

CWMNI URDD GOBAITH CYMRU (CORFFOREDIG) / THE WELSH LEAGUE OF YOUTH (INCORPORATED)

England & Wales · Charity number 524481

Details

Other names	THE WELSH LEAGUE OF YOUTH (INCORPORATED), CWMNI URDD GOBAITH CYMRU, URDD GOBAITH CYMRU, YR URDD
Status	Registered
Legal form	Charitable company
Company number	00263310
Registered	1997-03-04
Register	View on the Charity Commission register

Contact

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Llanuwchllyn
Bala
LL23 7ST

Phone
01678541010

Email
urdd@urdd.org

Website
www.urdd.cymru

Activities

Objects: TO ENCOURAGE AND ASSIST THE YOUTH OF WALES TO BECOME GOOD CITIZENS ON THE BASIS OF THE CULTIVATION OF THE WELSH LANGUAGE, TRADITIONS, CULTURE, ASPIRATIONS AND IDEALS.

Activities: Prif amcanion yr elusen yw sicrhau bod holl ieuenctid Cymru yn cael y cyfle trwy gyfrwng y gymraeg i ddatblygu'n unigolion cyflawn, a'u galluogi i chwarae rhan adeiladol yn y gymdeithas. Trwy feithrin sgiliau personol a chymdeithasol. Cynigir profiadau canolfannau preswyl, profiadau celfyddydol, ystod eang o chwaraeon, ynghyd a darpariaeth o weithgaredd ar lefel leol.

Classification

- **How:** Provides Services, Acts As An Umbrella Or Resource Body
- **What:** Education/training, Arts/culture/heritage/science, Other Charitable Purposes
- **Who:** Children/young People

Geography

- **Area of benefit:** WALES
- Throughout Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£18,325,446	£18,320,576	£32,377,071	378
2024-03-31	£18,139,291	£17,942,337	£32,315,659	372
2023-03-31	£19,558,315	£15,015,734	£31,943,872	305
2022-03-31	£11,347,505	£8,648,833	£27,463,083	215
2021-03-31	£3,600,671	£6,851,933	£24,559,848	248

Trustees

Name	Role	Appointed
Nia Bennett	Chair	2021-03-27
Arwel Gruffydd		2024-12-02
Deio Sion Llewellyn Owen		2023-12-04
Delyth Evans		2023-12-04
Emily Louise Shanice Pemberton		2023-12-04
Gemma Elizabeth Cutter		2023-12-04
Gwennan Sian Oakes		2025-12-01
IOLO ALED WALTERS		2008-11-22
Mari Emlyn		2022-12-05
Nia Eleri Morgan		2024-12-02
Robert James O'Rourke		2022-12-05
Tomos Llywelyn ab Eurfyl ap Gwilym		2024-12-02

Accounts



**Report of the Trustees and
Audited Financial Statements for the
Year Ended 31 March 2025
for**

**Cwmni Urdd Gobaith Cymru
(A Company Limited by Guarantee)**

TUESDAY



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COMPANIES HOUSE

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Cwmni Urdd Gobaith Cymru

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for the year ended 31 March 2025**

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Cwmni Urdd Gobaith Cymru

Report of the Trustees for the year ended 31 March 2025

The Trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The Trustees have adopted the provisions of 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 2015).

Cwmni Urdd Gobaith Cymru is a registered charity and company limited by guarantee. The first branch of the movement was opened in 1922 and the Urdd was then incorporated on 8 March 1932 and registered as a charity on the same date. It was set up under the Memorandum which states the aims and powers of the company governed by the Articles of Association. Should the company be wound up in future, the liability would be no more than £0.25 payable by the Trustees.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The main aims of the charity are to ensure that all the young people of Wales have the opportunity, through the medium of Welsh, to develop as complete individuals, and enable them to play a constructive role in society, by nurturing personal and social skills.

The charity fulfils its aims in five main ways, namely: 1) by offering to young people experience of residential centres, 2) local and national eisteddfodau to promote the arts, 3) a service of sports provision, 4) a network of national and international activities for the youth and 5) training in the workplace and apprenticeships. There is a detailed review of achievements and performances in an annual report to be presented at the Annual Meeting (see www.urdd.cymru).

The charity is grateful for the efforts of its volunteers who help fulfil its service with fundraising and giving their time to assist in the charity's activities. In the main these contributions consist of volunteering for the numerous Eisteddfodau which take place on a local and regional level prior to qualification for the National Eisteddfod, assisting with numerous sports and social clubs which operate year round, helping with the organising and stewardship of regional and national competitions as well as our Trustees and other volunteers who sit on and attend our boards. Whilst local area and branches undertake activities, these are run independently of Cwmni Urdd Gobaith Cymru and are therefore not included in these accounts.

Achievements and Performance

During the year the Urdd achieved the following:

- During the year the Urdd's Residential Centres attracted over 103,000 visitors and over 850 schools in Wales, including 61% of the country's English-medium schools.
- The Urdd National Eisteddfod was held in Montgomeryshire with over 100,000 registrations made to compete in the Eisteddfod.
- In partnership with the Welsh Rugby Union, over 6,000 players participated in the 7 a side inclusive rugby tournament in Cardiff in April 2024.
- The apprenticeship department celebrated its 10th anniversary and held an event in Llandudno and Swansea to mark the anniversary. The apprenticeship schemes offered by the Urdd were in the sports, sport in education, outdoor activities, childcare, and youthwork sectors, and since the department's inception the number of new apprentices has increased from 25 to 180, with over 80 employers now in partnership with the Urdd on the various training schemes.
- In May the 2024 Peace Message 'Hope is an Action' created by Cardiff and Vale College students, Urdd apprentices and volunteers was launched in St Fagans, Cardiff. The Peace Message pays tribute to the 1923-24 campaign by Welsh Women to petition for Peace. In December 2024 representatives of the Peace Message visited New York and Washington to trace the history of the petition and be empowered by learning more about the global situation for women as leaders and campaigners.
- The Urdd's international projects continued to promote cultural exchange and understanding, and as part of the year of Wales in India the #Fel Merch programme in partnership with the charity Her Future Coalition was launched. This enabled volunteers aged 18-25 from Wales to take part in education and support programmes for children and young people in Kolkata.
- Youth and Community department engaged with over 84,000 children and young people through lunch clubs or community clubs. The Urdd has 163 branches where activities are held on a regular basis across Wales.

Cwmni Urdd Gobaith Cymru

Report of the Trustees for the year ended 31 March 2025

STRATEGIC REPORT

Financial Review

Financial Position

The Charity's results are reported in the Statement of Financial Activities on page 18

The net income from all funds shows a surplus of £61,412 (2024 £371,787) though the Charity was fortunate to have benefited from the following

- £920,492 (2024 £1,331,932) of capital grants from the Welsh Government and Sports Wales. These grants were used to fund the capital expenditure at the Glan Llyn, Llangrannog and Pentre Ifan residential centres. Whilst the grants received are recognised as income, the spend of these grants have been capitalised, and therefore are not recognised in the Statement of Financial Activities
- £144,148 (2024 £943,718) from legacies and donations

Even though the residential centres were able to accommodate over 103,000 overnight visitors, the effect of high inflation had an impact on running costs of the residential centres, and so the net income contribution was not back up to the levels seen before the COVID pandemic

Each year, the Urdd's internal management accounts show that the Llangrannog, Glan-Llyn and Cardiff residential centres, and the Eisteddfod and Arts Department, contribute a surplus towards development and regional activities. In accordance with accounting policies, in the statutory accounts the costs of supporting the charitable activities are apportioned on the basis of the percentage of income received by each department. In addition, grant funding is noted separately in the Statement of Financial Activities

Fixed Assets

Changes in fixed assets are shown in the notes to the financial statements. During the year £1,318,879 (2024 £2,298,762) was spent on various fixed assets, most notably the development of the Penhelig building in Llangrannog, the installation of a new Zip Wire tower in Llangrannog, and further facility and energy efficiency enhancements in Llangrannog, Glan Llyn and Cardiff. The charity was fortunate to receive a grant from the Welsh Government to fund 65% of the works at Penhelig and a grant from Sports Wales for the installation of the Zip Wire tower in Llangrannog

Investment policy and objectives

The Trustees' investment powers are governed by the Memorandum and Articles of Association. The Trustees have decided upon a policy of investing money in a combination of government stock, listed shares and specialised investment units for charities, in order to meet their requirements for income generation and capital growth as well as ethical investment. During the reporting period the process of transferring investments from existing fund manager to new fund managers, CCLA Investment Management Limited and Sarasin & Partners LLP, completed following a review by the Trustees of the approach to investment and refreshed the charity's investment policy with the input of a sector expert in a previous reporting period

Reserves policy

As is required by the Charities Commission, the charity is required to have a reserves policy to safeguard the organisation for the unexpected. The Trustees have established a policy whereby general funds should represent approximately 6 months' worth of general expenditure (c£7 million). At this level, the Trustees felt that the Charity would be able to continue to operate in case of any significant income shortfall. It would be necessary to consider how to change the activities or increase income in such a case

As at 31st March 2025, free funds were £5,269,315 (2024 £5,771,060). The Trustees are aware of legacies that will be distributed to the charity upon the settlement of the estates of various individuals, including a significant estate confirmed by the grant of Letters of Administration on 4 November 2025, with a net value of approximately £3.2 million. These anticipated receipts should bring back free funds in line with the Trustees' target after allowing for expenditure on facility refurbishment at the residential centres. The long-term strategy remains to continue to increase free funds in the future by creating an annual surplus on activities

Restricted funds at the year-end were £621,040 (2024 £537,454). The balance at the year-end is made up of Restricted donations and grants of £22,040 (2024 £237,454) and capital funds of £599,000 (2024 £300,000). Endowment funds were £278,963 (2024 £275,813)

Total reserves at the year-end were £32,377,071 (2024 £32,315,659)

Cwmni Urdd Gobaith Cymru

Report of the Trustees for the year ended 31 March 2025

Fundraising From the Public

During the year, Urdd Gobaith Cymru undertook a range of fundraising activities to support its charitable aims, including appeals, community events, online fundraising, and voluntary donations from the public. Fundraising plays an important role in enabling the Urdd to provide opportunities for children and young people in Wales to engage in cultural, sporting, educational, and social experiences. The charity does not employ professional fundraisers or commercial participators.

The trustees confirm that the charity adheres to the Fundraising Regulator's Code of Fundraising Practice and that all public fundraising during the year was carried out in accordance with the requirements placed on charitable companies by the Companies Act 2006 and relevant charity legislation. Internal controls and oversight mechanisms ensure that fundraising is undertaken transparently, responsibly, and in a manner aligned with the charity's mission.

The trustees maintain regular oversight of fundraising activity, receiving updates on income generated, compliance matters, and any issues arising. Policies are in place to ensure that all fundraising respects the rights, dignity, and wellbeing of supporters and members of the public, with particular consideration for vulnerable individuals. Staff and volunteers involved in fundraising receive relevant guidance to safeguard against undue pressure, intrusive practices, or persistent approaches.

Urdd Gobaith Cymru operates a clear and accessible complaints procedure. During the reporting period, the charity received no fundraising-related complaints (previous year: none).

The trustees are satisfied that the charity's fundraising activities during the year were cost-effective, properly supervised, and conducted in a manner consistent with the charity's values as a national youth organisation. The charity did not engage in practices that may be considered unreasonably intrusive, persistent, or place undue pressure on potential donors.

Financial and risk management objectives and policies

The Board of Trustees has reviewed those significant risks to which the Charity is exposed and set up systems to alleviate such risks. Regular reports have been prepared to ensure that appropriate measures exist to reduce risks. Internal risks have been reduced by implementing arrangements to authorise financial transactions and projects, and in order to ensure consistent quality for all the charity's activities. These arrangements have been periodically reviewed to ensure that they continue to meet charity requirements.

Going Concern

The Trustees have assessed the appropriateness of the going concern basis through updated budget and financial models for the period to 31 March 2026 and are satisfied that it remains appropriate to use the going concern basis of preparation of the financial statements for the year ended 31 March 2025. See Accounting Policies, Note 1 to the Financial Statements.

Future plans

The Urdd's current Strategic Plan for 2023 to 2028, 'Urdd i Bawb' sets out a vision to ensure inclusive, equitable provision that welcomes diversity and strengthens the Welsh language. The Urdd's core values are:

- SUPPORTING our members, the use of Welsh, children and young people's well-being, our volunteers, our staff
- RESPECTING the language, all diversity and ability, each other, our culture and other cultures, our differences
- EMPOWERING for Wales and our people, to make a difference, to be philanthropic towards others

The 'Urdd for All Strategic Objectives are:

- Objective 1: Urdd for All – a consistent and equitable provision that welcomes diversity
- Our Offer – engaging, current and flexible.
- Our Volunteers – the support and upskilling pathways
- Our Workforce – which is competent, flexible and inclusive
- Our Environment – an Urdd that is environmentally responsible
- Our Premises – that are appealing and suitable for future needs

In order to achieve the vision and strategic objectives, the Board of Trustees, staff and Strategic Boards regularly review the Charity's priorities and goals.

Cwmni Urdd Gobaith Cymru

Report of the Trustees for the year ended 31 March 2025

Summary of Progress during Year Two (2024-25) against the Urdd i Bawb Strategy

Urdd for All

- £1 membership uptake reached 25.5% free Eisteddfod entry for low-income families
- 350 funded places through the Opportunity for All Fund (+38% increase)
- ESOL students contributed to the Peace & Goodwill message
- LGBTQ+ initiatives Cwiar Na Nog programme expanded, safe spaces and Pride participation
- Accessibility Officer appointed, Makaton and BSL used at events, partnerships with disability

Our Offer

- Youth voice is central 34% of board places held by 18–25-year-olds, active youth forums influencing provision
- Inclusive pricing and instalment schemes, free international trips via TAITH funding
- Well-being initiatives community and sport programmes, mindfulness spaces at Eisteddfod and residential centres
- 26% of schools staying at centres from most deprived areas, targeted provision such as Fit and Fed

Our Volunteers

- 555 sports volunteers (73% under 25), new arrangements for community and arts volunteers
- Structured training via online provision and face to face safeguarding, disability awareness, BSL, social media, event organisation

Workforce

- Real Living Wage employer comprehensive benefits package
- Workforce diversity 43% under 25, 190 apprentices with 65% progressing to full-time roles
- Training in anti-racism, LGBTQ+, and disability issues, ILM leadership courses offered
- Staff well-being survey scored 77%, which is above the UK charity average

Our Environment

- Solar panels installed at Llangrannog, Net Zero plans for Glan-llyn and other centres
- Practical improvements reusable cups, recycling equipment, reduced diesel generator use at the Urdd National Eisteddfod

Our Premises

- Five-year investment plan approved for all residential centres
- Upgrades completed refurbishment at Llangrannog, staff facilities improved at Glan-llyn

Report of the Trustees
for the year ended 31 March 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006

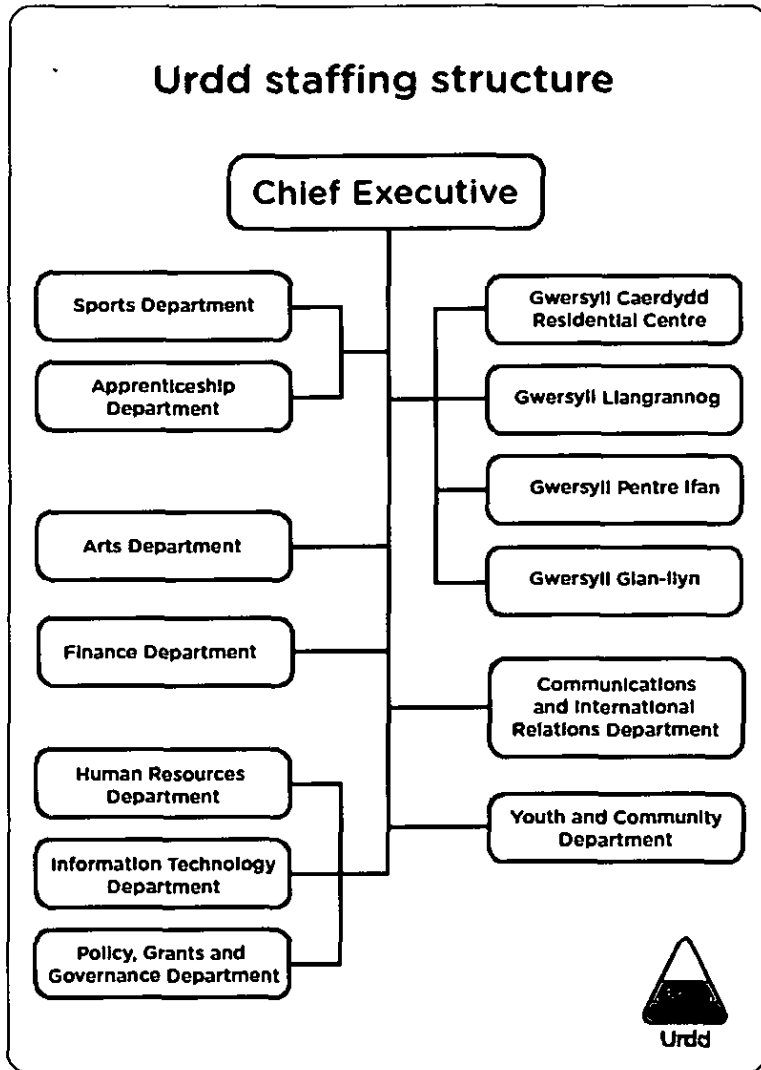
Charity constitution

The charity is a company limited by guarantee without shares. It was incorporated on 8 March 1932. It is governed by a Memorandum and Articles of Association.

The Trustees believe that the Urdd is a Public Benefit Entity and meets the requirements laid down in Section 4 of the Charities Act 2011.

Organisational structure

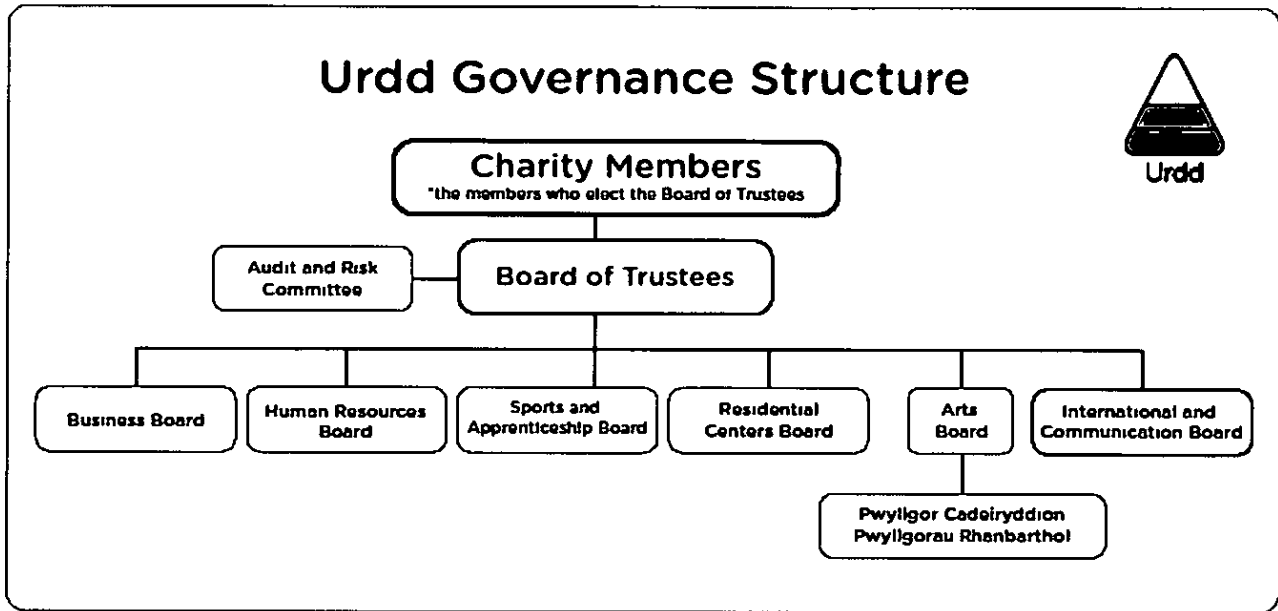
The Urdd is managed day-to-day by a Chief Executive with the support of thirteen departmental heads, eight of which are members of the Senior Management Team. The departmental structure is shown below.



Report of the Trustees
for the year ended 31 March 2025

Organisational structure - continued

The charity's governance structure includes six Strategic Boards, which report directly into the Board of Trustees on specialist matters relating to Human Resources, Business, Sports and Apprenticeships, Eisteddfod and the Arts, Residential Centres, International. The boards met every four months during the reporting period. As an organisation the Urdd is extremely grateful to the large number of individuals who volunteer to support this entire network.



The members of the board of Trustees (who are also directors of the charity for the purposes of company legislation) who served during the year and at the date of this report are listed on page 13.

During the reporting period the following served as Honorary Presidents of the Charity:

- Mr W Melville Jones
- Mr S ab Edwards
- Ms R Lewis

Delegation

The Trustees delegate day-to-day management of the charity to the Chief Executive, and the Senior Management Team, which during the reporting period consisted of:

- | | |
|---------------------|---|
| • Sian Lewis | Chief Executive |
| • Gwenno Williams | Director of Finance |
| • Lowri Jones | Director Llangrannog Centre |
| • Mair Edwards | Director Glan Llyn Centre |
| • Ceren Roberts | Director of Cardiff Centre |
| • Gary Lewis | Director Sport and Apprenticeships |
| • Llio Maddocks | Director Eisteddfod and the Arts |
| • Mali Thomas | Director of Communication and International Relations |
| • Sian Morris Jones | Director Youth and Communities |

Cwmni Urdd Gobaith Cymru

Report of the Trustees for the year ended 31 March 2025

Recruitment and Appointment of New Trustees

The Trustees receive advice from the Charity's Legal Advisers and Auditors as appropriate as well as from the Human Resources Panel which consists of industry specialists and practitioners

Urdd Gobaith Cymru recruits and appoints new Trustees in accordance with its Articles of Association, which states that by a resolution at the Annual General Meeting the Charity will

- Appoint a person who has agreed to be nominated as a Trustee
- Re-appoint an existing Trustee by invitation of the Chairperson of the Trustee Board once their three-year term is complete

New Trustees are appointed for an initial term of 3 years, with the option to extend their term, upon re-election, for a further 3 years. If appropriate the Board of Trustees may offer a third term of 3 years to an existing Trustee

In this process the Board takes advice from a range of the Charity's stakeholders, following which individuals are approached and invited to apply for vacancies on the Board of Trustees. In addition, in order to ensure transparency, prior to the Annual General Meeting, notice is given for nomination of individuals to be considered as Trustees. After the review of application forms by the nominated individuals, interviews are held to ensure that the best qualified candidates are recommended to the Annual General Meeting

Induction and Training of New Trustees

When new Trustees are appointed, they are offered information on their duties and responsibilities and an induction programme is followed. This programme includes meeting staff, shadowing meetings and familiarisation with Urdd procedures and policies as appropriate. An assessment is made of training needs with specific training being offered to new Trustees on their role and responsibilities

Report on Pay and Remuneration

The Urdd uses an accredited salary benchmarking tool (HR Inform) to ensure that the appropriate salary rates are applied to every role within the organisation. This system is used when a new job is created or is used when there is a significant change in duties and responsibilities of a job role where a re-grading is required. Two independent assessments of the job is run through the tool in these circumstances

The Urdd is committed to being a Real Living Wage employer, ensuring our starting salaries are in line with the Living Wage Foundation's recommended rate of pay (this currently excludes apprentices)

Annually, the Board of Trustees assess the economic situation to determine if, and what cost of living increase should be applied to salaries for the following financial year. This is done alongside a forecast of the organisation's financial situation, forthcoming budgets and in consultation with the HR Board and the Business Board. In 2024/25 a salary increase was only given staff on the lower grades to ensure that the requirements of the Real Living Wage Foundation were met

The charity makes a commitment to ensure fair and competitive rates of pay, a full pay and grading review is undertaken every two years, with all salaries benchmarked against the external market. This ensures that the charity's salaries are competitive with the ability to attract and retain candidates of the necessary calibre to the organisation, which is critical to its success

In 2023/24, a full assessment and benchmarking review of every job description across the organisation was carried out. In line with the organisation's commitment, there was no requirement to carry out this exercise for 2024/25, except in for of any new job positions

Staff Diversity, equality and inclusion

Urdd Gobaith Cymru has a range of policies which reflect current legislation and aim to secure retention and motivation of its staff. These policies are reviewed regularly and are equality checked before implementation. The Charity is committed to equality of opportunity in our employment practices. In particular, the Urdd aims to ensure that no potential or actual employee receives more or less favourable treatment on the grounds of age, disability, ethnic or national origin, gender, marital or parental status, nationality, political belief, race, religion, or sexual orientation. This is reflected in the Organisation's equality and diversity policy, which outlines the Urdd's commitment to ensure equality and diversity through all of its activities and to ensure that every employee, job applicant, volunteer, visitor and contractor are treated fairly. This commitment is based on association and perception to age, disability, gender reassignment, marriage and civil partnership, pregnancy and maternity, race, religion and belief, gender or sexual orientation

Cwmni Urdd Gobaith Cymru

Report of the Trustees for the year ended 31 March 2025

Staff Diversity, equality and inclusion - continued

The Charity's HR system, CIPHR, is a safe place for staff to share personal details in relation to equal opportunity data. Completion of the information is not mandatory, however by encouraging staff to do so the Urdd can ensure that the best support possible is being provided to each and every employee. The data will also allow the Urdd to more accurately report on staff diversity. The Urdd has registered to be a Disability Confident Employer, with the level 2 certificate received. The accreditation will be used as part of recruitment campaigns with the aim of recruiting and attracting a more diverse network of candidates.

