïadau cyfalaf

Roedd gan y Grŵp a'r Rhiant Elusen gyfanswm o £dim mewn ymrwymïadau cyfalaf ar 31 Mawrth 2025 (2024: £dim).

# Nodiadau i'r datganiadau ariannol

## 25 Ymrwymadau ariannol

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

	Tir ac Adeiladau	
	2025 £'000	2024 £'000
Yn dod i ben o fewn blwyddyn	118,293	124,644
Yn dod i ben o fewn 2-5 mlynedd	473,172	473,172
Yn dod i ben ar ôl 5 mlynedd	186,628	302,949

## 26. Parti Llywodraethol Terfynol

Mae'r cwmni elusennol yn gyfyngedig drwy warant ac nid oes ganddo gyfalaf cyfranddaliadau. Ym marn yr Ymddiriedolwyr, nid oes parti llywodraethol terfynol.

## 27. Digwyddiadau ar ôl y fantolen

Yn dilyn dyddiad y fantolen, mae CGGC a Cynnal Cymru wedi cymeradwyo cynnig i ddaduno o'u strwythur grŵp presennol. Mae'r penderfyniad hwn yn adlewyrchu cyfeiriad strategol yr elusen gyda'r nod o wella ei annibyniaeth a llywodraethiant gweithredol.

Ar ddyddiad cymeradwyo'r datganiadau ariannol hyn, mae'r broses daduno'n parhau ac yn destun i gwblhau'r holl weithdrefnau cyfreithiol, rheoleiddiol a gweinyddol angenrheidiol. Mae'r ymddiriedolwyr yn gweithio'n agos gyda chynghorwyr cyfreithiol ac ariannol i sicrhau cydymffurfiaeth lawn â'r holl ofynion perthnasol.

Mae'r ymddiriedolwyr wedi asesu goblygiadau ariannol a gweithredol y daduno arfaethedig ac yn fodlon na fydd yn cael unrhyw effaith berthnasol ar allu'r elusen i barhau fel busnes gweithredol. Mae'r elusen yn parhau i fod yn sefydlog yn ariannol ac yn parhau i weithredu yn unol â'i hamcanion elusennol.

# Adroddiad strategol y grŵp

## Cyflawniadau a pherfformiad

Gwnaeth pwysau ariannol 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.

Mae strwythur ein grŵp yn cynnwys CGGC, Social Investment (Cymru) Ltd, WCVA Trading Limited, WCVA Services Limited a Sustrans Cymru (Cynnal Cymru). Ym mis Medi 2024, penderfynodd y Bwrdd ddileu a diddymu dau is-gwmni segur, WCVA Services Ltd a WCVA Trading Ltd. Bydd y

diddymiad yn dod i rym ym mis Mehefin 2025. 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'r amgylchedd gweithredu anodd i'r Sector Gwirfoddol yng Nghymru.

Mae staff CGGC yn monitro gweithgarwch ac yn asesu risgiau gweithredol yn rheolaidd. Mae'r Tîm Gweithredol 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 chwe chategori: digidol, cyllid, llywodraethu, gweithrediadau, enw da a staff. Nodir y prif risgiau isod:

- Peidio â chynnig arweinyddiaeth glir a strategol i'r sector gwirfoddol yng Nghymru, yn enwedig mewn cyfnod o alw cynyddol a newid

- Dim digon o gydymffurfiaeth â systemau, polisïau neu safonau llywodraethu, gan gynnwys risgiau sy'n ymwneud â diogelu data a seiberddiogelwch
- Anallu i gynnal y perfformiad a'r ansawdd sydd eu hangen ar draws ein gweithgareddau a gyllidir a'n rhaglenni strategol, gan gynnwys darpariaeth partneriaid a'r rheini sy'n derbyn grantiau
- Heriau wrth geisio cael ac alinio digon o bobl, seilwaith a systemau i ateb y galwadau gweithredol a'r uchelgeisiau strategol
- Effaith cyflyrau economaidd a chyllido ehangach ar iechyd ariannol CGGC a'r sector ehangach, a fyddai'n effeithio ar wydnwch a chynaliadwyedd

Cymeradwywyd yr adroddiad hwn gan y Bwrdd ar 24 Medi 2025 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 2025 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 bolisiau 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 2025 ac o'r adnoddau a dderbyniwyd a'i ddefnydd o adnoddau am y flwyddyn a ddaeth i ben bryd hynny;
- wedi'u paratoi'n gywir yn unol â'r Ymarfer Cyfrifyddu a Dderbynnir yn Gyffredinol yn y DU, gan gynnwys Safon Adrodd Ariannol 102: 'Y Safon Adrodd Ariannol cymwys yn y DU a Gweriniaeth Iwerddon; ac
- wedi'u paratoi yn unol â gofynion Deddf Cwmnïau 2006.

## Y sail i'n barn

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

## Casgliadau mewn perthynas â busnes gweithredol

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

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

## Gwybodaeth arall

Yr ymddiriedolwyr sy'n gyfrifol am yr wybodaeth arall. Mae'r wybodaeth arall yn cynnwys yr wybodaeth a gynhwysir yn yr adroddiad blynyddol, oni bai am y datganiadau ariannol a'n hadroddiad archwilio ni ar hynny. Nid yw ein barn

ni ynglŷn â'r datganiadau ariannol yn cynnwys yr wybodaeth arall ac nid ydym, oni bai i'r graddau a nodir fel arall yn benodol yn ein hadroddiad, yn mynegi unrhyw fath o gasgliad sicrwydd ynglŷn â hynny.

Mewn cysylltiad â'n harchwiliad o'r datganiadau ariannol, ein cyfrifoldeb yw darllen yr wybodaeth arall a, thrwy wneud hynny, ystyried pa un ai yw'r wybodaeth arall yn sylweddol anghyson â'r datganiadau ariannol neu'r wybodaeth y gwnaethom eu cael ar gyfer yr archwiliad, neu fel arall yn ymddangos fe pe bai wedi'i gam-fynegi'n sylweddol. Os ydym yn gweld anghysondebau sylweddol neu gamfyngiannau 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 Elusenol a'i amgylchedd, a gafwyd wrth gwblhau'r archwiliad, nid ydym wedi gweld camfynegiannau sylweddol yn Adroddiad Blynyddol yr Ymddiriedolwyr.

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

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

## Cyfrifoldebau'r ymddiriedolwyr

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

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

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

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

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

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

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

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

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

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

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

## Ymateb yr archwiliad i'r risgiau a nodwyd

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

- adolygu datgeliadau'r datganiad ariannol a phrofi'r ddogfennaeth ategol i asesu cydymffurfiaeth â chyfreithiau a rheoliadau perthnasol;
- holi rheolwyr ynghylch ymglyfreitha a hawliadau gwirioneddol a phosibl; perfformio gweithdrefnau dadansoddi er mwyn nodi unrhyw gydberthnasau anghyffredin neu annisgwyl a allai fod yn arwydd o risg 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*

### Alison Vickers (Uwch-Archwilydd Statudol)

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

Dyddiad: 24 Medi 2025

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# Welcome

## A sector that never stops. A team that has your back.

**THIS YEAR, WALES' VOLUNTARY SECTOR SHOWED UP. AGAIN AND AGAIN.**

From food poverty to climate action, mental health to sports inclusion, in 2024/25 voluntary organisations in Wales kept their doors open, services running, and communities connected, even as costs soared and resources stretched thin. And we stood with them every step of the way. This report outlines just some of the things we did towards our ambitious 2022-27 plan. In 2024/25:

- We pushed back when the sector was sidelined. We spoke up when National Insurance hikes put vital services at risk with the potential costs to the sector in the tens of millions
- We said 'this is what it means!' Our Welsh Charity Awards and awareness raising campaigns showed the public exactly why the voluntary sector matters so much to people and communities
- Voluntary organisations changed people's lives while developing ground-breaking ways of involving volunteers, with lessons to share with the wider sector. Made possible thanks to our Volunteering Wales Strategic Grants

We also secured funding, built platforms, hosted spaces, and backed people doing extraordinary things in extraordinary times.

This year we were thrilled to welcome our new Chief Executive, Dr Lindsay Cordery-Bruce, a bold and passionate champion of the sector, with a heart full of purpose and sleeves rolled up.

We hope our Annual Report inspires you.



**Dr Neil Wooding CBE**  
Chair

**Cover:** Eleeza is a member of the Football Association of Wales (FAW) National Youth Council. With funding from our Volunteering Wales Strategic Grants, Children in Wales applied their expertise in youth volunteering at FAW



# 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 wellbeing in Wales**

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

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

### OUR GOAL:

**WCVA is more resilient**

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

## Our goal

---

# The voluntary sector is more diverse and resilient

Faced with the challenges of the cost of living crisis, soaring energy prices, and tightening budgets, the voluntary sector showed incredible resilience - but needed support to keep going strong. That's where WCVA stepped in.

We empowered organisations with the vital resources and skills they needed not only to meet today's demands but to thrive into the future.

# Our focus in 2024/25

**Charities in Wales made their voices heard on banking issues – and we made sure they were listened to.** We worked with the Civil Society Group on charity banking to ensure the specific challenges faced by Welsh organisations were included in a high-profile UK-wide report. We met regularly with major banks to fight for fairer treatment of charities in Wales

**15 vital voluntary organisations kickstarted their digital journeys** thanks to £35,000 in small grants we distributed through Newid – a first-of-its-kind investment. From digital mentoring to practical training, we helped groups across Wales embrace digital tools to grow their impact. Newid is a partnership between WCVA, Cwmpas and ProMo Cymru, funded by Welsh Government

**More than 200 Volunteer Managers across Wales got the support they needed when they needed it most.** Participants at our 'Building tomorrow's Wales: re-inventing your volunteer engagement' events shared ideas, tackled challenges head-on, and

left with practical tools to boost volunteer engagement – a lifeline at a time when recruiting volunteers is tougher than ever

**We showed that anyone, from any background, can step up and make a difference.** Two inspiring trustees shared their journeys in videos we produced for Trustees' Week 2024, sparking conversations about who can be a trustee and why it matters

**Dozens of voluntary organisations shaped the future of sector funding.** We ran packed-out consultation events on the new *Code of Practice for Funding the Third Sector*, giving groups a direct line to Welsh Government. Their input helped shape the Code, which launched in April 2025 to embed fairer, more transparent funding practices

**We helped Welsh charities raise their profile – and their income.** By working with UK-wide fundraising campaigns like Giving Tuesday and Gift Aid Awareness Day, we ensured organisations in Wales had

tailored, bilingual resources to boost their fundraising and diversify their income

**We celebrated bold voices and broke down barriers at our International Women's Day 2025 event in Swansea.** Women from across the voluntary sector and beyond came together to share ideas, challenge inequalities, and drive forward real change in the workplace

**We put our money where our mouth is and committed to backing our incredible sector as it faces financial challenges and an uncertain future.** We've achieved surpluses in our budget over the last few years thanks to a number of strategic decisions, such as the sale of property, resulting in an increase in free reserves. With our change programme in 2023/24 we've already ensured our financial stability and sustainability so we can be there for the voluntary sector long into the future. We will now use our free reserves to make a unique, direct and long-lasting impact for voluntary organisations across Wales - watch this space!

