

Neuadd Rhydypennau

Adroddiad Blynyddol yr Ymddiriedolwyr a Chyfrifon

am y flwyddyn i 5 Ebrill 2025

DRAFT

Elusen Cofrestredig rhif 523875

Neuadd Rhydypennau

Adroddiad Blynyddol yr Ymddiriedolwyr a Chyfrifon am y flwyddyn i 5 Ebrill 2025

Cynnwys

	Tudalen
Gwybodaeth gyfeirio a gweinyddol	1
Adroddiad yr Ymddiriedolwyr	2 - 3
Adroddiad yr Archwiliwr Annibynnol	4
Mantolen	5
Datganiad o weithgareddau ariannol	6
Nodiadau i'r Cyfrifon	7 - 8

Neuadd Rhydypennau

Gwybodaeth gyfeirio a gweinyddol

Enw'r Elusen: Neuadd Rhydypennau ("yr Elusen")

Rhif yr Elusen: 523875

Ymddiriedolwyr

Wiliam Penri James
Owain Elystan Morgan
Vivian Alun Phillips
Rowland Alwyn Rees
Kathleen Jean Lewis

Archwiliwr Annibynnol

John Cuunningham BA ACA
Tyddyn-pen-y Gaer
Llandre
Aberystwyth
Ceredigion
SY24 5NX

Bancwyr

Nat West
Blwch Post 5
Sgwâr Owain Glyndŵr
Aberystwyth
Ceredigion
SY23 2NB

Cyfreithwyr

Nia Bates
Morris & Bates
1 Ffordd Alexandra
Aberystwyth
Ceredigion
SY23 1PT

Neuadd Rhydypennau

Adroddiad Blynyddol yr Ymddiriedolwyr am y flwyddyn i 5 Ebrill 2025

Mae'r Ymddiriedolwyr yn cyflwyno eu hadroddiad ynghyd â Chyfrifon yr Elusen ar gyfer y flwyddyn a ddaeth i ben ar 5 Ebrill 2025.

Mae'r cyfrifon yn cydymffurfio â Deddf Elusennau 2011, y Cyfansoddiad a Chyfrifon ac Adrodd gan Elusennau: Datganiad o Arfer a Argymhellir sy'n berthnasol i elusennau sy'n paratoi eu cyfrifon yn unol â'r Safon Adrodd Ariannol sy'n berthnasol yn y DU a Gweriniaeth Iwerddon (FRS 102) (yn weithredol o 1 Ionawr 2019).

Amcanion a gweithgareddau

Amcanion yr Elusen yw:

- Hyrwyddo manteision trigolion Rhydypennau a'r gymdogaeth drwy ddarparu cyfleusterau lles cymdeithasol ar gyfer hamdden, chwaraeon, diwylliant a galwedigaethau amser hamdden gyda'r nod o wella amodau bywyd y trigolion hynny.
- Er mwyn annog ewyllys da a chyfranogiad y gymuned ehangach.
- I feithrin ysbryd cymunedol.

Y prif weithgareddau yw:

Mae'r neuadd wedi dod yn gatalydd ar gyfer amrywiaeth eang o weithgareddau dan arweiniad a ffocws cymunedol, gan gynnwys; chwaraeon, dawnsio, ymarfer corff, dosbarthiadau addysgol, addoliad a grwpiau a digwyddiadau cymunedol eraill.

Wrth gynllunio ein gweithgareddau ar gyfer y flwyddyn, fe wnaethom gadw canllawiau'r Comisiwn Elusennau ar fudd cyhoeddus mewn cof yn ein cyfarfodydd pwyllgor.

Adolygiad o'n cyflawniadau a'n perfformiad

Bu hon yn flwyddyn wahanol a chyffrous wedi i geisiadau am grantiau i ganiatáu gwelliannau i'r neuadd fod yn llwyddiannus. Ochr yn ochr â hynny, llwyddwyd i gynnal yr ystod eang o weithgareddau gan ddefnyddwyr lluosog y gymuned trwy gydol y cyfnod o ymgymryd â gwaith adeiladu sylweddol.

Mae arnom ddiolch i waith arbennig y Pwyllgor Rheoli a'i swyddogion ynghyd â gwaith yr is-bwyllgor bu'n llywio'r gwaith adeiladu. Mawr yw ein dyled i bob un ohonynt ac i nifer o wirfoddolwyr eraill.

Dyma fanylu ar y gwaith a hyrwyddwyd gan tair grant:

- Y brif grant oedd gan y Loteri Cenedlaethol i ganiatáu i ni (a) osod cyfleusterau tai bach newydd sydd nawr yn hollol hygyrch i bawb gan gynnwys defnyddwyr cadeiriau olwyn, a (b) gweddnwedd blaen y neuadd i fod yn fwy addas ar gyfer delwedd gyfredol y neuadd ac eto yn sicrhau gwell mynediad i'n holl ddefnyddwyr. Llwyddwyd i gyflawni'r ddau brif amcan yma yn ogystal â nifer o welliannau eraill gan gynnwys creu stafell newydd addas i gyfarfodydd bychain, paentio tu fewn a thu allan i'r neuadd. Hefyd llwyddwyd i newid y gegin trwy osod unedau newydd yn eu lle, prynu offer newydd megis ffwrn ac oergell yn ogystal â mynd i'r afael â phroblem tamprwydd oedd yn wal allanol y gegin.
- Roedd grant hefyd gan Gynnal y Cardi, Ceredigion, a grant llai gan y Loteri i osod prif gyflenwad nwy newydd a disodli'r hen foeler olew aneffeithiol gyda boeler nwy hynod effeithlon newydd. Gellir rheoli'r boeler o bell gan ganiatáu gwell rheolaeth ar ei ddefnydd a fydd yn arwain at arbedion cost ynni yn y tymor canolig ac yn lleihau effaith carbon. Fel rhan o'r gwaith hwn, manteisiwyd ar osod nifer o reiddiaduron newydd, mwy effeithiol yn eu lle hefyd.