Communication is key in all of the Charity's activities and ensuring staff are updated and aware of developments across the organisation is imperative. A number of resources are used to ensure this is effective such as departmental platforms on the Teams network and the Charity's HR system where announcements can be posted and new policies and documents shared. It is also crucial for staff to receive regular updates from the Chief Executive. The communication chain within the Urdd enables information to be disseminated down from the top throughout the staffing structure – from Trustee Board Meetings, to the Senior Management Team, to departmental Managers and Staff. The Senior Management Team meet regularly to discuss any changes, developments and issues faced by the organisation and staff are kept informed of any major factors effecting the Charity as a whole and their departments and roles in particular.

A Staff Representation group "Llais I Bawb", selected by the workforce, which aims to bring together voices from across the organisation to help develop and promote staff engagement and to educate, inform and implement initiatives benefiting both employees and the organisation was resurrected in 2023.

Human Resources Board

Amongst the strategic boards to which the Trustees delegate some degree of responsibility is the Human Resources Board which consists of a range of HR and employment law experts, ensuring that advice is provided and decisions are made with the benefit of their experience, direction and guidance.

The Environment

Cwmni Urdd Gobaith Cymru is committed to securing continuous improvements to its procedures and use of resources, in order to reduce its carbon footprint. The Urdd recognises the Climate Emergency and has committed to a target to becoming a carbon neutral organisation by 2050. Sustainable development is the essence of the Future Generations Act and the Urdd aims to improve the environmental well-being of Wales through the application and implementation of its environmental policy.

Streamlined Energy and Carbon Report (SECR)

Under the SECR regulations Urdd Gobaith Cymru is classed as a 'large unquoted' organisation and so is required to report annually on greenhouse gas emissions from Scope 1 and 2. Electricity, Gas and Transport.

Methodology

This report has been compiled in line with the March 2019 BEIS 'Environmental Reporting Guidelines Including streamlined energy and carbon reporting guidance', and the EMA methodology for SECR Reporting. All measured emissions from activities which the organisation has financial control over are included as required under The Companies (Directors' Report) and Limited Liability Partnerships (Energy and Carbon Report) Regulations 2018, unless otherwise stated. The carbon figures have been calculated using the DESNZ 2024 carbon conversion factors for all fuels, other than the market based electricity which has been taken from SSE, OVO, British Gas, Total Energy, EDF and E On as the UK suppliers.

UK Carbon Footprint Data

Scope	Description	2025	2024	2023	2022	2021	2020
Scope 1	Combustion of fuel on site and transportation	526 tCO ₂ e	505 tCO ₂ e	498 tCO ₂ e	427 tCO ₂ e	332 tCO ₂ e	587 tCO ₂ e
Scope 2	Purchased energy – location based	199 tCO ₂ e	195 tCO ₂ e	171 tCO ₂ e	132 tCO ₂ e	103 tCO ₂ e	207 tCO ₂ e
	Purchased energy – market based	133 tCO ₂ e	134 tCO ₂ e	73 tCO ₂ e	35 tCO ₂ e	93 tCO ₂ e	231 tCO ₂ e
Intensity Ratio	Location Based	45.2 tCO ₂ e/£1m turnover	45.8 tCO ₂ e/£1m turnover	38.2 tCO ₂ e/£1m turnover	53.9 tCO ₂ e/£1m turnover	45.9 tCO ₂ e/£1m turnover	66.5 tCO ₂ e/£1m turnover
	Market Based	41.7 tCO ₂ e/£1m turnover	42.4 tCO ₂ e/£1m turnover	33.2 tCO ₂ e/£1m turnover	45.3 tCO ₂ e/£1m turnover	44.9 tCO ₂ e/£1m turnover	68.5 tCO ₂ e/£1m turnover

Cwmni Urdd Gobaith Cymru

Report of the Trustees for the year ended 31 March 2025

UK Carbon Footprint Data – continued

The Urdd's emissions and energy consumption have all increased since the previous reporting period, though are lower than the period before COVID pandemic in 2019/20. This increase is due to increased occupancy at the residential sites and the further increase in community events during the reporting period

During the period, the Urdd implemented the following energy efficiency improvements

- Inverter upgrades on the sports centre solar system at the Llangrannog residential centre to improve efficiency expected to reduce emissions by 2,035 kGCO_{2e} per annum
- New rooftop solar systems installed at the Llangrannog residential centre which is expected to reduce emissions by 27,752 kGCO_{2e} per annum
- The installation of a 40kWh battery storage system for the surplus solar power expected to reduce emissions by 4,163 kGCO_{2e} per annum at the Llangrannog residential centre.
- The installation of a site wide Building Management System (BMS) in Llangrannog to control space heating, cooling and ventilation more efficiently
- The installation of PIR Sensors at the Cardiff residential centre to reduce light consumption
- A report was commissioned to identify solar opportunities at the Glan Llyn residential centre

TRUSTEES SECTION 172 STATEMENT

The Directors understand their responsibilities to promote the success of the Company and are aware of their duty under s 172 of the Companies Act 2006 to act in the way which they consider, in good faith, would be most likely to promote the success of the Company for the benefit of its members as a whole and, in doing so, having regard to (amongst other matters)

- The likely consequences of any decision in the long term
- The interests of the Company's employees
- The need to foster the Company's business relationships with suppliers, customers and others
- The impact of the Company's operations on the community and the environment
- The desirability of the Company maintaining a reputation for high standards of business conduct
- The need to act fairly as between members of the Company, (the "s 172(1) Matters")

The Likely Consequences of any Decisions in the Long Term

The Board remains mindful that its strategic decisions can have long term implications for the business and its stakeholders, and these implications are carefully assessed

During the year, in approving the Urdd's budget the Board of Trustees addressed the following

- The Audit and Risk Committee was formed, with the appointment of an independent Chairperson
- The National Committee of Regional Chairpersons was formalised
- The second year of the Urdd i Bawb strategy was monitored
- The risk policy and risk register was revised, with new monitoring processes established
- The Free Funds policy was revised and enhanced

The Interests of the Company's Employees

Enhancing employee engagement is an integral part of the culture of the Urdd. Senior management are actively involved in engagement with staff through, weekly face to face and electronic communications. These meetings provide updates to staff on business developments and provide an opportunity to raise questions and to answer questions directly.

The Trustees receive regular updates on employee matters from the Chief Executive, who attends Trustee Board meetings

The responsibilities of the Human Resources Board, which meets on a quarterly basis, include

- Supporting the Chief Executive and Head of the Human Resources department to draw up a strategic plan to develop the workforce and approve the final version
- Supporting the attraction, retention and development of an inclusive workforce
- Providing guidance and support in specific areas of employment
- Providing recommendations to the Board of Trustees on Human Resources matter

**Report of the Trustees
for the year ended 31 March 2025**

Engagement with Stakeholders

The Trustees acknowledge the support and contribution of a number of the charity's key internal stakeholders (members and volunteers of the Urdd) and external stakeholders (the public, supply partners, funders, local authorities, Welsh Government, suppliers, customers and sponsors)

The Trustees remain committed to effective engagement of all stakeholders and are mindful that the Urdd's success depends on its ability to engage effectively, work together constructively and to take stakeholder views into account. The Trustees consider and discuss information from across the organisation to understand the impact of the Urdd operations and the interests and views of our key stakeholders. The Trustees also review financial and operational performance, as well as information covering areas such as key risks, legal and regulatory compliance.

This information is provided to the Trustees through routine reports circulated in advance of each Board of Trustees meeting and via in person presentations by senior management and other staff when appropriate.

The Urdd's Governance structure is key to engaging with stakeholder. Regional Committees and Boards sit at regular intervals during the year. These consist of volunteers, members and other stakeholders and partners as well as a delegation of Trustees and staff and provide opinion, feedback and guidance to the Trustees providing opportunities for Trustees to engage directly with members and volunteers. To ensure an effective engagement through board, committees and sub-committees, the current governance structure was implemented following a review conducted by a sub-group of Trustees.

The current Boards have been established to consider strategic matters

- Human Resources
- Business
- Sports and Apprenticeships
- Eisteddfod and the Arts
- Residential Centres
- International Activities
- Audit and Risk Committee
- National Committee of Regional Chairpersons

Stakeholders receive a regular newsletter update from the Chief Executive.

The Company is promoted to all stakeholders through media and public engagements by the Chair of Trustees and the Chief Executive.

The Impact of the Company's Operations on the Community and the Environment

The Trustees are committed to supporting the communities throughout Wales but give particular consideration to those regions where the Urdd's principal residential centres are located, and the Charity's responsibility as a local employer, a customer to local businesses as well as its environmental impact in those areas.

The Urdd is committed through its environmental policy to minimise its environmental impact by reducing both the carbon footprint of its activities and the natural resources it utilises. In January 2023, 'ECA Business Energy' was engaged to complete an audit of the Urdd's energy use and carbon emissions, and the recommendations of this report has been followed. As a result of this by 2050 the Urdd has committed to being Net Zero. In 2024, detailed energy use reports were prepared to reduce the carbon footprints of the Llangrannog and Glan Llyn residential centres.

The Urdd supports communities, through local employment and the local supply chain. The Urdd contributes particularly to community cohesion by delivery a range of opportunities for young people and volunteers from the local communities in and around the Charity's main employment hubs.

Maintaining a Reputation for High Standards of Business Conduct

The Board prides itself on its long history of honesty and integrity in its business dealings. It recognises the importance of operating a robust corporate governance framework.

The Need to Act Fairly Between Members

All Board members have completed a declaration of interest and a skills audit. This ensures that their skills, knowledge and experiences are aligned to the Charity's objectives.

Cwmni Urdd Gobaith Cymru
Report of the Trustees
for the year ended 31 March 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
00263310 (England and Wales)

Registered Charity number
524481

Registered office
Adran Ariannol
Gwersyll Yr Urdd Glan Llyn
Llanuwchllyn, Y Bala
Gwynedd LL23 7ST

Trustees

N Bennett, Chairperson
M Emlyn, Deputy Chairperson
I A Walters, Deputy Chairperson
G E Cutter
D Davies (resigned 1st December 2025)
E C Davies (resigned 2nd December 2024)
G Davies (resigned 2nd December 2024)
D Evans
A Griffiths (appointed 2nd December 2024)
T Ll ap E ap Gwilym (appointed 2nd December 2024)
N Haf (resigned 1st December 2025)
T D Jones (resigned 2nd December 2024)
N E Morgan (appointed 2nd December 2024)
G S Oakes (appointed 2nd December 2025)
D S Ll Owen
M Parry (resigned 2nd December 2024)
E L S Pemberton
R J O'Rourke
A S Williams (resigned 1st December 2025)

Auditors

Ashmole & Co
Chartered Certified Accountants & Registered Auditors
3 Market Street
Llandeilo
Carmarthenshire SA19 6AH

Bankers

HSBC plc
19 Y Stryd Fawr
Aberystwyth
Ceredigion SY23 1DE

Investment Managers

Sarasin & Partners LLP
Juxon House
100 St Paul's Churchyard
London EC4M 8BU

CCLA Fund Managers Limited
One Angel Lane
London EC4R 3AB

Principal Legal Advisors

Hugh James
Two Central Square
Cardiff CF10 1FS

Cwmni Urdd Gobaith Cymru

Report of the Trustees for the year ended 31 March 2025

STATEMENT OF TRUSTEES RESPONSIBILITIES

The Trustees (who are also the directors of Cwmni Urdd Gobaith Cymru for the purposes of company law) are responsible for preparing the Report of the Trustees 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 which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the Trustees are required to

- select suitable accounting policies and then apply them consistently,
- observe the methods and principles in the Charity SORP,
- make judgements and estimates that are reasonable and prudent,
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business

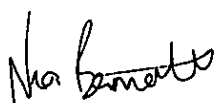
The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company 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 charitable 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 Charitable Company's website

Report of the Trustees, incorporating a strategic report, approved by order of the board of Trustees, as the company directors, on 18 December 2025 and signed on the board's behalf by



Nia Bennett – Chairperson, Board of Trustees

**Report of the Independent Auditors to the Members of
Cwmni Urdd Gobaith Cymru**

Opinion

We have audited the financial statements of Cwmni Urdd Gobaith Cymru (the 'charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the 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 (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended,
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the 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 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 Report of the Independent Auditors 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 Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements, and
- the Report of the Trustees including Strategic Report has been prepared in accordance with applicable legal requirements

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where 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 received all the information and explanations we require for our audit

Report of the Independent Auditors to the Members of Cwmni Urdd Gobaith Cymru

Responsibilities of Trustees

As explained more fully in the Statement of Trustees Responsibilities, the Trustees (who are also the directors of the charitable company for the purposes of company law) 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 the Trustees 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 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 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 a Report of the Independent Auditors 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

Irregularities are instances of non-compliance with laws and regulations. The objectives of our audit are to obtain sufficient appropriate audit evidence regarding compliance with laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements, and to respond appropriately to identified or suspected non-compliance with laws and regulations identified during the audit

In relation to fraud, the objectives of our audit are to identify and assess the risk of material misstatement of the financial statements due to fraud, to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud through designing and implementing appropriate responses and to respond appropriately to fraud or suspected fraud identified during the audit

However, it is the primary responsibility of management, with the oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud, the audit engagement team

- Obtained an understanding of the nature of the industry and sector, including the legal and regulatory framework that the company operates in and how the company is complying with the framework,
- Inquired of management, and those charged with governance, about their own identification and assessment of the risks of irregularities, including any known actual, suspected or alleged instance of fraud,
- Discussed matters about non-compliance with laws and regulations and how fraud might occur including assessment of how and where the financial statements may be susceptible to fraud

As a result of these procedures, we consider the most significant laws and regulations that have a direct impact on the financial statements are FRS 102, the Charities Act and the Companies Act 2006. We performed audit procedures to detect non-compliance which may have a material impact on the financial statements which included reviewing financial statements disclosures

The audit engagement team identified the risk of management override of controls as the area where the financial statements were most susceptible to material misstatement due to fraud. Audit procedures performed included but were not limited to testing manual journal entries and other adjustments and evaluating the business rationale in relation to any significant, unusual transactions and transactions entered into outside the normal course of business

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors

**Report of the Independent Auditors to the Members of
Cwmni Urdd Gobaith Cymru**

Use of our report

This report is made solely to the charitable company'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 charitable company's members those matters we are required to state to them in an auditors' 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



C H Llwyd FCA FCCA (Senior Statutory Auditor)
for and on behalf of Ashmole & Co
Chartered Certified Accountants & Registered Auditors
3 Market Street
Llandeilo
Carmarthenshire
SA19 6AH

Date 19 December 2025

Note

The maintenance and integrity of the Cwmni Urdd Gobaith Cymru website is the responsibility of the Trustees, the work carried out by the auditors does not involve consideration of these matters and, accordingly, the auditors accept no responsibility for any changes that may have occurred to the financial statements as presented on the website

Cwmni Urdd Gobaith Cymru

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the year ended 31 March 2025

	Note	Unrestricted funds £	Restricted funds £	Endowment funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM						
Donations and legacies	2	144,148	-	-	144,148	943,718
Charitable activities	3	12,063,791	5,751,116	-	17,814,907	16,938,853
Other trading activities	4	175,185	-	-	175,185	120,621
Investment income	5	<u>180,736</u>	<u>-</u>	<u>10,470</u>	<u>191,206</u>	<u>136,099</u>
TOTAL INCOME AND ENDOWMENTS		<u>12,563,860</u>	<u>5,751,116</u>	<u>10,470</u>	<u>18,325,446</u>	<u>18,139,291</u>
EXPENDITURE ON						
Raising funds	6	(57,802)	-	(736)	(58,538)	(55,630)
Charitable activities	7	<u>(13,216,000)</u>	<u>(5,046,038)</u>	<u>-</u>	<u>(18,262,038)</u>	<u>(17,886,707)</u>
TOTAL EXPENDITURE		<u>(13,273,802)</u>	<u>(5,046,038)</u>	<u>(736)</u>	<u>(18,320,576)</u>	<u>(17,942,337)</u>
Other gains and losses						
Net gains on investments		<u>53,446</u>	<u>-</u>	<u>3,096</u>	<u>56,542</u>	<u>174,833</u>
Net Income / (Expenditure)		<u>(656,496)</u>	<u>705,078</u>	<u>12,830</u>	<u>61,412</u>	<u>371,787</u>

Cwmni Urdd Gobaith Cymru

Statement of Comprehensive Income
for the year ended 31 March 2025

		Unrestricted funds	Restricted funds	Endowment funds	2025 Total funds	2024 Total Funds
		£	£	£	£	£
Net Income / (Expenditure)		(656,496)	705,078	12,830	61,412	371,787
Transfers between funds	21	631,172	(621,492)	(9,680)	-	-
Net movement in funds		<u>(25,324)</u>	<u>83,586</u>	<u>3,150</u>	<u>61,412</u>	<u>371,787</u>
RECONCILIATION OF FUNDS						
Total funds brought forward		31,502,392	537,454	275,813	32,315,659	31,943,872
Net movement in funds		(25,324)	83,586	3,150	61,412	371,787
TOTAL FUNDS CARRIED FORWARD		<u>31,477,068</u>	<u>621,040</u>	<u>278,963</u>	<u>32,377,071</u>	<u>32,315,659</u>

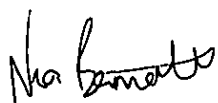
CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities

Balance Sheet
At 31 March 2025

	Note	2025 £	2024 £
FIXED ASSETS			
Intangible assets	13	148,724	212,245
Tangible assets	14	26,308,029	25,469,087
Investments	15	<u>4,306,112</u>	<u>4,233,055</u>
		30,762,865	29,914,387
CURRENT ASSETS			
Stocks	16	100,386	114,112
Debtors	17	2,813,229	2,581,172
Cash at bank		<u>1,935,055</u>	<u>2,492,083</u>
		4,848,670	5,187,367
CREDITORS			
Amounts falling due within one year	18	(3,234,464)	(2,786,095)
		<u>1,614,206</u>	<u>2,401,272</u>
NET CURRENT ASSETS			
		<u>1,614,206</u>	<u>2,401,272</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>32,377,071</u>	<u>32,315,659</u>
NET ASSETS			
		<u>32,377,071</u>	<u>32,315,659</u>
FUNDS			
Unrestricted funds	21	31,477,068	31,502,392
Restricted funds		621,040	537,454
Endowment funds		<u>278,963</u>	<u>275,813</u>
TOTAL FUNDS			
		<u>32,377,071</u>	<u>32,315,659</u>

The financial statements were approved by the Board of Trustees on 18 December 2025 and were signed on its behalf by



Nia Bennett - Chairperson

Cwmni Urdd Gobaith Cymru

**Cash Flow Statement
for the year ended 31 March 2025**

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	1	740,676	(18,342)
Cash flows from investing activities			
Purchase of intangible assets		(21,480)	(145,156)
Purchase of tangible fixed assets		(1,318,879)	(2,298,762)
Purchase of fixed asset investments		(2,448,203)	(1,842,640)
Sale of tangible fixed assets		-	52,500
Sale of fixed asset investments		2,431,688	1,819,229
Net movement of cash holding within investment		-	45,389
Interest received		49,436	83,299
Net cash used in investing activities		<u>(1,307,438)</u>	<u>(2,286,141)</u>
Cash flows from financing activities			
Income attributable to endowment		10,470	10,995
Expenditure attributable to endowment		(736)	-
Net cash provided by financing activities		<u>9,734</u>	<u>10,995</u>
Change in cash and cash equivalents in the reporting period		(557,028)	(2,293,488)
Cash and cash equivalents at the beginning of the reporting period	2	<u>2,492,083</u>	<u>4,785,571</u>
Cash and cash equivalents at the end of the reporting period	2	<u>1,935,055</u>	<u>2,492,083</u>

Cwmni Urdd Gobaith Cymru

Notes to the Cash Flow Statement
for the year ended 31 March 2025

1 RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025	2024
	£	£
Net income for the reporting period (as per the statement of financial activities)	61,412	371,787
Adjustments for		
Amortisation charges	85,001	62,752
Depreciation charges	479,681	389,110
Gains on investments	(56,542)	(201,923)
Loss on disposal of fixed assets	256	488
Interest received	(49,436)	(83,299)
Income attributable to endowment	(10,470)	(10,995)
Expenditure attributable to endowment	736	-
Decrease /(increase) in stocks	13,726	(51,182)
Increase in debtors	(232,057)	(524,047)
Increase in creditors	448,369	28,967
	<u>740,676</u>	<u>(18,342)</u>
Net cash provided by operating activities		

2. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2025	2024
	£	£
Cash in hand and at bank	<u>1,935,055</u>	<u>2,492,083</u>
Total cash and cash equivalents	<u>1,935,055</u>	<u>2,492,083</u>

**Notes to the Financial Statements
for the year ended 31 March 2025**

1 ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Going Concern

The Urdd's activities and future plans are set out in the Trustees Report. The Trustees have assessed the charity's ability to continue as a going concern taking into account the financial impacts of Covid-19. The Trustees have considered several factors in forming their conclusions as to whether the use of the going concern basis is appropriate in preparing these financial statements, including cash reserves, liquidity and anticipated demand for services.

The organisation has considerable financial resources together with certain agreed grant funding. As a consequence, the Trustees believe that the organisation is well placed to manage its business risks successfully.

The Trustees have a reasonable expectation that the Urdd has adequate resources to continue operating successfully for the foreseeable future. For these reasons they continue to adopt the going concern basis of accounts preparation.

Income

Income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably. Deferred income represents monies received for periods in the future and consequently released to income during the relevant period.

For legacies, entitlement is taken at the earlier of the date on which either, the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition has not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donations are accounted when received by the charity. Tax reclaimed in respect of Gift aid is accounted for on an accrual basis. Tangible asset donations are included in the accounts at their market value. The charity also receives the benefit of work carried out by volunteers, the value of which cannot be quantified and therefore not recognised financially in the accounts.

Grant and service level agreement income are only recognised in the SOFA when the general income recognition criteria are met. In the case of performance related grants, income is only recognised to the extent that the charity has provided the specified goods and services. Capital grants are recorded in the Statement of Financial Activities in the year of receipt.

Membership subscriptions are treated as income for the provision of Charitable activities.

Investment income is recognised at the time the investment income is receivable. Investment return of Fixed Asset Investment Bond Accumulation Funds is not shown as investment income but is reflected in the price of each unit, and therefore reflected in the market value of the units at the year-end date.

Turnover is recorded net of any applicable VAT.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and includes non-recoverable VAT.

Notes to the Financial Statements
for the year ended 31 March 2025

1 ACCOUNTING POLICIES – continued

Allocation and apportionment of costs

Expenditure has been classified under headings that aggregate all cost related to the category. Where it is not possible to allocate them on this basis, i.e. the organisation's central costs, they have been allocated to charitable activities on the basis of income received by each cost centre. It is felt that this policy gives a fair reflection of the time spent centrally. Governance costs represent the cost of administering the charity and meeting constitutional and statutory requirements. The fund-raising cost represents the cost of running the sponsorship department and costs of specific products purchased to raise funds for the Charity. The costs of operating leases are acknowledged annually in equal annual instalments over the period of the lease.

Intangible assets

Intangible assets are stated at cost, net of amortisation and any provision for impairments

Amortisation is provided at the following rates in order to write off the cost, less estimated residual value, of each asset on a straight-line basis over its estimated useful life as follows:

Software	4 years
----------	---------

Tangible fixed assets

Fixed assets are stated at cost or valuation, net of depreciation and any provision for impairment. Cost includes all expenditure directly attributable to bringing the asset into working condition for its intended use.

Freehold properties are carried at revalued amounts based on professional valuations, in accordance with the Charities SORP (FRS 102). Residential centres are valued on a value-in-use basis, reflecting their ongoing service potential, while other properties are measured at fair value. Revaluations are performed at least every five years to ensure that the carrying amount does not differ materially from fair value at the reporting date.

At each reporting date, the Trustees assess whether there is any indication that a property may be impaired. Indicators include significant decline in market value, physical damage, obsolescence, or adverse changes in use. If such indicators exist, the recoverable amount is estimated as the higher of fair value less costs to sell and value in use. If the recoverable amount is lower than the carrying amount, an impairment loss is recognised in the Statement of Financial Activities. Impairment losses are reversed only if there has been a change in the estimates used to determine the recoverable amount.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Long Leasehold Property	Straight line over the term of the lease
Plant and machinery	4% - 25% on cost and 5% on reducing balance
Motor vehicles	25% on reducing balance
Buildings	Straight line over 50 years on the difference between cost / valuation and the expected realisable value after 50 years

Further details on the depreciation policy for freehold buildings is given in note 14.

Land is not subject to depreciation.

Fixed asset investments

Fixed asset investments are initially measured at transaction price and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year.

Investment properties are initially measured at cost and subsequently revalued fair value at each reporting date with any changes in fair value being recognised in the Statement of Financial Activities.

Cash at Bank and in hand

Cash at bank and in hand included cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of a deposit or similar account.