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

LOCAL NATURE PARTNERSHIPS  
Local projects to restore & enhance nature

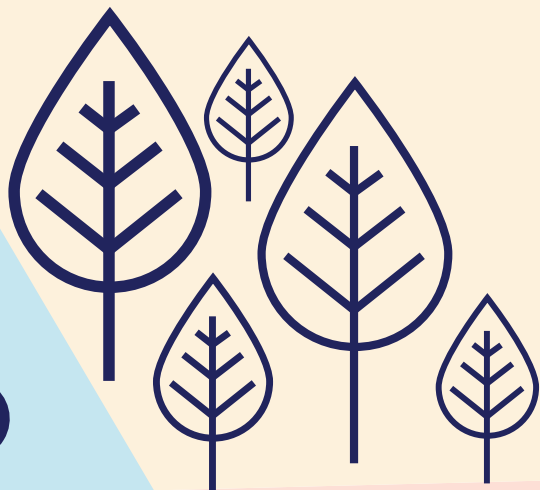
**£17,301,419**



## NATIONAL FOREST GRANTS

Pilot scheme to support the  
national forests in Wales

**£542,529**



## WELSH GOVERNMENT ORGANISATIONAL GROWTH GRANTS

Supporting organisations to build  
their resilience and grow

**£1,586,859**



## SOCIAL INVESTMENT CYMRU LOANS

Supporting organisations  
to develop

**£301,000**



## NEWID GRANTS

Developing organisations through  
grants for digital enhancements

**£35,491**



## LANDFILL DISPOSALS TAX COMMUNITIES SCHEME

Helping communities to take  
action for their local environment

**£420,018**





### COMIC RELIEF ORGANISATIONAL GROWTH GRANTS

Supporting organisations to  
build their resilience and grow

**£315,000**



### COASTAL CAPACITY BUILDING FUND

Local projects in coastal areas to  
tackle the climate emergency

**£499,984**

### ENERGY EFFICIENCY SCHEME

Improving the energy  
efficiency of voluntary  
organisation properties

**£279,756**



### WALES & AFRICA GRANT SCHEME

Grants for projects that  
benefit Wales and Africa

**£147,145**



### VOLUNTEERING WALES GRANTS

Promoting and improving  
volunteering practices in Wales

**£2,160,017**



### COMMUNITY ASSET LOAN FUND

Enabling groups to bring property  
into community ownership

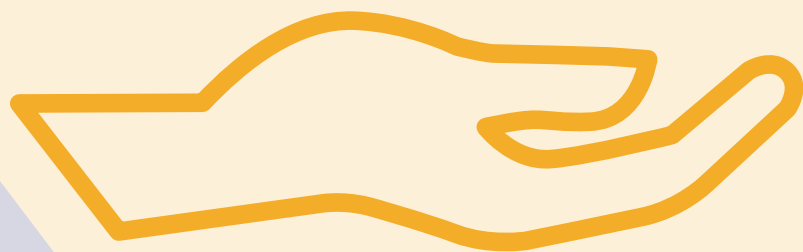
**£920,760**





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

**£15,332,008**



funding awarded  
by TSSW

**4,364**

organisations  
supported with  
direct advice  
and information



**17,792**

Hours spent supporting  
the voluntary sector



**3,561**

volunteers signed up to  
a volunteering opportunity



# Our key impacts

**79 voluntary organisations across Wales got expert support to cut their energy bills and carbon emissions** through our Energy Efficiency Scheme. We backed them with advice, expertise and £358,056 in grants for energy surveys, and building upgrades like solar panels and heat pumps. We helped the sector tackle the climate crisis head-on and reduce running costs at a time of sky-high energy prices

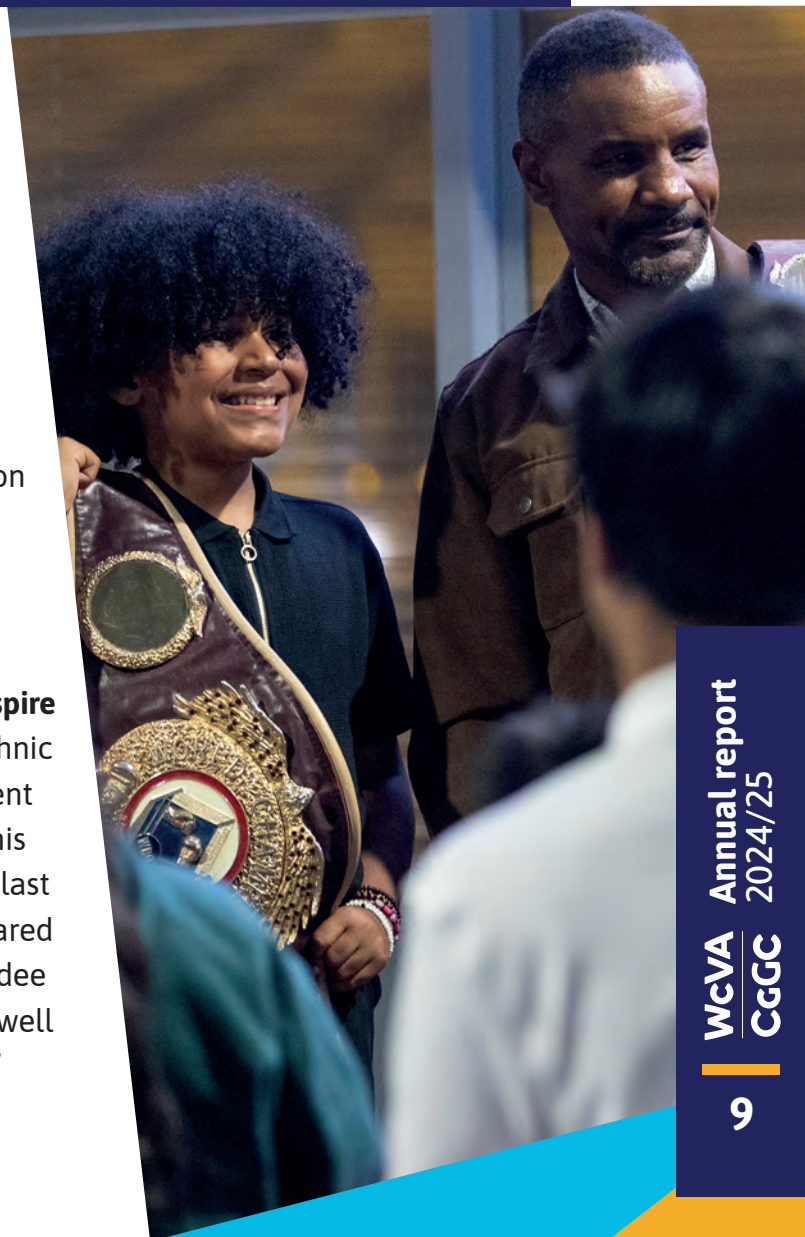
**‘I never dreamed to go to Canada...’ - one leader’s vision for refugee support took him across the Atlantic - and brought new ideas home.** Thanks to our Walter Dickie Leadership Bursary, Salah Rasool from Welsh Refugee Council (WRC) visited Canada to explore their innovative refugee employment schemes. What he learned has already shaped WRC’s work and sparked new initiatives here in Wales. And the journey continues – our 2024 bursary recipient, Cindy Chen of ProMo Cymru, is heading to Singapore to find out how tech can empower young people

**Over 318 learners boosted their skills through our public training programme – with 99% rating the courses as good or excellent.**

From data protection to bilingualism, project management to inclusive governance, participants left better equipped to lead, manage and deliver. One participant said: ‘I learnt so much without even realising I was learning.’ We also brought the sector together at our flagship event gofod3, returning in-person for the first time since 2019, with over 500 attendees creating a powerful day of learning and connection

**Diverse sports champions came together to inspire future change-makers** at our WEDSA (Wales Ethnic Diversity Sports Awards) ‘Champions Unite’ event hosted by our Sport Diversity Cymru project. This high-energy networking celebration honoured last year’s award winners and created space for shared stories, connections and inspiration. One attendee said it was an ‘excellent event, well organised, well done to all. Thank you for an amazing evening’

**Right:** A queue of excited children formed to take pictures with Steve Robinson and his title belts at the WEDSA Champions Unite event, hosted by our Sport Diversity Cymru project ►





**More Welsh charities are now winning funding thanks to Funding Wales.** Working with funders and our Third Sector Support Wales partners, we improved the platform's listings and helped funders better reach communities in Wales. One funder told us: 'This year, we received more applications from Wales than any other part of the UK – surpassing all expectations'

**Heritage organisations across Wales found fresh purpose and improved inclusivity** through our Catalyst Cymru: Broadening Horizons project. The project, led by WCVA and funded by the National Lottery Heritage Fund, sparked a wave of positive change across heritage organisations in Wales according to an independent evaluation. One participant described the coaching as 'transformational', and the toolkit we launched post-project continues to drive sustainable, inclusive practice in the heritage sector and beyond

◀ **Left:** Following the end of the 'Catalyst Cymru: Broadening Horizons' project, our celebration event looked at the impact for heritage organisations in Wales and the lessons learnt

**Thousands of people rolled up their sleeves to bring nature back to their communities.**

Our Local Nature Partnerships Cymru scheme supported projects to create 140 new green spaces, covering some 111 hectares, and 70 new orchards covering 62 hectares! They also engaged 4,740 volunteers who contributed over 21,000 hours of action across Wales – planting wildflowers, cleaning rivers, and growing community gardens. The scheme works in collaboration with all local authorities and national parks in Wales, Wales Biodiversity Partnership, and the Local Environment Records Centres

**Hundreds of trustees and leaders got sharper on safeguarding and governance** through our packed schedule of webinars, drop-ins and training courses. We handled 216 direct enquiries, reviewed 45 policies, and ran 26 events to help the sector stay informed, confident and compliant



# Case study: Changing lives & sharing good practice

**Scott and Owen found their voice and purpose thanks to the inventive work of Innovate Trust. The charity is an inspiring advocate for adults with learning disabilities, and a recipient of our Volunteering Wales Strategic Grant.**

Through the Volunteering Hub - part of Innovate Trust's 'Insight' app - people with learning disabilities, autism, and other additional needs are discovering volunteering opportunities that are accessible, empowering, and built with them, not just for them.

A key success of Innovate's Volunteering Hub was involving service users to co-produce content for the site. Scott had been part of a supported conservation project that came to an end, leaving him feeling lost. But when he joined the Volunteering Hub project, everything changed. He helped shape content, shared his ideas, and found a new sense of purpose.

Owen's journey was just as powerful. At first, even making a phone call felt out of reach. But through monthly 'Creator' sessions, he began stepping outside his comfort zone. Practising a call to

enquire about a volunteering role was a breakthrough – and a milestone in building his independence.

The Creator Volunteer role has been not only accessible but transformational for individuals with learning disabilities like Scott and Owen. It's opened new doors, boosted skills and confidence, and shown what's possible when organisations design with inclusion at their core.

The Volunteering Wales Strategic Grant scheme is funded by Welsh Government and managed by WCVA. Through our grant funding, projects like this change real lives while sharing wider lessons with other voluntary organisations, such as how to safely involve vulnerable people.

**Above:** Service users' involvement in the co-production of Innovate Trust's new Volunteering Hub was a vital part of developing the resource ▲



## Positive feedback, positive impact: your take on our safeguarding support:

‘ Fantastic event - clear, concise, relevant, specific information, with links to back it up for more work outside of the session. This was an excellent event for busy trustees who need to understand their responsibilities and how to fulfil them. Thank you! ’

**Attendee at our safeguarding for trustees webinar**

‘ We are incredibly grateful to you for your amazing advice and recommendations for how we could improve our existing policy. Our Board of Trustees also wanted me to pass on their thanks to you and your team. Using your advice and recommendations, we have worked across the team and with members of our Board of Trustees to improve and update the policy. ’

**Hayley Richards, WCIA**

## Real stories, real savings: what you said about our Energy Efficiency Scheme:

‘ Trimsaran Village Forum are very grateful for the financial support from the Energy Efficiency Scheme, not only for the funding for the purchase of a new boiler for the community owned Leisure Centre and the energy survey but for the advice and guidance from the team at WCVA.

The energy survey has been extremely helpful in identifying the energy efficiency of the Leisure Centre and the improvements that can be made, and the information will be essential for the future sustainability of the facility. ’

**Kim Brook, Chair of Trimsaran Village Forum**



# Our goal

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## Voluntary organisations are equal partners in achieving wellbeing in Wales

In 2024/25 we saw increases in running costs for voluntary organisations while a struggling healthcare system needed the sector's essential involvement more than ever. We shouted LOUD about the importance of the 45,000 plus organisations in our amazing sector, campaigning on their behalf to government and connecting with public sector partners to work together to make change happen.