Parhawyd i fedru cynnig ystod eang o weithgareddau ar gyfer pobl o bob oedran trwy nifer o gymdeithasau lleol. Mae'r gweithgareddau rheolaidd yn cynnwys sesiynau Zumba, dawnsio llinell, dawnsio ffurfiol, dawnsio bale, karate, tennis bwrdd, badminton, pilates, dosbarthiadau TG Dysgu Bro, Cymraeg i Blant, Bizzybabies, Mudiad Meithrin, boreau coffi dan faner gofod cynnes, Merched y Wawr, gwasanaethau y Church Fellowship bob dydd Sul, a Cylch Ti a Fi.

Cynhelir nifer o weithgareddau achlysurol eraill a'r prif rhai yw: nifer sylweddol o bartion plant, Ffair Haf y neuadd, gwerthiant ffrwythau a llysiau, cyngerdd Rhys Meirion a dau gôr, noson caws a gwin, noson mins peis a gwin poeth i gefnogi goleuo coeden Nadolig y pentref, cyfarfod sirol o'r WI, cynnal etholiadau sirol, sioe arddwriaethol y neuadd, noson o ddramâu a lansiad Arddangosfa Treftadaeth y pentref.

Adolygiad ariannol

Llwyddodd y Pwyllgor Rheoli i gael y grantiau canlynol:

- £234,500 - Cronfa Gymunedol y Loteri Genedlaethol (Pobl a Lleoedd 3) i wella mynediad i bobl anabl a blaen y neuadd
- £20,902 - Cyngor Sir Ceredigion (Cynnal y Cardi - Cronfa Ffyniant a Rennir y DU) - ailosod boeleri
- £5,152 - Y Loteri Genedlaethol (Gwobrau i Bawb) - ailosod boeler

Ein prif ffynhonnell reolaidd o arian wedi parhau i fod derbyniadau o rentu'r neuadd ar gyfer amrywiol weithgareddau.

Roedd balans y cronfeydd wrth gefn ar ddiwedd y flwyddyn yn £233,314 heb gyfyngiadau ac yn £260,254 cyfyngedig.

Neuadd Rhydypennau

Adroddiad Blynyddol yr Ymddiriedolwyr am y flwyddyn i 5 Ebrill 2025 (parhad)

Polisi cronfeydd wrth gefn a busnes gweithredol

Nod y Pwyllgor Rheoli yw cynnal cronfeydd wrth gefn rhydd mewn cronfeydd anghyfyngedig sy'n cyfateb i o leiaf chwe mis o wariant anghyfyngedig er mwyn darparu digon o arian i ymateb i gyfleoedd grant posibl ac i sicrhau bod y costau rhedeg arferol y neuadd yn cael eu talu.

Prif ffynonellau incwm yr Elusen yw rhentu'r neuadd a rhoddion. Nid oes gan y Pwyllgor Rheoli unrhyw reswm i feddwl na fydd hynny'n parhau ac, o ystyried lefel ei gronfeydd wrth gefn anghyfyngedig, o ganlyniad mae'n ystyried ei bod yn briodol paratoi'r Cyfrifon ar sail busnes gweithredol.

Pwerau a pholisi buddsoddi

Mae cyfansoddiad yr Elusen yn cyfyngu pŵer buddsoddi'r Pwyllgor Rheoli i agor cyfrifon banc. Mae'r rhan fwyaf o gronfeydd yr Elusen yn cael eu gwario yn y tymor byr ond lle mae balans y cyfrif cyfredol yn cronni, caiff unrhyw swm a ystyrir yn fwy na'r hyn sy'n ofynnol ar gyfer gweithrediad dyddiol yr Elusen ei drosglwyddo i gyfrif blaendal sy'n ennill llog uwch.

Rheoli risg

Mae'r Pwyllgor Rheoli wedi cynnal adolygiad o'r prif risgiau y mae'r Elusen yn agored iddynt. O ystyried natur ei gweithgareddau, nid yw'r Pwyllgor Rheoli yn ystyried bod unrhyw risgiau sylweddol i'w hincwm. Caiff risgiau rheoli mewnol eu lleihau i'r lleiafswm trwy weithredu gweithdrefnau awdurdodi ar gyfer pob trafodyn a phrosiect. Mae gan yr Elusen bolisi a gweithdrefnau iechyd a diogelwch ar waith i sicrhau cydymffurfiaeth er budd gwirfoddolwyr ac ymwelwyr â'r neuadd.

Cynlluniau ar gyfer y dyfodol

Byddwn yn dal i ymdrechu'n galed i gynyddu hyd yn oed ymhellach y defnydd a wneir o'r neuadd er budd y gymuned leol gan gynnwys denu mwy o ddefnyddwyr. Byddwn yn hel adborth y defnyddwyr presennol er mwyn adnabod unrhyw agweddau penodol o'n cyfleusterau y medrid eu gwella er mwyn cadw'r defnyddwyr yn fodlon ac er mwyn denu defnyddwyr newydd.

Yn y flwyddyn sydd i ddod y prif fwriad o ran yr adeilad yw ymgymryd ag inswleiddio welydd y storfa gadeiriau/byrddau a gosod to newydd ar yr ardal yma o'r adeilad. Byddwn yn chwilio am gyfraniadau grant i gwrdd â'r costau fydd ynghlwm â hynny.

I'r hir dymor, datblygiad sylweddol a chostus arall bydd adnewyddu to prif adeilad y neuadd.