Current asset investments

Current asset investments represent funds invested in a term investment for a period of less than 12 months to maturity.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Notes to the Financial Statements
for the year ended 31 March 2025**

1 ACCOUNTING POLICIES – continued

Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments. Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument. Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised. Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees.

General Funds

General funds comprise donations and income which is receivable or generated for charity objectives with no other specific purpose and therefore available as general funds. No external conditions are imposed on general funds and they are available for expenditure by the Charity in accordance with its objectives/intentions or to set aside for appropriate internal purposes.

Designated Funds

Designated funds are general funds earmarked by the Trustees for special purposes.

Restricted Funds

Restricted funds represent monies received towards special purposes where conditions are attached to their expenditure. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Expenditure relating to this objective has been charged to the fund, together with a fair proportion of administration and management costs.

Endowment Funds

Endowment funds represent contributions and bequests where the contributor has noted that the monies should be kept as capital. The income has been used in accordance with the terms of the endowments and included in the statement of financial activities.

Cwmni Urdd Gobaith Cymru

Notes to the Financial Statements
for the year ended 31 March 2025

1. ACCOUNTING POLICIES – continued

Pension costs and other post-retirement benefits

The company runs three pension schemes for eligible staff

1 Some of the organisation's staff are members of the Teachers' Pension Scheme, which is a national statutory contributable, defined-benefits, unfunded scheme. It is administered by the Teachers' Pension Agency, an executive agency of the Department for Education and Employment. Pension costs have been assessed by the Government Actuary. The Charity contributed 23.68% (2024 23.68%) of pensionable pay to the scheme for the year ended 31 March 2025, that is £15,920 (2024 £12,561). The cost has been recognised in the financial statements as and when due. This scheme has been closed to new members of staff since 2000.

2 For members who are not eligible to join the Teachers' Scheme, the Charity has arranged a defined-contribution pension scheme. The scheme is managed independently and the charity contributes 6% of pensionable pay.

3 A further scheme is in place that complies with the requirements of auto enrolment for members of staff who are not contributing into the above schemes.

All schemes are held separately from charity assets and the costs have been recognised in the Statement of Financial Activities in the period to which they relate. The cost for the year of schemes 2 and 3 was £381,942 (2024 £358,885).

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	92,177	97,241
Legacies	<u>51,971</u>	<u>846,477</u>
	<u>144,148</u>	<u>943,718</u>

Voluntary income has been received in the form of general grants, donations, bequests and gifts and has been fully included in the financial statements as and when due. The value of service rendered by volunteers has not been included in the accounts. Legacy income recognised during the reporting period included £18,691 (2024 £154,717), of which the amount receivable was not confirmed until after 31 March 2025.

3. INCOME FROM CHARITABLE ACTIVITIES

		2025	2024
	Activity	£	£
Grants	Grants - Supporting charitable activities	5,751,116	6,085,206
Charitable activities	Residential centres	7,808,165	6,633,144
Charitable activities	Sports department	766,244	702,075
Charitable activities	Apprenticeship department	733,413	565,113
Charitable activities	Cultural department	1,662,636	1,865,868
Charitable activities	Magazines	125	125
Charitable activities	Youth and Community department	714,324	675,733
Charitable activities	International department	520	23,500
Charitable activities	Subscriptions and membership	<u>378,364</u>	<u>388,089</u>
		<u>17,814,907</u>	<u>16,938,853</u>

Cwmni Urdd Gobarth Cymru

Notes to the Financial Statements - continued
for the year ended 31 March 2025

3 INCOME FROM CHARITABLE ACTIVITIES - continued

Grants received, included in the above, are as follows

	2025	2024
	£	£
Welsh Government - Eisteddfod Grants	157,600	166,000
Welsh Local Government Association - Eisteddfod Grants	160,264	160,264
Welsh Government – Promote the Use of the Welsh Language	2,200,382	2,375,884
Welsh Government - Grant Scheme for National Voluntary Youth Organisations	136,694	133,602
Welsh Government – Youth Theatre	200,000	200,000
Welsh Government – International Projects	187,000	-
Welsh Government – TAITH	96,439	108,895
WCVA – Wales Volunteer Grant	10,997	-
Welsh Books Council	30,000	31,190
Local Organisations and Authorities	528,065	594,477
Sports Wales	390,085	650,000
UK Government - Shared Prosperity Fund	227,778	-
Promoting Apprenticeships Scheme	100,000	100,000
Carmarthenshire Council – Eisteddfod Grant	-	80,000
Powys Council – Eisteddfod Grant	185,750	-
Arts Council – Eisteddfod Grant	158,719	47,250
Welsh Government - Capital Grants	595,632	1,019,332
National Lottery – Capital Grant	-	300,000
Sports Wales – Capital Grant	324,860	12,600
Other Grants	<u>60,851</u>	<u>105,712</u>
	<u>5,751,116</u>	<u>6,085,206</u>

Grants, including those for the purchase of fixed assets, have been fully acknowledged in the Statement of Financial Activities as and when due

4 OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Miscellaneous income	<u>175,185</u>	<u>120,621</u>

Miscellaneous income relates to various incidental sundry incomes arising from the charity's activities that are not directly related to the main activity headings, e.g rent, sponsorship, sale of promotional goods

5. INVESTMENT INCOME

	2025	2024
	£	£
Investment portfolio income	141,770	52,800
Deposit account interest	<u>49,436</u>	<u>83,299</u>
	<u>191,206</u>	<u>136,099</u>

Investment income has been recognised when received

6 RAISING FUNDS

Raising donations and legacies

	2025	2024
	£	£
Staff costs	50,924	49,840
Sundry costs	<u>7,614</u>	<u>5,790</u>
	<u>58,538</u>	<u>55,630</u>

Cwmni Urdd Gobaith Cymru

Notes to the Financial Statements - continued
for the year ended 31 March 2025

7 EXPENDITURE ON CHARITABLE ACTIVITIES

	Direct costs	Support costs (See note 8)	Totals
	£	£	£
Year ended 31 March 2025			
Residential centres	8,751,625	667,614	9,419,239
Sports department	2,033,054	134,445	2,167,499
Apprenticeship department	986,589	92,563	1,079,152
Cultural department	2,946,887	195,470	3,142,357
Magazines	59,795	4,071	63,866
Youth and community costs	2,043,770	157,264	2,201,034
International department	157,309	31,582	188,891
	<u>16,979,029</u>	<u>1,283,009</u>	<u>18,262,038</u>

The support costs of the Urdd have been allocated to the charitable activities on the basis of a percentage of income

	Direct costs	Support costs (See note 8)	Totals
	£	£	£
Year ended 31 March 2024			
Residential centres	8,122,573	642,403	8,764,976
Sports department	2,297,762	158,874	2,456,636
Apprenticeship department	895,346	87,778	983,124
Cultural department	2,907,465	214,182	3,121,647
Magazines	36,059	3,789	39,848
Youth and community costs	2,050,559	176,150	2,226,709
International department	269,244	24,523	293,767
	<u>16,579,008</u>	<u>1,307,699</u>	<u>17,886,707</u>

8 SUPPORT COSTS

	Management	Finance	Governance costs	Totals
	£	£	£	£
Year ended 31 March 2025				
Wages	819,487	-	84,925	904,412
Social security	125,488	-	10,151	135,639
Pensions	49,549	-	5,089	54,638
Repairs and renewals	7,444	-	-	7,444
Professional fees	-	-	97,630	97,630
Auditors' remuneration	-	-	12,000	12,000
Bank charges	-	71,246	-	71,246
	<u>1,001,968</u>	<u>71,246</u>	<u>209,795</u>	<u>1,283,009</u>

	Management	Finance	Governance costs	Totals
	£	£	£	£
Year ended 31 March 2024				
Wages	811,456	-	84,925	896,381
Social security	119,718	-	10,151	129,869
Pensions	56,995	-	5,089	62,084
Repairs and renewals	17,230	-	-	17,230
Professional fees	-	-	124,443	124,443
Auditors' remuneration	-	-	11,500	11,500
Bank charges	-	66,192	-	66,192
	<u>1,005,399</u>	<u>66,192</u>	<u>236,108</u>	<u>1,307,699</u>

Notes to the Financial Statements – continued
for the year ended 31 March 2025

9. NET INCOME

Net income is stated after charging

	2025	2024
	£	£
Auditors' remuneration	12,000	11,500
Auditors' remuneration – non audit	1,000	1,000
Amortisation	85,001	62,752
Depreciation - owned assets	479,681	389,110
Rent	144,239	99,657
Loss on disposal of fixed asset	<u>256</u>	<u>488</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no Trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024

Trustees' expenses

The charity reimbursed various Trustees for general expenses (e.g. travel to meetings etc) totalling £100 during the year (2024 £nil)

11. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	8,146,699	7,907,140
Social security costs	699,908	626,573
Other pension costs	<u>397,862</u>	<u>371,446</u>
	<u>9,244,469</u>	<u>8,905,159</u>

The average monthly number of employees during the year was as follows

	2025	2024
Charitable activities	369	363
Cost of generating funds	1	1
Administration and management	<u>8</u>	<u>8</u>
	<u>378</u>	<u>372</u>

During the year, three members of staff earned between £60,000 and £70,000 (2024 three), two employees earned between £70,000 and £80,000 (2024 one), and one employee earned between £110,000 and £120,000 (2024 one). These figures are based on gross salary.

Cost of Key Staff

Together with the Chief Executive the Urdd has a number of heads of department who form the Senior Management Team which is responsible for managing the day-to-day activities of the charity. Total payments made to the Senior Management Team are shown below

	2025	2024
	£	£
Gross salary	566,387	558,519
Employer's national insurance	<u>67,871</u>	<u>66,785</u>
	<u>634,258</u>	<u>625,304</u>

Notes to the Financial Statements – continued
for the year ended 31 March 2025

12 PRIOR YEAR FINANCIAL STATEMENTS

		Unrestricted funds	Restricted funds	Endowment funds	Total funds
	Note	£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	932,303	11,415	-	943,718
Charitable activities	3	10,853,647	6,085,206	-	16,938,853
Other trading activities	4	120,621	-	-	120,621
Investment income	5	<u>125,104</u>	<u>-</u>	<u>10,995</u>	<u>136,099</u>
Total		12,031,675	6,096,621	10,995	18,139,291
EXPENDITURE ON					
Raising funds	6	(55,630)	-	-	(55,630)
Charitable activities	7	<u>(13,031,923)</u>	<u>(4,854,784)</u>	<u>-</u>	<u>(17,886,707)</u>
Total		(13,087,553)	(4,854,784)	-	(17,942,337)
Net loss on investments		<u>187,026</u>	<u>-</u>	<u>(12,193)</u>	<u>174,833</u>
NET INCOME		<u>(868,852)</u>	<u>1,241,837</u>	<u>(1,198)</u>	<u>371,787</u>

13 INTANGIBLE ASSETS

	Computer Software £	Totals £
COST		
At 1 April 2024	326,300	326,300
Additions	<u>21,480</u>	<u>21,480</u>
At 31 March 2025	<u>347,780</u>	<u>347,780</u>
ACCUMULATED AMORTISATION		
At 1 April 2024	114,055	114,055
Charge for the year	<u>85,001</u>	<u>85,001</u>
At 31 March 2025	<u>199,056</u>	<u>199,056</u>
NET BOOK VALUE		
At 31 March 2025	<u>148,724</u>	<u>148,724</u>
At 31 March 2024	<u>212,245</u>	<u>212,245</u>

Notes to the Financial Statements - continued
for the year ended 31 March 2025

14. TANGIBLE FIXED ASSETS

	Freehold property £	Long leasehold £	Plant and machinery £	Motor vehicles £	Totals £
COST OR VALUATION					
At 1 April 2024	23,281,998	300,000	3,133,745	185,802	26,901,545
Additions	428,297	-	851,632	38,950	1,318,879
Disposals	-	-	-	(11,700)	(11,700)
At 31 March 2025	<u>23,710,295</u>	<u>300,000</u>	<u>3,985,377</u>	<u>213,052</u>	<u>28,208,724</u>
DEPRECIATION					
At 1 April 2024	-	28,800	1,292,991	110,667	1,432,458
Charge for year	-	1,500	459,039	19,142	479,681
Eliminated on disposal	-	-	-	(11,444)	(11,444)
At 31 March 2025	-	<u>30,300</u>	<u>1,752,030</u>	<u>118,365</u>	<u>1,900,695</u>
NET BOOK VALUE					
At 31 March 2025	<u>23,710,295</u>	<u>269,700</u>	<u>2,233,347</u>	<u>94,687</u>	<u>26,308,029</u>
At 31 March 2024	<u>23,281,998</u>	<u>271,200</u>	<u>1,840,754</u>	<u>75,135</u>	<u>25,469,087</u>

Cost of Freehold Property

The freehold property (Land and buildings) of the Urdd were professionally revalued in September 2022 at £19,207,027 by Rhys Davies MRICS, FAAV, N Sch of R G Jones, Farmers Marts, Dolgellau

The Trustees are committed to ensuring that the valuation of the freehold properties are reviewed at each reporting date

The cost of freehold property that would be recognised in the financial statements had they not been revalued would be £23,896,133 (2024 £23,467,836) Since the last revaluation, there has been a significant amount of development on the freehold properties, primarily at the Llangrannog, Glan Llyn and Pentre Ifan residential centres

Depreciation

Leasehold buildings are included at their original cost and depreciated over the period of the lease

The Trustees are of the opinion that the carrying amount of the revalued freehold property (land and buildings) do not differ materially from that which would be determined using a 'value in use' basis for the residential centres and 'fair value' for other properties, at the balance sheet date. As a result the depreciation charge on revalued freehold property (land and buildings) is £nil, because the carrying amount is the same as the net realisable value for the freehold property

The Trustees are committed to ensuring that revaluations should be made with sufficient regularity to ensure that the carrying amount of the revalued fixed assets do not differ materially from that which would be determined using a 'value in use' basis for the residential centres and 'fair value' for other properties, at the balance sheet date

In addition, the carrying value of freehold properties are reviewed at each reporting period date to determine whether there is any indication of impairment. If such an indication exists, the asset recoverable amount is estimated. The recoverable amount of an asset is the greater of its net selling price and its value in use. At 31st March 2025, the Trustees are of the opinion that there is no indication of impairments and as such the Fair value of freehold buildings is currently reported value

Notes to the Financial Statements - continued
for the year ended 31 March 2025

15 FIXED ASSET INVESTMENTS

	Listed investments £	Investment Property £	Totals £
MARKET VALUE			
At 1 April 2024	3,883,055	350,000	4,233,055
Additions	2,448,203	-	2,448,203
Disposals	(2,431,688)	-	(2,431,688)
Revaluations	56,542	-	56,542
	<u>3,956,112</u>	<u>350,000</u>	<u>4,306,112</u>
At 31 March 2025	<u>3,956,112</u>	<u>350,000</u>	<u>4,306,112</u>
NET BOOK VALUE			
At 31 March 2025	<u>3,956,112</u>	<u>350,000</u>	<u>4,306,112</u>
At 31 March 2024	<u>3,883,055</u>	<u>350,000</u>	<u>4,233,055</u>

The majority of investments are in the UK. Any foreign investments are generally low value and held within the Sarasin and CCLA investment portfolio.

The charity has investments in Sarasin and CCLA representing 61.38% (2024: 0%) and 37.89% (2024: 40.12%) respectively of the total investment portfolio.

The market value of investments held in the Sarasin and CCLA portfolio were £2,434,643 (2024: £nil) and £1,492,831 (2024: £1,557,079) respectively.

At the previous reporting the charity held investments in M&G Charifund and Blackrock Charishare representing 51.72% and 7.43% respectively of the total investment portfolio. The Trustees decided to move these investments over to Sarasin, with the investments transferred during the reporting period.

Fixed asset investments have been recognised at their market value as at the balance sheet date. The investments have been revalued and any gain or loss in their value has been recognised in the Statement of Financial Activities.

Analysis of investments

	2025 £	2024 £
Cash or cash equivalents	16,536	1,392
Listed investments	<u>3,939,576</u>	<u>3,881,663</u>
	<u>3,956,112</u>	<u>3,883,055</u>

The cost of the investments is as follows

	2025 £	2024 £
Historical cost of investments as at 31 March	<u>4,029,512</u>	<u>2,052,691</u>

16 STOCKS

	2025 £	2024 £
Stocks	<u>100,386</u>	<u>114,112</u>

Notes to the Financial Statements - continued
for the year ended 31 March 2025

17 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade debtors	1,613,498	1,196,905
Other debtors	341,872	107,178
Accrued income	377,668	681,855
Prepayments	480,191	595,234
	<u>2,813,229</u>	<u>2,581,172</u>

18 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other loans (see note 19)	28,708	28,495
Trade creditors	874,790	705,182
Social security and other taxes	241,598	244,152
Other creditors	151,566	81,584
Deferred income	1,432,320	986,998
Accrued expenses	137,529	177,355
Payments in advance	367,953	562,329
	<u>3,234,464</u>	<u>2,786,095</u>

DEFERRED INCOME

	2025	2024
	£	£
Brought forward	986,998	908,217
Received during the reporting period	6,196,438	6,163,987
Released to income during the reporting period	<u>(5,751,116)</u>	<u>(6,085,206)</u>
Carried Forward	<u>1,432,320</u>	<u>986,998</u>

Deferred income represents amounts received by the charity in advance of the period to which they relate. In accordance with the Charities SORP (FRS 102) paragraph 5.59, income that is subject to specific performance conditions or relates to future accounting periods is not recognised as income until those conditions are met or the activity takes place.

During the year, the charity received income in respect of

- Grants where the funding relates to activities to be delivered in future periods,
- Residential centre and Events (including the Eisteddfod festival and Youth and Community activity) fees paid in advance for festivals and activities taking place after the year-end,
- Eisteddfod fundraising income where the fundraising relates to festivals to be delivered in future periods

These amounts are included as deferred income until the charity has delivered the related services or met all conditions attached to the funding. Once the relevant obligations have been fulfilled, the income is released to the Statement of Financial Activities.

19 LOANS

An analysis of the maturity of loans is given below

	2025	2024
	£	£
Amounts falling due within one year on demand		
Other loans	<u>28,708</u>	<u>28,495</u>

Other loans relate to loans to the Charity from various of the regional groups on which interest is paid at a rate of 0.5% above base rate.

Notes to the Financial Statements - continued
for the year ended 31 March 2025

20 LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows

	2025	2024
	£	£
Within one year	7,326	7,398
Between one and five years	<u>2,967</u>	<u>6,560</u>
	<u>10,293</u>	<u>13,958</u>

The future operating lease commitments are not included in the financial statements

21 MOVEMENT IN FUNDS

	At 1/4/24	Net income	Transfers between funds	At 31/3/25
	£	£	£	£
Unrestricted funds				
General fund	31,502,392	(656,496)	631,172	31,477,068
Restricted funds				
John and Rhys James Fund	16,800	-	-	16,800
John and Ceridwen Medal	5,240	-	-	5,240
Sports Projects	215,414	(215,414)	-	-
Capital Fund	<u>300,000</u>	<u>920,492</u>	<u>(621,492)</u>	<u>599,000</u>
	537,454	705,078	(621,492)	621,040
Endowment funds				
County Cup Fund	144,097	15,511	(5,528)	154,080
Corwen Home Fund	4,426	448	(169)	4,705
Art and Craft Fund	2,956	298	(113)	3,141
Glesni Evans Fund	3,378	(99)	(131)	3,148
Olwen Griffiths Fund	15,184	(214)	(430)	14,540
Ethleen Thomas Fund	1,935	(27)	(55)	1,853
Olwen Phillips / Pam Weaver Fund	5,503	(77)	(157)	5,269
Sim Davies Fund	18,775	(265)	(532)	17,978
Rhian Criddle Fund	2,873	55	-	2,928
Sharon Bonds Fund	979	(13)	(28)	938
Pendyrus Fund	12,387	1,148	(472)	13,063
Dr D Davies Fund	<u>63,320</u>	<u>(3,935)</u>	<u>(2,065)</u>	<u>57,320</u>
	275,813	12,830	(9,680)	278,963
TOTAL FUNDS	<u>32,315,659</u>	<u>61,412</u>	<u>-</u>	<u>32,377,071</u>

Transfers during the year reflect the reallocation of resources to ensure funds are applied in accordance with donor restrictions and the charity's objectives

- **Capital Fund (£621,492 transferred to unrestricted funds)** This represents the release of restrictions on capital grants once the related assets were purchased and brought into use. Under SORP, when the purpose of a restricted capital grant has been fulfilled, the balance is transferred to unrestricted funds to match the depreciation charge on those assets.
- **Endowment Funds (£9,680 transferred to unrestricted funds)** Small transfers from endowment funds represent the application of investment income for the specific purposes of those funds, in line with donor conditions.

Cwmni Urdd Gobaith Cymru

Notes to the Financial Statements - continued
for the year ended 31 March 2025

21 MOVEMENT IN FUNDS – continued

Net income, included in the above are as follows

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	12,563,860	(13,273,802)	53,446	(656,496)
Restricted funds				
John and Rhys James Fund	-	-	-	-
Sports Projects	401,082	(616,496)	-	(215,414)
Welsh Government	3,138,378	(3,138,378)	-	-
Welsh Books Council	30,000	(30,000)	-	-
Local Councils / Institutions Grants	713,815	(713,815)	-	-
Shared Prosperity Funds	227,778	(227,778)	-	-
Arts Council Grants	158,719	(158,719)	-	-
Other Grants	160,852	(160,852)	-	-
Capital Fund	920,492	-	-	920,492
	5,751,116	(5,046,038)	-	705,078
Endowment funds				
County Cup Fund	6,010	(481)	9,982	15,511
Corwen Home Fund	184	(15)	279	448
Art and Craft Fund	123	(10)	185	298
Glesni Evans Fund	140	(10)	(229)	(99)
Olwen Griffiths Fund	430	-	(644)	(214)
Ethleen Thomas Fund	55	-	(82)	(27)
Olwen Phillips / Pam Weaver Fund	156	-	(233)	(77)
Sim Davies Fund	532	-	(797)	(265)
Rhian Criddle Fund	55	-	-	55
Sharon Bonds Fund	28	-	(41)	(13)
Pendyrus Fund	513	(41)	676	1,148
Dr D Davies Fund	2,244	(179)	(6,000)	(3,935)
	10,470	(736)	3,096	12,830
TOTAL FUNDS	<u>18,325,446</u>	<u>(18,320,576)</u>	<u>56,542</u>	<u>61,412</u>

Cwmni Urdd Gobaith Cymru

Notes to the Financial Statements - continued
for the year ended 31 March 2025

21 MOVEMENT IN FUNDS – continued

Comparatives for movement in funds (i.e. for the prior year ended 31 March 2024)

	At 1/4/23 £	Net income £	Transfers between funds £	At 31/3/24 £
Unrestricted funds				
General fund	31,339,312	(868,852)	1,031,932	31,502,392
Restricted funds				
John and Rhys James Fund	16,800	-	-	16,800
John and Ceridwen Medal	5,240	-	-	5,240
Sports Projects	305,509	(90,095)	-	215,414
Capital Fund	-	<u>1,331,932</u>	<u>(1,031,932)</u>	<u>300,000</u>
	327,549	1,241,837	(1,031,932)	537,454
Endowment funds				
County Cup Fund	149,298	(5,201)	-	144,097
Corwen Home Fund	4,779	(353)	-	4,426
Art and Craft Fund	3,191	(235)	-	2,956
Glesni Evans Fund	3,347	31	-	3,378
Olwen Griffiths Fund	14,569	615	-	15,184
Ethleen Thomas Fund	1,876	59	-	1,935
Olwen Phillips / Pam Weaver Fund	3,980	1,523	-	5,503
Sim Davies Fund	16,710	2,065	-	18,775
Rhian Criddle Fund	2,151	722	-	2,873
Sharon Bonds Fund	779	200	-	979
Pendyrus Fund	16,839	(4,452)	-	12,387
Dr D Davies Fund	<u>59,492</u>	<u>3,828</u>	-	<u>63,320</u>
	277,011	(1,198)	-	275,813
TOTAL FUNDS	<u>31,943,872</u>	<u>371,787</u>	-	<u>32,315,659</u>

Transfers during the prior year reflect the reallocation of resources to ensure funds are applied in accordance with donor restrictions and the charity's objectives

- **Capital Fund (£1,031,932 transferred to unrestricted)** This represents the release of restrictions on capital grants once the related assets were purchased and brought into use. Under SORP, when the purpose of a restricted capital grant has been fulfilled, the balance is transferred to unrestricted funds to match the depreciation charge on those assets.