# Our focus in 2024/25

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**We joined forces with the sector to shape a voluntary sector manifesto built by and for the communities we serve.** Looking ahead to the 2026 Senedd elections, together with our members, we tested ideas, shared insights, and raised awareness of Senedd reform and what it means for voluntary organisations across Wales. Our influencing work roared into action with a packed-out event at Plaid Cymru's spring conference, putting the sector centre stage. And we're not stopping there! In 2025/26, we'll be championing the sector's voice at other party conferences, standing shoulder to shoulder with Building Communities Trust and Cwmpas

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**We boosted the sector's power to shape and speak up on human rights in Wales by launching a new human rights project** with support from the Legal Education Foundation. We also continued to play a central role in driving forward conversations on future Welsh human rights legislation, turning a key programme for government commitment into real, tangible progress

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**Underrepresented communities in Wales were signposted to frontline cancer services available in their community,** as part of our Macmillan Community Innovation Project. We delivered 'Together with champions' training, speaking directly with a wide range of groups from diverse communities to improve awareness of and promote equal access to Macmillan frontline cancer services

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**Our Helpforce Cymru project supported life-changing action on ageing well.** As part of the steering group, we shared powerful resources to enhance Age Cymru's new toolkit which aims to enable care homes, families, friends and residents to create environments that put wellbeing front and centre. Not only that, Helpforce Cymru Strategic Lead, Fiona Liddell gave a talk at an Open University event to spread the word about how volunteering helps people stay active while ageing

---

**We shouted out (literally) to the 938,000 volunteers who are absolutely smashing it across Wales and making our society a better place.** We celebrated the 40th anniversary of Volunteers' Week at our flagship event, gofod3 with a MASSIVE 'cheers for volunteers'. We also supported UK colleagues to engage Welsh organisations in this important national campaign on volunteering, including the creation of vibrant campaign materials using the Welsh language

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**We waved a big flag (or was that the weather?) for the sector's big role in Welsh culture by bringing together the Voluntary Sector Hub at the National Eisteddfod.** Alongside our local partner, Interlink RCT, we coordinated the Voluntary Sector Hub at the Eisteddfod in Rhondda Cynon Taf, with almost 50 organisations joining us over the course of the week. The hub gave organisations a chance to showcase their inspiring work and attracted high profile visitors such as First Minister of Wales, Eluned Morgan MS

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**We collaborated with Data Cymru to put some numbers behind the massive impact of our voluntary organisations and volunteers in Wales.** Relunched this year, the Voluntary Sector Data Hub now features a new look and feel along with more up-to-date information and data. This included more detailed employment data for the voluntary sector, improved analysis of volunteering, and a more comprehensive overview of income and funding data

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**Right:** A big 'cheers for volunteers' at our flagship event, gofod3 which took place during a special 40th anniversary edition of Volunteers' Week ►





YMRU

Welsh Charity Awards  
Elusennau Cymru



Michael Sheen passionately addressed finalists at our glamorous awards ceremony at the National Museum in Cardiff

# Welsh Charity Awards

## A huge congratulations to our awe-inspiring 2024 winners and finalists

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The Welsh Charity Awards, organised by WCVA, recognise and celebrate the fantastic contribution charities, community groups, not-for-profits and volunteers make to Wales by highlighting and championing the positive difference we make to each other's lives.

In 2024 we received a record number of nominations for the awards. Winners were announced at our ceremony at the National Museum Cardiff on 25 November 2024. Journalist and BBC presenter, Jennifer Jones hosted the event, and actor Michael Sheen, WCVA's President, also made a heartfelt address to the finalists.

A huge thank you to all who took part this year, whether you sponsored, nominated or just joined in our cheerleading! Congratulations to all our nominees, finalists and winners. The work volunteers and voluntary organisations in Wales do is incredible, inspiring and an absolute privilege to celebrate.

[There's a full list of 2024 finalists on our website.](#)



# Winners



## Volunteer of the year

(volunteers aged 26 or over)

Sponsored by The Open University in Wales

### Carmen Soraya Kelly

Soraya devoted herself to supporting disadvantaged children, young people, and families, providing essential resources and transformative programmes like Unite4Youth, which offers mentorship and paid work placements that often lead to permanent employment.



## Young volunteer of the year

(volunteers aged 25 or under)

Sponsored by Hugh James

### Molly Fenton

Founder of 'Love Your Period', Molly is a passionate volunteer and advocate for menstrual health and youth empowerment in Wales. Molly works tirelessly to break stigmas, distribute period products, and amplify youth voices.



## Fundraiser of the year

Co-sponsored by Zurich Municipal & Thomas Carroll

### Diabetes UK Cymru, campaign 'Rewrite Peter's Story'

Beth's fundraising and advocacy work with Diabetes UK Cymru, in memory of her son Peter, has raised over £100,000 and driven systemic changes in Type 1 Diabetes diagnosis across Wales.



## Champion of diversity

Co-sponsored by AP Cymru & South Wales  
Autism Assessments

### Mudiad Meithrin

Mudiad Meithrin has championed equality and anti-racism in Welsh-medium early childhood services through various initiatives, for example providing professional training, diverse cultural resources, and mentoring programmes for Black, Asian and Ethnic Minority writers.



## Use of the Welsh language

Sponsored by Mentrau Iaith

### The Outdoor Partnership

The Outdoor Partnership is a bilingual charity empowering Welsh-speaking communities to engage in outdoor activities through initiatives like Bant â Ni and community-based clubs, which have grown from 15 to over 150 since 2005.



## Most influential small organisation

Sponsored by Lloyds Bank Foundation for England and Wales

### Fair Treatment for the Women of Wales

Fair Treatment for the Women of Wales has made significant strides in advocating for better female healthcare, playing a key role in developing the forthcoming Women's Health Plan for Wales.



## Health and wellbeing

Sponsored by Leaderful Action

### St Giles Cymru – Aspiring Champions Project

The St Giles Cymru 'Aspiring Champions' Project supports vulnerable young mothers (aged 14 to 24 years) and their families in Rhyl. It combats the risks of exploitation through empowerment, mentorship and skill development.



## Organisation of the year

Sponsored by The Open University in Wales

### FareShare Cymru

FareShare Cymru turns an environmental problem into a social solution by redistributing surplus food to over 260 community groups, providing over 2.1 million meals to 28,295 people weekly.



# Spotlight on our staff: Highlights from health and care

**Jo Davies, Head of Health & Social Care at WCVA, leads our work to connect and speak up for health and social care organisations in Wales.**



WCVA's Health and Care Project is funded by Welsh Government to facilitate volunteer and voluntary sector involvement in, and the development of innovative approaches to health, social care and wellbeing in Wales. The final year of Phase 1 of the project was the culmination of some long-term work.

We've been connecting organisations to each other and to Wales' decision-makers via different networks, while our Helpforce Cymru project brings together people interested in how volunteering benefits health and social care.

We use these networks to learn about what's important to organisations. This contributes to our consultation responses, briefing papers and research papers, like our publication with the Bevan Commission, *The Values and Value of the Third Sector*.

These help us push for better recognition of the sector's role in health and care.

We've also contributed to important strategic developments to improve collaboration. Our Helpforce Cymru Manager met with the statutory health sector, leading to the creation of a volunteer dashboard through our Volunteering Wales site that gives insight into volunteering data for NHS organisations.

We're extremely proud of our achievements during the first phase of the project. We're excited to see what else we, and the sector, can achieve together in Phase 2.

**Above:** Jo heads up our crucial championing of, and support for voluntary organisations' role in the health sector ▲

# Our key impacts

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**Joining forces with the European Economic and Social Committee (EESC), we helped put young people on the agenda leading to UK and EU commitments on youth mobility and educational exchanges.** We ensured the voice of voluntary organisations in Wales helped shape UK and EU-level thinking. Thanks to our input, youth mobility was firmly on the agenda at the UK-EU reset summit. It was amazing to see our asks come to life as the UK and EU agreed to work towards a youth mobility scheme which includes volunteering. The agreement to work towards the UK rejoining Erasmus+, the EU's flagship programme for education, training and youth, is a huge opportunity for the voluntary sector and the icing on the cake!

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**We played a pivotal role in shaping the Civil Society Covenant, securing statements in the House of Lords which championed our priorities.** The Civil Society Covenant is a new set of principles for how UK Government works with voluntary organisations. Drawing on the success of Wales' own Third Sector Scheme, we made the case for stronger, fairer partnerships. Through direct engagement with the Department for Culture, Media and Sport, and close

collaboration with our sister councils and national partners, we influenced the Covenant's direction. And we were thrilled to see our work pay off, with key Welsh priorities raised by Welsh Lords in a House of Lords debate

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**In 2024/25, our work made waves. WCVA was mentioned 38 times across Welsh Government news and publications, and 32 times in the Senedd, including ten times in plenary and 22 times in committee sessions.** Our seven consultation responses didn't just sit on a shelf - they opened doors, leading to three invitations to give oral evidence to Senedd Committees, putting the sector's voice where it matters most

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**Our health and social care project showed just how much the voluntary sector means to its partners in the Welsh NHS.** We published a literature review on Hospital to Home and held two workshops on the subject. 'The Hospital to Home workshops were really useful for bringing together colleagues to understand the breadth and value of services we provide to support the Welsh NHS.' – Faye Patton, Care and Repair Cymru

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**Our evidence drove home the size and value of the sector's work in health and care.** We published papers on *The Value and Values of the Third Sector* and *Why the Third Sector Matters to Health and Care in Wales*. With 63 attendees, the sessions we ran at our gofod3 event to discuss the papers and the future of health and care in Wales were buzzing. 'The session that I was involved with was well-organised and expertly chaired, giving an opportunity for widespread discussion showing the breadth and influence of work across the third sector in Wales.' – Kate Williams, Macmillan Cancer Care

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**'We are building a more structured, inclusive, and impactful way of working'. We broke new ground in how the sector connects with the Welsh Government.** We piloted a fresh, ambitious new way of working to develop the Third Sector Scheme's 'framework for engagement', starting with the education portfolio. Kathryn Robson, Third Sector Partnership Council education representative and Chief Executive of Adult Learning Wales, captured the momentum: 'The development of our framework for engagement marks a step-change in how the third sector and Welsh Government collaborate on education and training. Through shared agendas, joint priority setting, and stronger ministerial engagement, we are building a more structured, inclusive, and impactful way of working. This is not just a framework, it's a foundation for trust, influence, and innovation. As a pilot, it's already setting a precedent for engagement that could be transformative across the wider sector.'

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**Right:** Our Volunteering Wales grant helped No Fit State Circus offer circus and creative activities for the local community, giving volunteers the opportunity to develop unique skills and improve their wellbeing ►



# Spotlight on our staff: Pushing for action on National Insurance hikes

**Natalie Zhivkova, Policy and Insights Manager at WCVA, headed up our work to speak out on behalf of the voluntary sector as increased costs put organisations at risk of closure.**



In autumn we sprang into action following the Chancellor's announcement of rising Employer National Insurance Contributions, with no reimbursement for the voluntary sector.

The increase comes at a time when voluntary organisations' budgets are already at breaking point. Organisations told us that they are extremely concerned about the future with essential services at risk, a record number of mergers, and some facing the prospect of closing their doors for good.

We campaigned at UK level alongside our sister councils and other national partners. We also engaged the House of Lords and House of Commons on amendments to the bill that would refund or exempt voluntary organisations from the rise.

In Wales, our extensive campaigning on the issue repeatedly caught the attention of national media outlets, and we gave written and oral evidence to the Senedd's Finance Committee.

We were pleased to see our asks reflected in scrutiny of Welsh Government's Draft Budget for 2025/26. Our recommendations were echoed in the reports of six out of nine Senedd Committees, reflecting the seriousness of the situation.

At time of writing, we continue to engage at all levels of government, aiming to negotiate funding solutions for affected voluntary organisations.