Strwythur, llywodraethu a rheolaeth

Mae Neuadd Rhydypennau yn Elusen a gofrestrwyd gyntaf gyda'r Comisiwn Elusennau ar 3 Ebrill 1969. Fe'i cyfansoddwyd o dan weithred ymddiriedolaeth a ddiwygiwyd ddiwethaf ar 21 Mai 2021. Mae gan yr Elusen fwrdd o Ymddiriedolwyr, fodd bynnag, yn unol â'r weithred ymddiriedolaeth, gweinyddir yr Elusen ar eu rhan gan Bwyllgor Rheoli. Bydd y Pwyllgor hwnnw'n cynnwys rhwng wyth ac ugain aelod. Mae gan naw sefydliad lleol hawl i benodi cynrychiolydd i'r Pwyllgor. Mae'r Pwyllgor yn cyfarfod unarddeg gwaith bob blwyddyn.

Cyfrifoldebau ymddiriedolwyr mewn cysylltiad â'r cyfrifon

Mae Ymddiriedolwyr yr Elusen yn gyfrifol am baratoi Adroddiad Blynyddol a Chyfrifon yr Ymddiriedolwyr yn unol â'r gyfraith berthnasol a Safonau Cyfrifyddu'r Deyrnas Unedig (Arfer Cyfrifyddu a Dderbynnir yn Gyffredinol yn y Deyrnas Unedig).

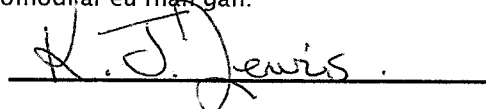
Mae'r gyfraith sy'n berthnasol i elusennau yng Nghymru a Lloegr yn ei gwneud yn ofynnol i Ymddiriedolwyr yr Elusen baratoi Cyfrifon ar gyfer pob blwyddyn sy'n rhoi darlun gwir a theg o gyflwr materion yr Elusen ac o'r adnoddau sy'n dod i mewn a'r defnydd o adnoddau gan yr Elusen ar gyfer y cyfnod hwnnw. Wrth baratoi'r Cyfrifon, mae'n ofynnol i'r Ymddiriedolwyr:

- Dewis egwyddorion cyfrifyddu addas ac yna eu cymhwyso'n gyson;
- Dilyn y dulliau a'r egwyddorion yn y SORP Elusennau perthnasol;
- Gwneud barnau ac amcangyfrifon sy'n rhesymol ac yn ddoeth;
- Nodi a yw safonau cyfrifyddu cymwys wedi'u dilyn, yn amodol ar unrhyw wriadau sylweddol y mae'n rhaid eu datgelu a'u hesbonio yn y Cyfrifon;
- Paratoi'r Cyfrifon ar sail busnes gweithredol oni bai ei bod yn briodol tybio y bydd yr elusen yn parhau mewn busnes

Mae'r Ymddiriedolwyr yn gyfrifol am gadw cofnodion cyfrifyddu priodol sy'n datgelu gyda chywirdeb rhesymol ar unrhyw adeg sefyllfa ariannol yr Elusen ac i'w galluogi i sicrhau bod y Cyfrifon yn cydymffurfio â Deddf Elusennau 2011, y Rheoliadau Elusennau (Cyfrifon ac Adroddiadau) cymwys, a darpariaeth y weithred Ymddiriedolaeth. Maent hefyd yn gyfrifol am ddiogelu asedau'r Elusen a chymryd camau rhesymol i atal a chanfod twyll ac anghysondebau eraill.

Wedi'i gymeradwyo gan yr Ymddiriedolwyr ar 8 Mai 2025 a'i lofnodi ar eu rhan gan:

Trustee: Kathleen Lewis



26.1.26

Neuadd Rhydypennau

Adroddiad yr Archwiliwr Annibynnol i Ymddiriedolwyr Neuadd Rhydypennau

Adroddaf i'r Ymddiriedolwyr ar fy archwiliad o Gyfrifon Neuadd Rhydypennau ("yr Elusen") am y flwyddyn yn diwedd 5 Ebrill 2025.

Cyfrifoldebau a sail yr adroddiad

Fel yr Ymddiriedolwyr Elusen, rydych yn gyfrifol am baratoi'r Cyfrifon yn unol â gofynion Deddf Elusennau 2011 ("y Ddeddf").

Adroddaf mewn cysylltiad â'm harchwiliad o Gyfrifon yr Elusen a gwblhawyd o dan adran 145 o Ddeddf 2011 ac wrth ymgymryd â'm harchwiliad, dilynais yr holl Gyfarwyddiadau cymwys a roddwyd gan y Comisiwn Elusennau o dan adran 145(5)(b) o'r Ddeddf.

Datganiad yr Archwiliwr Annibynnol

Roedd incwm gros yr Elusen yn fwy na £250,000 ac rwy'n gymwysedig i gynnal yr archwiliad trwy fod yn aelod cymwysedig o Sefydliad Cyfrifwyr Siartredig yng Ngymru a Lloegr (Institute of Chartered Accountants in England and Wales).

Rwyf wedi cwblhau fy archwiliad. Cadarnhaf nad yw unrhyw faterion perthnasol wedi dod i'm sylw mewn cysylltiad â'r archwiliad sy'n rhoi achos i mi gredu, mewn unrhyw agwedd perthnasol:

- ni gadwyd cofnodion cyfrifyddu yn unol ag adran 130 o'r Ddeddf Elusennau; neu
- nid yw'r Cyfrifon yn cyfateb â'r cofnodion cyfrifyddu.

Nid oes unrhyw bryderon gennyf ac nid wyf wedi dod ar draws unrhyw faterion eraill mewn cysylltiad â'r archwiliad y dylid dwyn sylw atynt yn yr adroddiad hwn er mwyn sicrhau dealltwriaeth briodol o'r Cyfrifon.