Cwmni Urdd Gobaith Cymru

Notes to the Financial Statements - continued
for the year ended 31 March 2025

21. MOVEMENT IN FUNDS - continued

Comparative net movement in funds (i.e. for the prior year ended 31 March 2024), included in the above are as follows

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
Unrestricted funds				
General fund	12,031,675	(13,087,553)	187,026	(868,852)
Restricted funds				
<i>John and Rhys James Fund</i>	-	-	-	-
Sports Projects	650,000	(740,095)	-	(90,095)
Local Councils / Institutions Grants	594,477	(594,477)	-	-
Welsh Government	3,244,645	(3,244,645)	-	-
Welsh Books Council	31,190	(31,190)	-	-
Other Grants	244,377	(244,377)	-	-
Capital Fund	<u>1,331,932</u>	<u>-</u>	<u>-</u>	<u>1,331,932</u>
	6,096,621	(4,854,784)	-	1,241,837
Endowment funds				
<i>County Cup Fund</i>	6,308	-	(11,509)	(5,201)
Corwen Home Fund	202	-	(555)	(353)
Art and Craft Fund	135	-	(370)	(235)
Glesni Evans Fund	141	-	(110)	31
Olwen Griffiths Fund	343	-	272	615
Ethleen Thomas Fund	44	-	15	59
Olwen Phillips / Pam Weaver Fund	94	-	1,429	1,523
Sim Davies Fund	394	-	1,671	2,065
Rhian Criddle Fund	91	-	631	722
Sharon Bonds Fund	18	-	182	200
Pendyrus Fund	711	-	(5,163)	(4,452)
Dr D Davies Fund	<u>2,514</u>	<u>-</u>	<u>1,314</u>	<u>3,828</u>
	10,995	-	(12,193)	(1,198)
TOTAL FUNDS	<u>18,139,291</u>	<u>(17,942,337)</u>	<u>174,833</u>	<u>371,787</u>

Notes to the Financial Statements - continued
for the year ended 31 March 2025

21 MOVEMENT IN FUNDS - continued

Purpose of restricted funds

The endowment funds represent contributions and bequests where the contributor has noted that the money should be retained as capital. The income has been used in accordance with the terms of the endowments and included in the Statement of Financial Activities.

John & Ceridwen Hughes Medal	A gift was received to be used to create and present a special annual award for the outstanding work in the youth work sector
Sports Projects	These projects have been financed by Sport Wales and the Welsh Government. The money has been used to purchase equipment and appoint sports officers, including staging Gemau Cymru annually.
John & Rhys James Fund	An annual gift is received from the Pantyfedwen Trust and allocated to County Committees and to the Surrounding Areas to promote local Urdd Eisteddfodau.
Cymraeg Pob Dydd Project	A project which extends the use of Welsh as a second language outside the classroom in English-medium schools.
Youth Officers	Various projects which focus on informal learning/extracurricular interests outside school hours, to ensure the social use of Welsh.
Youth Theatre	The company offers opportunities to the youth of Wales, between 14 and 20 years of age, to perform in a musical production, funded by the Welsh Government.
Local Councils/Institutions Grants Welsh Government	Support in funding core regional work and joint projects with other institutions. The main grant in supporting the core work of the Urdd, to enable us to fulfil targets in strategic areas promoting Welsh to children and young people.
Welsh Books Council	Support in funding the publication of magazines.
Promoting Apprenticeships Scheme	Support in funding the costs of providing training to apprentices through the medium of Welsh in Sports, open air activities and childcare.
Shared Prosperity Fund	Support for train new activity officers in Pembrokeshire, as well as research and initiatives to improve energy efficiency at the Llangrannog residential centre.
Capital Fund	This represents grant funding for capital projects which remain under restriction as at the balance sheet date.

Notes to the Financial Statements - continued
for the year ended 31 March 2025

22 ANALYSIS OF ASSETS AND LIABILITIES BETWEEN FUNDS

At 31 March 2025

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds £
Intangible fixed assets	148,724	-	-	148,724
Tangible fixed assets	25,709,029	599,000	-	26,308,029
Investments	4,027,149	-	278,963	4,306,112
Current assets	<u>1,592,166</u>	<u>22,040</u>	-	<u>1,614,206</u>
TOTAL FUNDS	<u>31,477,068</u>	<u>621,040</u>	<u>278,963</u>	<u>32,377,071</u>

At 31 March 2024

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds £
Intangible fixed assets	212,245	-	-	212,245
Tangible fixed assets	25,169,087	300,000	-	25,469,087
Investments	3,957,242	-	275,813	4,233,055
Current assets	<u>2,163,818</u>	<u>237,454</u>	-	<u>2,401,272</u>
TOTAL FUNDS	<u>31,502,392</u>	<u>537,454</u>	<u>275,813</u>	<u>32,315,659</u>

23 CAPITAL COMMITMENTS

	2025 £	2024 £
Contracted but not provided for in the financial statements	<u>-</u>	<u>-</u>

At the year end, there were no capital works and repairs contracted (2024 £nil)

24 FINANCIAL INSTRUMENTS

The carrying value of the financial assets and liabilities include

	2025 £	2024 £
Financial assets that are debt instruments measured at amortised cost		
Fixed asset investments	4,306,112	4,233,055
Trade debtors	1,613,498	1,196,905
Other debtors	341,872	107,178
Cash at bank	1,935,055	2,492,083
Financial liabilities that are debt instruments measured at amortised cost		
Other loans	(28,708)	(28,495)
Trade creditors	(874,790)	(705,182)
Other creditors	(151,566)	(81,584)
Deferred income	(1,432,320)	(986,998)
Accrued expenses	(137,529)	(177,355)
Payments in advance	(367,953)	(562,329)

Notes to the Financial Statements - continued
for the year ended 31 March 2025

25 RELATED PARTY DISCLOSURES

During the year, the Charity received income for broadcasting rights, sponsorship and facility hire from S4C, a company in which Mr D Davies, a trustee, is also a director. The transactions were undertaken at market value and on normal commercial terms. Mr D Davies did not take part in approving the transactions, and no trustee received any personal benefit. The total income received was £348,315, with £nil outstanding at year-end.

There were no other related party transactions for the year ended 31 March 2025, nor for the preceding year.

26 POST BALANCE SHEET EVENT

On 4th November 2025, the charity received confirmation of the grant of Letters of Administration with Will in respect of an estate of a deceased person, who died on 6 January 2023 domiciled in England and Wales. The application states that the gross value of the estate is £3,210,273 and the net value is £3,201,235. The charity, Urdd Gobaith Cymru, has been appointed as the administrator and beneficiary under the Will.

The financial impact of this event cannot be reliably measured at the reporting date, therefore, no adjustment has been made to the financial statements. Disclosure is provided to inform users of the accounts of this significant event occurring *after the balance sheet date*.



Urdd

**Adroddiad yr Ymddiriedolwyr a
Datganiadau Ariannol Archwiledig
am y flwyddyn yn diweddu
31 Mawrth 2025**

**Cwmni Urdd Gobaith Cymru
(Cyfyngedig drwy warrant heb gyfranddaliadau)**

TU

A24

AEI1KQ3
23/12/2025
COMPANIES HOUSE

#12

Cwmni Urdd Gobaith Cymru
Cynnwys y Datganiadau Ariannol
am y flwyddyn yn diwedd 31 Mawrth 2025

	<u>Tudalen</u>
Adroddiad yr Ymddiriedolwyr	3 – 14
Adroddiad yr Archwilywyr Annibynnol	15 – 17
Datganiad o Weithgareddau Ariannol	18
Datganiad o Incwm Cynhwysfawr	19
Mantolen	20
Datganiad llif arian	21
Nodiadau i'r datganiad llif arian	22
Nodiadau i'r datganiadau ariannol	23 - 40

Cwmni Urdd Gobaith Cymru

Adroddiad yr Ymddiriedolwyr am y flwyddyn yn diwedd 31 Mawrth 2025

Mae'r Ymddiriedolwyr, sydd hefyd yn gyfarwyddwyr o'r elusen at ddiwedd Deddf Cwmnïau 2006, yn cyflwyno eu hadroddiad blynyddol â'r datganiadau ariannol archwiledig am y flwyddyn yn diwedd 31 Mawrth 2024. Mae'r Ymddiriedolwyr wedi mabwysiadu'r darpariaethau yn y 'Datganiad o Arferion a Argymhellwyd i Elusennau' wrth baratoi'r adroddiad blynyddol a'r datganiadau ariannol yn unol â'r Safon Adrodd Ariannol sy'n gymwys yn y DU a Gweriniaeth Iwerddon (FRS 102) (effeithiol 1 Ionawr 2015).

Mae Cwmni Urdd Gobaith Cymru yn elusen gofrestrdedig ac yn gwmni cyfyngedig drwy wariant. Agorwyd cangen gyntaf y mudiad yn 1972 ac yna ymgorfforwyd yr Urdd ar 8 Mawrth 1977 a chofrestrodd fel elusen ar yr un dyddiad. Sefydlwyd o dan Fomrandwm sy'n datgan amcanion a phwerau'r Cwmni a reolwyd gan Erthyglau Cymdeithasol. Os fyddai'r cwmni yn digwydd drwy'n i ben yn y dyfodol, ni fydd rhwymedigaeth yn fwy nag £0.25 yn daladwy gan yr Ymddiriedolwyr.

AMCANION A GWEITHGAREDDAU

Nod ac Amcanion

Prif amcanion yr elusen yw sicrhau bod holl ieuenctid Cymru yn cael y cyfle, trwy gyfrwng y Gymraeg, i ddatblygu'n unigolion cyflawn, a'u galluogi i chwarae rhan adeiladol yn y gymdeithas, drwy feithrin sgiliau personol a chymdeithasol.

Mae'r elusen yn cyflawni ei hamcanion mewn pump prif ffordd, sef: 1) drwy gynnal profiadau canolfannau preswyl, 2) drwy gynnal eisteddfodau lleol a chenedlaethol i hyrwyddo'r celfyddydau, 3) drwy gynnal gwasanaeth darpariaeth chwaraeon, 4) drwy gynnal rhwydwaith o weithgareddau cenedlaethol a rhyngwladol i'r ieuenctid, a 5) darparu hyfforddiant yn y gweithle a phrentisiaethau. Ceir adolygiad manwl o gampau a pherfformiadau mewn adroddiad blynyddol ar wahân i'w gyflwyno yn y Cyfarfod Blynyddol (gweler www.urdd.cymru).

Mae'r elusen yn ddinolhgar am ymdrechion ei gwirfoddolwyr sy'n helpu i ddarparu'r gwasanaeth a rhodi arian drwy roi eu hamser i gynorthwyo gyda gweithgareddau'r elusen. Ar y cyfan mae'r cyfraniadau hyn yn cynnwys gwirfoddoli ar gyfer yr Eisteddfodau niferus sy'n digwydd ar lefel leol a rhanbarthol cyn cymhwyso ar gyfer yr Eisteddfod Genedlaethol, cynorthwyo gyda nifer o glybiau chwaraeon a chymdeithasol sy'n gweithredu drwy gydol y flwyddyn, helpu gyda threfnu a stiwardio cystadlaethau rhanbarthol a cenedlaethol yn ogystal â'n Hymddiriedolwyr a gwirfoddolwyr eraill sy'n eistedd ar ac yn mynychu ein byrddau a'n paneli. Er bod rhanbarthau a chylchoedd lleol yn cynnal gweithgareddau, caiff y rhai eu rhedeg yn annibynnol ar Gwmni Urdd Gobaith Cymru ac felly nid ydynt wedi'u cynnwys yn y cyfrifon hyn.

Cyflawniadau a Pherfformiad

Yn ystod y flwyddyn fe wnaeth yr Urdd gyflawni y canlynol:

- Daeth dros 103,000 o wersyllwyr a thros 850 o ysgolion Cymru, gan gynnwys 61% o ysgolion cyfrwng Saesneg y wlad, i ymweld a gweryllodd yr Urdd.
- Cynhaliwyd Eisteddfod Genedlaethol yr Urdd yn Sir Faldwyn, gyda dros 100,000 o gofrestrïadau wedi'u wneud i gystadlu yn yr ŵyl.
- Mewn partneriaeth gyda Undeb Rygbi Cymru, Cymerodd dros 6,000 o chwaraewyr ran mewn twrnament cyflwynol 7 bob ochr rygbi yng Nghaerdydd yn Ebrill 2024.
- Dathlodd yr adran prentisiaethau ei phen blwydd yn 10 oed a chynhaliodd ddigwyddiad yn Llandudno ac Abertawe i nodi'r pen-blwydd. Mae'r Urdd yn cynnal prentisiaethau yn y sectorau chwaraeon, chwaraeon mewn addysg, awyr agored, gofal plant, a gwaith ieuenctid, ac ers sefydlu'r adran Mae nifer y prentisiad newydd wedi cynyddu o 25 i 180 y flwyddyn, gyda dros 80 o gyflogwyr bellach mewn partneriaeth â'r Urdd ar y gwahanol gynlluniau hyfforddi.
- Ym mis Mai lanswyd Neges Heddwch 2024, 'Gweithred yw Gobaith', a grewyd gan fyfyrwyr Coleg Caerdydd a'r Fro, Prentisiad a gwirfoddolwyr yr Urdd yn Sain Ffagan, Caerdydd. Roedd y Neges Heddwch yn rhoi teyrnged genhedlaeth o ferched Cymru a weithredodd dros heddwch a chydardoldeb gan mlynedd yn ôl, a hynny drwy gynnal ymgyrch arloesol Deiseb Heddwch Merched Cymru 1923-24, ac ym mis Rhagfyr 2024 ymwelodd cynrychiolwyr y Neges Heddwch ag Efrog Newydd a Washington i ddilyn ag olrhain Hanes y ddeiseb a chael eich grymuso trwy ddysgu mwy am y sefyllfa fyd-eang i fenywod fel arweinwyr ac ymgyrchwyr.
- Parhaodd prosiectau Rhyngwladol y mudiad i hyrwyddo cyfnewid a dealltwriaeth ddiwylliannol, a fel rhan o flwyddyn Cymru yn India, lanswyd rhaglen #FelMerch mewn partneriaeth ag elusen "Her Future Coalition". Rhoddwyd y cyfle i wirfoddolwyr 18-25 oed o Gymru i gymryd rhan mewn rhaglenni addysg a chymorth i blant a phobl ifanc yn Kolkata. Ymgysylltodd yr adran ieuenctid a Chymuned â dros 84,000 o blant a phobl ifanc trwy glybiau cinio neu glybiau cymunedol. Mae gan yr Urdd 163 o ganghennau lle cynhelir gweithgareddau'n rheolaidd ledled Cymru.

Cwmni Urdd Gobaith Cymru

Adroddiad yr Ymddiriedolwyr am y flwyddyn yn diwedd 31 Mawrth 2025

ADRODDIAD STRATEGAETH

Adolygiad ariannol

Sefyllfa ariannol

Adroddir ar ganlyniadau'r Elusen yn y Datganiad o Weithgareddau Ariannol ar dudalen 18

Mae incwm net o bob cronfa yn dangos gweddill o £61,412 (2024 £371,787) gyda'r Elusen yn ffodus o fod wedi eiwa o'r canlynol

- Grantiau cyfalaf oddi wrth Llywodraeth Cymru a Chwaraeon Cymru o £920,492 (2024 £1,331,932) Defnyddiwyd y grantiau yma i ariannu'r gwariant cyfalaf yng ngwersylloedd Glan Llyn, Llangrannog and Phentre Ifan. Tra bod y grantiau a dderbyniwyd o fewn incwm, mae'r gwariant yma wedi'i gyfalafu a felly nid yw wedi adrodd yn y Datganiad o Weithgareddau Ariannol
- Rhoddion a chymynroddion £144,148 (2024 £943,718)

Er bod y gwersylloedd wedi gwasanaethu dros 103,000 o ymwelwyr dros nos, fe wnaeth chwyddiant uchel gael effaith ar gostau rhedeg y gwersylloedd ac felly nid oedd yr incwm net a gynhyrchwyd yn ôl i fyny i'r lefelau a welwyd cyn y pandemig COVID

Yn flynyddol, mae cyfrifon rheoli mewnol yr Urdd yn dangos fod Gwersylloedd Llangrannog, Glan-llyn a Chaerdydd, yn ogystal â'r Adran Gylichronau ac Adran yr Eisteddfod a'r Celfyddydau, yn cyfrannu gwarged tuag at weithgareddau datblygu a rhanbarthol. Yn unol â pholisiau cyfrifyddol yn y cyfrifon statudol dosrannir costau cefnogi'r gweithgareddau elusennol ar sail canran yr incwm a dderbynnir gan bob adran. Yn ogystal nodir incwm grantiau ar wahân yn y Datganiad o Weithgareddau Ariannol

Asedau Sefydlog Tiriaethol

Dangosir newidiadau asedau sefydlog diriaethol yn nodiadau yr adroddiad ariannol. Yn ystod y flwyddyn gwariwyd £1,318,879 (2024 £2,298,762), ar amryw o asedau sefydlog, yn fwyaf nodedig datblygiad adeilad Penhelig yng ngwersyl Llangrannog, gosod tŵr Zip Wire newydd yn Llangrannog, a gwelliannau cyfleusterau ac effeithlonrwydd ynni pellach yn Llangrannog, Glan Llyn and Chaerdydd. Roedd yr elusen yn ffodus i dderbyn grant gan Lywodraeth Cymru ariannu 65% o'r gwaith ym Mhenhelig a grant gan Chwaraeon Cymru ar gyfer gosod tŵr Zip Wire yn Llangrannog.

Polisi ac amcanion buddsoddi

Rheolir pwerau buddsoddi'r Ymddiriedolwyr gan y Memorandwm ac Erthyglau Cymdeithasiad. Mae'r Ymddiriedolwyr wedi penderfynu ar bolisi o fuddsoddi arian mewn cyfuniad o stoc y Llywodraeth, cyfranddaliadau rhestredig ac unedau buddsoddi arbenigol i elusennau, er mwyn cwrrd â'u gofynion i gynhyrchu incwm a thyfiant cyfalaf yn ogystal â buddsoddi'n foesebol. Yn ystod y cyfnod adrodd trosglwyddwyd buddsoddiadau o reolwr cronfeydd presennol i reolwyr cronfeydd newydd, CCLA Investment Management Limited and Sarasin & Partners LLP, yn dilyn adolygiad gan yr Ymddiriedolwyr ar agwedd yr elusen tuag at fuddsoddi n gyda mewnbwn arbenigwr sector mewn cyfnod adrodd blaenorol.

Polisi cronfeydd

Fel sydd yn ofynnol gan Comisiwn yr Elusennau, mae'r angen i'r elusen gael polisi cronfeydd er mwyn diogelu y mudiad rhag yr annisgwyl. Mae'r Ymddiriedolwyr wedi sefydlu polisi lle dylai cronfeydd cyffredinol fod gwerth oddeutu 6 mis o wariant cyffredinol (tua £7.7 miliwn). Ar y lefel hwn, teimla'r Ymddiriedolwyr gall yr elusen barhau i weithredu mewn achos o ddiffyg incwm sylweddol. Byddai'n rhaid ystyried sut i newid y gweithgareddau neu gynyddu'r incwm mewn achos o'r fath.

Ar ddiwedd 31 Mawrth 2025, roedd y cronfeydd rhydd yn £5,269,315 (2024 £5,771,060). Mae'r Ymddiriedolwyr yn ymwybodol o gymyrrddion a fydd yn cael eu dosbarthu i'r elusen ar ôl setlo ystadau unigolion amrywiol, gan gynnwys ystâd sylweddol a gadarnhawyd gan ddyfarniad Llythyr Gweinyddiaeth ar 4 Tachwedd 2025, gyda gwerth net o tua £3.2 miliwn. Dylai'r rhoddion disgwyliedig hyn ddod â'r cronfeydd rhydd yn ôl i'r lefel targed gan yr Ymddiriedolwyr ar ôl caniatáu ar gyfer gwariant ar adnewyddu cyfleusterau yn y canolfannau preswyl. Y strategaeth hir-dymor yw parhau i gynyddu y cronfeydd rhydd yn y dyfodol trwy greu gweddill blynyddol ar weithgareddau.

Roedd yna £621,040 (2024 £537,454) mewn cronfeydd cyfyngedig. Mae'r balans ar ddiwedd y flwyddyn yn cynnwys cyfraniadau a grantiau o £22,040 (2024 £237,454) a £599,000 (2024 £300,000) mewn cronfeydd cyfalaf. Roedd yna £278,963 (2024 £275,813) mewn Cronfeydd Gwaddol.

Cyfanswm y cronfeydd ar ddiwedd y flwyddyn oedd £32,377,071 (2024 £32,315,659)

Cwmni Urdd Gobaith Cymru

Adroddiad yr Ymddiriedolwyr am y flwyddyn yn diwedd 31 Mawrth 2025

Codi Arian gan y Cyhoedd

Yn ystod y flwyddyn, bu Urdd Gobaith Cymru yn cynnal amrywiaeth o weithgareddau codi arian i gefnogi ei nodau elusennol, gan gynnwys apelïadau, digwyddiadau cymunedol, codi arian ar-lein, a rhoddion gwirfoddol gan y cyhoedd. Mae codi arian yn chwarae rhan bwysig wrth alluogi'r Urdd i ddarparu cyfleoedd i blant a phobl ifanc yng Nghymru gymryd rhan mewn profiadau diwylliannol, chwaraeon, addysgol a chymdeithasol. Nid yw'r elusen yn cyflogi codwyr arian proffesiynol nac yn defnyddio cyfranogwyr masnachol.

Mae'r ymddiriedolwyr yn cadarnhau bod yr elusen yn cadw at God Ymarfer Codi Arian y Rheoleiddiwr Codi Arian ac fod pob gweithgaredd codi arian cyhoeddus yn ystod y flwyddyn wedi'i gynnal yn unol â'r gofynion a osodir ar gwmnïau elusennol gan Ddeddf Cwmnïau 2006 a deddfwriaeth elusennol berthnasol. Mae rheolaethau mewnol a mecanweithiau goruchwyllo ar waith i sicrhau bod codi arian yn cael ei wneud yn dryloyw, yn gyfrifol, ac mewn modd sy'n cyd-fynd â chenhadaeth yr elusen.

Mae'r ymddiriedolwyr yn cynnal goruchwyliaeth reolaidd ar weithgareddau codi arian, gan dderbyn diweddariadau ar incwm a gynhyrchir, materion cydymffurfiaeth, ac unrhyw faterion sy'n codi. Mae polisiâu ar waith i sicrhau bod pob gweithgaredd codi arian yn parhau hawliau, urddas a lles cefnogwyr a'r cyhoedd, gyda sylw arbennig i unigolion sy'n agored i niwed. Mae staff a gwirfoddolwyr sy'n cymryd rhan mewn codi arian yn derbyn canllawiau perthnasol i ddiogelu rhag gormod o bwysau, arferion ymyrrol, neu ymagweddau parhaus.

Mae Urdd Gobaith Cymru yn gweithredu gweithdrefn gwyno glir a hygyrch. Yn ystod y cyfnod adrodd, ni chafodd yr elusen unrhyw gwynion yn ymwneud â chodi arian (blwyddyn flaenorol dim).

Mae'r ymddiriedolwyr yn fodlon bod gweithgareddau codi arian yr elusen yn ystod y flwyddyn wedi bod yn gost-effeithiol, wedi'u goruchwyllo'n briodol, ac wedi'u cynnal mewn modd sy'n gyson â gwerthoedd yr elusen fel mudiad ieuencid cenedlaethol. Nid yw'r elusen wedi cymryd rhan mewn arferion a allai gael eu hystyried yn afresymol o ymwthiol, yn barhaus, neu'n rhoi gormod o bwysau ar roddwyr posibl.

Polisiâu ac amcanion rheolaeth risg a rheolaeth ariannol

Mae Bwrdd yr Ymddiriedolwyr wedi adolygu'r risgiau sylweddol hynny lle mae'r elusen yn agored iddynt, a sefydlu systemau i leddfu'r risgiau hynny. Paratowyd adroddiadau yn rheolaidd er mwyn sicrhau bod y camau priodol yn bodoli i leihau'r risgiau. Lleihawyd risgiau mewnol drwy weithredu trefniadau awdurdodi trafodaeth ariannol a phrosiectau, ac er mwyn sicrhau ansawdd cyson am holl weithgareddau'r elusen. Adolygwyd y trefniadau yma yn gyfnodol i sicrhau eu bod yn dal i gwrdd â gofynion yr elusen.

Busnes Gweithredol

Mae'r Ymddiriedolwyr wedi asesu priodoldeb y sail busnes gweithredol ('going concern') drwy foddelu cyllideb a rhagolygon ariannol ar gyfer y cyfnod hyd at fis 31 Mawrth 2026 ac maent yn fodlon eu bod yn parhau i fod yn briodol i ddefnyddio'r sail busnes gweithredol o barato'r datganiadau ariannol ar gyfer y flwyddyn a ddaeth i ben 31 Mawrth 2025. Gweler Polisiâu Cyfrifo, Nodyn 1 i'r Datganiadau Ariannol.

Datblygiadau'r dyfodol

Cynllun Strategol presennol yr Urdd ar gyfer 2023 i 2028, 'Urdd i Bawb', sydd yn nodi gweledigaeth i sicrhau darpariaeth gynhwysol a theg sy'n croesawu amrywiaeth ac yn cryfhau'r Gymraeg. Mae gwerthoedd craidd yr Urdd fel y ganlyn:

- **CEFNOGI** - ein aelodau, defnydd o'r Gymraeg, lles plant a phobl ifanc, ein gwirfoddolwyr a staff
- **PARCHU** - iaith, amrywiaeth ag anabledd, ein gilydd, ein diwylliant a diwyllïannau eraill a'n gwahaniaethau
- **GRYMUSO** - dros Gymru a'n pobl ifanc, i wneud gwahaniaeth ac i fod yn haul tuag at eraill

Amcanion strategol Urdd i Bawb yw

- **Urdd i Bawb** – darpariaeth gyson a theg sy'n croesawu amrywiaeth
- **Ein Cynnig** – sy'n apelgar, cyfoes ac yn hyblyg
- **Ein Gwirfoddolwyr** – y llwybrau cefnogi ac uwchsgilio
- **Ein Gweithlu** – sy'n gymwys, hyblyg a chynhwysol
- **Ein Hamgylchedd** – Urdd sy'n amgylcheddol gyfrifol
- **Ein Hadeiladau** – sy'n apelgar ac addas ar gyfer anghenion y dyfodol

Er mwyn cyflawni'r weledigaeth a'r amcanion strategol, bydd y Bwrdd Ymddiriedolwyr, staff a Byrddau Strategol yn adolygu blaenoriaethau a nodau'r Elusen yn rheolaidd.