**Above:** Natalie has been leading our campaigning work as the sector faces a serious financial crisis ▲



## Telling inspiring stories. What our Welsh Charities Week campaign meant to you:

‘ The Birth Partner Project was so grateful to have been highlighted by WCVA during Welsh Charities Week. As a small organisation, we are always looking for ways to share our incredible work with our local community. We were particularly impacted by having a short video made about our work - this was undertaken sensitively and with our Mamas at the heart.

We were able to use this video to showcase our work, firstly at our Christmas community event to raise awareness, and then also to share with prospective funders and supporters as a more effective and genuine way to tell our story. We have had a successful season of fundraising and have grown our following on social media too. Thank you WCVA for your continued support and for helping us share our work in Welsh Charities Week. ’ **Emily Roux, Birth Partner Project**

## ‘Useful and empowering’. Your view of our Health & Social Care planning group:

‘ The HSC Planning Group brings together a wide and diverse array of stakeholders, which is useful and empowering for a small, patient-led charity like FTWW. ’ **Debbie Shaffer, Fair Treatment for the Women of Wales**



**Above:** We shone a light on the Birth Partner Project’s incredible support for sanctuary-seeking mothers during Welsh Charities Week ▲





WCVA staff taking part in the national Pride march in Cardiff

# Our goal

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## WCVA is more resilient

In 2023/24, WCVA began a major internal transformation. This year, Phase 2 of our change programme was all about action – strengthening our commitment to staff wellbeing, pay and benefits, and truly embedding equality, diversity, inclusion and anti-racism in everything we do.



# Our focus in 2024/25

**We stepped up in our journey to becoming an anti-racist organisation.** This year we published our anti-racism commitments and rolled out training in anti-racism and Equality, Diversity and Inclusion to all staff. We know statements aren't enough – it's about action. This is only the start, but it's a stride forward in our aim to not just challenge racism, but help eliminate it

**We reimagined how we support and reward our staff.** An independent review of our pay and benefits ensured we're not only competitive, but fair and forward-thinking. We were proud to present our new offer to staff which is about attracting the right people, retaining talent, and showing our team that their wellbeing matters

**We invested in the future of WCVA and the sector.** With the appointment of a Business & Relationship Development Manager, we began delivering on our new Income Generation Strategy. This work is key to strengthening our resilience, so we can keep standing strong for the voluntary sector in Wales

**We embraced inclusive communication by learning British Sign Language (BSL).** With a BSL Commissioner on the horizon for Wales, we took early steps to prepare, with a number of staff members taking part in Level 1 BSL training funded by Welsh Government

**We tackled often-overlooked health challenges head-on.** Staff-led groups on migraines and menopause gave people space to share experiences, support each other, and spark wider conversations about wellbeing at work

**We proudly showed up for LGBTQ+ inclusion.** Our staff marched in national and local Pride events, celebrating not just who we are, but what we stand for – a voluntary sector that's welcoming and diverse

**We reconnected with culture and community.** Our 2024 staff day at St Fagans National Museum brought our team together to learn about and celebrate Welsh heritage – complete with a quiz, scavenger hunt, and plenty of fun





WCVA staff take a break from reflecting on their year's work to enjoy a Welsh culture day in St Fagans at our annual staff day



# Spotlight on our staff: Cymraeg at WCVA

**Kate Gobir, our Membership & Welsh Language Manager, led a powerful shift to put bilingualism at the heart of how WCVA works and connects.**



Cymraeg isn't an add-on for us. It's not just about compliance, it's about culture, identity, and inclusion. As a national organisation, we believe in a Wales where the Welsh language thrives. This year that belief shaped the launch of our new Grŵp Cymraeg, a staff-led group driving forward a living culture of bilingualism across the organisation.

The group is led by our Welsh Language team, chaired by the Welsh Language Champion on our Board, and reports directly to our Chief Executive. We work together to ensure the Welsh language is not just respected, but celebrated and actively embedded in our processes, behaviours and decision-making.

Being a bilingual organisation isn't just the right thing to do, it's essential to how we serve the voluntary sector in Wales. We know from our members how important it is to be able to engage with us through the Welsh language. Our aim is that everyone feels equally welcome, represented, and empowered to share their voice.

This is about more than meeting standards, it's about leading by example. We're proud to be part of a movement that's building a Wales where Welsh is visible, vibrant and valued in every part of civic life.

**Above:** Kate has been ensuring Cymraeg is baked into WCVA's culture, building a truly bilingual WCVA and setting the tone for the sector ▲

# Our key impacts

**We backed staff like Caryl to develop personally and professionally with our learning and development programme.** Caryl Jones, WCVA's Social Investment Manager, attended the 'Managing yourself and others' course. Caryl said, '...the course was so much more than I thought it would be. It has brought my theory up-to-date, giving me time for reflection and I have learnt new and different ways of managing myself and others. The course allowed me to develop new approaches, including hints and tips that I can put into practice which will be valuable for the team and WCVA as a whole'.

**Our Head of Finance, Branka Terzic completely smashed it and was nominated for the Finance Awards Wales 2025.** Our finance team have continued to use their expertise to robustly manage our finances. This was evidenced by Branka's well-deserved nomination in the Finance Manager of the Year category, da iawn Branka!

**'Seen, heard and valued...' We said 'you've got this' and encouraged staff to be their whole selves at work through our staff led neurodiversity network.** The network is a peer support group for people that identify as being neurodivergent. One member said, 'being a part of the Neurodiversity Network has truly made me feel seen, heard, and valued. Sharing experiences and conversations with peers has given me a real sense of confidence in my own abilities. It's helped me realise that many of the things I've experienced are completely valid and often shared by others. For the first time, I feel genuinely understood on a personal level, and that understanding has positively impacted both my personal life and my work. I'm excited to keep growing within this community and to hopefully support and uplift others along the way.'

**Right:** As part of Wellbeing Week, a small team of our South Wales based staff took some time out to volunteer on a group litter picking exercise in the local area ►





# Spotlight on our trustees: WCVA will keep on transforming

**Our trustee elections in 2024/25 successfully engaged more younger people in WCVA's governance. WCVA trustee, Edward Watts MBE DL explains why board diversity is essential.**



Boards couldn't exist without diversity. It's so important that we represent the different communities out there so we can hear what issues they are facing and get their unique perspective.

We're clear that board diversity is non-negotiable for WCVA's Trustee Board. For our trustee elections in 2024 we were focused on getting the younger view.

We need young people on the Board to provide challenge, new ways of thinking and to breathe some fresh air into discussions.

Taking up a trustee position can also give a lot back to young people. It's a chance to learn new skills and make key connections, especially at a time when the world at the moment isn't an easy place to negotiate.

It was great to see our efforts to engage younger people resulting in 43% of applications to join the Board coming from those under 30. I was really pleased when our members elected three young people onto our Board in November for the six available positions.

WCVA always tries to be innovative in its recruitment, but the proof of the pudding is in the eating. Providing we maintain inclusiveness across all sections, such as race, gender, neurodiversity etc, WCVA will keep on transforming – all you can do is learn from the last time and try to keep improving.

**Above:** Edward Watts MBE DL is a WCVA trustee and our Equality, Diversity & Inclusion champion on the Board ▲

# We stand firmly on the foundations he laid

**In March 2025, we were very saddened to hear of the passing of our former Chief Executive, Graham Benfield.**

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Graham was an incredibly influential voice for people and communities in Wales and had a profound impact on the voluntary sector in Wales and beyond.

Graham was Chief Executive of WCVA between 1989 – 2014, and during his 25 year tenure was instrumental in completely transforming the landscape for voluntary organisations in Wales.

One of the first things Graham did as Chief Executive was highlight the voluntary sector's important role in Welsh society. For the first time the magnitude of the sector's contribution to Wales was apparent thanks to data that was gathered and published on its thousands of organisations and volunteers, and its economic impact.

When devolution came to Wales, Graham was a key player in setting up what is now the Third Sector Scheme. This was a groundbreaking piece of legislation that enshrined in law a requirement for government in Wales to work with and promote the interests of the voluntary sector. The scheme was an acknowledgement of how integral the sector is to the wellbeing of people in our country.

Graham's legacy in Wales is something to be extremely proud of. It's something we'll forever be grateful for and we will strive to continue building upon the foundations that Graham put in place.

'I was deeply privileged to witness firsthand Graham's unwavering belief in the power of voluntary action and its transformative impact on communities across Wales. Today, every time WCVA connects a volunteer, supports and funds a charity, or amplifies the collective voice of civil society, we stand firmly on the foundations he laid. His steadfast dedication, and tireless advocacy for a strong, recognised voluntary sector in Wales, continues to inspire and guide us all at WCVA.'

**Matthew Brown, WCVA Deputy Chief Executive**

**Above:** Graham Benfield at his retirement party in 2014 ▲



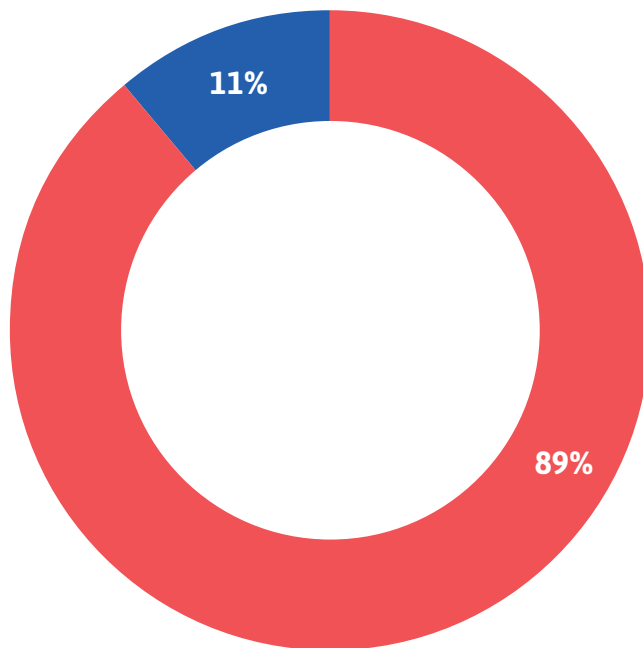
# Our finances

These figures give an overview of our financial performance for 2024/25.

During the year we distributed **£30.3m** in grants and loans to the voluntary sector.

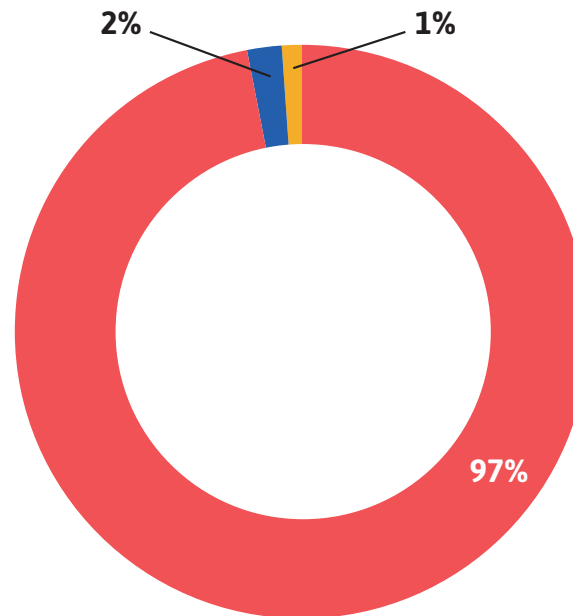
Our income was **£36.6m** and our expenditure was **£34.6m**.