Enw:

John M Cunningham



Cymwysterau:

Cyfrifydd Siartredig

Cyfeiriad:

Tyddyn-pen-y Gaer, Llandre, Aberystwyth, Ceredigion

Dyddiad:

26 Ionawr 2026

Neuadd Rhydypennau

Datganiad o weithgareddau ariannol

	Nodiadau	5.4.25			5.4.24
		Cronfeydd heb gyfyngiad £	Cronfeydd incwm cyfyngedig £	Cyfanswm am y flwyddyn £	Cyfanswm y llynedd £
Adnoddau i fewn					
Incwm o:					
Llogi allan ag achlysuron		18,033.36		18,033.36	17,807.47
Grantiau	2	300.86	260,253.77	260,554.63	
Rhoddion	3	4,770.00		4,770.00	40.00
Llog		71.64		71.64	67.49
Cyfanswm		23,175.86	260,253.77	283,429.63	17,914.96
Adnoddau â wariwyd					
Gwariant ar:					
Nwy, olew a thrydan		2,777.55		2,777.55	3,571.26
Yswiriant		2,391.82		2,391.82	2,332.41
Trwsio a cynnal a chadw		2,456.51		2,456.51	2,296.58
Glanhau		2,077.74		2,077.74	1,790.00
Ffôn a Bandeang		651.02		651.02	554.02
Mân fwyd ac eitemau bach		249.65		249.65	143.66
Marchnata a costau cyfrifon a TG		742.22		742.22	102.30
Trwyddedau		183.00		183.00	195.80
Costau penodol achlysuron		283.73		283.73	121.42
Eraill		-		-	189.94
Elw ar werthu asedau sefydlog		(225.00)		(225.00)	-
Cyfanswm		11,588.24	0.00	11,588.24	11,297.39
Symudiad net y cronfeydd		11,587.62	260,253.77	271,841.39	6,617.57
Cysoni cronfeydd:					
Cyfanswm y cronfeydd â ddygwyd ymlaen		21,726.91	0.00	21,726.91	15,109.34
Cyfanswm y cronfeydd â gariwyd ymlaen	5	33,314.53	260,253.77	293,568.30	21,726.91

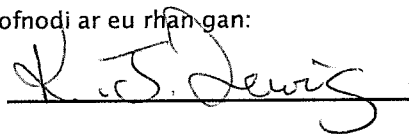
Neuadd Rhydypennau

Mantolen fel ag yr oedd ar 5 Ebrill 2025

Nodiadau	5.4.25			5.4.24
	Cronfeydd heb gyfyngiad £	Cronfeydd incwm cyfyngedig £	Cyfanswm am y flwyddyn £	Cyfanswm y llynedd £
Asedau sefydlog - Diriaethol				
Eiddo Rhydd-ddaliadol - Neuadd Rhydypennau	200,000.00		200,000.00	200,000.00
Adnewyddu a gwelliannau	2,285.00	260,253.77	262,538.77	2,285.00
Asedau eraill	2,421.98		2,421.98	796.78
	<u>204,706.98</u>	<u>260,253.77</u>	<u>464,960.75</u>	<u>203,081.78</u>
Asedau cyfredol				
Banc:				
Cyfredol	22,462.78		22,462.78	13,955.17
Cadw	5,161.60		5,161.60	5,089.96
Dyledwyr	6 1,739.17	17,322.83	1,739.17	-
	<u>29,363.55</u>	<u>17,322.83</u>	<u>29,363.55</u>	<u>19,045.13</u>
Credydwyr: ddyledus o dan un flwyddyn	7 (756.00)	(17,322.83)	(756.00)	(400.00)
Asedau cyfredol net	<u>28,607.55</u>	<u>0.00</u>	<u>28,607.55</u>	<u>18,645.13</u>
Cyfanswm asedau llai rhwymedigaethau cyfredol	<u>233,314.53</u>	<u>260,253.77</u>	<u>493,568.30</u>	<u>221,726.91</u>
Cronfeydd yr elusen				
Cronfeydd incwm cyfyngedig		260,253.77	260,253.77	0.00
Cronfeydd heb gyfyngiad	33,314.53		33,314.53	21,726.91
Cronfa Gwerth Teg	8 200,000.00		200,000.00	200,000.00
Balans fel ag yr oedd ar 5 Ebrill 2025	<u>233,314.53</u>	<u>260,253.77</u>	<u>493,568.30</u>	<u>221,726.91</u>

Wedi'i gymeradwyo gan yr Ymddiriedolwyr ar 8 Mai 2025 a'i lofnodi ar eu rhan gan:

Ymddiriedolwr: Kathleen Lewis



26 Ionawr 2026

Neuadd Rhydpennau

Nodiadau i'r Cyfrifon

1 Polisiau cyfrifyddu

(i) Confensiwn cyfrifyddu

Mae'r Cyfrifon wedi'u paratoi yn unol â dogfen lywodraethol yr elusen, Deddf Cwmnïau 2006 a "Cyfrifyddu ac Adrodd gan Elusennau: Datganiad o Arfer a Argymhellir sy'n berthnasol i elusennau sy'n paratoi eu cyfrifon yn unol â'r Safon Adrodd Ariannol sy'n berthnasol yn y DU a Gweriniaeth Iwerddon (FRS 102) (yn weithredol o 1 Ionawr 2019)". Mae'r elusen yn Endid Budd Cyhoeddus fel y'i diffinnir gan FRS 102.

Mae'r elusen wedi manteisio ar y darpariaethau yn y SORP ar gyfer elusennau sy'n cymhwyso FRS 102 Diweddariad Bwletin 1 i beidio â pharatoi Datganiad o Lif Arian.