Cwmni Urdd Gobaith Cymru

Adroddiad yr Ymddiriedolwyr am y flwyddyn yn diwedd 31 Mawrth 2025

Crynodeb o Ddilysiant Ail Flwyddyn (2024–2025) yn erbyn Cynllun Strategol Urdd i Bawb

Urdd i Bawb

- Cynyddodd aelodaeth £1 i 25.5%, mynediad am ddim i'r Eisteddfod i deuluoedd incwm isel
- 350 o leodd wedi'u hariannu drwy'r Gronfa Cyfle i Bawb (+38% o gynnydd)
- Myfyrwyr ESOL wedi cyfrannu at y Neges Heddwch a Daioni
- Mentrau LGBTQ+ ehangu rhaglen Cwiar Na Nog, mannau diogel a chyfranogiad mewn digwyddiadau Pride
- Penodi Swyddog Hygyrchedd, defnydd o Makaton a BSL mewn digwyddiadau, partneriaethau gydag elusennau anabled

Ein Cynnig

- Llais pobl ifanc yn ganolog 34% o lefydd ar fyrddau i bobl 18–25 oed, fforymau ieuencid yn dylanwadu ar ddarpariaeth
- Prisiau cynhwysol a chynlluniau rhandaliadau, teithiau rhyngwladol am ddim drwy gyllid TAITH
- Mentrau llesiant pobl ifanc rhaglenni cymunedol a chwaraeon, mannau ymwybyddiaeth ofalgar yn yr Eisteddfod a'r canolfannau preswyl
- 26% o ysgolion sy'n aros yn y canolfannau o'r ardaloedd mwyaf difreintiedig, darpariaeth wedi ei dargedu megis Fit and Fed

Ein Gwirfoddolwyr

- 555 o wirfoddolwyr chwaraeon (73% o dan 25 oed), trefniadau newydd ar gyfer gwirfoddolwyr cymunedol a chelfyddydol
- Hyfforddiant strwythuredig ar-lein ac wyneb yn wyneb diogelu, ymwybyddiaeth anabled, BSL, cyfryngau cymdeithasol, trefnu digwyddiadau

Ein Gweithlu

- Cyflogwr Cyflog Byw Go Iawn, pecyn buddion cynhwysfawr
- Amrywiaeth gweithlu 43% o dan 25 oed, 190 o brentisiaid gyda 65% yn symud i swyddi llawn amser
- Hyfforddiant gwrth-hiliaeth, LGBTQ+, ac anabled, cyrsiau arweinyddiaeth ILM ar gael
- Arolwg lles staff wedi sgorio 77%, sy'n uwch na chyfartaledd elusennau'r DU

Ein Hamgylchedd

- Paneli solar wedi'u gosod yn Llangrannog, cynlluniau Net Sero ar gyfer Glan-Ilyn a chanolfannau eraill
- Gwelliannau ymarferol cwpanau ail ddefnydd, offer ailgylchu, llai o ddefnydd generaduron diesel yn yr Eisteddfod Genedlaethol yr Urdd

Ein Heiddo

- Cynllun buddsoddi pum mlynedd wedi'i gymeradwyo ar gyfer pob canolfan breswyl
- Uwchraddiadau wedi'u cwblhau ystafelloedd ymolchi en-suite a chyfarfod yng Nghaerdydd, adnewyddu yn Llangrannog, cyfleusterau staff wedi'u gwella yn Glan-Ilyn

Adroddiad yr Ymddiriedolwyr
am y flwyddyn yn diwedd 31 Mawrth 2025

STRWYTHUR, LLYWODRAETHU A RHEOLAETH

Trefn Lywodraethol

Rheolir yr elusen gan ei dogfen llywodraethu, y Memorandwm ac Erthyglau Cymdeithasu, ac fe'i hystyrir yn Gwmni cyfyngedig, wedi ei gyfyngu trwy warrant, fel y'i diffinnir gan Ddeddf Cwmnïau 2006

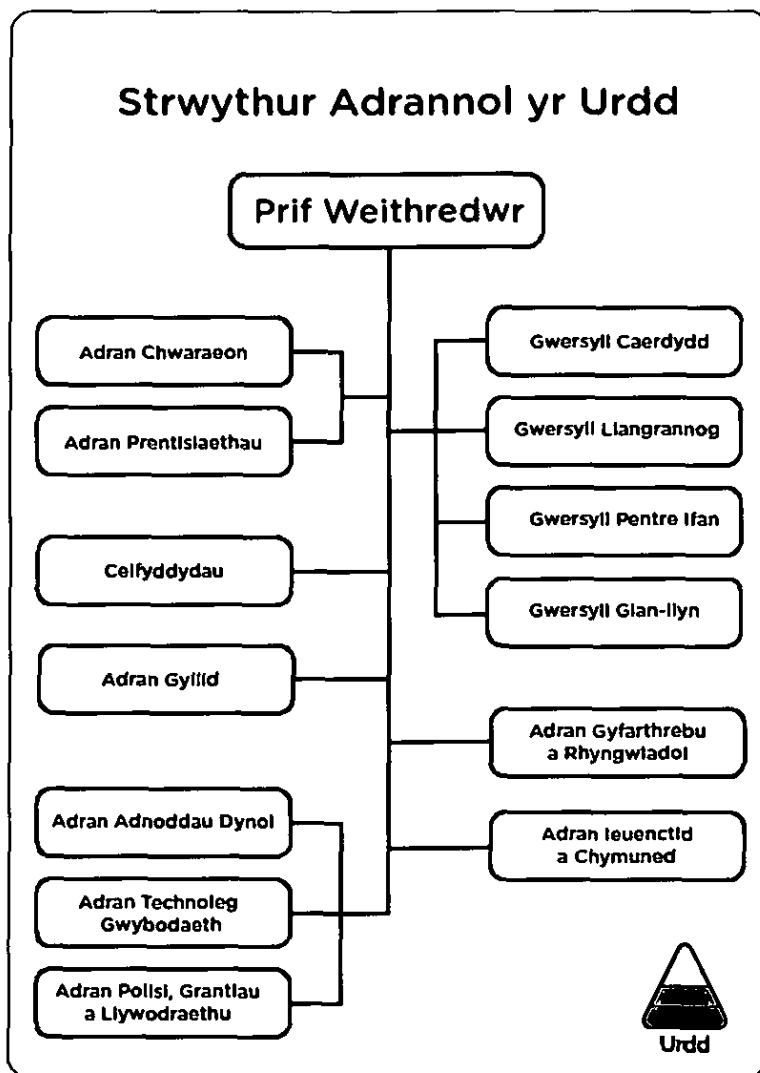
Cyfansoddiad yr Elusen

Mae Cwmni Urdd Gobaith Cymru yn elusen gofrestredig ac yn gwmni cyfyngedig drwy warant Ymgorfforwyd yr Urdd ar 8 Mawrth 1932 Sefydlwyd o dan Femorandwm sy'n datgan amcanion a phwerau'r Cwmni a reolwyd gan Erthyglau Cymdeithasol

Cred yr Ymddiriedolwyr yw bod yr elusen yn Endid Budd Cyhoeddus a'i fod yn cwrdd â'r anghenion a osodwyd yn adran 4 o'r Ddeddf Elusennau 2011

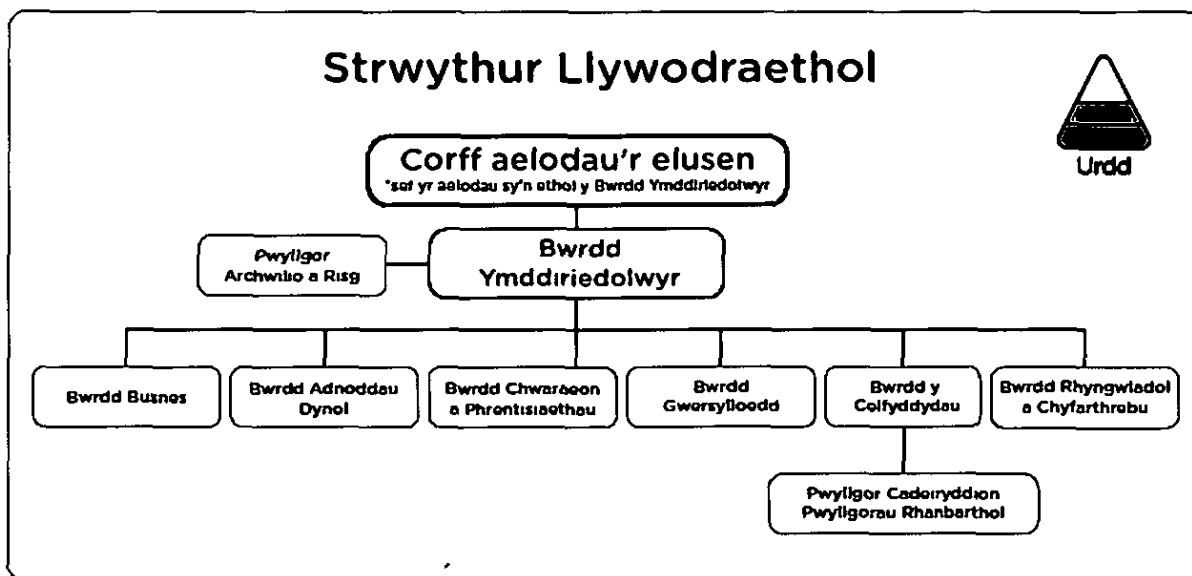
Strwythur Sefydliadol

Yn ystod y cyfnod adrodd, rheolwyd yr Urdd o ddydd i ddydd gan Brif Weithredwr gyda chefnogaeth tri ar ddeg pennaeth adrannol, gyda 8 ohonynt yn rhan o'r Uwch Dim Rheoli Dangosir y strwythur adrannol isod



Strwythur - parhad

Mae strwythur llywodraethu yr elusen yn cynnwys chwech Bwrdd Strategol i adrodd yn uniongyrchol i Fwrdd yr Ymddiriedolwyr ar faterion arbenigol yn ymwneud ag Adnoddau Dynol, Busnes, Prentisiaethau a Chwaraeon, Eisteddfod a'r Celfyddydau, Gwersylloedd, Rhyngwladol Cynhaliwyd cyfarfodydd bob 4 mis yn ystod y cyfnod adrodd Mae'r Urdd fel mudiad yn hynod ddiolchgar i'r llu o unigolion sydd yn gwirfoddoli i gefnogi'r holl rwydwaith yma



Nodir aelodau Bwrdd yr Ymddiriedolwyr (sydd hefyd yn gyfarwyddwyr yr elusen at ddiben deddfwriaeth cwmnïau) a wasanaethodd yn ystod y flwyddyn ac ar ddyddiad yr adroddiad yma ar dudalen 13

Yn ystod y cyfnod adrodd, bu'r canlynol yn Llywyddion Anrhydeddus yr elusen

- Mr W Melville Jones
- Mr S ab Edwards
- Ms R Lewis

Dirprwyo

Mae'r Ymddiriedolwyr yn dirprwyo rheolaeth dydd i ddydd yr elusen i'r Prif Weithredwr, a'r Uwch Dim Rheoli, a oedd yn cynnwys yn ystod y cyfnod adrodd

- | | |
|---------------------|---|
| - Sian Lewis | Prif Weithredwr |
| - Gwenno Williams | Cyfarwyddwr Cyllid |
| - Lowri Jones | Cyfarwyddwr Gwersyll Llangrannog |
| - Mair Edwards | Cyfarwyddwr Gwersyll Glan-Ilyn |
| - Ceren Roberts | Cyfarwyddwr Gwersyll Caerdydd |
| - Gary Lewis | Cyfarwyddwr Chwaraeon a Phrentisiaethau |
| - Llio Maddocks | Cyfarwyddwr Eisteddfod a'r Celfyddydau |
| - Mali Thomas | Cyfarwyddwr Cyfathrebu a Materion Rhyngwladol |
| - Sian Morris Jones | Cyfarwyddwr Ieuenctid a Chymuned |

Cwmni Urdd Gobaith Cymru

Adroddiad yr Ymddiriedolwyr am y flwyddyn yn diwedd 31 Mawrth 2025

Recriwtio a Phenodi Ymddiriedolwyr Newydd

Mae'r Ymddiriedolwyr yn derbyn cyngor gan Gynghorwyr Cyfreithiol ac Archwilwyr yr elusen yn ôl yr angen, yn ogystal â'r Bwrdd Adnoddau Dynol sy'n cynnwys arbenigwyr ac ymarferwyr o'r diwydiant

Mae Urdd Gobaith Cymru yn recriwtio ac yn penodi Ymddiriedolwyr newydd yn unol â'i Erthyglau Cymdeithasu, sy'n nodi y bydd yr Elusen, drwy benderfyniad yn y Cyfarfod Cyffredinol Blynyddol, yn

- Penodi person sydd wedi cytuno i gael ei enwebu'n Ymddiriedolwr
- Ail-benodi Ymddiriedolwr presennol, trwy wahoddiad y Bwrdd Ymddiriedolwyr unwaith y bydd eu tymor tair blynedd wedi'i gwblhau

Penodir Ymddiriedolwyr newydd am gyfnod cychwynnol o 3 blynedd, gyda'r opsiwn o ymestyn eu tymor, ar ôl eu hail-ethol, am 3 blynedd arall Os yn briodol ac ar gais y Bwrdd Ymddiriedolwyr gellir cynnig 3ydd cyfnod tymor o 3 blynedd

Yn y broses hon mae'r Bwrdd yn derbyn cyngor gan amrywiaeth o rhanddeiliaid yr elusen, ac ar ôl hynny gofynnir i unigolion wneud cais am seddi gwag ar Fwrdd yr Ymddiriedolwyr Yn ogystal, er mwyn sicrhau tryloywder, cyn y Cyfarfod Cyffredinol Blynyddol, rhoddir rhybudd am alwad agored i dderbyn enwebiadau gan unigolion i'w hystyried yn Ymddiriedolwyr Yn dilyn cwblhau ffurflen enwebu, cynhelir cyfweiliadau i sicrhau bod yr ymgeiswyr fwyaf cymwys yn cael eu cyflwyno i'r Cyfarfod Cyffredinol Blynyddol

Hyfforddiant ac Anwytho Ymddiriedolwyr Newydd

Pan benodir Ymddiriedolwyr newydd, cynigir gwybodaeth iddynt am eu dyletswyddau a'u cyfrifoldebau ynghyd â llunio rhaglen anwytho, Mae hyn yn cynnwys cwrdd â staff, cysgodi cyfarfodydd, a chynnig arweiniad lle yn addas ar weithdrefnau a pholisïau'r Urdd Gwneir asesiad o anghenion hyfforddi a cynigir hyfforddiant penodol i Ymddiriedolwyr newydd ar eu dyletswyddau a'u cyfrifoldebau

Adroddiad ar Gyflogau a Thâl

Mae'r Urdd yn defnyddio system gwerthuso / graddoli swyddi cydnabyddedig ym maes Adnoddau Dynol (HR Inform) er mwyn sicrhau bod pob swydd o fewn y mudiad yn cael eu gosod ar gyfraddau cyflog addas Mae'r system hwn yn cael ei ddefnyddio pan mae swydd newydd yn cael ei greu neu hefyd yn weithredol petai unrhyw newid sylweddol yn nyletswyddau a cyfrifoldebau unigolyn, a'r gofyn yno i ail-raddoli'r swydd Mae dau asesiad annibynnol o'r swydd yn cael ei redeg drwy'r teclyn gwerthuso swyddi yn yr amgylchiadau hyn

Fel mudiad, rydym wedi ymrwymo i ac wedi ein achredu i fod yn Gyflogwr Cyflog Byw, gan sicrhau bod ein cyflogau cychwynnol (gan hegor prentisiaid) yn cyfateb â chyfradd argymhellir gan y Sefydliad Cyflog Byw

Yn flynyddol, mae'r Bwrdd Ymddiriedolwyr yn asesu cyflogau staff a chysidro cyflwyno cynnydd sy'n cyfateb a unrhyw gynnydd i gostau byw ochr yn ochr a rhagolygon ariannol y mudiad Byddwn yn ymgynghori am unrhyw gyllidebau arfaethedig gyda'r Bwrdd Adnoddau Dynol a'r Bwrdd Busnes Ym mlwyddyn ariannol 2024/25 cyflwynwyd godiad cyflog i staff ar raddfeydd is yn unig er mwyn sicrhau bod gofynion y sefydliad Cyflog Byw wedi gwrdd

Yn unol â'n hymrwymiad i sicrhau bod ein cyfraddau cyflog yn deg a chystadleuol, bob dwy flynedd byddwn yn meincnodi ein swyddi yn erbyn y farchnad allanol Mae hyn yn galluogi'r mudiad i sicrhau bod ein cyflogau'n gystadleuol, ac yn ein galluogi i ddenu a cadw ymgeiswyr o safon sy'n angenrheidiol at rediad ilwyddiannus yr elusen

Yn 2023/24 cynhaliwyd asesiad ac adolygiad llawn o feincnodi pob swydd disgrifiad ar draws y mudiad Yn unol â'n ymrwymiad felly, nid oedd gofyn i ni wneud yr ymarfer hwn am 2024/25, oni bai mewn cyd-destun unrhyw swydd newydd i'r mudiad

Cydraddoldeb, Amrywiaeth a Chynhwysiant Staff

Mae gan Urdd Gobaith Cymru ystod o bolisïau sy'n adlewyrchu deddfwriaeth gyfredol ac sy'n anelu at sicrhau bod ei staff yn cael eu cadw a'u cymell Caiff y polisïau hyn eu hadolygu'n rheolaidd a chânt eu gwirio ar gydraddoldeb cyn eu gweithredu Mae'r elusen wedi ymrwymo i gyfle cyfartal yn ein harferion cyflogaeth Yn benodol, nod yr Urdd yw sicrhau nad oes unrhyw gyflogai posibl neu wirioneddol yn cael triniaeth fwy neu lai ffafriol ar sail oedran, anabledd, tarddiad ethnig neu genedlaethol, rhyw, statws priodasol neu statws rhiant, cenedligrwydd, cred wleidyddol, hil, crefydd, neu gyfeiriadedd rhywiol Adlewyrchir hyn ym mholisi cydraddoldeb ac amrywiaeth y Mudiad, sydd yn amlinellu ymrwymiad yr Urdd i sicrhau cydraddoldeb ac amrywiaeth drwy ei holl weithgareddau, ac i sicrhau bod pob cyflogai, ymgeisydd am swydd, aelod, gwirfoddolwr, pobol ifanc, ymwelydd a chontractwr yn cael eu trin yn deg Mae'r ymrwymiad yma wedi ei selio ar gydgyssylltiad a chanfyddiad i oedran, anabledd, ailbennu rhywedd, priodas a phartneriaeth sifil, beichiogrwydd a mamolaeth, hil, crefydd a chred, rhyw neu gyfeiriadedd rhywiol

Cwmni Urdd Gobaith Cymru

Adroddiad yr Ymddiriedolwyr am y flwyddyn yn diwedd 31 Mawrth 2025

Cydraddoldeb, Amrywiaeth a Chynhwysiant Staff- parhad

Mae system Adnoddau Dynol yr elusen, CIPHR, yn lle diogel i staff rannu manylion personol mewn perthynas â data cyfle cyfartal Nid y cwblhau'r data yma yn orfodol, fodd bynnag mae annog i wneud hynny yn sicrhau bod y cymorth gorau posibl yn cael ei darparu i bob cyflogai. Bydd y data hefyd yn galluogi'r Urdd i adrodd yn fwy cywir ar amrywiaeth staff. Mae'r Urdd wedi cofrestru i fod yn Gyflogwr Hyderus o ran Anabledd, gyda'r dystysgrif lefel 2 bellach wedi ei derbyn. Bydd yr achrediad yn cael ei ddefnyddio fel rhan o ymgyrchoedd recriwtio gyda'r nod o recriwtio a denu rhwydwaith mwy amrywiol o ymgeiswyr.

Mae cyfathrebu yn allweddol ym mhob un o weithgareddau yr elusen ac mae sicrhau bod staff yn cael eu diweddarau ac yn ymwybodol o ddatblygiadau ar draws y sefydliad yn hanfodol. Mae nifer o adnoddau yn cael ei defnyddio i sicrhau bod hyn yn effeithiol, er enghraifft diweddariadau rheolaidd drwy y rhwydwaith Tîmau a system Adnoddau Dynol yr elusen, lle gellir postio cyhoeddiadau a rhannu polisïau a dogfennau newydd. Mae hefyd yn hanfodol i staff dderbyn diweddariadau rheolaidd gan y Prif Weithredwr.

Mae'r gadwyn gyfathrebu o fewn yr Urdd yn galluogi i wybodaeth gael ei lledaenu i lawr o'r brig drwy gydol y strwythur staffio – o Gyfarfodydd Bwrdd yr Ymddiriedolwyr, i'r Uwch Dim Rheoli, i Reolwyr a Staff adrannol. Mae'r Uwch Dim Rheoli yn cyfarfod yn rheolaidd i drafod unrhyw newidiadau, datblygiadau a materion a wynebir gan y sefydliad a rhoddir gwybod i'r staff am unrhyw ffactorau pwysig sy'n effeithio ar yr elusen gyfan a'u hadrannau a'u rolau hwythau yn benodol.

Cafodd Fforwm Staff "Llais i Bawb", grwp cynrychiolaeth staff sydd yn cael ei dewis gan y gweithlu ei hail ddechrau yn 2023 gyda'r nod o ddatblygu a hybu ymgysylltiad staff.

Bwrdd Adnoddau Dynol

Ymhlith y byrddau strategol y mae'r Ymddiriedolwyr yn dirprwyo rhywfaint o gyfrifoldeb iddynt mae'r Bwrdd Adnoddau Dynol sy'n cynnwys arbenigwyr Adnoddau Dynol a chyfraith cyflogaeth, gan sicrhau bod cyngor yn cael ei ddarparu a bod penderfyniadau'n cael eu gwneud gyda budd eu profiad, eu cyfeiriad a'u harweiniad.

Yr Amgylchedd

Mae Cwmni Urdd Gobaith Cymru wedi ymrwymo i sicrhau gwelliannau parhaus i'w weithdrefnau a'i ddefnyddio o adnoddau, er mwyn lleihau ei ôl troed carbon. Mae'r Urdd yn cydnabod yr Argyfwng Hinsawdd a'i nod yw gosod targed i fod yn sefydliad carbon niwtral erbyn 2050. Datblygu cynaliadwyedd yw hanfod Deddf Cenedlaethau'r Dyfodol a nod yr Urdd yw gwella lles amgylcheddol Cymru drwy gymhwyso a gweithredu ei pholisïau amgylcheddol.

Adroddiad Syml ar Ynni a Charbon (SECR)

Dan rheoliadau SECR mae'r Urdd yn sefydliad mawr heb ei ddyfynni ac felly mae'n ofynnol i adrodd yn flynyddol ar allyriadau nwyon tŷ gwyr yn deillio o Trydan, Nwy a Thrafnidiaeth Gwmpas 1 a 2.

Methodoleg

Y cyfnod adrodd yw'r flwyddyn ariannol ddiweddaraf 1 Ebrill 2023 hyd 31 Mawrth 2024. Lluniwyd yr adroddiad hwn yn unol â 'Canllawiau Adrodd Amgylcheddol Cynnwys canllawiau symlach ar adrodd ar ynni a charbon' y BEIS Mawrth 2019, a methodoleg yr EMA ar gyfer Adrodd SECR. Mae'r holl allyriadau mesuredig o weithgareddau y mae gan y sefydliad reolaeth ariannol drostynt wedi'u cynnwys fel sy'n ofynnol o dan Reoliadau Cwmnïau (Adroddiad Cyfarwyddwyr) a Phartneriaethau Atebolrwydd Cyfyngedig (Adroddiad Ynni a Charbon) 2018, oni nodir yn wahanol. Cyfrifwyd y ffigurau carbon gan ddefnyddio ffactorau trosi carbon DESNZ 2024 ar gyfer pob tanwydd, ag eithrio trydan ar sail marchnad sydd wedi ei sei lar data cyflenwyr SSE, OVO, British Gas, Total Energy, EDF and E On.