**Income**  
**£36.6 million**



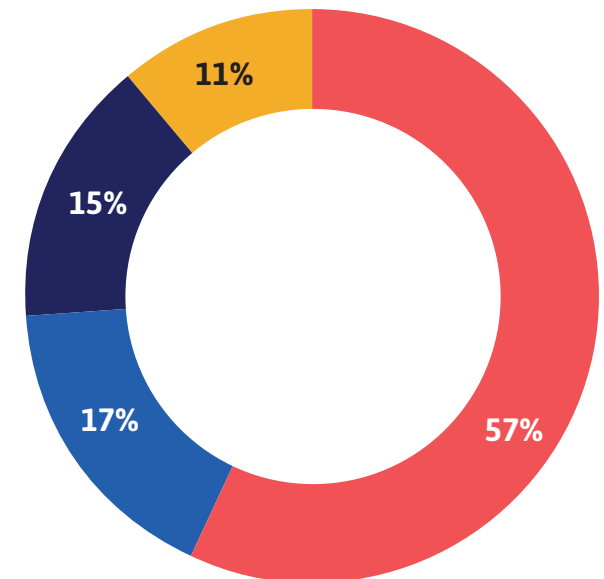
Restricted income  
Unrestricted income

**Restricted income**  
**£32.5 million**



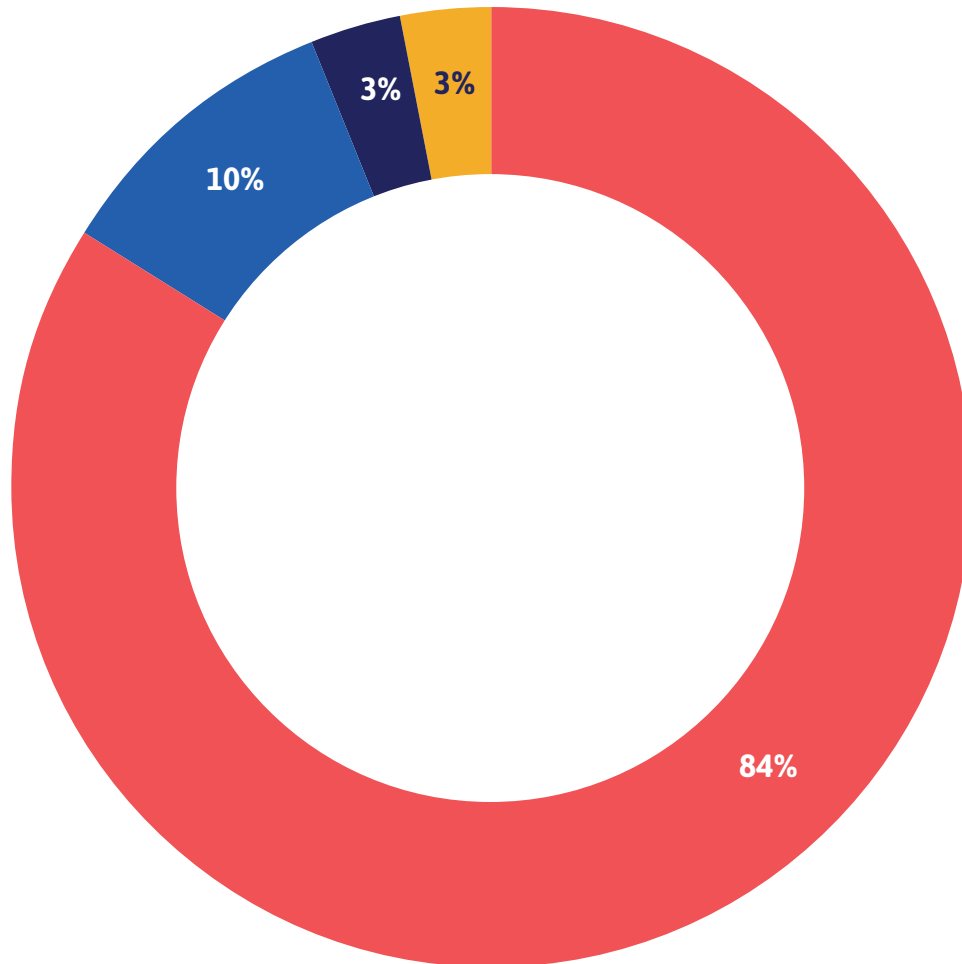
Grants receivable  
Income from investments  
Other trading activities

**Unrestricted income**  
**£4.1 million**



Grants receivable  
Income from investments  
Other trading activities  
Expenditure recovered

Expenditure  
**£34.6 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

Peter Davies CBE

## Chair

Dr Neil Wooding CBE

## Vice Chair

Fran Targett OBE  
(retired 14 November 2024)

Menai Owen-Jones

Kate Young

## Treasurer

Colin Arnold

## Trustees

Reham Bassal

Jainaba Conteh (elected  
14 November 2024)

Rhian Davies

Simon Harris

Callum Jones (elected  
14 November 2024)

Lowri Jones

Chris Lines

Mark Llewellyn (retired  
5 December 2024)

Kathryn Luckock (stood down  
5 December 2024)

Ellis Peares (elected  
5 December 2024)

Joe Stockley (stood down  
14 November 2024)

Judith Stone (elected  
14 November 2024)

Edward Watts MBE DL

## 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

Darwin Gray  
9 Cathedral Road  
Cardiff  
CF11 9HA

## 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](#)  
[Ambition North Wales](#)  
[AP Cymru](#)  
[Bevan Commission](#)  
[Bevan Buckland LLP](#)  
[Cavendish Cymru](#)  
[Ceniarth](#)  
[Charity Commission for England and Wales](#)  
[Children's Deputy Commissioner](#)  
[Clear the Fog](#)  
[Co-production Network for Wales](#)  
[Comic Relief](#)  
[Community Energy Wales](#)  
[Cwmpas](#)  
[Cymdeithas Cyfieithwyr Cymru](#)

[Data Cymru](#)  
[Disability Wales](#)  
[Eileen Murphy Consultancy](#)  
[National Eisteddfod](#)  
[Ethnic Minorities & Youth Support Team \(EYST\)](#)  
[Future Generations Commissioner for Wales](#)  
[Geldards LLP](#)  
[Helpforce](#)  
[Hub Cymru Africa](#)  
[Hugh James](#)  
[Improvement Cymru](#)  
[Information Commissioner's Office \(ICO\)](#)  
[Law Works](#)  
[Leaderful Action](#)  
[Llamau](#)

[Lloyds Bank Foundation](#)  
[Macmillan Cancer Support in Wales](#)  
[Mandy Williams Consultancy](#)  
[Mentrau Iaith](#)  
[Moondance Foundation](#)  
[The National Lottery](#)  
[National Lottery Community Fund](#)  
[National Lottery Heritage Fund](#)  
[NCVO](#)  
[Nico](#)  
[Older People's Commissioner for Wales](#)  
[The Open University Wales](#)  
[Pride Cymru](#)  
[ProMo Cymru](#)  
[Pugh Computers](#)

[Recruit3](#)  
[Savage and Gray](#)  
[Sport Wales](#)  
[SCG Wales](#)  
[Social Care Wales](#)  
[Social Investment Business](#)  
[South Wales Autism Assessments](#)  
[The Funding Eye](#)  
[Thomas Carroll](#)  
[Utility Aid](#)  
[Volunteer Now](#)  
[Volunteer Scotland](#)  
[Wales School for Social Prescribing](#)  
[Welsh Government](#)  
[Welsh Language Commissioner](#)  
[Zurich Municipal](#)

# Financial statements

**2024/25**

In this section you will find details of our accounts and activities for the financial year 2024/25 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 2024/25

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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 2025.

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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 16 trustees. Up to 12 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. Following this year's Trustee election process and ballot of our members for the six vacant places on the Board, our members approved the appointment of three new trustees and reappointed three existing trustees.

In addition to the six elected places, the Board approved an appointed place to include younger trustees to enhance the current mix of skills and experience on the Board.

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### Trustee induction, learning and development

New trustees attend an induction meeting which includes the opportunity to meet with key staff and observe committee/funding panel meetings. Trustees are provided with information on their role and responsibilities, including The Essential Trustee. The Trustee handbook is currently under review. During 2024/25 a number of focused sessions on different work programmes were held for trustees including carbon accounting, digital skills development & support for the voluntary sector, changes to the electoral system in Wales & WCVA's manifesto plus our strategic approach in the lead up to the Senedd 2026 elections.



Trustees also completed refresher training on safeguarding.

The annual Board Away Day focused on Board governance, developing our future membership offer and a review of the Articles.

## 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.

## Thank you to our Vice Chair and Vice President

This year saw our Vice Chair, Fran Targett OBE stand down from the Board after 21 years supporting WCVA and the Sector. Fran was also Chair of the EU funded and WCVA delivered Active Inclusion Fund funding panel.

The fund was effective in reaching targeted groups and made a difference across Wales in providing support for over 23,000 individuals since 2015. As Chair of Social Investment Cymru Fran enabled WCVA to deliver millions of pounds of financial support to the sector.

Vice President, Tom Jones OBE has been unstinting in his drive and commitment to actively support people and communities across Wales. Tom has been focused on contributing to the wider civil society, especially young people, rural communities, local, national and European partnerships. Tom has been supporting the work of WCVA for 25 years and continues in his role today. The Board of Trustees and staff team thank them both for their support.

## Organisational structure

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

The Board is assisted in fulfilling its role by 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 approves the risk register. The committee Chair/Vice Chair reports to the Board at the quarterly Board meetings. During the year the risk register was redesigned in consultation with the Finance & Risk Committee with input from our auditors to better reflect 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) Limited delivered social investment for and on behalf of the third sector in Wales. This subsidiary company became dormant during 2023/2024 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 has not been active.

During the year the Board made the decision to strike off and dissolve two dormant subsidiary companies, WCVA Services Limited and WCVA Trading Limited. Dissolution will take effect in June 2025.

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.

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 13 (2024: 18) grant schemes during the year and grant payments were made to 557 (2024: 525) organisations.

Grants / schemes	2025 Number of Grants paid / repaid	2025 Value of Grants paid / repaid £	2024 Number of Grants paid / repaid	2024 Value of Grants paid / repaid £
Active Inclusion - East Wales	-	-	1	124,440
Active Inclusion - East Wales Youth	-	-	1	12,741
Active Inclusion - West Wales & the Valleys	-	-	1	121,798
Infrastructure Funding - CVCs	19	5,409,208	19	4,848,583
Landfill Tax	41	402,924	92	2,126,709
Partnership Council	29	98,347	29	84,024
Volunteering Wales	162	2,959,942	141	2,345,822
Wales for Africa Community Links	33	239,611	42	416,639
Comic Relief	63	1,711,673	5	88,000
Local Places for Nature LPfN	88	16,578,375	82	12,760,640
Marine and Coastal Partnership	6	488,079	11	300,044
NEWID	17	337,522	1	5,613
Net Zero	-	-	4	50,000
Catalyst	-	-	15	24,913

Mental Health Grant	-	-	1	23,793
Energy Efficiency	67	332,056	26	26,000
Child Poverty - Small Grants	-	-	19	37,200
Civil Society	-	-	35	5,250
National Forest Fund	13	520,512	-	-
Safeguarding	18	106,500	-	-
TSRF3	-	-	-	(22,100)
TSSW Change Fund	1	70,000		
	557	29,254,749	525	23,380,098
Additional match funding income and expenditure attracted by income from the grant schemes	-	-	3	(34,866)

## Procured contracts

The charity administered 0 (2024: 0) procured contract schemes during the year



# Membership

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Membership is open to charities, voluntary groups, community groups and social enterprises active in Wales. We have continued to engage with members and the wider sector on important issues for the sector throughout 2024/25, and remained in regular contact about important events. However, the decision to pause membership was taken in September 2024 ahead of the majority of renewals. We have since conducted events and research to review the offer with the view to launching a new membership offer in Autumn 2025.

# Financial review 2024/25

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During the year WCVA generated total operating income of £37 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	3,359,207	31,821,776	35,180,984
Operating costs	(2,950,065)	(31,679,308)	(34,629,373)
<b>Operating Results</b>	<b>409,143</b>	<b>142,468</b>	<b>551,611</b>
Transfers between funds	192,367	(192,367)	-
Investment income	705,269	728,389	1,433,658
Gain/(Loss) on revaluation of investments	1,848	-	1,848
<b>Final position</b>	<b>1,308,627</b>	<b>678,490</b>	<b>1,987,117</b>
<b>Balances brought forward</b>	<b>11,695,846</b>	<b>7,330,578</b>	<b>19,026,424</b>
<b>Balances carried forward</b>	<b>13,004,473</b>	<b>8,009,068</b>	<b>21,013,541</b>

## Unrestricted activity

The reported net operating gain on unrestricted activity is £1.3m. Total unrestricted funds carried forward at 31 March 2025 were £13m. Of these, £5.8m have been designated by the Board to cover a property reserve, WCVA's long term strategy, project work, and costs to support the ongoing organisational development, leaving general unrestricted reserves of £7.1m. A financial strategy of prudence and care is being pursued to ensure the safeguarding of the charity's unrestricted reserves to support the ongoing stability and sustainability of the organisation.