Mae'r datganiadau ariannol wedi'u paratoi o dan y confensiwn cost hanesyddol, wedi'u haddasu i gynnwys ailbrisio rhai offerynnau ariannol ar werth teg. Nodir isod y prif bolisiau cyfrifyddu a fabwysiadwyd.

(ii) Busnes parhaus

Ar adeg cymeradwyo'r Cyfrifon, mae gan yr Ymddiriedolwyr ddisgwyliad rhesymol bod gan yr elusen adnoddau digonol i barhau i weithredu am y dyfodol rhagweladwy. Felly mae'r Ymddiriedolwyr yn parhau i fabwysiadu sail busnes gweithredol cyfrifyddu wrth baratoi'r Cyfrifon.

(iii) Cronfeydd elusennol

Mae cronfeydd anghyfyngedig ar gael i'w defnyddio yn ôl disgrisiwn yr Ymddiriedolwyr i hyrwyddo eu hamcanion elusennol.

Mae cronfeydd cyfyngedig yn ddarostyngedig i amodau penodol gan roddwyr neu grantwyr ynghylch sut y cânt eu defnyddio. Nodir dibenion a defnyddiau'r cronfeydd cyfyngedig yn y nodiadau i'r Cyfrifon.

(iv) Incwm

Cydnabyddir incwm pan fydd gan yr elusen hawl gyfreithiol iddo ar ôl bodloni unrhyw amodau perfformiad, gellir mesur y symiau yn ddibynadwy, a phan fo'n debygol y bydd incwm yn cael ei dderbyn.

(v) Gwariant

Mae gwariant wedi'i gynnwys yn y Datganiad o Weithgareddau Ariannol ar sail croniadau gan gynnwys TAW.

(vi) Asedau sefydlog diriaethol

Mesurir eiddo rhydd-ddaliadol gan ddefnyddio Gwerth Teg fel cost dybiedig ar gymhwyso FRS 13 yn wreiddiol, sef ar 1 Ebrill 2024.

Ni ddarperir unrhyw ddibrisiant yn erbyn gwerth cario'r eiddo rhydd-ddaliadol.

Caiff asedau sefydlog diriaethol arall eu mesur ar gost i ddechrau.

Pennir yr elw neu'r golled sy'n codi wrth waredu ased fel y gwahaniaeth rhwng elw'r gwerthiant a gwerth cario'r ased, a chaiff ei gydnabod yn y datganiad o weithgareddau ariannol.

2 Grantiau

Dadansoddiad o grantiau a dderbyniwyd

Y Loteri Genedlaethol - Cronfa Gymunedol - Pobl a Lleoedd 3	£ 234,500
Cyngor Sir Ceredigion - Cynnal y Cardi - Cronfa Ffyniant Gyffredin DU	20,902
Y Loteri Genedlaethol - Gwobrau i Bawb	5,152
	<u>260,554</u>

Roedd grant Cronfa Gymunedol y Loteri Genedlaethol ar gyfer gwelliannau cyfalaf i'r Neuadd. Dyddiwyd y llythyr cynnig ar 28 Mawrth 2024 a chwblhawyd y prosiect cyn diwedd y flwyddyn. Mae holl amodau'r grant wedi'u bodloni, felly, mae'r grant cyfan wedi'i gydnabod yn ystod y flwyddyn er na fydd y setliadau llofnodi a chadw terfynol yn digwydd tan fis Mehefin 2025. Mae darpariaeth lawn wedi'i gwneud ar gyfer costau'r contract. Mae gweithred gyflwyno wedi'i darparu i'r Loteri Genedlaethol a mae'r cyfyngiad ar y teitl wedi'i gofrestru gyda'r Gofrestrfa Tir. Mae hyn yn atal, heb ganiatâd ymlaen llaw, aseinio, trosglwyddo, arwystlo neu waredu'r eiddo fel arall cyn 31 Hydref 2029.

Roedd grant Cyngor Sir Ceredigion ar gyfer y prosiect ailosod boeleri. Dechreuodd y grant ar 15 Mai 2024 a chafodd ei gwblhau erbyn 31 Rhagfyr 2024. Bodlonwyd holl amodau'r grant, felly, mae'r holl incwm a chostau wedi'u cynnwys yn y Cyfrifon hyn.

Darparwyd grant Gwobrau i Bawb y Loteri Genedlaethol fel cyllid cyfatebol ar gyfer y prosiect ailosod boeleri a ariannwyd gan Gyngor Sir Ceredigion. Cyflwynwyd yr adroddiad diwedd prosiect ar 29 Ebrill 2025 a derbyniwyd cadarnhad o'i gymeradwyaeth ar 2 Mai 2025. Mae'r holl incwm a chostau wedi'u cynnwys yn y Cyfrifon hyn.

Neuadd Rhydypennau

Nodiadau i'r Cyfrifon (parhad)

3 Rhoddion

Derbyniwyd y rhoddion canlynol yn ystod y flwyddyn

Cyngor Cymuned Tirymynach	3,000
Neville Evans	1,000
Er cof am Joan Gethin	750
Eraill	20
	<u>4,770</u>

4 Ymddiriedolwyr

Ni thalwyd unrhyw dâl, yn uniongyrchol nac yn anuniongyrchol, o gronfeydd yr Elusen i Ymddiriedolwyr nac unrhyw berson(au) y gwyddys eu bod yn gysylltiedig â nhw yn ystod y cyfnod, a nid oedd yn daladwy.