Data Ôl Troed Carbon

Cwmpas	Disgrifiad	2025	2024	2023	2022	2021	2020
Cwmpas 1	Llosgi tanwydd ar safle a chludiant	526 tCO ₂ e	505 tCO ₂ e	498 tCO ₂ e	427 tCO ₂ e	332 tCO ₂ e	587 tCO ₂ e
Cwmpas 2	Ynni a brynwyd – ar sail lleoliad	199 tCO ₂ e	195 tCO ₂ e	171 tCO ₂ e	132 tCO ₂ e	103 tCO ₂ e	207 tCO ₂ e
	Ynni a brynwyd – ar sail marchnad	133 tCO ₂ e	134 tCO ₂ e	73 tCO ₂ e	35 tCO ₂ e	93 tCO ₂ e	231 tCO ₂ e
Cymhareb dwysedd	Ar sail lleoliad	45.2 tCO ₂ e/£1m trosiant	45.8 tCO ₂ e/£1m trosiant	38.2 tCO ₂ e/£1m trosiant	53.9 tCO ₂ e/£1m trosiant	45.9 tCO ₂ e/£1m trosiant	66.5 tCO ₂ e/£1m trosiant
	Ar sail marchnad	41.7 tCO ₂ e/£1m trosiant	42.4 tCO ₂ e/£1m trosiant	33.2 tCO ₂ e/£1m trosiant	45.3 tCO ₂ e/£1m trosiant	44.9 tCO ₂ e/£1m trosiant	68.5 tCO ₂ e/£1m trosiant

Cwmni Urdd Gobaith Cymru

Adroddiad yr Ymddiriedolwyr am y flwyddyn yn diwedd 31 Mawrth 2025

Data Ôl Troed Carbon – parhad

Mae allyriadau a defnydd ynni'r Urdd i gyd wedi cynyddu ers y cyfnod adrodd blaenorol, er yn is na'r cyfnod cyn pandemig COVID yn 2019/20 Mae'r cynnydd yma o ganlyniad i gynyddu capasiti y gwersylloedd ar gyfer cyrsiau preswyl a chynnydd pellach mewn digwyddiadau cymunedol yn ystod y flwyddyn ariannol

Yn ystod y cyfnod, gweithredodd yr Urdd y gwelliannau effeithlonrwydd canlynol

- Uwchraddio gwrthdroydd ar system solar y ganolfan chwaraeon yng ngwersyll Llangrannog i wella effeithlonrwydd y disgwylir iddo leihau allyriadau o 2,035 kGCO₂e y flwyddyn
- Paneli solar newydd ar y to wedi'u gosod yng ngwersyll Llangrannog a disgwylir iddo leihau allyriadau 27,752 kGCO₂e y flwyddyn
- Gosod system storio batrî 40kWh ar gyfer yr ynni solar dros ben gyda'r disgwyl o leihau allyriadau 4,163 kGCO₂e y flwyddyn yng nghanolfan breswyl Llangrannog
- Gosod System Rheoli Adeiladau (BMS) ar draws y safle yn Llangrannog i reoli gwresogi, oeri ac awyru gofod yn fwy effeithlon
- Gosod Synwryddion PIR yng nghanolfan breswyl Caerdydd i leihau'r defnydd o olau
- Comisiynwyd adroddiad i nodi cyfleoedd solar yng nghanolfan breswyl Glan Llyn

ADRAN 172 - DATGANIAD YR YMDDIRIEDOLWYR

Mae'r Cyfarwyddwyr yn deall eu cyfrifoldebau i hyrwyddo llwyddiant y Cwmni ac maent yn ymwybodol o'u dyletswydd o dan a 172 o Ddeddf Cwmnïau 2006 i weithredu yn y ffordd y maent yn ystyried, yn ddiwyll, fyddai fwyaf tebygol o hyrwyddo llwyddiant y Cwmni er budd ei aelodau yn ei gyfanrwydd ac, wrth wneud hynny, gan roi sylw i (ymhlith materion eraill)

- Canlyniadau tebygol unrhyw benderfyniad yn y tymor hir
- Buddiannau gweithwyr y Cwmni
- Yr angen i feithrin perthynas fusnes y Cwmni â'i chyflenwyr, cwsmeriaid ac eraill
- Effaith gweithrediadau'r Cwmni ar y gymuned a'r amgylchedd
- Dymunoldeb y Cwmni i gynnal enw da am safonau uchel o ymddygiad busnes
- Yr angen i weithredu'n deg fel rhwng aelodau'r Cwmni, (y "materion a 172(1)")

Canlyniadau Tebygol unrhyw Benderfyniadau yn y Tymor Hir

Mae'r Bwrdd yn parhau i gofio y gall ei benderfyniadau strategol fod â goblygiadau hirdymor i'r busnes a'i rhanddeiliaid, ac asesir y goblygiadau hyn yn ofalus

Yn ystod y flwyddyn, fe roddodd Bwrdd yr Ymddiriedolwyr sylw i'r canlynol

- Sefydlwyd y Pwyllgor Archwilio a Risg, gan benodi Cadeirydd annibynnol
- Ffurfiwyd Pwyllgor Cenedlaethol Cadeiryddion Rhanbarthol
- Cafodd y flwyddyn gyntaf o strategaeth Urdd i Bawb ei fonitro
- Diwygio'r polisi risg a'r chofrestr risg gan sefydlu trefniadau adolygu a monitro newydd
- Diweddarau a mireinio y polisi arian wrth gefn

Buddiannau Gweithwyr y Cwmni

Mae gwella ymgysylltiad gweithwyr yn rhan annatod o ddiwylliant yr Urdd Mae uwch reolwyr yn cymryd rhan weithredol mewn ymgysylltu â staff drwy gyfathrebiadau wyneb yn wyneb ac electronig wythnosol Mae'r cyfarfodydd hyn yn rhoi'r wybodaeth ddiweddaraf i staff am ddatblygiadau busnes ac yn rhoi cyfle i godi cwestiynau ac ateb cwestiynau'n uniongyrchol

Mae'r Ymddiriedolwyr yn derbyn diweddariadau rheolaidd ar faterion gweithwyr gan y Prif Weithredwr, sy'n mynychu cyfarfodydd Bwrdd yr Ymddiriedolwyr

Mae rôl y Bwrdd Adnoddau Dynol, sydd yn cwrdd yn chwarterol, yn cynnwys

- Cefnogi'r Prif Weithredwr a Pennaeth yr adran Adnoddau Dynol i lunio cynllun strategol i ddatblygu'r gweithlu gan gymeradwyo'r fersiwn terfynol
- Cefnogi, denu, cadw a datblygu gweithlu cynhwysol
- Rhannu arweiniad a chefnogaeth mewn meysydd cyflogaeth penodol
- Cyflwyno argymhellion i Fwrdd Ymddiriedolwyr yr Urdd ar faterion Adnoddau Dynol

Cwmni Urdd Gobaith Cymru

Adroddiad yr Ymddiriedolwyr am y flwyddyn yn diwedd 31 Mawrth 2025

Ymgysylltu â Rhanddeiliaid

Mae'r Ymddiriedolwyr yn cydnabod cefnogaeth a chyfraniad nifer o rhanddeiliaid mewnol allweddol yr Elusen (aelodau a gwirfoddolwyr yr Urdd) a rhanddeiliaid allanol (y cyhoedd, partneriaid cyflenwi, cyllidwyr, awdurdodau lleol, Llywodraeth Cymru, cyflenwyr, cwsmeriaid a noddwyr)

Mae'r Ymddiriedolwyr yn parhau i fod yn ymrwymedig i ymgysylltu'n effeithiol â'r holl rhanddeiliaid ac maent yn ymwybodol bod llwyddiant yr Urdd yn dibynnu ar ei allu i ymgysylltu'n effeithiol, cydweithio'n adeiladol ac ystyried barn rhanddeiliaid Mae'r Ymddiriedolwyr yn ystyried ac yn trafod gwybodaeth o bob rhan o'r sefydliad er mwyn deall effaith gweithrediadau'r Urdd a diddordebau a barn ein rhanddeiliaid allweddol Mae'r Ymddiriedolwyr hefyd yn adolygu perfformiad ariannol a gweithredol, yn ogystal â gwybodaeth sy'n cwmpasu meysydd fel risgiau allweddol, cydymffurfiaeth gyfreithiol a rheoleiddiol

Darperir y wybodaeth hon i'r Ymddiriedolwyr drwy adroddiadau rheolaidd a ddosbarthwyd cyn pob cyfarfod o Fwrdd yr Ymddiriedolwyr a thrwy gyflwyniadau wyneb yn wyneb gan uwch reolwyr a staff eraill pan fo'n briodol

Mae strwythur Llywodraethu'r Urdd yn allweddol i ymgysylltu â rhanddeiliaid Mae Pwyllgorau a Byrddau Rhanbarth yn eistedd yn rheolaidd yn ystod y flwyddyn Mae'r rhain yn cynnwys gwirfoddolwyr, aelodau a rhanddeiliaid a phartneriaid eraill yn ogystal â dirprwyiaeth o Ymddiriedolwyr a staff ac maent yn rhoi barn, adborth ac arweiniad i'r Ymddiriedolwyr gan roi cyfleoedd i Ymddiriedolwyr ymgysylltu'n uniongyrchol ag aelodau a gwirfoddolwyr Er mwyn sicrhau ymgysylltiad effeithiol drwy fyrdau, pwyllgorau ac is-bwyllgorau, gweithredwyd y strwythur llywodraethu presennol yn dilyn adolygiad a gynhaliwyd gan is-grŵp o Ymddiriedolwyr

Yn unol â'r strwythur llywodraethant, mae'r byrddau strategol canlynol yn gweithredu

- Adnoddau Dynol
- Busnes
- Chwaraeon a Phrentisiaethau
- Eisteddfod a'r Celfyddydau
- Rhyngwladol
- Gwersylloedd
- Pwyllgor Archwilio a Risg
- Pwyllgor Cenedlaethol Cadeiryddion Rhanbarthol

Mae rhanddeiliaid yn derbyn diweddariad drwy gylchlythyr rheolaidd gan y Prif Weithredwr

Hyrwyddir y Cwmni i'r holl rhanddeiliaid drwy'r cyfryngau ac ymrwymadau cyhoeddus gan Gadeirydd yr Ymddiriedolwyr a'r Prif Weithredwr

Effaith Gweithrediadau'r Cwmni ar y Gymuned a'r Amgylchedd

Mae'r Ymddiriedolwyr wedi ymrwymo i gefnogi cymunedau ledled Cymru ond maent yn rhoi ystyriaeth arbennig i'r rhanbarthau hynny lle mae prif ganolfannau preswyl yr Urdd wedi'u lleoli, a chyfrifoldeb yr elusen fel cyflogwr lleol, cwsmer i fusnesau lleol yn ogystal â'r heffaith amgylcheddol yn yr ardaloedd hynny

Mae'r Urdd wedi ymrwymo drwy ei pholisi amgylcheddol i leihau ei heffaith amgylcheddol drwy leihau ôl troed carbon ei weithgareddau a'r adnoddau naturiol y mae'n eu defnyddio Yn Ionawr 2023, comisiynwyd 'ECA Business Energy' i gwblhau archwiliad o ddefnydd ynni a'r allyriadau carbon yr Urdd Yn sgil hyn mae'r Urdd wedi ymrwymo i fod yn Sero Net erbyn 2050 Yn 2024, paratowyd adroddiadau defnydd ynni manwl i leihau troed carbon gwersylloedd Llangrannog a Glan-llyn,

Mae'r Urdd yn cefnogi cymunedau, trwy gyflogaeth leol a'r gadwyn gyflenwi leol Mae'r Urdd yn cyfrannu'n arbennig at gydlyniant cymunedol drwy gyflwyno ystod o gyfleoedd i bobl ifanc a gwirfoddolwyr o'r cymunedau lleol ym mhiri ganolfannau cyflogaeth yr elusen ac o'u cwmpas

Cynnal Enw Da am Safonau Ymddygiad Busnes Uchel

Mae'r Bwrdd yn ymfalchio yn ei hanes hir o onestrwydd ac uniondeb yn ei drafodion busnes Mae'n cydnabod pwysigrwydd gweithredu fframwaith llywodraethu corfforaethol cadarn

Yr Angen i Weithredu'n Deg Rhwng Aelodau

Mae holl aelodau'r Bwrdd wedi cwblhau datganiad diddordeb ac archwiliad sgiliau Mae hyn yn sicrhau bod eu profiad a'u gwybodaeth sgiliau yn cyd-fynd ag amcanion yr elusen

Cwmni Urdd Gobaith Cymru

**Adroddiad yr Ymddiriedolwyr
am y flwyddyn yn diwedd 31 Mawrth 2025**

CYFEIRNODAU A MANYLION GWEINYDDOL

Rhif Cofrestredig y Cwmni
00263310 (Cymru a Lloegr)

Rhif Cofrestredig yr Elusen
524481

Swyddfa gofrestrdedig
Adran Ariannol
Gwersyll Yr Urdd Glan-Llyn
Llanuwchllyn
Y Bala
Gwynedd LL23 7ST

Trustees

N Bennett, Cadeirydd
M Emlyn, Is-Gadeirydd
I A Walters, Is-Gadeirydd
G E Cutter
D Davies (ymddiswyddodd 1^{af} Rhagfyr 2025)
E C Davies (ymddiswyddodd 2^{il} Rhagfyr 2024)
G Davies (ymddiswyddodd 2^{il} Rhagfyr 2024)
D Evans
A Griffiths (apwyntiwyd 2^{il} Rhagfyr 2024)
T Ll ap E ap Gwilym (apwyntiwyd 2^{il} Rhagfyr 2024)
N Haf (ymddiswyddodd 1^{af} Rhagfyr 2025)
T D Jones (ymddiswyddodd 2^{il} Rhagfyr 2024)
N E Morgan (apwyntiwyd 2^{il} Rhagfyr 2024)
G S Oakes (apwyntiwyd 1^{af} Rhagfyr 2025)
D S Ll Owen
M Parry (ymddiswyddodd 2^{il} Rhagfyr 2024)
E L S Pemberton
R J O'Rourke
A S Williams (ymddiswyddodd 1^{af} Rhagfyr 2025)

Archwilwyr

Ashmole & Co
Cyfrifwyr Ardystiedig Siartredig ac Archwilwyr Cofrestredig
3 Stryd Y Farchnad
Llandeilo
Sir Gaerfyrddin SA19 6AH

Bancwyr

HSBC plc
19 Y Stryd Fawr
Aberystwyth
Ceredigion SY23 1DE

Rheolwyr Buddsoddiadau

Sarasin & Partners LLP
Juxon House
100 St Paul's Churchyard
LLundain EC4M 8BU

CCLA Fund Managers Limited
One Angel Lane
Llundain EC4R 3AB

Prif Gyngorwyr Cyfreithiol

Hugh James
2 Sgwâr Canolog
Caerdydd CF10 1FS

Cwmni Urdd Gobaith Cymru

Adroddiad yr Ymddiriedolwyr am y flwyddyn yn diwedd 31 Mawrth 2025

DATGANIAD O GYFRIFOLDEBAU'R YMDDIRIEDOLWYR

Yr Ymddiriedolwyr (sydd hefyd yn gyfarwyddwyr o Gwmni Urdd Gobaith Cymru at ddiben cyfraith cwmnïau) sydd yn gyfrifol am baratoi Adroddiad yr Ymddiriedolwyr a'r cyfrifon ariannol yn unol â deddfwriaeth cymwys a Safonau Cyfrifyddol y Deyrnas Unedig (Arfer Cyfrifyddol Derbyniol Cyffredinol y Deyrnas Unedig)

Mae cyfraith cwmnïau yn ei gwneud yn ofynnol i'r Ymddiriedolwyr baratoi datganiadau ariannol ar gyfer pob blwyddyn ariannol sy'n rhoi darlun cywir a theg o sefyllfa'r cwmni elusennol ac o'r adnoddau derbynir a'u defnyddiwyd, gan gynnwys incwm a gwariant, gan y cwmni elusennol ar gyfer y cyfnod hwnnw. Wrth baratoi'r datganiadau ariannol hynny, mae'n ofynnol i'r Ymddiriedolwyr

- dewis polisiau cyfrifo addas ac yna eu cymhwyso'n gyson,
- dilyn y dulliau a'r egwyddorion yn yr adroddiad 'Datganiadau o Arferion a Argymhellwyd i Elusennau' (SORP),
- llunio barnau ac amcangyfrifon sy'n rhesymol ac yn ddarbodus,
- datgan a yw safonau cyfrifyddu cymwys wedi eu dilyn, yn amodol ar unrhyw wyriadau perthnasol a ddatgelir ac eglurir yn y datganiadau ariannol,
- paratoi'r datganiadau ariannol ar sail busnes gweithredol ('going concern') oni bai ei bod yn amhriodol tybio y bydd y cwmni elusennol yn parhau mewn busnes

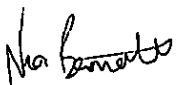
Mae'r Ymddiriedolwyr yn gyfrifol am gadw cofnodion cyfrifyddol addas sy'n datgelu sefyllfa ariannol y Cwmni'n gymharol gywir ar unrhyw adeg a hefyd yn eu galluogi i sicrhau bod y datganiadau cyllidol yn cydymffurfio â Deddf Cwmnïau 2006. Mae ganddynt hefyd gyfrifoldeb i warchod asedion y Cwmni ac yna i gymryd camau rhesymol i atal a darganfod twyll neu afreoleidd-dra arall.

Cyn belled a bo'r Ymddiriedolwyr yn ymwybodol

- nid oes unrhyw wybodaeth archwilio berthnasol nad yw archwilwyr y cwmni elusennol yn ymwybodol ohoni, ac
- mae'r Ymddiriedolwyr wedi cymryd pob cam y dylent fod wedi'u cymryd i sicrhau eu bod 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 a sicrhau cywirdeb y wybodaeth gorfforaethol ac ariannol a gynhwysir ar wefan y Cwmni Elusennol

Cymeradwywyd adroddiad yr Ymddiriedolwyr yn ogystal â'r adroddiad strategaeth gan yr Ymddiriedolwyr, fel cyfarwyddwyr y cwmni, ar 18 Rhagfyr 2025 ac fe'i llofnodwyd ar eu rhan gan



Nia Bennett – Cadeirydd, Bwrdd yr Ymddiriedolwyr

**Adroddiad yr Archwilwyr Annibynnol i Aelodau
Cwmni Urdd Gobaith Cymru**

Barn

Rydym wedi archwilio datganiadau ariannol Cwmni Urdd Gobaith Cymru (y 'cwmni elusennol') am y flwyddyn hyd at 31 Mawrth 2025, sy'n cynnwys Datganiad o Weithgareddau Ariannol, Mantolen, Datganiad Llif Arian yn ogystal â nodiadau priodol, a chrynodeb o'r polisiâu cyfrifyddu arwyddocaol. Paratowyd y datganiadau ariannol yn unol â fframwaith cyfraith berthnasol ynghyd a Safonau Cyfrifyddol y Deyrnas Unedig (Arferion Cyfrifyddu a Dderbynnir yn Gyffredinol y Deyrnas Unedig).

Yn ein barn ni mae'r datganiadau ariannol

- yn rhoi darlun cywir a theg o faterion y cwmni elusennol ar 31 Mawrth 2025 ac o'r adnoddau a dderbyniwyd ac a ddefnyddiwyd, gan gynnwys ei incwm a'i wariant, am y flwyddyn a ddaeth i ben ar y dyddiad hwnnw,
- wedi eu paratoi'n briodol yn unol â'r Arferion Cyfrifyddu a Dderbynnir yn Gyffredinol yn y Deyrnas Unedig, ac
- wedi eu paratoi yn unol â Deddf Cwmnïau 2006

Sail ar gyfer barn

Cynhaliwyd ein harchwiliad yn unol â Safonau Rhyngwladol ar Archwilio (DU) (SRA (DU)) a chyfraith berthnasol. Mae ein cyfrifoldebau ni yn unol â'r safonau hynny wedi eu disgrifio ymhellach yn ein hadroddiad ni, yn adran cyfrifoldebau'r Archwilwyr ar gyfer yr archwiliad o'r datganiadau ariannol. Rydym yn annibynnol i'r cwmni elusennol yn unol â gofynion moesegol sy'n berthnasol i'n harchwiliad o'r datganiadau ariannol yn y DU, gan gynnwys Safonau Moesegol y Cyngor Adrodd Ariannol, ac rydym wedi cyflawni ein cyfrifoldebau moesegol eraill yn unol â'r gofynion hyn. Rydym o'r farn bod y dystiolaeth archwilio rydym wedi ei chasglu yn ddigonol ac yn briodol i roi sail ar gyfer ein barn.

Casgliadau ynghylch busnes gweithredol

Nid oes gennym unrhyw beth i'w nodi ynghylch y materion isod y mae'r SRA (DU) yn mynnu ein bod yn adrodd arnynt

- pan nad yw defnydd yr Ymddiriedolwyr o'r sail busnes gweithredol o gyfrifyddu wrth baratoi'r datganiadau ariannol yn briodol, neu
- pan nad yw'r Ymddiriedolwyr wedi datgelu yn y datganiadau ariannol unrhyw ansicrwydd sylweddol a allai fwrw amheuaeth sylweddol dros allu'r cwmni elusennol i barhau i fabwysiadu'r sail cyfrifo busnes gweithredol am gyfnod o ddeuddeg mis o leiaf, ar ôl y dyddiad y cafodd y datganiadau ariannol eu cymeradwyo i'w cyhoeddi

Gwybodaeth bellach

Yr Ymddiriedolwyr sy'n gyfrifol am y wybodaeth arall. Mae'r wybodaeth arall yn cynnwys y wybodaeth sydd wedi eu cynnwys yn yr Adroddiad Blynyddol, ar wahân i'r datganiadau ariannol ac Adroddiad yr Archwilwyr Annibynnol ar y datganiadau hynny.

Nid yw ein barn ar y datganiadau ariannol yn ymdrin â'r wybodaeth arall ac, ac eithrio i'r graddau a nodir yn benodol fel arall yn ein hadroddiad, nid ydym yn mynegi unrhyw fath o gasgliad sicrwydd arno.

Yng nghyswllt ein harchwiliad o'r datganiadau ariannol, ein cyfrifoldeb ni yw darllen y wybodaeth arall a, thrwy hynny, ystyried a oes anghysondeb sylweddol rhwng y wybodaeth arall a'r datganiadau ariannol neu'r wybodaeth rydym ni wedi ei chasglu yn ystod yr archwiliad, neu a yw'n ymddangos bod y wybodaeth wedi ei chamddatgan yn sylweddol. Os ydym ni, ar sail y gwaith rydym wedi ei wneud, yn dod i'r casgliad bod y wybodaeth bellach hon wedi ei chamddatgan yn sylweddol, mae'n rhaid i ni adrodd am hynny. Does gennym ni ddim i'w adrodd yn hyn o beth.

Barn ar faterion arall a bennir gan Ddeddf Cwmnïau 2006

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

- mae'r wybodaeth a ddarparwyd yn Adroddiad yr Ymddiriedolwyr, ar gyfer y flwyddyn ariannol y mae'r datganiadau ariannol yn cael eu paratoi ar ei chyfer, yn gyson â'r datganiadau ariannol, ac
- mae Adroddiad yr Ymddiriedolwyr gan gynnwys yr Adroddiad Strategol wedi ei baratoi yn unol â gofynion cyfreithiol perthnasol

Materion yr ydym yn adrodd arnynt fel eithriad

Yn sgîl y wybodaeth a'r ddealltwriaeth o'r cwmni elusennol a'i sefyllfa a gafwyd yn ystod yr archwiliad, nid ydym wedi dod ar draws unrhyw gamddatganiadau sylweddol yn Adroddiad yr Ymddiriedolwyr.