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## Restricted activity

All restricted projects are fully funded. The positive movement of £0.7m 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 bank interest earned.

The total level of restricted funds carried forward at 31 March 2025 stood at £8m, 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, 47 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 £5.8m, 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 18 to the accounts.

## The trustees and charity advisors

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

During 2024 WCVA invited tenders via Sell2Wales for the provision of external audit services for WCVA and subsidiary companies.

A resolution to appoint the successful bidder, Bevan Buckland LLP was presented to our members at the 2024 Annual General Meeting in accordance with the Companies Act 2006. The external audit services contract will commence from the accounting period 2025/2026 and will cover a three-year term initially with an option to extend for a further two years.

BY ORDER OF THE BOARD



**Tracey Lewis**  
Company Secretary  
24 September 2025

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

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

## **Consolidated Statement of financial activities**

### **INCOME**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
<b>Income from Trading activities:</b>					
Other trading activities	3	623,684	287,503	911,187	681,406
Income from investments	4	705,270	728,389	1,433,659	1,069,348
<b>Income from Charitable activities:</b>					
Grants receivable	5	2,292,280	31,534,273	33,826,553	28,097,874
Refund of defined benefit pension scheme		-	-	-	2,927,000
Other income	5	-	-	-	58,726
Expenditure recovered		443,243	-	443,243	389,258
<b>Total income and endowments</b>		<b>4,064,477</b>	<b>32,550,165</b>	<b>36,614,642</b>	<b>33,223,612</b>

### **EXPENDITURE**

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

Expenditure on raising funds	9	671,231	-	671,231	718,797
Expenditure on charitable activities	9	2,278,834	31,679,308	33,958,142	28,551,265
<b>Total expenditure</b>		<b>2,950,065</b>	<b>31,679,308</b>	<b>34,629,373</b>	<b>29,270,062</b>
<b>Net income</b>		<b>1,114,412</b>	<b>870,857</b>	<b>1,985,269</b>	<b>3,953,550</b>
Transfers between funds		192,367	(192,367)	-	-
Gain/(Loss) on revaluation of investments		1,848	-	1,848	102,873
<b>Net movement in funds</b>		<b>1,308,627</b>	<b>678,490</b>	<b>1,987,117</b>	<b>4,056,423</b>
Balances brought forward		11,695,846	7,330,578	19,026,424	14,970,001
<b>Balances carried forward</b>		<b>13,004,473</b>	<b>8,009,068</b>	<b>21,013,541</b>	<b>19,026,424</b>

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

Unrestricted funds include £5,855,167 (2024: £7,977,251) of designated and sustainable funds (see note 18).

## Group income and expenditure account

	Note	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Income		3,359,207	31,821,776	35,180,984	32,154,264
Operating costs	9	(2,950,065)	(31,679,308)	(34,629,373)	(29,270,062)
		<u>409,143</u>	<u>142,468</u>	<u>551,611</u>	<u>2,884,202</u>
Investment income	4	705,269	728,389	1,433,658	1,069,348
<b>Net income</b>		<u><u>1,114,412</u></u>	<u><u>870,857</u></u>	<u><u>1,985,269</u></u>	<u><u>3,953,550</u></u>

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



# Consolidated Balance Sheet

	Note	2025 £	2024 £
<b>FIXED ASSETS</b>			
Tangible assets	12	215,476	246,628
Investments	13	1,094,417	1,092,250
		<u>1,309,893</u>	<u>1,338,878</u>
<b>Current assets</b>			
Investments	14	-	80,924
Debtors: amounts falling due within one year	15	13,148,162	12,627,364
Debtors: amounts falling due after more than one year	15	6,000,813	6,108,942
Cash at bank		23,334,366	19,027,574
		<u>42,483,340</u>	<u>37,844,805</u>
Creditors: amounts falling due within one year	16	(15,100,300)	(13,102,359)
<b>Net current assets</b>		<u>27,383,041</u>	<u>24,742,446</u>
<b>Total assets less current liabilities</b>		<u>28,692,934</u>	<u>26,081,324</u>
Creditors: amounts falling due after more than one year	16	(7,679,393)	(7,054,899)
<b>Net assets</b>		<u>21,013,541</u>	<u>19,026,424</u>
<b>FUNDS</b>			
<b>Total unrestricted funds</b>	18	13,004,473	11,695,846
Restricted:			
In surplus - relating to long term loans awarded		2,746,441	3,175,122
In surplus - other		5,262,627	4,155,456
<b>Total restricted funds</b>	19	<u>8,009,068</u>	<u>7,330,578</u>
<b>TOTAL FUNDS</b>		<u>21,013,541</u>	<u>19,026,424</u>

These financial statements were approved by the members of the Board on 24 September 2025 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	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	12	215,476	246,628
Investments	13	1,094,417	1,092,250
		<u>1,309,893</u>	<u>1,338,878</u>
<b>Current assets</b>			
Investments	14	-	80,924
Debtors: amounts falling due within one year	15	13,064,850	12,446,850
Debtors: amounts falling due after more than one year	15	6,000,813	6,108,942
Cash at bank		23,246,805	18,894,444
		<u>42,312,469</u>	<u>37,531,161</u>
Creditors: amounts falling due within one year	16	(14,992,195)	(12,936,254)
<b>Net current assets</b>		<u>27,320,274</u>	<u>24,594,907</u>
<b>Total assets less current liabilities</b>		<u>28,630,167</u>	<u>25,933,785</u>
Creditors: amounts falling due after more than one year	16	(7,679,393)	(7,054,899)
<b>Net assets</b>		<u>20,950,774</u>	<u>18,878,886</u>
<b>FUNDS</b>			
<b>Total unrestricted funds</b>	18	12,941,705	11,548,310
Restricted:			
In surplus - relating to long term loans awarded		2,746,441	3,175,122
In surplus - other		5,262,627	4,155,456
<b>Total restricted funds</b>	19	<u>8,009,068</u>	<u>7,330,578</u>
<b>TOTAL FUNDS</b>		<u>20,950,774</u>	<u>18,878,886</u>

These financial statements were approved by the members of the Board on 24 September 2025 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

	2025 £	2024 £
<b>Cash flows from operating activities</b>		
<b>Net income for the reporting period</b>	<b>1,987,117</b>	<b>1,026,550</b>
<b>Adjustments for:</b>		
Depreciation charges	31,152	31,153
(Gains)/losses on investments	(1,848)	-
Interest received	(1,433,658)	(1,069,348)
(Increase)/Decrease in debtors	(412,669)	(1,351,320)
Increase / (Decrease) in creditors	2,622,435	3,784,360
<b>Net cash used in operating activities</b>	<b>2,792,529</b>	<b>2,421,395</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)
Proceeds from sales of shares	80,605	-
Interest received	1,433,658	1,069,348
<b>Net cash used in investing activities</b>	<b>1,514,263</b>	<b>2,996,348</b>
<b>Change in cash and cash equivalents in the reporting period</b>	<b>4,306,792</b>	<b>5,417,743</b>
<b>Cash and cash equivalents at the beginning of the reporting period</b>	<b>19,027,574</b>	<b>13,609,831</b>
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>23,334,366</b>	<b>19,027,574</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 FRS 102) 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 FRS 102.

## 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, 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.

### 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.



## Notes to the financial statements

### PRESENTATIONAL FUNCTIONAL CURRENCY

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

### TANGIBLE FIXED ASSETS AND DEPRECIATION

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

Fixtures and fittings – 10 years

Computer equipment – 10 years

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

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

### INVESTMENTS

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

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

### STOCK

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

### FINANCIAL INSTRUMENTS

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

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

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

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

## Notes to the financial statements

### CASH AND CASH EQUIVALENTS

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

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

### DEBTORS

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

### DEBTORS MORE THAN ONE YEAR

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

### BAD DEBT

If despite best efforts to collect any outstanding income it is deemed to be irrecoverable, it is written off as a bad debt 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 favourable terms than those available from commercial lenders. Such loans are generally provided to support charitable activities or to provide financial assistance to individuals or organisations that would not otherwise have access to affordable credit.

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

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

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

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

## Notes to 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.

### 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.

#### LEASED ASSETS

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

### FINANCE LEASED ASSETS

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

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

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

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

## Notes to the financial statements

### **OPERATING LEASED ASSETS**

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

### **LEASE INCENTIVES**

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

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

### **TAXATION**

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

## Notes to the financial statements

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

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

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

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

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

### 3. Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Training and publicity	465,166	287,503	752,669	543,211
Meetings and tenants	106,484	-	106,484	76,033
Subscriptions and membership	52,033	-	52,033	62,162
	<u>623,684</u>	<u>287,503</u>	<u>911,187</u>	<u>681,406</u>

### 4. Income from Investments

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Bank deposit interest	695,727	728,389	1,424,116	1,063,878
Investment income	9,543	-	9,543	5,470
	<u>705,270</u>	<u>728,389</u>	<u>1,433,659</u>	<u>1,069,348</u>



## Notes to the financial statements

### 5. Grants receivable

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Cardiff University	-	9,261	9,261	11,531
Charities Aid Foundation	339,741	-	339,741	43,206
Comic Relief	-	124,814	124,814	137,993
Cwmpas	-	13,521	13,521	11,055
Human Rights Consortium	-	-	-	43,000
Macmillan Cancer Support	-	54,048	54,048	64,921
Moondance Foundation	-	247,074	247,074	51,000
National Heritage Fund	-	82,903	82,903	116,599
National Lottery Community Fund	8,323	50,000	58,323	-
Promo	-	5,000	5,000	5,000
Sport Wales	-	101,396	101,396	82,465
Legal Education Foundation	-	170	170	-
The Wheel	-	-	-	8,288
University of South Wales	-	6,415	6,415	6,415
Welsh Government	1,940,282	30,659,990	32,600,272	26,371,566
Wales Funders Forum	-	170	170	199
WCVA	3,934	-	3,934	3,501
WEFO	-	179,511	179,511	1,141,135
Grants receivable total	<u>2,292,280</u>	<u>31,534,273</u>	<u>33,826,553</u>	<u>28,097,874</u>
Secondment Income	<u>-</u>	<u>-</u>	<u>-</u>	<u>58,726</u>

### 6. Net income

Net income is stated after charging:	2025 £	2024 £
Depreciation on owned fixed assets	31,153	31,153
Auditor's remuneration: - audit fees	28,680	28,090
- tax services	4,374	2,381
	<u>64,207</u>	<u>61,624</u>

## 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 (2024: £nil).

Six of the trustees received reimbursed travelling expenses for attendance at Board, Committee and Grant Panel meetings totalling £732 during the year (2024: £670).

No payments were made to former trustees for professional services during the year (2024: £nil).

#### B) EMPLOYEE INFORMATION

	2025	2024
	£	£
Wages and salaries	2,746,110	2,836,289
Social security costs	276,177	277,893
Other pension and life assurance costs	220,035	774,986
	<u>3,242,321</u>	<u>3,889,168</u>

The average number of employees during the year was 79 (2024: 79).

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:

	2025	2024
£60,000 - £69,999	-	1
£70,000 - £79,999	-	-
£80,000 - £89,999	1	-
£90,000 - £99,999	1	-
£100,000 - £109,999	-	1

Contributions were made to a defined benefit scheme for 0 (2024: 3) higher paid employees and to a defined contribution scheme for 2 (2024: 1) higher paid employees.

The total employee benefits for the key management personnel of the group is £496,343 (2024: £409,924)

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 £318,039 (2024: £353,644).