5 Dadansoddiad o symudiadau mewn cronfeydd cyfyngedig

	Balans ar 6 Ebrill 2024	Adnoddau i fewn	Adnoddau a wariwyd	Balans ar 5 Ebrill 2025
	£	£	£	£
Y Loteri Genedlaethol - Cronfa Gymunedol	-	234,500.00	-	234,500.00
Cyngor Sir Ceredigion - Cynnal y Cardi	-	20,601.77	-	20,601.77
Y Loteri Genedlaethol - Gwobrau i Bawb	-	5,152.00	-	5,152.00
	-	<u>260,253.77</u>	-	<u>260,253.77</u>

6 Delydwyr

Dyledwyr masnach	404.00
Dyledwyr arall - incwm grant	<u>18,658.00</u>
	<u>19,062.00</u>

7 Credydwyr: ddyledus o dan un flwyddyn

Credydwyr masnach	756.00
Credydwyr arall - gwariant grant	<u>17,322.83</u>
	<u>18,078.83</u>

8 Cronfa Gwerth Teg

O ganlyniad i'r cais llwyddiannus am gyllid grant ar gyfer gwelliannau i Neuadd Rhydypennau, roedd incwm yr Elusen ar gyfer y flwyddyn a ddaeth i ben ar 5 Ebrill 2025 yn fwy na £250,000. Felly, mae wedi gorfod mabwysiadu'r sail croniadau am y tro cyntaf wrth baratoi ei chyfrifon blyneddol. O ganlyniad, mae wedi bod yn ofynnol iddi gynnwys gwerth Neuadd Rhydypennau yn ei chyfrifon gan ddefnyddio egwyddorion gwerth teg fel y rhagnodir yn FRS 13.

Cynhaliwyd gwerthusiad gan lestin Leyshon FRICS. Roedd y gwerthusiad marchnad ar 1 Ebrill 2024, cyn i'r gwelliannau a ariannwyd gan grant ddechrau, yn £200,000. Gwerthusiad untro yw hwn gan na fydd yr Elusen yn ailbrizio'n rheolaidd. Fodd bynnag, mae'r prisiwr wedi rhoi gwerth o £460,000 ar ôl cwblhau'r gwelliannau. Mae hyn yn rhoi cysur i'r ymddiriedolwyr ynghylch gwerth cario Neuadd Rhydypennau.

Neuadd Rhydypennau

**Trustees' Annual Report
and Accounts**

for the year ended 5 April 2025

DRAFT

Registered Charity No. 523875

Neuadd Rhydypennau

Trustees' Annual Report and Accounts for the year ended 5 April 2025

Contents

	Pages
Reference and administrative information	1
Trustees Report	2 - 3
Independent Examiner's Report	4
Balance sheet	5
Statement of financial activities	6
Notes to the Accounts	7 - 8

Neuadd Rhydypennau

Reference and administrative information

Charity Name: Neuadd Rhydypennau ("the Charity")

Charity Number: 523875

Trustees

Wiliam Penri James
Owain Elystan Morgan
Vivian Alun Phillips
Rowland Alwyn Rees
Kathleen Jean Lewis

Independent Examiner

John Cuuningham BA ACA
Tyddyn-pen-y Gaer
Llandre
Aberystwyth
Ceredigion
SY24 5NX

Bankers

Nat West
PO Box 5
Owain Glyndwr Square
Aberystwyth
Ceredigion
SY23 2NB

Solicitors

Nia Bates
Morris & Bates
1 Alexandra Road
Aberystwyth
Ceredigion
SY23 1PT

Neuadd Rhydpennau

Trustees' Annual Report for the year ended 5 April 2025

The Trustees present their report with the accounts of the Charity for the year ended 5 April 2025.

The accounts comply with the Charities Act 2011, the Constitution and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities

The objectives of the Charity are:

- To promote the benefits of the inhabitants of Rhydpennau and the neighbourhood by providing facilities in the social welfare for, recreation, sport, cultural and leisure time occupation with the objective of improving the condition of life for the said inhabitants.
- To encourage the goodwill and involvement of the wider community.
- To foster community spirit.

The main activities are:

Neuadd Rhydpennau has become a catalyst for a broad variety of community led and focused activities, including; sport, dancing, exercise, educational classes, worship and other community groups and events.

In planning our activities for the year, we kept in mind the Charity Commission's guidance on public benefit at our committee meetings.

A review of our achievements and performance

This was a different and exciting year after applications for grants to allow improvements to the hall were successful. Alongside that, we managed to maintain the wide range of activities by the multiple users of the community throughout the period of undertaking significant construction work.

We have to thank the special work of the Management Committee and its officers together with the work of the sub-committee who guided the construction work. We owe a great deal to all of them and to many other volunteers.

Here is a breakdown of the work promoted by three grants:

- The main grant was from the National Lottery to allow us to (a) install new toilet facilities which are now completely accessible to everyone including wheelchair users, and (b) makeover the front of the hall to be more suitable for the current image of the hall and again ensure better access for all our users. We succeeded in achieving these two main objectives as well as a number of other improvements including the creation of a new room suitable for small meetings, painting inside and outside the hall. We also managed to change the kitchen by installing new units in their place, buying new equipment such as an oven and fridge as well as tackling the problem of dampness in the outer wall of the kitchen.
- There was also a grant from Cynnal y Cardi, Ceredigion, and a smaller grant from the Lottery to install a new gas main and replace the old ineffective oil boiler with a new super-efficient gas boiler. The boiler can be controlled remotely allowing better control of its use which will lead to energy cost savings in the medium term and reduce carbon impact. As part of this work, an advantage was taken to install a number of new, more effective radiators in their place as well.

We continued to be able to offer a wide range of activities for people of all ages through a number of local associations. The regular activities include Zumba sessions, line dancing, formal dancing, ballet dancing, karate, table tennis, badminton, pilates, Dysgu Bro IT classes, Cymraeg for Children, Bizzybabies, Mudiad Meithrin, coffee mornings under the warm space banner, Merched y Wawr, Church Fellowship services every Sunday, and Cylch Ti a Fi.