Nid oes gennym unrhyw beth i'w adrodd ynghylch y materion isod, y mae Deddf Cwmnïau 2006 yn mynnu ein bod ni'n adrodd arnynt i chi os byddwn ni o'r farn

- nad oes cofnodion cyfrifyddu digonol wedi eu cadw, neu na chafwyd ffurflenni priodol ar gyfer ein harchwiliad gan ganghennau na ymwelwyd â hwy, neu
- nad yw'r datganiadau ariannol yn cyd-fynd â'r ffurflenni na'r cofnodion cyfrifyddu, neu
- nad yw rhai o daliadau cydnabyddiaeth yr Ymddiriedolwyr, a nodir gan y gyfraith, wedi cael eu datgan, neu
- nad ydym wedi cael yr holl wybodaeth neu esboniadau angenrheidiol ar gyfer ein harchwiliad

Adroddiad yr Archwilwyr Annibynnol i Aelodau Cwmni Urdd Gobaith Cymru

Cyfrifoldebau ymddiriedolwyr

Fel yr esbonwyd yn fanylach yn Natgarniad Cyfrifoldebau'r Ymddiriedolwyr, yr Ymddiriedolwyr (sydd hefyd yn gyfarwyddwyr y cwmni elusennol at ddibenion cyfraith cwmnïau) sy'n gyfrifol am baratoir'r datganiadau ariannol ac am fod yn fodlon bod y datganiadau yn rhoi darlun cywir a theg Yr Ymddiriedolwyr sydd hefyd yn gyfrifol am reolaeth fewnol o'r fath y mae'r Ymddiriedolwyr yn ystyried sydd yn angenrheidiol er mwyn sicrhau bod y datganiadau ariannol yn cael eu paratoi heb unrhyw gamddatganiadau sylweddol, boed hynny drwy dwyll neu gamgymeriad

Wrth baratoir'r datganiadau ariannol, yr Ymddiriedolwyr sy'n gyfrifol am asesu gallu'r cwmni elusennol i barhau fel busnes gweithredol a datgelu, lle bo'n briodol, faterion ynghylch y busnes gweithredol a defnyddio'r sail cyfrifo busnes cyfredol oni bod yr Ymddiriedolwyr naill ai'n bwriadu diddymu'r cwmni elusennol neu ddirwyn y gweithrediadau i ben, neu pan mai dyna yw'r unig opsiwn realistig

Ein cyfrifoldebau ar gyfer archwiliad y datganiadau ariannol

Ein hamcanion yw cael sicrwydd rhesymol ynghylch a yw'r datganiadau ariannol ar y cyfan yn rhydd o gamddatganiadau materol a peidio, boed hynny oherwydd twyll neu wall, ac i gyflwyno Adroddiad yr Archwilwyr Annibynnol sy'n cynnwys ein barn Mae sicrwydd rhesymol yn lefel uchel o sicrwydd, ond nid yw'n warant y bydd archwiliad wedi ei gynnal yn unol â SRA (DU) yn darganfod camddatganiadau materol bob tro lle bo camddatganiadau materol yn bodoli Gall gamddatganiadau godi drwy dwyll neu wall, ac fe'u hystyrir yn faterol os, yn unigol neu fel cyfanswm, y gellir disgwyl yn rhesymol iddynt ddylanwadu ar benderfyniadau economaidd defnyddwyr ar sail y datganiadau ariannol yma

Achosion o beidio â chydymffurfio â chyfreithiau a rheoliadau yw afreoleidd-dra Amcanion ein harchwiliad yw cael digon o dystiolaeth archwilio priodol ynghylch cydymffurfio â chyfreithiau a rheoliadau sy'n cael effaith uniongyrchol ar benderfyniadau a symiau a datgeliadau sylweddol yn y datganiadau ariannol, cyflawni gweithdrefnau archwilio er mwyn helpu nodi achosion o beidio â chydymffurfio â chyfreithiau a rheoliadau eraill a allai gael effaith sylweddol ar y datganiadau ariannol, ac i ymateb yn briodol i ddiffyg cydymffurfio â chyfreithiau a rheoliadau a nodwyd yn ystod yr archwiliad

O ran twyll, amcanion ein harchwiliad yw nodi ac asesu'r risg o gamddatganiad sylweddol o'r datganiadau ariannol oherwydd twyll, casglu digon o dystiolaeth archwilio priodol ynghylch y risgiau aseswyd o gamddatganiad sylweddol trwy dwyll gan ddylunio a gweithredu ymatebion priodol ac ymateb yn briodol i dwyll neu dwyll tybiedig a nodwyd yn ystod yr archwiliad

Fodd bynnag, prif gyfrifoldeb y rheolwyr, gyda goruchwyliaeth y rhai sy'n gyfrifol am lywodraethu, yw sicrhau bod gweithrediadau'i endid yn cael eu cynnal yn unol â darpariaethau cyfreithiau a rheoliadau ac ar gyfer atal a chanfod twyll

Wrthi asesu a nodi'r risgiau o gamddatganiad sylweddol mewn perthynas ag afreoleidd-dra, gan gynnwys twyll, fe wnaethi y llinn archwilio

- 1 gael dealltwriaeth o natur y diwydiant a'i sector, gan gynnwys y fframwaith cyfreithiol a rheoleiddiol y mae'i elusen yn gweithredu ynddo a sut mae'n cydymffurfio â'r fframwaith cyfreithiol a rheoleiddiol,
- 2 holi'r rheolwyr, a'r rhai sy'n gyfrifol am lywodraethu, am eu hasesiad a chydabyddiaeth eu hunain o beryglon afreoleidd-dra, gan gynnwys unrhyw achosion gwirioneddol, tybiedig neu honedig o dwyll,
- 3 drafod materion ynghylch peidio â chydymffurfio â chyfreithiau a rheoliadau a sut y gallai twyll ddigwydd gan gynnwys asesu sut a ble y gallai'r datganiadau ariannol fod yn agored i dwyll

O ganlyniad i'r gweithdrefnau hyn, rydym yn ystyried y cyfreithiau a'r rheoliadau mwyaf arwyddocaol sy'n cael effaith uniongyrchol ar y datganiadau ariannol yw SoRP Elusennau, FRS 102, Deddf Cwmnïau 2006 a Deddf Elusennau 2011 Gwnaethom gynnal gweithdrefnau archwilio i ganfod diffyg cydymffurfio a allai gael effaith sylweddol ar y datganiadau ariannol a oedd yn cynnwys adolygu'r datgeliadau yn y cyfrifon

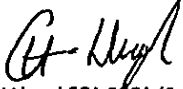
Nododd y tim archwilio mai'r risg mwyaf i gamddatganiad sylweddol trwy dwyll fyddai o ganlyniad i'r rheolwyr yn diystyru rheolaethau mewnol Roedd y gweithdrefnau archwilio a berfformwyd yn cynnwys ond nid oeddent wedi'u cyfyngu i brofi cyfnodolion ac addasiadau eraill a gwerthuso'r rhesymeg fusnes mewn perthynas ag unrhyw drafodion sylweddol, anarferol a wnaed y tu allan i gwrs busnes arferol

Mae disgrifiad pellach o'n cyfrifoldebau ar gyfer archwiliad y datganiadau ariannol i'w gael ar wefan y Cyngor Adrodd Ariannol sef, www.frc.org.uk/auditorsresponsibilities Mae'r disgrifiad yn ffurfio rhan o'n Adroddiad yr Archwilwyr Annibynnol

**Adroddiad yr Archwilwyr Annibynnol i Aelodau
Cwmni Urdd Gobaith Cymru**

Defnydd o'n hadroddiad

Gwnaed yr adroddiad yma i aelodau'r cwmni elusennol yn unig, fel corff, yn unol â Phennod 3 o Ran 16 o Ddeddf Cwmnïau 2006. Gwneir ein gwaith archwilio er mwyn i ni adrodd i aelodau'r cwmni elusennol ar y materion hynny mae'n ofynnol i ni yn adrodd arnynt yn adroddiad yr archwilwyr ac nid at bwrpas arall. I'r graddau llawnaf a ganiateir gan y gyfraith, nid ydym yn derbyn neu yn cymryd cyfrifoldeb am ein gwaith archwilio, am yr adroddiad yma, nac am ein barn a ffurfiwyd, i unrhyw un heblaw'r Cwmni Elusennol ac aelodau'r Cwmni Elusennol fel corff.



C H Llwyd FCA FCCA (Senior Statutory Auditor)
Dros ac ar ran Ashmole & Co
Cyfrifwyr Ardystiedig Siartredig ac Archwilwyr Cofrestredig
3 Stryd Y Farchnad
Llandeilo
Sir Gaerfyrddin
SA19 6AH

Dyddiad 19 Rhagfyr 2025

Nodir

Cyfrifoldeb yr Ymddiriedolwyr yw cywirdeb a chynnal a chadw gwefan Cwmni Urdd Gobaith Cymru, nid yw'r gwaith a wneir gan yr archwilwyr yn cynnwys ystyried y materion hyn ac, yn unol â hynny, nid yw'r archwilwyr yn derbyn unrhyw gyfrifoldeb am unrhyw newidiadau a allai fod wedi digwydd i'r datganiadau anannol fel y'u cyflwynwyd ar y wefan.

Cwmni Urdd Gobaith Cymru

Datganiad o Weithgareddau Ariannol
(Gan gynnwys Cyfrif Incwm a Gwariant)
am y flwyddyn yn diweddu 31 Mawrth 2025

	Nodyn	Cronfeydd Anghyfngedig £	Cronfeydd Cyfyngedig £	Cronfeydd Gwaddol £	2025 Cyfanswm Cronfeydd £	2024 Cyfanswm Cronfeydd £
INCWM AC GWADDOLION DRWY						
Rhoddion a chymynroddion	2	144,148	-	-	144,148	943,718
Gweithgareddau elusennol	3	12,063,791	5,751,116	-	17,814,907	16,938,853
Incwm amrywiol	4	175,185	-	-	175,185	120,621
Incwm drwy fuddsoddiadau	5	<u>180,736</u>	<u>-</u>	<u>10,470</u>	<u>191,206</u>	<u>136,099</u>
CYFANSWM INCWM A GWADDOLION		<u>12,563,860</u>	<u>5,751,116</u>	<u>10,470</u>	<u>18,325,446</u>	<u>18,139,291</u>
GWARIANT AR						
Godi cyllid	6	(57,802)	-	(736)	(58,538)	(55,630)
Gweithgareddau elusennol	7	<u>(13,216,000)</u>	<u>(5,046,038)</u>	<u>-</u>	<u>(18,262,038)</u>	<u>(17,886,707)</u>
CYFANSWM GWARIANT		<u>(13,273,802)</u>	<u>(5,046,038)</u>	<u>(736)</u>	<u>(18,320,576)</u>	<u>(17,942,337)</u>
Enillion						
Enillion ar fuddsoddiadau		<u>53,446</u>	<u>-</u>	<u>3,096</u>	<u>56,542</u>	<u>174,833</u>
INCWM / (GWARIANT) NET		<u>(656,496)</u>	<u>705,078</u>	<u>12,830</u>	<u>61,412</u>	<u>371,787</u>

Cwmni Urdd Gobaith Cymru

Datganiad o Incwm Cynhwysfawr
am y flwyddyn yn diwedd 31 Mawrth 2025

	Cronfeydd Anghyfyngedig £	Cronfeydd Cyfyngedig £	Cronfeydd Gwaddol £	2025 Cyfanswm £	2024 Cyfanswm £
Incwm / (Gwariant) Net	(656,496)	705,078	12,830	61,412	371,787
Trosglwyddiadau rhwng cronfeydd 21	631,172	(621,492)	(9,680)	-	-
Symudiadau net mewn cronfeydd	(25,324)	83,586	3,150	61,412	371,787

CYSONI CRONFEYDD

Cronfeydd agoriadol	31,502,392	537,454	275,813	32,315,659	31,943,872
Symudiadau net mewn cronfeydd	(25,324)	83,586	3,150	61,412	371,787
CRONFEYDD AR 31 MAWRTH 2025	31,477,068	621,040	278,963	32,377,071	32,315,659

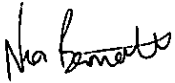
GWEITHGAREDDAU PARHAOL

Deilliai'r holl adnoddau a dderbyniwyd ac a ddefnyddiwyd o weithgareddau parhaol

Mantol
ar 31 Mawrth 2025

	Nodyn	2025 £	2024 £
ASEDAU SEFYDLOG			
Asedau anniriaethol	13	148,724	212,245
Asedau diriaethol	14	26,308,029	25,469,087
Buddsoddiadau	15	<u>4,306,112</u>	<u>4,233,055</u>
		30,762,865	29,914,387
ASEDAU CYFREDOL			
Stoc	16	100,386	114,112
Dyledwyr	17	2,813,229	2,581,172
Arian mewn llaw ac yn banc		<u>1,935,055</u>	<u>2,492,083</u>
		4,848,670	5,187,367
CREDYDWYR			
Symiau i'w talu o fewn blwyddyn	18	(3,234,464)	(2,786,095)
ASEDAU CYFREDOL NET		<u>1,614,206</u>	<u>2,401,272</u>
ASEDAU LLAI RHWYMEDIGAETHAU CYFREDOL		<u>32,377,071</u>	<u>32,315,659</u>
ASEDAU NET		<u>32,377,071</u>	<u>32,315,659</u>
CRONFEYDD	21		
Cronfeydd anghyfyngedig		31,477,068	31,502,392
Cronfeydd cyfyngedig		621,040	537,454
Cronfeydd gwaddol		<u>278,963</u>	<u>275,813</u>
CRONFEYDD		<u>32,377,071</u>	<u>32,315,659</u>

Cymeradwywyd gan fwrdd yr Ymddiriedolwyr ar 18 Rhagfyr 2025 ac fe'i llofnodwyd ar eu rhan gan



Nia Bennett - Cadeirydd

Cwmni Urdd Gobaith Cymru

Datganiad Llif Arian
am y flwyddyn yn diwedd 31 Mawrth 2025

	Nodyn	2025 £	2024 £
Llif arian o weithgareddau gweithredu			
Arian gynhyrchwyd drwy weithrediadau	1	740,676	(18,342)
Llif arian o weithgareddau buddsoddi			
Pryniant asedau anniriaethol		(21,480)	(145,156)
Pryniant asedau sefydlog		(1,318,879)	(2,298,762)
Pryniant o fuddsoddiadau sy'n ased sefydlog		(2,448,203)	(1,842,640)
Gwerthiant asedau sefydlog		-	52,500
Gwerthiant fuddsoddiadau sy'n ased sefydlog		2,431,688	1,819,229
Symudiad net arian parod o fewn buddsoddiad		-	45,389
Llog dderbyniwyd		49,436	83,299
Enillion ddefnyddiwyd mewn gweithgareddau buddsoddi		(1,307,438)	(2,286,141)
Llif arian o weithgareddau cyllido			
Incwm cysylltiedig â gwaddolion		10,470	10,995
Gwariant cysylltiedig â gwaddolion		(736)	-
Enillion ddarparwyd mewn gweithgareddau cyllido		9,734	10,995
Lleihad mewn arian yn y flwyddyn		(557,028)	(2,293,488)
Cronfeydd ariannol net ar 1 Ebrill 2024	2	2,492,083	4,785,571
Cronfeydd ariannol net ar 31 Mawrth 2025	2	1,935,055	2,492,083

Cwmni Urdd Gobaith Cymru

Nodiadau i'r datganiad Llif Arian
am y flwyddyn yn diwedd 31 Mawrth 2025

1 CYMHWYSIAD O'R INCWM NET I'R LLIF ARIAN NET O WEITHGAREDDAU GWEITHREDU

	2025	2024
	£	£
Incwm net am y cyfnod adrodd (o'r datganiad o weithgareddau gweithredu)	61,412	371,787
Addasiadau		
Amorteiddiad	85,001	62,752
Dibrisiant	479,681	389,110
Cynnydd mewn buddsoddiadau hir dymor	(56,542)	(201,923)
Colled ar werthiant asedau sefydlog	256	488
Llog dderbyniwyd	(49,436)	(83,299)
Incwm cysylltiedig â gwaddolion	(10,470)	(10,995)
Gwariant cysylltiedig â gwaddolion	736	-
Lleihad /(cynnydd) mewn stoc	13,726	(51,182)
Cynnydd mewn dyledwyr	(232,057)	(524,047)
Cynnydd mewn credydwyr	<u>448,369</u>	<u>28,967</u>
Mewnlif o arian net o weithgareddau gweithredu	<u>740,676</u>	<u>(18,342)</u>

2 DADANSODDIAD O NEWIDIADAU MEWN CRONFEYDD ARIANNOL

	2025	2024
	£	£
Arian mewn llaw ac yn y banc	<u>1,935,055</u>	<u>2,492,083</u>
Cyfanswm arian	<u>1,935,055</u>	<u>2,492,083</u>

Cwmni Urdd Gobaith Cymru

Nodiadau i'r Datganiadau Ariannol am y flwyddyn yn diwedd 31 Mawrth 2025

1. POLISIÂU CYFRIFO

Sail gyfrifo

Mae'r adroddiadau ariannol y cwmni elusenol, wedi cael eu paratoi yn dilyn canllawiau Charities SORP (FRS 102) '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 2015)', 'Financial Reporting Standard 102' y Deyrnas Unedig ac Iwerddon a Deddf Cwmnïau 2006. Mae'r adroddiadau ariannol wedi cael eu paratoi ar sail y confensiwn cost hanesyddol, ac eithrio buddsoddiadau sydd wedi'u cynnwys ar werth y farchnad, fel y'u haddaswyd drwy ailbriso asedau penodol.

Busnes Gweithredol

Nodir gweithgareddau a chynlluniau'r Urdd ar gyfer y dyfodol yn Adroddiad yr Ymddiriedolwyr. Mae'r Ymddiriedolwyr wedi asesu gallu'r elusen i barhau fel busnes gweithredol gan ystyried effeithiau ariannol Covid-19. Yn eu hasesiad o briodoldeb y sail busnes gweithredol, mae'r Ymddiriedolwyr wedi ystyried amrywiaeth o ffactorau gan gynnwys cronfeydd arian parod wrth gefn, hylifedd a'r galw a ragwelir.

Mae gan y sefydliad adnoddau ariannol sylweddol ynghyd â rhywfaint o gyllid grant y cytunwyd arno. O ganlyniad, mae'r Ymddiriedolwyr yn credu bod y sefydliad mewn sefyllfa dda i reoli ei risgiau busnes yn llwyddiannus.

Mae gan yr Ymddiriedolwyr ddisgwyliad rhesymol bod gan yr Urdd adnoddau digonol i barhau i weithredu'n llwyddiannus hyd y gellir rhagweld. Am y rhesymau hyn maent yn parhau i fabwysiadu sail barhaus paratoi cyfrifon.

Incwm

Derbyniwyd incwm gwirfoddol mewn ffurf rhoddion, cymynroddion ac anrhegion, fe'u cynhwysir yn llawn yn y datganiadau ariannol pan dderbyniwyd. Cydnabuwyd incwm o fuddsoddiadau pan yn ddyledus. Mae incwm gohiriedig yn cynrychioli incwm a dderbynnir sy'n berthnasol i gyfnodau yn y dyfodol ac felly yn cael ei ryddhau i incwm yn y cyfnod perthnasol.

Ar gyfer cymynroddion, cymerir yr hawl derbyn ar y cynharaf o'r dyddiad y mae'r elusen naill ai yn ymwybodol bod profiant wedi'i roi, bod yr ystâd wedi'i chwblhau a bod yr ysgutor wedi hysbysu y bydd dosbarthiad yn cael ei wneud, neu pan dderbynnir dosbarthiad o'r ystâd. Ystyrir bod derbyn cymynrodd, yn gyfan neu'n rhannol, yn debygol dim ond pan bod modd mesur y swm yn ddibynadwy a bod yr elusen wedi'i hysbysu o fwriad yr ysgutor i wneud dosbarthiad. Lle mae cymynroddion wedi'u hysbysu i'r elusen, neu os yw'r elusen yn ymwybodol bod profiant wedi ei roi, ac nad yw'r meinï prawf ar gyfer cydnabod incwm wedi'u bodloni, yna caiff y gymynrodd ei thrin fel ased amodol a'i datgelu os yw'n berthnasol.

Cyfrifir am roddion pan gânt eu derbyn gan yr elusen. Cyfrifir am dreth i'w adennill drwy Rodd Cymorth ar sail gronol. Cynhwysir rhoddion asedau diriaethol yn y cyfrifon ar eu gwerth ar y farchnad. Mae'r elusen hefyd yn derbyn budd gwaith gwirfoddolwyr, na ellir meintoli ei werth ac felly ni ellir ei gydnabod yn ariannol yn y cyfrifon.

Cydnabyddir incwm grantiau a chytundebau lefel gwasanaeth yn y Datganiad o Weithgareddau Ariannol dim ond pan fydd y meinï prawf cydnabod incwm cyffredinol wedi eu cyflawni. Yn achos grantiau sy'n gysylltiedig â pherfformiad, cydnabyddir yr incwm i'r graddau y bydd yr elusen wedi darparu'r nwyddau a'r gwasanaethau penodedig. Cofnodir grantiau cyfalaf yn y Datganiad o Weithgareddau Ariannol yn y flwyddyn y'u derbynnir.

Mae tanysgrifiadau aelodaeth yn cael eu trin fel incwm ar gyfer darparu gweithgareddau Elusenol.

Cydnabyddir incwm o fuddsoddiadau ar yr adeg y mae'r incwm buddsoddi yn dderbyniadwy. Ni ddangosir adenillon buddsoddi o Gronfeydd Croniadau Bondiau Buddsoddi Asedau Sefydlog fel incwm buddsoddi ond fe'i hadlewyrchir ym mhreis pob uned, ac felly fe'i hadlewyrchir yng ngwerth marchnad yr unedau ar ddiwedd y flwyddyn.

Cofnodir trosiant yn net o unrhyw TAW berthnasol.

Costau

Cydnabuwyd rhwymedigaethau pan fydd dyletswydd gyfreithiol neu adeiladol i'r elusen, yn ogystal â throsglwyddiad economaidd. Cydnabuwyd costau a threuliau yn y cyfnod pan yn ddyledus. Mae costau yn cynnwys TAW lle nad yw'n bosib i'w hawlio yn ôl.

Cwmni Urdd Gobaith Cymru

Nodiadau i'r Datganiadau Ariannol am y flwyddyn yn diweddu 31 Mawrth 2025

1 POLISIAU CYFRIFO – parhad

Dyranriad a dosbarthu costau

Dosbarthwyd costau i gronfeydd ar sail costau uniongyrchol. Lle nad yw'n bosib i'w dosbarthu ar y sail yma, sef costau canolog y mudiad, dosrannwyd y costau ar draws gweithgareddau elusennol *pro-rata* ar sail yr incwm a dderbyniwyd gan bob canolfan gost. Teimlir bod y polisi yma yn rhoi adlewyrchiad teg o'r amser a dreuliodd yn ganolog. Mae costau trefn llywodraethu yn cynrychioli'r gost o weinyddu'r elusen a chwedd â gofynion cyfansoddiadol a statudol. Mae'r gost o godi arian yn cynrychioli'r gost o redeg yr adran nawdd a chostau nwyddau penodol sydd wedi eu prynu er mwyn codi arian ar gyfer yr elusen. Cydnabuwyd costau pryddlesau gweithredol yn flynyddol mewn rhandaliadau cyfartal blynyddol dros oes y les.

Asedau anniriaethol

Cynhwysir asedau anniriaethol ar eu cost, net o amorteiddiad ag unrhyw darpariaeth ar gyfer amhariadau.

Amorteiddir yr asedau yma er mwyn lleihau cost yr ased, llai gwerth gweddilliol, drwy rhandaliadau cyfartal blynyddol dros oes economaidd defnyddiol disgwylidig yr ased fel a ganlyn:

Meddalwedd	4 mlynedd
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Asedau sefydlog diriaethol

Mae asedau sefydlog diriaethol yn cael eu nodi ar gost neu werth, wedi tynnu dibrisiant a phob darpariaeth ar gyfer diraddiad. Mae cost yn cynnwys holl wariant sy'n uniongyrchol briodol i ddod a'r ased mewn i gyflwr gweithio ar gyfer ei ddefnydd arfaethedig.

Mae eiddo rhydd-ddaliad yn cael eu mesur ar werth wedi'u hailbriso yn seiliedig ar brisiadau proffesiynol, yn unol â SORP Elusennau (FRS 102). Mae gwersylloedd yn cael eu mesur ar sail gwerth mewn defnydd, gan adlewyrchu eu potensial gwasanaeth parhaus, tra bod eiddo eraill yn cael eu mesur ar werth teg. Mae ailbriso yn cael ei wneud o leiaf bob pum mlynedd er mwyn sicrhau nad yw'r gwerth yn wahanol yn sylweddol i'r gwerth teg ar y dyddiad adrodd.

Ar bob dyddiad adrodd, mae'r Ymddiriedolwyr yn asesu a oes unrhyw arwydd bod eiddo wedi diraddio. Mae dangosyddion yn cynnwys gostyngiad sylweddol yn y gwerth marchnadol, difrod corfforol, darfodedigaeth, neu newidiadau andwyol yn y defnydd. Os oes arwyddion o'r fath, amcangyfrifir y swm adferadwy fel yr uchaf rhwng gwerth teg llai costau i'w werthu a gwerth mewn defnydd. Os yw'r swm adferadwy yn is, cydnabyddir colled diraddiad yn y Datganiad o Weithgareddau Ariannol. Dim ond os bydd newid yn yr amcangyfrifon a ddefnyddiwyd i bennu'r swm adferadwy y caiff colledion diraddiad eu gwrthdroi.

Dibrisir yr asedau yma ar raddfeydd er mwyn lleihau cost yr ased, llai gwerth gweddilliol, dros oes defnyddiol ddisgwylidig yr ased fel a ganlyn:

Adeiladau hir-les	Llinell syth dros dymor y les
Offer a chyfarpar	4% - 25% ar gost ac 5% ar falans gostyngol
Moduron/Cerbydau	25% ar falans gostyngol
Adeiladau	Llinell syth dros 50 mlynedd ar y gwahaniaeth rhwng cost / prisiad a'r gwerth gwireddadwy disgwylidig ar ôl 50 mlynedd

Mae mwy o fanylion am y polisi o beidio â dibrisio adeiladau rhydd-ddaliadol yn nodyn 14. Nid yw tir yn destun dibrisiant.

Buddsoddiadau

Caiff buddsoddiadau eu mesur yn wreiddiol ar gost ac yn ddiweddarach ar werth teg ar bob dyddiad adrodd. Cydnabyddir newidiadau yn y gwerth teg yn yr incwm/(gwariant) net ar gyfer y flwyddyn.

Mae eiddo buddsoddi yn cael eu mesur yn wreiddiol ar gost ac yn ddiweddarach yn cael eu hailbriso ar werth teg ar bob dyddiad adrodd, gyda phob newid yn y gwerth teg yn cael ei gydnabod yn y Datganiad o Weithgareddau Ariannol.

Arian yn y banc ac mewn llaw

Mae arian yn y banc ac arian mewn llaw yn cynnwys arian parod a buddsoddiadau byr rhybudd hylifol iawn gydag aeddfedrwydd byr o dri mis neu lai o'r dyddiad caffael neu agor y cyfrif cadw neu debyg.

Buddsoddiadau asedau cyfredol

Buddsoddiadau asedau cyfredol yw arian a fuddsoddir mewn buddsoddiad am gyfnod o lai na 12 mis tan aeddfedrwydd.