#### C) REDUNDANCY AND TERMINATION PAYMENTS

The wages and salaries figure includes £nil of redundancy and termination costs (2024: £nil)

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:

	2025	2024
	£	£
Pembrokeshire County Council	1,793,259	1,071,736
Denbighshire County Council	1,026,597	508,790
Gwynedd County Council	965,484	667,306
Gwent Association of Voluntary Organisations	899,760	801,780
Isle of Anglesey County Council	861,501	917,174
Merthyr Tydfil County Borough Council	788,400	471,600
Neath Port Talbot Council	784,721	465,668
Swansea Council	778,280	531,213
Cardiff Council	753,606	555,435
Powys County Council	744,734	637,000
Carmarthenshire County Council	744,089	433,612
Vale of Glamorgan Council	693,750	493,503
Ceredigion County Council	693,399	505,290
Snowdonia National Park Authority	671,722	324,599
Rhondda Cynon Taf County Borough Council	658,800	533,362
Brecon Beacons National Park Authority	625,119	824,117
Caerphilly County Borough Council	606,200	557,590
Newport City Council	583,414	497,322
Bridgend County Borough Council	575,564	445,046
Flintshire County Council	561,884	409,735
Wrexham County Borough Council	558,400	428,717
Monmouthshire County Council	545,146	492,126
Conwy County Borough Council	543,395	321,628
Torfaen County Borough Council	524,379	444,835
Blaenau Gwent County Borough Council	485,623	497,278
Powys Association of Voluntary Organisations	470,303	424,881
Cardiff Third Sector Council C3SC	322,523	251,203
Interlink	303,537	251,552
Mantell Gwynedd	291,842	272,363
Swansea Council of Voluntary Service	275,240	261,852

## Notes to the financial statements

### 8. Grants payable and procured contract payments (cont'd)

	2025 £	2024 £
Carmarthenshire Association of Voluntary Services	263,940	235,740
Neath Port Talbot Council for Voluntary Service	261,825	206,295
Ceredigion Association of Voluntary Organisations	258,678	205,626
Pembrokeshire Association of Voluntary Services	247,814	211,502
Community and Voluntary Support Conwy	243,051	209,394
Torfaen Voluntary Alliance	241,895	224,369
Denbighshire Voluntary Services Council	238,557	208,702
Glamorgan Voluntary Services	238,283	223,709
Bridgend Association of Voluntary Organisations	234,758	204,500
Association of Voluntary Organisations in Wrexham	232,761	209,404
Flintshire Local Voluntary Council	227,542	214,839
Medrwn Môn	216,153	214,385
Voluntary Action Merthyr Tydfil	214,191	202,503
ProMo Cymru	155,031	-
Cwmpas	150,934	-
Foothold Cymru	110,567	193,831
St Giles Trust	98,870	133,132
PLANED	90,704	-
North Wales Wildlife Trust	90,066	118,298
Children in Wales-Plant Yng Nghymru	88,023	-
The Salvation Army	-	246,238
Natural Resources Wales	-	200,000
Newport Mind	-	118,793
Innovate Trust	-	117,111
Total 50 largest grants paid to institutions	24,034,314	19,196,684
Total other grants payable	5,220,435	4,183,414
Total grants paid to institutions	29,254,749	23,380,098

## Notes to the financial statements

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	2025 £	2024 £
All Wales Forum	Kate Young	3,934	3,501
Ceredigion Association of Voluntary Organisations	Callum Jones	258,678	-
Challenge Wales	Jainaba Conteh	10,450	-
Children in Wales	Menai Owen-Jones	88,023	3,501
Disability Wales	Rhian Davies	983	875
FareShare Cymru	Simon Harris	27,168	11,000
Gwent Association of Voluntary Organisations	Edward Watts	899,760	801,780
Mentrau Iaith Cymru	Lowri Jones	6,934	3,501
Race Council Cymru	Menai Owen-Jones	-	3,501
Wales Environment Link	Jainaba Conteh	3,934	-
The Wallich	Lindsay Cordery-Bruce	-	13,729
Women's Equality Network Wales	Rhian Davies	-	3,501

There were no procured contract payments to organisations in 2025 (2024: £nil).  
No grants were made to individuals (2024: £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 2025 £	Total Funds 2024 £
Grants Awarded	-	-	29,254,749	29,254,749	23,380,098
Property Expenses	-	21,713	-	21,713	34,505
Office Equipment Expenses	-	57	-	57	738
Rent & Rates	-	160,029	-	160,029	175,295
Heat & Light	-	9,567	-	9,567	9,989
Recruitment & Temporary Staff	8,491	14,888	3,365	26,744	28,571
Salaries and Oncosts	432,084	979,175	1,404,805	2,816,064	3,705,006
Travel, Subsistence & Welfare	11,097	38,354	21,401	70,852	49,988
Staff Training	269	17,642	19,682	37,593	12,948
Meetings and Conferences	41,762	74,227	15,282	131,271	175,500
Publicity	7,668	36,761	12,047	56,476	50,292
Postage & Telephone	37	466	-	503	909
External Training Costs	20,013	10,812	39,242	70,067	39,835
Stationery	62	610	-	672	696
Printing	2	33	277	312	91
Publication Costs	645	13,713	10,920	25,278	17,649
Translation Costs	8,278	9,893	17,721	35,892	31,016
Photocopying	-	1,078	59	1,137	1,435
Consultancy & Audit	7,730	181,808	227,107	416,645	340,840
Central Overheads	91,674	82,834	372,568	547,076	389,258
Sundry Expenses	(86)	13,028	11,593	24,535	72,196
	<b>629,727</b>	<b>1,666,687</b>	<b>31,410,817</b>	<b>33,707,230</b>	<b>28,516,855</b>

## Notes to the financial statements

### 9. Total expenditure (cont'd)

#### Allocated support costs

	Costs of generating voluntary income £	Expenditure on charitable activities Unrestricted Funds £	Expenditure on charitable activities Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Salaries & Staff Costs	29,869	391,268	-	421,137	303,271
Insurance & Security	3	10,967	-	10,970	25,610
Computer Costs	11,132	137,417	135,116	283,665	260,066
Bank Charges	501	1,008	4,066	5,575	20,464
Depreciation of Freehold Property	-	31,153	-	31,153	31,153
Repairs & Replacements	-	-	-	-	2,727
	<b>41,505</b>	<b>571,813</b>	<b>139,182</b>	<b>752,500</b>	<b>643,290</b>
Governance Costs					
Audit Fees	-	28,680	-	28,680	28,090
Other	-	10,591	-	10,591	670
	-	39,271	-	39,271	28,760
Provision for doubtful debts on CIF	-	1,063	129,309	130,372	81,158
<b>Total expenditure</b>	<b>671,231</b>	<b>2,278,834</b>	<b>31,679,308</b>	<b>34,629,373</b>	<b>29,270,062</b>

### 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 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	5	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
Balances carried forward		11,695,846	7,330,578	19,026,424	14,970,001

# Notes to the financial statements

## 12. Tangible fixed assets

Group & Charity	Fixtures & Fittings	
	One Canal Parade	Total
Cost	£	£
At 1 April 2024	311,530	311,530
Additions	-	-
Reclassification	-	-
At 31 March 2025	311,530	311,530
<b>Depreciation</b>		
At 1 April 2024	64,901	64,901
Charge for the year	31,153	31,153
Depreciation on disposals	-	-
At 31 March 2025	96,054	96,054
<b>Net book value</b>		
At 31 March 2025	215,476	215,476
At 31 March 2024	246,628	246,628
All fixed assets are held for direct charitable purposes.		

## 13. Investment

Group & Charity	Listed Investments	Total
	£	£
<b>Market Value</b>		
At 1 April 2024	1,092,249	1,092,249
Additions		
Revaluations	2,168	2,168
At 31 March 2025	1,094,417	1,094,417
<b>Net book value</b>		
At 31 March 2025	1,094,417	1,094,417
At 31 March 2024	1,092,250	1,092,250

# Notes to the financial statements

## 14. Investments

Group and Charity	2025	2025	2024	2024
Listed investments	Cost	Market value	Cost	Market value
	£	£	£	£
44,250 National Westminster Bank 9% SR "A" Non Cumulative Preference Shares	-	-	50,352	58,696
17,000 8¾% Aviva Cumulative Preference Shares	-	-	19,820	22,228
Market value at 31 March	-	-	70,172	80,924

Sold all shares held above and the profit has been realised in the SoFA

Charity only	Group companies
	£
At 31 March 2024 and 31 March 2025	3
<b>Net book value</b>	
At 31 March 2024 and 31 March 2025	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

During the year WCVA Service Limited

The aggregate of the share capital and reserves as at 31 March 2025 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	62,768	(84,771)
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.

WCVA Services Limited and WCVA Trading Limited have applied to be dissolved as at March 2025. Notification of dissolution was received on 10 June 2025.



# Notes to the financial statements

## 15. Debtors

	The Group		The Charity	
	2025	2024	2025	2024
Amounts falling due within one year	£	£	£	£
Trade debtors	285,862	238,111	217,462	103,577
Accrued income	11,765,318	11,780,032	11,750,406	11,734,051
Other debtors and prepayments	159,894	76,328	159,894	76,329
Loan Schemes	937,088	532,893	937,088	532,893
	<u>13,148,162</u>	<u>12,627,364</u>	<u>13,064,850</u>	<u>12,446,850</u>

	2025	2024	2025	2024
Amounts falling due after more than one year	£	£	£	£
Loan Schemes	6,000,813	6,108,942	6,000,813	6,108,942
	<u>19,148,974</u>	<u>18,736,306</u>	<u>19,065,664</u>	<u>18,555,792</u>

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

	Bfwd			Cfwd		
	31 March 2024	Advanced in the year	Interest in year	Repaid in year	Provision Movement	31 March 2025
<b>CHARITY</b>	<u>6,674,098</u>	<u>1,213,650</u>	<u>432,537</u>	<u>(1,165,866)</u>	<u>(189,518)</u>	<u>6,937,901</u>
<b>GROUP</b>	<u>6,674,098</u>	<u>1,213,650</u>	<u>432,537</u>	<u>(1,165,866)</u>	<u>(189,518)</u>	<u>6,937,901</u>

# Notes to the financial statements

## 16. Creditors

	The Group		The Charity	
	2025	2024	2025	2024
Amounts falling due within one year	£	£	£	£
Trade creditors	116,070	115,526	104,299	71,674
Taxation and social security	86,714	121,863	63,877	88,460
Accruals and deferred income	14,897,516	12,864,970	14,824,019	12,776,120
	<u>15,100,300</u>	<u>13,102,359</u>	<u>14,992,195</u>	<u>12,936,254</u>
	The Group		The Charity	
	2025	2024	2025	2024
Amounts falling after one year	£	£	£	£
Property loan fund	1,000,000	1,000,000	1,000,000	1,000,000
Community asset loan fund	6,000,000	5,000,000	6,000,000	5,000,000
Lease provision	39,695	45,882	39,695	45,882
Resilience creditor	639,698	1,009,017	639,698	1,009,017
	<u>7,679,393</u>	<u>7,054,899</u>	<u>7,679,393</u>	<u>7,054,899</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 with a further £1,000,000 due for repayment by 31 March 2055 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>	2,984,047		(352,915)	2,631,132
Net income	301,806	1,114,412	-	1,416,218
Defined benefit pension refund	2,927,000	-	-	2,927,000
Transfer from restricted reserves	(97,131)	-	192,367	95,236
Gain on revaluation of investments	102,873	1,848	-	104,721
<b>Total General Funds</b>	<b>6,218,595</b>	<b>1,116,260</b>	<b>(160,547)</b>	<b>7,174,306</b>
<u>Designated Funds</u>				
Property	2,075,251	-	-	2,075,251
Business Development Expenditure	300,000	-	-	300,000
Organisational Development and Design	150,000	-	(68,991)	81,009
European project closure cost	25,000	-	(25,000)	-
WCVA's long term strategy	2,927,000	-	-	2,927,000
Grant project work	-	-	446,907	446,907
<b>Unrestricted funds</b>	<b>11,695,846</b>	<b>1,116,260</b>	<b>192,367</b>	<b>13,004,473</b>
<b>Total Unrestricted Funds - Group</b>	<b>11,695,846</b>	<b>1,116,260</b>	<b>192,367</b>	<b>13,004,473</b>
Amounts included relating to Cynnal Cymru – Sustain Wales Limited	(147,539)	84,771	-	(62,768)
Investment in subsidiaries	3	-	-	3
<b>Charity Total</b>	<b>11,548,310</b>	<b>1,201,031</b>	<b>192,367</b>	<b>12,941,705</b>
	Incoming Resources £	Resources expended £	Movement in funds £	
General funds	4,064,477	(2,950,065)	1,114,412	

## 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 WCVA and the voluntary sector.

#### **ORGANISATIONAL DEVELOPMENT AND DESIGN**

During the last two financial years WCVA started its organisational development and design plan. The first two phases involved a redevelopment of the organisational structure, with the second phase embedding this 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 the continued work in this area including a strategy refresh and review of the membership offer.