A number of other occasional activities are held and the main ones are: a significant number of children's parties, the hall's Summer Fair, fruit and vegetable sales, a concert by Rhys Meirion and two choirs, a cheese and wine night, a mince pies and mulled wine night to support the lighting of the village's Christmas tree, a county meeting of the WI, holding county elections, the hall's horticultural show, a night of plays and the launch of the village's Heritage Exhibition.

Financial review

The Management Committee were successful in obtaining the following grants:

- £234,500 - The National Lottery Community Fund (People and Places 3) to improve disability access and the frontage of the Hall
- £20,902 - Ceredigion County Council (Cynnal y Cardi – UK Shared Prosperity Fund) - boiler replacement
- £5,152 - The National Lottery (Awards for All) - boiler replacement

Our main regular source of funds has continued to be receipts from the rental of the hall, £17,629 and donations, £4,770. The balance on reserves at the end of the year were £233,314 unrestricted and £260,254 restricted.

Neuadd Rhydpennau

Trustees' Annual Report for the year ended 5 April 2025 (continued)

Reserves policy and going concern

The Management Committee aim to maintain a free reserves in unrestricted funds which equate to a minimum of six months of unrestricted expenditure in order to provide sufficient funds to respond to potential grant opportunities and to ensure the normal running costs of the hall are covered.

The Charity's main sources of income are from the rental of the hall and donations. The Management Committee has no reason to think that will not continue and, given the level of its unrestricted reserves, consequently consider that it is appropriate to prepare the accounts on a going concern basis.

Investment powers and policy

The Charity's constitution limits the investment power of the Management Committee to the opening of bank accounts. Most of the Charity's funds are spent in the short term but where the balance on the current account builds up any amount deemed to be in excess of that required for the day-to-day operation of the Charity is transferred to a higher interest earning deposit account.

Risk management

The Management Committee has conducted a review of the major risks to which the Charity is exposed. Given the nature of its activities the Management Committee do not consider there to be any significant risks to its income. Internal control risks are minimised by the implementation of authorisation procedures for all transactions and projects. The Charity has a health and safety policy and procedures are in place to ensure compliance for the benefit of volunteers and visitors to the hall.

Plans for future periods

We will still strive hard to increase even further the use made of the hall for the benefit of the local community including attracting more users. We will collect the feedback of the current users in order to identify any specific aspects of our facilities that could be improved in order to keep the users satisfied and to attract new users.

In the coming year the main intention in terms of the building is to undertake the insulation of the floor of the chair/table store and install a new roof on this area of the building. We will be looking for grant contributions to meet the costs involved.

For the long term, another significant and costly development will be the renovation of the roof of the hall's main building.

Structure, governance and management

Neuadd Rhydpennau is a Charity that was first registered with the Charity Commission on 3 April 1969. It is constituted under a trust deed which was last amended on 21 May 2021. The Charity has a board of trustees, however, in accordance with the trust deed, the Charity is administered on their behalf by a Committee of Management. That Management Committee shall consist of between eight and twenty members. Nine local organisations are entitled to appoint a representative to the Management Committee. The Management Committee meets on eleven occasions each year.

Trustees' responsibilities in relation to the accounts

The Charity Trustees are responsible for preparing a Trustees' Annual Report and Accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

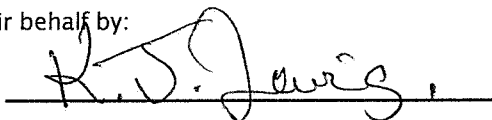
The law applicable to charities in England and Wales requires the Charity Trustees to prepare Accounts for each year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, of the Charity for that period. In preparing the accounts, the Trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the Accounts;
- Prepare the accounts on a going concern basis unless it is appropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the Accounts comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provision of the Constitution. They are also responsible for safeguarding the assets of the Charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 8 May 2025 and signed on their behalf by:

Trustee: Kathleen Lewis



26.1.26

Neuadd Rhydypennau

Independent Examiner's Report to the Trustees of Neuadd Rhydypennau

I report to the Trustees on my examination of the Accounts of Neuadd Rhydypennau ("the Charity") for the year ended 5 April 2025.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the Accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Charity's Accounts carried out under section 145 of the Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

The Charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in England and Wales.

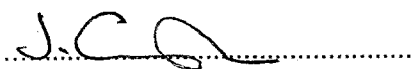
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the Accounts do not accord with the accounting records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the Accounts to be reached.

Name:

John M Cunningham



Qualification:

Chartered Accountant

Address:

Tyddyn-pen-y Gaer, Llandre, Aberystwyth, Ceredigion

Date:

26 January 2026

Neuadd Rhydypennau

Statement of financial activities

	Notes	5.4.25			5.4.24
		Unrestricted funds	Restricted income funds	Total this year	Total last year
		£	£	£	£
Incoming resources					
Income from:					
Hire of hall and events		18,033.36		18,033.36	17,807.47
Grants	2	300.86	260,253.77	260,554.63	
Donations	3	4,770.00		4,770.00	40.00
Interest		71.64		71.64	67.49
Total		23,175.86	260,253.77	283,429.63	17,914.96
Resources expended					
Expenditure on:					
Gas, oil and electricity		2,777.55		2,777.55	3,571.26
Insurance		2,391.82		2,391.82	2,332.41
Repairs and maintenance		2,456.51		2,456.51	2,296.58
Cleaning		2,077.74		2,077.74	1,790.00
Phone and broadband		651.02		651.02	554.02
Sundry food and small items		249.65		249.65	143.66
Marketing and IT costs		742.22		742.22	102.30
Licences		183.00		183.00	195.80
Events costs		283.73		283.73	121.42
Other		-		-	189.94
Profit on sale of fixed assets		(225.00)		(225.00)	
Total		11,588.24	0.00	11,588.24	11,297.39
Net movement in funds		11,587.62	260,253.77	271,841.39	6,617.57
Reconciliation of funds:					
Total funds brought forward		21,726.91	0.00	21,726.91	15,109.34
Total funds carried forward	5	33,314.53	260,253.77	293,568.30	21,726.91

Neuadd Rhydpennau

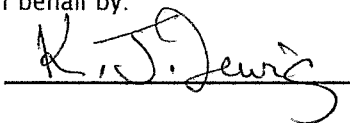
Balance sheet as at 5 April 2025

	Notes	5.4.25		5.4.24
		Unrestricted funds	Restricted income funds	Total this year
		£	£	£
Fixed assets - Tangible				
Freehold Property - Neuadd Rhydpennau		200,000.00		200,000.00
Renovations and improvements		2,285.00	260,253.77	262,538.77
Other assets		2,421.98		2,421.98
		204,706.98	260,253.77	464,960.75
Current assets				
Bank:				
Current		22,462.78		22,462.78
Deposit		5,161.60		5,161.60
Debtors	6	1,739.17	17,322.83	19,062.00
		29,363.55	17,322.83	46,686.38
Creditors: amounts falling due within one year	7	(756.00)	(17,322.83)	(18,078.83)
Net current assets		28,607.55	0.00	28,607.55
Total assets less current liabilities		233,314.53	260,253.77	493,568.30
Funds of the Charity				
Restricted income funds			260,253.77	260,253.77
Unrestricted funds		33,314.53		33,314.53
Fair Value Reserve	8	200,000.00		200,000.00
Balance as at 5 April 2025		233,314.53	260,253.77	493,568.30

Approved by the Trustees on 8 May 2025 and signed on their behalf by:

Trustee:

Kathleen Lewis



26.1.26

Neuadd Rhydypennau

Notes to the Accounts

1 Accounting policies

(i) Accounting convention

The Accounts have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of certain financial instruments at fair value. The principal accounting policies adopted are set out below.

(ii) Going concern

At the time of approving the Accounts, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the Accounts.

(iii) Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the Accounts.

(iv) Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

(v) Expenditure

Expenditure is included in the Statement of Financial Activities on an accruals basis inclusive of VAT.

(vi) Tangible fixed assets

Freehold property is measured using Fair Value as deemed cost on the initial application of FRS 13, which was on 1 April 2024.

No depreciation is provided against the carrying value of the freehold property.

Other tangible fixed assets are initially measured at cost.

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 recognised in the statement of financial activities.

2 Grants

£

Analysis of grants received

The National Lottery - Community Fund - People and Places 3	234,500
Ceredigion County Council - Cynnal y Cardi - UK Shared Prosperity Fund	20,902
The National Lottery - Awards for All	5,152
	<u>260,554</u>

The National Lottery Community Fund grant was for capital improvements to the hall. The offer letter was dated 28 March 2024 and the project was completed prior to the year end. All of the conditions of the grant have been met, therefore, the whole of the grant has been recognised in the year although the final sign-off and retention settlements will not occur until June 2025. Full provision has been made for the contract costs. A deed of dedication has been provided to the National Lottery and a restriction on title has been registered with Land Registry. This precludes, without prior consent, the assignment, transfer, charge or otherwise disposal of the property before 31 October 2029.

The Ceredigion County Council grant was for the boiler replacement project. The grant commenced on 15 May 2024 and was completed by 31 December 2024. All conditions of the grant were met, therefore, all income and costs have been included in these Accounts.

The National Lottery Awards for All grant was provided as match funding for the boiler replacement project that was funded by Ceredigion County Council. The end of project report was submitted on 29 April 2025 and confirmation of its approval was received on 2 May 2025. All income and costs have been included in these Accounts.

Neuadd Rhydypennau

Notes to the Accounts (continued)

3 Donations

£

The following donations were received during the year

Tirymynach Community Council	3,000
Neville Evans	1,000
In memory of Joan Gethin	750
Other	20
	<u>4,770</u>

4 Trustees

No remuneration either directly or indirectly out of the funds of the Charity were paid or was payable to Trustees or any person(s) known to be connected with them during the period.

5 Analysis of movements in restricted funds

	Balance at 6 April 2024	Incoming Resources	Resources Expended	Balance at 5 April 2025
	£	£	£	£
The National Lottery - Community Fund	-	234,500.00	-	234,500.00
Ceredigion County Council - Cynnal y Cardi	-	20,601.77	-	20,601.77
The National Lottery - Awards for All	-	5,152.00	-	5,152.00
	-	<u>260,253.77</u>	-	<u>260,253.77</u>

6 Debtors

£

Trade debtors	404.00
Other debtors - grant income	18,658.00
	<u>19,062.00</u>

7 Creditors: amounts falling due under one year

£

Trade creditors	756.00
Other creditors - grant expenditure	17,322.83
	<u>18,078.83</u>

8 Fair Value Reserve

As a result of the successful application for grant funding for improvements to Neuadd Rhydypennau, the charity's income for the year ended 5 April 2025 exceeded £250,000. It has, therefore, had to adopt the accruals basis for the first time in preparing its annual accounts. It has consequently been required to bring the value of Neuadd Rhydypennau into its accounts using fair value principles as prescribed in FRS 13.

A valuation was carried out by Iestyn Leyshon FRICS. The market valuation as at 1 April 2024, before the grant funded improvements began, was £200,000. This is a one-off valuation as the charity will not be regularly revaluing. The valuer has, however, given a value of £460,000 following completion of the improvements. This gives comfort to the trustees regarding the carrying value of Neuadd Rhydypennau.