#### **GRANT PROJECT WORK**

During 2024/25 WCVA received grant money to distribute for multi-year funding grant schemes and so a reserve was established to fund the administration of these schemes over the period of the grants awarded.

## Comparative analysis of movements in unrestricted funds

	Balance at beginning of year 2023	Net movement in funds	Transfers between funds	Balance at end of year 2024
	£	£	£	£
<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	<u>5,391,047</u>	<u>3,331,679</u>	<u>(2,504,131)</u>	<u>6,218,595</u>
<u>Designated Funds</u>				
Property	2,075,251	-	-	2,075,251
Business Development Expenditure	300,000	-	-	300,000
Organisational Development and Design	150,000	-	-	150,000
European project closure/redundancy costs	70,000	-	(70,000)	-
LGPS transition	475,000	-	(475,000)	-
European project closure costs	-	-	25,000	25,000
WCVA's long term strategy	-	-	2,927,000	2,927,000
Unrestricted funds	<u>8,461,298</u>	<u>3,331,679</u>	<u>(97,131)</u>	<u>11,695,846</u>
<b>Total Unrestricted Funds - Group</b>	<b>8,461,298</b>	<b>3,331,679</b>	<b>(97,131)</b>	<b>11,695,846</b>
Amounts included relating to Cynnal Cymru – Sustain Wales Limited	(165,284)	17,745	-	(147,539)
Investment in subsidiaries	3	-	-	3
<b>Charity Total</b>	<u><b>8,296,017</b></u>	<u><b>3,349,424</b></u>	<u><b>(97,131)</b></u>	<u><b>11,548,310</b></u>



# Notes to the financial statements

## 19. Analysis of movements in restricted funds

	Balance at 1 April 2024	Transfer	Movement in Reserves		Balance at 31 March 2025
	£	£	Incoming £	Outgoing £	£
Active Inclusion West Wales & Valleys	-	(127,709)	127,709	-	-
Active Inclusion East Wales	-	(15,667)	15,667	-	-
Active Inclusion West Wales & Valleys Youth	-	(27,732)	27,732	-	-
Active Inclusion East Wales Youth	-	(8,403)	8,403	-	-
SBGF Grants West Wales & Valleys	192,290	-	-	-	192,290
SBGF Grants East Wales	133,453	-	-	-	133,453
Macmillan Cancer Support	-	-	54,048	(54,048)	-
Third Sector Knowledge	-	-	11,250	(11,250)	-
Third Sector Support Fund	-	-	281,500	(281,500)	-
Wales Funders Forum	-	-	170	(170)	-
NEWID	-	-	450,000	(450,000)	-
MARINE Fund	-	-	43,386	(43,386)	-
Catalyst Cymru Broadening Horizons	-	-	82,903	(82,903)	-
BME Sport Cymru	-	-	101,396	(101,396)	-
Health & Social Care Small Grants	-	-	298,863	(298,863)	-
Social Leaders Cymru	-	-	13,521	(13,521)	-
Volunteering Wales	-	-	3,429,318	(3,429,318)	-
Safeguarding Hub	-	-	345,990	(345,990)	-
Social Prescribing	-	-	6,415	(6,415)	-
Brexit – Cardiff University	-	-	9,261	(9,261)	-
Brexit – Lloyds Bank Foundation	-	-	170	(170)	-
Net Zero Start Up Grant	-	-	-	-	-
Energy Efficiency Grants	-	-	332,056	(332,056)	-
Small grants	-	-	5,000	(5,000)	-
LPfN Grant - Local Places for Nature	-	-	17,224,694	(17,224,694)	-
Marine and Coastal Partnership Grant	-	-	499,984	(499,984)	-
Nature Forest Pilot	-	-	542,529	(542,529)	-
Infrastructure Funding CVCs	-	-	5,409,206	(5,409,206)	-
Wales for Africa	-	-	239,611	(239,611)	-
Landfill Tax Grant	-	-	402,924	(402,924)	-
Comic Relief	-	-	1,711,673	(1,711,673)	-
Partnership Capacity Fund	-	-	98,348	(98,348)	-
CVC CRM Licences	-	(3,188)	93,999	(90,811)	-
SBGF recycled loan	30,462	-	267,889	(37,140)	261,210

# Notes to the financial statements

## 19. Analysis of movements in restricted funds (cont'd)

Asda Loan Scheme	588,196	-	10,705	2,867	601,768
Community Investment Fund 2	2,195,907	-	69,038	(6,314)	2,258,631
Community Investment Fund	2,072,410	-	643,667	(474,268)	2,241,810
Resilience fund	2,117,859	-	211,714	-	2,329,573
Unrestricted loan funds	-	(9,666)	-	-	(9,666)
<b>Group Total</b>	<b>7,330,557</b>	<b>(192,365)</b>	<b>33,070,737</b>	<b>(32,199,880)</b>	<b>8,009,068</b>
<b>Charity Total</b>	<b>7,330,557</b>	<b>(192,365)</b>	<b>33,070,737</b>	<b>(32,199,880)</b>	<b>8,009,068</b>

### SBGF recycled loan

This funding came via the European Regional Development Fund through the Welsh European Funding Office (WEFO), 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. 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.

<b>Group</b>	<b>2025</b>	<b>2024</b>
Restricted funds:	£	£
In surplus- relating to long term loans awarded	2,746,441	3,175,122
In surplus- other	5,262,627	4,155,456
	<b>8,009,068</b>	<b>7,330,578</b>
<b>Charity</b>	<b>2025</b>	<b>2024</b>
Restricted funds:	£	£
In surplus- relating to long term loans awarded	2,746,441	3,175,122
In surplus- other	5,262,627	4,155,456
	<b>8,009,068</b>	<b>7,330,578</b>

# Notes to the financial statements

## Comparative analysis of movements in restricted funds

	Balance at 1 April 2023 £	Transfer £	Movement in Reserves Incoming £	Outgoing £	Balance at 31 March 2024 £
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
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>

## Notes to the financial statements

### 20. Group Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
Fixed assets	1,309,893	-	1,309,893	1,338,878
Long term loans	-	6,000,813	6,000,813	6,108,942
Current assets	12,024,214	24,458,314	36,482,528	31,735,862
Current liabilities	(289,937)	(14,810,363)	(15,100,300)	(13,102,359)
Long term liabilities	(39,696)	(7,639,698)	(7,679,393)	(7,054,899)
	<u>13,004,473</u>	<u>8,009,068</u>	<u>21,013,541</u>	<u>19,026,424</u>

### Charity Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
Fixed assets	1,309,893	-	1,309,893	1,338,878
Long term loans	-	6,000,813	6,000,813	6,108,944
Current assets	11,853,341	24,458,314	36,311,655	31,422,217
Current liabilities	(181,833)	(14,810,362)	(14,992,195)	(12,936,254)
Long term liabilities	(39,696)	(7,639,698)	(7,679,393)	(7,054,899)
	<u>12,941,705</u>	<u>8,009,068</u>	<u>20,950,774</u>	<u>18,878,886</u>

### 21. Group Reconciliation of movements in funds

	2025 £	2024 £
Net incoming resources for the financial year	<u>1,987,117</u>	<u>4,056,423</u>
Net increase to funds	<u>1,987,117</u>	<u>4,056,423</u>
Opening funds	<u>19,026,424</u>	<u>14,970,001</u>
Closing funds	<u>21,013,541</u>	<u>19,026,424</u>

### Charity Reconciliation of movements in funds

	2025 £	2024 £
Net incoming resources for the financial year	<u>2,071,888</u>	<u>4,074,166</u>
Net increase to funds	<u>2,071,888</u>	<u>4,074,166</u>
Opening funds	<u>18,878,886</u>	<u>14,804,720</u>
Closing funds	<u>20,950,774</u>	<u>18,878,886</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 Children in Wales and Challenge Wales as follows:

Children in Wales - £15,745

Challenge Wales - £162,026

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 2025 (2024: £nil).

## 24. Capital commitments

The Group and Parent Charity had total capital commitments of £nil at 31 March 2025 (2024: £nil).

## 25. Financial commitments

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

	Land & Buildings	
	2025	2024
	£'000	£'000
Expiring within 1 year	118,293	124,644
Expiring within 2-5 years	473,172	473,172
Expiring after 5 years	186,628	302,949

## 26. Ultimate controlling party

The charitable company is limited by guarantee and has no share capital. In the opinion of the Trustees, there is no ultimate controlling party.

## 27. Post balance sheet events

Subsequent to the balance sheet date, the trustees of both WCVA and Cynnal Cymru have approved a proposal to demerge from its existing group structure. This decision reflects the strategic direction of the charity and is intended to enhance its operational independence and governance.

At the date of approval of these financial statements, the demerger process is ongoing and subject to the completion of all necessary legal, regulatory, and administrative procedures. The trustees are working closely with legal and financial advisors to ensure full compliance with all applicable requirements.

The trustees have assessed the financial and operational implications of the proposed demerger and are satisfied that it will have no material impact on the charity's ability to continue as a going concern. The charity remains financially stable and continues to operate in line with its charitable objectives.



# Group strategic report

## Achievements and performance

Financial 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.

Our group structure comprises WCVA, Social Investment (Cymru) Limited, WCVA Trading Limited, WCVA Services Limited and Sustain Wales (Cynnal Cymru). In September 2024 the Board made the decision to strike off and dissolve two dormant subsidiary companies, WCVA

Services Ltd and WCVA Trading Ltd. Dissolution will take effect in June 2025. 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 difficult operating environment for the voluntary sector in Wales.

WCVA staff regularly monitor activity and assess operational risks. The Executive 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 six categories: digital, finance, governance, operations, reputation and staff. The main risks are identified below:

- Failure to provide clear, strategic leadership for the voluntary sector in Wales, particularly during a time of growing demand and change.

- Insufficient compliance with systems, policies, or governance standards, including risks around data protection and cyber security.
- Inability to maintain the performance and quality required across our funded activity and strategic programmes, including delivery by partners and grantees.
- Challenges in securing and aligning sufficient people, infrastructure and systems to meet operational demands and strategic ambitions.
- Impact of wider economic and funding conditions on the financial health of WCVA and the wider sector, affecting both resilience and sustainability.

This report was approved by the Board on 24 September 2025 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 2025 which comprise the Consolidated Statement of Financial Activities, the Consolidated and Charity Balance Sheet, the Group Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the Group's and parent charitable company's affairs as at 31 March 2025 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's 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.

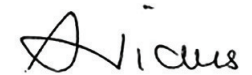
A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

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## 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.

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### **Alison Vickers (Senior Statutory Auditor)**

for and on behalf of  
Bevan Buckland LLP  
Chartered Accountants  
And Statutory Auditors  
Ground Floor  
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Date: 24 September 2025

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Cyngor Gweithredu Gwirfoddol Cymru | Wales Council for Voluntary Action  
Rhif elusen gofrestredig | Registered charity number 218093  
Cwmni cyfyngedig drwy warant | Company limited by guarantee 0425299  
Cofrestrwyd yng Nghymru | Registered in Wales