**Nodiadau i'r Datganiadau Ariannol
am y flwyddyn yn diwedd 31 Mawrth 2025**

1 POLISIAU CYFRIFO – parhad

Stoc

Prisir stoc ar yr isafswm o gost neu'r hyn a geir o'u hailwerthu Cyfrifir cost ar sail gwerth pryniant Seilir gwerth masnachol ar amcan o bris gwerthu llai'r amcan o gost o'r gwaredu

Offerynnau Ariannol ('Financial Instruments')

Mae'r elusen wedi dewis gweithredu darpariaethau Adran 11 'Offer Ariannol Sylfaenol' ac Adran 12 'Materion Offer Ariannol Eraill' o FRS 102 i'w holl offer ariannol Cydnabyddir offer ariannol yn mantolen yr elusen pan fydd yr elusen yn dod yn barti i ddarpariaethau cytundebol yr offeryn Caiff asedau a rhwymedigaethau ariannol eu cydnabod, gyda'r symiau net yn cael eu cyflwyno yn y datganiadau ariannol, pan fo hawl orfodol yn gyfreithiol i wrthbwysu'r symiau a gydnabyddir ac y bwriedir setlo ar sail net neu wireddu'r ased a setlo'r rhwymedigaeth ar yr un pryd

Asedau ariannol sylfaenol

Mae asedau ariannol sylfaenol, sy'n cynnwys dyledwyr ag arian mewn llaw ac yn y banc, yn cael eu mesur yn wreiddiol ar bris y trafodyn gan gynnwys costau trafodyn ac yn cael eu cario wedyn ar gost wedi amorteiddio gan ddefnyddio'r dull llog effeithiol, oni bai bod y trefniant yn cyfateb i drafodyn ariannu, lle caiff y trafodyn ei fesur ar werth presennol y derbyniadau yn y dyfodol wedi'u disgowntio ar gyfradd llog y farchnad Nid yw asedau ariannol a gydnabyddir fel derbyniad o fewn blwyddyn yn cael eu hamorteiddio

Diddymu Asedau Ariannol

Dim ond pan fydd hawliau cytundebol i lif arian parod o'r ased yn dod i ben neu'n cael eu setlo, neu pan fydd yr elusen yn trosglwyddo'r ased ariannol a bron pob risg a buddion perchnogaeth i sefydliad arall, neu os cedwir rhai risgiau a buddion perchnogaeth arwyddocaol ond bod rheolaeth dros yr ased wedi'i throsglwyddo i barti arall sydd â'r gallu i werthu'r ased yn ei gyfanrwydd i drydydd parti annibynnol, y caiff asedau ariannol eu diddymu

Rhwymedigaethau ariannol sylfaenol

Mae rhwymedigaethau ariannol sylfaenol, gan gynnwys credydwyr a benthyciadau banc, yn cael eu cydnabod yn wreiddiol ar bris y trafodyn oni bai bod y trefniant yn cyfateb i drafodyn ariannu, lle caiff yr offeryn dyled ei fesur ar werth presennol y taliadau yn y dyfodol wedi'u disgowntio ar gyfradd llog y farchnad Nid yw rhwymedigaethau ariannol a ddsberthir fel taliad o fewn blwyddyn yn cael eu hamorteiddio Mae credydwyr masnach yn rhwymedigaethau i dalu am nwyddau neu wasanaethau a gafwyd yn ystod cwrs arferol gweithrediadau gan gyflenwyr Caiff symiau sy'n daladwy eu dosbarthu fel rhwymedigaethau cyfredol os yw'r taliad yn ddyledus o fewn blwyddyn neu lai Os nad felly, cânt eu cyflwyno fel rhwymedigaethau anghyfredol Caiff credydwyr masnach eu cydnabod yn wreiddiol ar bris y trafodyn ac yn cael eu mesur wedyn ar gost wedi amorteiddio gan ddefnyddio'r dull llog effeithiol

Diddymu rhwymedigaethau ariannol sylfaenol

Caiff rhwymedigaethau ariannol eu diddymu pan ddaw rhwymedigaethau cytundebol yr elusen i ben neu pan gânt eu setlo neu eu dileu

Treth

Mae'r elusen yn rhydd o dalu treth gorfforaeth ar ei weithgareddau elusennol

Cyfrifo cronfeydd

Gall gronfeydd anghyfyngedig cael eu defnyddio yn ôl amcanion y corff elusennol a dymuniad yr Ymddiriedolwyr

Cronfeydd Cyffredinol

Mae cronfeydd cyffredinol yn cynnwys rhoddion ac incwm a dderbynnir neu a gynhyrchwyd am amcanion yr elusen heb bwrpas arbennig arall ac felly ar gael fel cronfa gyffredinol Ni osodir amodau allanol ar gronfeydd cyffredinol ac maent ar gael i'w gwario gan yr elusen yn ôl eu hamcanion/bwriadau neu i'w neilltuo tuag at bwrpasau priodol mewnol

Cronfeydd Dynodedig

Mae cronfeydd dynodedig yn gronfeydd cyffredinol a glustnodwyd gan yr Ymddiriedolwyr at bwrpasau arbennig

Cronfeydd Cyfyngedig

Mae cronfeydd cyfyngedig yn cynrychioli arian a dderbyniwyd tuag at bwrpasau arbennig lle ceir amodau ar eu gwario Mae cyfyngiadau yn digwydd ble mae'r rhoddwyr yn rhoi cyfyngiad neu ble codir at bwrpas penodol cyfyng Codwyd gwariant sy'n ymwneud â'r nod yma i'r gronfa, ynghyd a dyraniad teg o gostau gweinyddu a rheoli

Cwmni Urdd Gobaith Cymru

**Nodiadau i'r Datganiadau Ariannol
am y flwyddyn yn diwedd 31 Mawrth 2025**

1 POLISIAU CYFRIFO – parhad

Cronfeydd Gwaddol

Mae cronfeydd gwaddol yn cynrychioli cyfraniadau a chymynroddion lle mae'r cyfrannydd wedi nodi y dylid cadw'r arian fel cyfalaf Defnyddir yr incwm yn unol â thelerau'r gwaddolion a'u cynhwysir yn y Datganiad o Weithgareddau Ariannol

Ymrwymadau prydlles

Mae taliadau prydlles weithredol yn cael eu cynnwys yn Natganiad Gweithgareddau Ariannol ar sail linol dros gyfnod y brydlles

Costau Pensiwn a Buddion arall ar ôl ymddeol

Mae'r Cwmni yn gweithredu tri chynllun pensiwn ar ran staff cymwys

1 Mae rhai o staff y mudiad yn aelodau o'r Cynllun Pensiwn Athrawon, sy'n gynllun cenedlaethol, statudol cyfrannol, cynllun pensiwn lle mae'r budd wedi'i ddiffinio a heb ei gyllido Gweinyddwyd gan yr Asiantaeth Pensiwn Athrawon, asiantaeth weithredol Adran Addysg a Chyflogi Aseswyd costau pensiwn gan Actwari'r Llywodraeth Cyfrannodd yr Elusen 23.68% (2024 23.68%) o gyflogau pensynadwy i'r cynllun am y flwyddyn yn diwedd 31 Mawrth 2025, sef £15,920 (2024 £12,561) Cydnabuwyd y gost yn y datganiadau ariannol pan yn ddyledus Mae'r cynllun yma ar gau i aelodau newydd o staff ers 2000

2 I'r aelodau nad ydynt yn gymwys i ymuno'r a'r Cynllun Athrawon, mae'r Elusen wedi trefnu cynllun pensiwn gyda chyfraniadau wedi'u diffinio. Rheolwyd y cynllun yn annibynnol ac mae'r elusen yn cyfrannu 6% o gyflog pensynadwy

3 Mae cynllun ychwanegol sydd yn cydymffurfio â 'chofrestriad awtomatig' i aelodau sydd ddim yn cyfrannu i'r uchod

Delir asedau bob cynllun ar wahân i asedau'r elusen, ac fe gydnabuwyd y costau yn Natganiad Gweithgareddau Ariannol yn ystod y cyfnod pan maent yn ddyledus Y gost am y flwyddyn ar gyfer cynlluniau 2 a 3 oedd £381,942 (2024 £358,885)

2 CYFRANIADAU A CHYMYNRODDION

	2025	2024
	£	£
Cyfraniadau	92,177	97,241
Cymynroddion	<u>51,971</u>	<u>846,477</u>
	<u>144,148</u>	<u>943,718</u>

Cydnabyddir incwm gwirfoddol dderbyniwyd trwy gyfraniadau, cymynroddion a rhoddion yn gyflawn yn yr adroddiadau ariannol pan maent yn cael eu derbyn Ni chynhwysir gwerth y gwasanaeth a roddir gan wirfoddolwyr yn y cyfrifon Mae incwm cymynroddion yn ystod y cyfnod adrodd yn cynnwys £18,691 (2024 154,717), na dderbyniwyd cadarnhad o'r cyfanswm tan ar ôl 31 Mawrth 2025

3 INCWM O WEITHGAREDDAU ELUSENNOL

		2025	2024
	Gwerthgaredd	£	£
Grantiau	Grantiau – cefnogi gweithgareddau elusennol	5,751,116	6,085,206
Gweithgareddau elusennol	Gwersylloedd	7,808,165	6,633,144
Gweithgareddau elusennol	Adran Chwaraeon	766,244	702,075
Gweithgareddau elusennol	Adran Prentisiaethau	733,413	565,113
Gweithgareddau elusennol	Adran Eisteddfod a Chelfyddydau	1,662,636	1,865,868
Gweithgareddau elusennol	Cylchgronau	125	125
Gweithgareddau elusennol	Adran Ieuenctid a Chymuned	714,324	675,733
Gweithgareddau elusennol	Adran Rhyngwladol	520	23,500
Gweithgareddau elusennol	Aelodaeth a tanysgriafiadau	<u>378,364</u>	<u>388,089</u>
		<u>17,814,907</u>	<u>16,938,853</u>

Cwmni Urdd Gobaith Cymru

Nodiadau i'r Datganiadau Ariannol - parhad
am y flwyddyn yn diwedd 31 Mawrth 2025

3. **INCWM O WEITHGAREDDAU ELUSENNOL – parhad**

Mae'r uchod yn cynnwys grantiau dderbyniwyd, fel â ganlyn

	2025	2024
	£	£
Llywodraeth Cymru – Grantiau Eisteddfod	157,600	166,000
Cymdeithas Llywodraeth Leol Cymru – Grantiau Eisteddfod	160,264	160,264
Llywodraeth Cymru – Grant Hybu a Hyrwyddo'r Gymraeg	2,200,382	2,375,884
Llywodraeth Cymru – Cynllun Grantiau Mudiadau Ieuenctid Gwirfoddol Cenedlaethol	136,694	133,602
Llywodraeth Cymru – Theatr Ieuenctid	200,000	200,000
Llywodraeth Cymru – Prosiectau Rhyngwladol	187,000	-
Llywodraeth Cymru – TAITH	96,439	108,895
WCVA – Grant Gwirfoddolwyr Cymru	10,997	-
Cyngor Llyfrau Cymru	30,000	31,190
Cyngorau lleol a chymunedau	528,065	594,477
Chwaraeon Cymru	390,085	650,000
Llywodraeth y DU – Cronfa Ffyniant	227,778	-
Hybu Cynllun Prentisiaeth	100,000	100,000
Cyngor Sir Gaerfyrddin – Grant Eisteddfod	-	80,000
Cyngor Powys – Grant Eisteddfod	185,750	-
Cyngor Celfyddydau – Grant Eisteddfod	158,719	47,250
Llywodraeth Cymru – Grantiau Cyfalaf	595,632	1,019,332
Loteri Genedlaethol – Grantiau Cyfalaf	-	300,000
Chwaraeon Cymru – Grant Cyfalaf	324,860	12,600
Grantiau eraill	60,851	105,712
	<u>5,751,116</u>	<u>6,085,206</u>

Cydnabuwyd grantiau, gan gynnwys grantiau i brynu asedau sefydlog, yn llawn yn y Datganiad o Weithgareddau Ariannol pan yn ddyledus

4. **GWEITHGAREDDAU MASNACHOL ARALL**

	2025	2024
	£	£
Incwm amrywiol	<u>175,185</u>	<u>120,621</u>

Mae'r incwm amrywiol yn cynnwys incwm amrywiol dderbyniwyd o weithgareddau'r elusen sydd ddim yn deillio yn uniongyrchol o brif benawdau gweithgareddau e e rhent, nawdd a gwerthiant stoc hyrwyddo

5. **INCWM O FUDDSODDIADAU**

	2025	2024
	£	£
Incwm portffolio buddsoddiadau	141,770	52,800
Llog i'w dderbyn	<u>49,436</u>	<u>83,299</u>
	<u>191,206</u>	<u>136,099</u>

Cydnabyddir incwm o fuddsoddiadau pan y dderbynnir

6. **CODI ARIAN**

Casglu cyfraniadau a chymynroddion

	2025	2024
	£	£
Costau staff	50,924	49,840
Costau eraill	<u>7,614</u>	<u>5,790</u>
	<u>58,538</u>	<u>55,630</u>

Cwmni Urdd Gobaith Cymru

Nodiadau i'r Datganiadau Ariannol - parhad
am y flwyddyn yn diwedd 31 Mawrth 2025

7. GWARIANT AR WEITHGAREDDAU ELUSENNOL

	Costau uniongyrchol	Costau cefnogi (Gweler nodyn 8)	Cyfanswm
	£	£	£
Y flwyddyn hyd 31 Mawrth 2025			
Gwersylloedd	8,751,625	667,614	9,419,239
Gweithgareddau Adran Chwaraeon	2,033,054	134,445	2,167,499
Adran Prentisiaethau	986,589	92,563	1,079,152
Adran yr Eisteddfod a Chelfyddydau	2,946,887	195,470	3,142,357
Cylchgronau	59,795	4,071	63,866
Costau reuencid a chymuned	2,043,770	157,264	2,201,034
Adran Rhyngwladol	157,309	31,582	188,891
	<u>16,979,029</u>	<u>1,283,009</u>	<u>18,262,038</u>

Rhennir costau cefnogi canolog yr Urdd dros y gweithgareddau elusennol *pro rata* ar sail canran yr incwm a dderbyniwyd

	Costau uniongyrchol	Costau cefnogi	Cyfanswm
	£	£	£
Y flwyddyn hyd 31 Mawrth 2024			
Gwersylloedd	8,122,573	642,403	8,764,976
Gweithgareddau Adran Chwaraeon	2,297,762	158,874	2,456,636
Adran Prentisiaethau	895,346	87,778	983,124
Adran yr Eisteddfod a Chelfyddydau	2,907,465	214,182	3,121,647
Cylchgronau	36,059	3,789	39,848
Costau reuencid a chymuned	2,050,559	176,150	2,226,709
Adran Rhyngwladol	269,244	24,523	293,767
	<u>16,579,008</u>	<u>1,307,699</u>	<u>17,886,707</u>

8. COSTAU CEFNOGI

	Rheolaeth	Cyllid	Trefn Llywodraethu	Cyfanswm
	£	£	£	£
Y flwyddyn hyd 31 Mawrth 2025				
Cyflogau	819,487	-	84,925	904,412
Yswiriant gwladol cyflogwr	125,488	-	10,151	135,639
Pensiwn	49,549	-	5,089	54,638
Cynnal a chadw	7,444	-	-	7,444
Ffioedd proffesiynol	-	-	97,630	97,630
Ffi archwilwyr	-	-	12,000	12,000
Costau banc	-	71,246	-	71,246
	<u>1,001,968</u>	<u>71,246</u>	<u>209,795</u>	<u>1,283,009</u>

	Rheolaeth	Cyllid	Trefn Llywodraethu	Cyfanswm
	£	£	£	£
Y flwyddyn hyd 31 Mawrth 2024				
Cyflogau	811,456	-	84,925	896,381
Yswiriant gwladol cyflogwr	119,718	-	10,151	129,869
Pensiwn	56,995	-	5,089	62,084
Cynnal a chadw	17,230	-	-	17,230
Ffioedd proffesiynol	-	-	124,443	124,443
Ffi archwilwyr	-	-	11,500	11,500
Costau banc	-	66,192	-	66,192
	<u>1,005,399</u>	<u>66,192</u>	<u>236,108</u>	<u>1,307,699</u>

Cwmni Urdd Gobaith Cymru

Nodiadau i'r Datganiadau Ariannol – parhad
am y flwyddyn yn diwedd 31 Mawrth 2025

9 INCWM NET

Bydd incwm net yn cael ei ddatgan ar ôl y canlynol

	2025	2024
	£	£
Ffi archwilwyr	12,000	11,500
Ffi archwilwyr - gwasanaethau eraill	1,000	1,000
Amortyddiad	85,001	62,752
Dibrisiant	479,681	389,110
Rhent	144,239	99,657
Diffyg ar werthiant asedau sefydlog	<u>256</u>	<u>488</u>

10 TÂL A BUDDION YR YMDDIRIEDOLWYR

Ni dderbyniodd unrhyw Ymddiriedolwyr unrhyw gyflogau na budd-daliadau eraill yn y flwyddyn hyd at 31 Mawrth 2025. Ni dderbyniodd unrhyw Ymddiriedolwyr unrhyw gyflogau na budd-daliadau eraill yn y flwyddyn hyd at 31 Mawrth 2024.

Treuliau'r Ymddiriedolwyr

Digolledwyd amryw o Ymddiriedolwyr gan yr elusen am gostau cyffredinol (e.e. teithio i gyfarfodydd ayyb), cyfanswm o £100 (2024 - £dim)

11 COSTAU STAFF

	2025	2024
	£	£
Cyflog gros	8,146,699	7,907,140
Yswiriant gwladol cyflogwr	699,908	626,573
Cyfraniadau pensiwn cyflogwr	<u>397,862</u>	<u>371,446</u>
	<u>9,244,469</u>	<u>8,905,159</u>

Nifer y staff a gyflogwyd ar gyfartaledd yn ystod y flwyddyn oedd

	2025	2024
Gweithgareddau elusennol	369	363
Cost o gynhyrchu cronfeydd ariannol	1	1
Gweinyddiaeth a rheoli	<u>8</u>	<u>8</u>
	<u>378</u>	<u>372</u>

Yn ystod y flwyddyn fe wnaeth tri aelod o staff ennill rhwng £60,000 a £70,000 (2024 - tri), dau aelod o staff ennill rhwng £70,000 and £80,000 (2024 - un), ag un aelod o staff ennill rhwng £110,000 and £120,000 (2024 - un). Mae'r ffigurau yma yn seiliedig ar gyflog gros.

Costau Staff Allweddol

Ynghyd a'r Prif Weithredwr mae gan Cwmni Urdd Gobaith Cymru a phenaethiaid adran sy'n ffurfio'r Uwch Dîm Rheoli sydd yn gyfrifol am reoli gweithgareddau'r Elusen o ddydd i ddydd. Isod mae cyfanswm y taliadau a wnaethpwyd i'r Uwch Dîm Rheoli.

	2025	2024
	£	£
Cyflog gros	566,387	558,519
Yswiriant gwladol cyflogwr	<u>67,871</u>	<u>66,785</u>
	<u>634,258</u>	<u>625,304</u>

Cwmni Urdd Gobaith Cymru

Nodiadau i'r Datganiadau Ariannol – parhad
am y flwyddyn yn diwedd 31 Mawrth 2025

12 DATGANIADAU ARIANNOL Y FLWYDDYN FLAENOROL

		Cronfeydd Anghyfyngedig	Cronfeydd Cyfyngedig	Cronfeydd Gwaddol	Cyfanswm Cronfeydd
	Nodyn	£	£	£	£
INCWM AC GWADDOLION DRWY					
Rhoddion a chymynroddion	2	932,303	11,415	-	943,718
Gweithgareddau elusenol	3	10,853,647	6,085,206	-	16,938,853
Incwm amrywiol	4	120,621	-	-	120,621
Incwm drwy fuddsoddiadau	5	<u>125,104</u>	<u>-</u>	<u>10,995</u>	<u>136,099</u>
Cyfanswm		12,031,675	6,096,621	10,995	18,139,291
GWARIANT AR					
Godi cyllid	6	(55,630)	-	-	(55,630)
Gweithgareddau elusenol	7	<u>(13,031,923)</u>	<u>(4,854,784)</u>	<u>-</u>	<u>(17,886,707)</u>
Cyfanswm		(13,087,553)	(4,854,784)	-	(17,942,337)
Enillion / (colledion) ar fuddsoddiadau		<u>187,026</u>	<u>-</u>	<u>(12,193)</u>	<u>174,833</u>
INCWM NET		<u>(868,852)</u>	<u>1,241,837</u>	<u>(1,198)</u>	<u>371,787</u>

13 ASEDAU ANNIRIAETHOL

		Meddalwedd cyfrifiadurol £	Cyfanswm £
GWERTH			
Ar 1 Ebrill 2024		326,300	326,300
Ychwanegiadau		<u>21,480</u>	<u>21,480</u>
Ar 31 Mawrth 2025		<u>347,780</u>	<u>347,780</u>
AMORTEIDDIAD			
Ar 1 Ebrill 2024		114,055	114,055
Amorteiddiad am y flwyddyn		<u>85,001</u>	<u>85,001</u>
Ar 31 Mawrth 2025		<u>199,056</u>	<u>199,056</u>
GWERTH AR Y LLYFRAU			
Ar 31 Mawrth 2025		<u>148,724</u>	<u>148,724</u>
Ar 31 Mawrth 2024		<u>212,245</u>	<u>212,245</u>

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14 **ASEDAU SEFYDLOG TIRIAETHOL**

	Tir ac adeiladau £	Adeiladau Hir- les £	Offer £	Cerbydau £	Cyfanswm £
GWERTH					
Ar 1 Ebrill 2024	23,281,998	300,000	3,133,745	185,802	26,901,545
Ychwanegiadau	428,297	-	851,632	38,950	1,318,879
Gwaredion	-	-	-	(11,700)	(11,700)
Ar 31 Mawrth 2025	<u>23,710,295</u>	<u>300,000</u>	<u>3,985,377</u>	<u>213,052</u>	<u>28,208,724</u>
DIBRSIANT					
Ar 1 Ebrill 2024	-	28,800	1,292,991	110,667	1,432,458
Dibrsiant am y flwyddyn	-	1,500	459,039	19,142	479,681
Dileu ar waredu	-	-	-	(11,444)	(11,444)
Ar 31 Mawrth 2025	-	<u>30,300</u>	<u>1,752,030</u>	<u>118,365</u>	<u>1,900,695</u>
GWERTH AR Y LLYFRAU					
Ar 31 Mawrth 2025	<u>23,710,295</u>	<u>269,700</u>	<u>2,233,347</u>	<u>94,687</u>	<u>26,308,029</u>
Ar 31 Mawrth 2024	<u>23,281,998</u>	<u>271,200</u>	<u>1,840,754</u>	<u>75,135</u>	<u>25,469,087</u>

Cost Tir ac Adeiladau

Cafwyd prisiad proffesiynol o eiddo rhydd-ddaliadol (tir ac adeiladau) yr Urdd gan Rhys Davies MRICS, FAAV, N Sch o R G Jones, Farmers Marts, Llys Meirion, Dolgellau yn Medi 2022 ar brisiad o £19,207,027

Mae'r Ymddiriedolwyr wedi ymrwymo i sicrhau bod ailbrisiad y tir ac adeiladau yn cael ei adolygu ar bob dyddiad adrodd

Os na fyddai'r asedau sefydlog wedi cael eu hail-brisio yn ystod y flwyddyn ariannol, y swm yn y Datganiadau Ariannol fyddai £23,896,133 (2024 £23,467,836) Ers y prisiad proffesiynol ddiwethaf mae yna datblygiadau sylweddol wedi bod ar thir ag adeiladau, yn benodol yng ngwersylloedd Llangrannog, Glan Llyn a Phentre Ifan

Dibrsiant

Mae adeiladau hir-les wedi'u cynnwys ar eu cost wreiddiol a'u dibrisio dros gyfnod y les

Mae'r Ymddiriedolwyr o'r farn nad yw gwerth ailbrisiad yr eiddo tir ac adeiladau yn wahanol i'r 'gwerth drwy ddefnydd' ar gyfer y canolfannau preswyl a 'gwerth teg' ar gyfer yr asedau eraill ar ddyddiad y fantolen O ganlyniad mae dibrsiant am y flwyddyn ar eiddo a thir yn £dim, gan bod y gwerth ailbrisiad yr un swm a'r gwerth ar y llyfrau am yr asedau tir ac adeiladau

Mae'r Ymddiriedolwyr wedi ymrwymo i gynnal ailbrisiad gyda chysondeb digonol i sicrhau bod gwerth a ddangosir ar gyfer yr asedau sefydlog ddim yn anghytuno'n sylweddol o'r hyn y byddai'n dangos fel 'gwerth drwy ddefnydd' ar gyfer y canolfannau preswyl a 'gwerth teg' ar gyfer yr asedau eraill ar ddyddiad y fantolen

Yn ogystal, adolygir gwerth cario eiddo rhydd-ddaliadol ar ddyddiad pob cyfnod adrodd i benderfynu a oes unrhyw arwydd o nam Os oes arwydd o'r fath yn bodoli, amcangyfrifir swm adenilladwy'r ased Swm adenilladwy ased yw'r mwyaf o'i bris gwerthu net a'i werth yn cael ei ddefnyddio Ar 31 Mawrth 2025, mae'r Ymddiriedolwyr o'r farn nad oes unrhyw arwydd o nam ag felly bod gwerth teg adeiladau rhydd-ddaliadol yw'r werth adroddir ar hyn o bryd

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15 BUDDSODDIADAU SY'N ASEDAU SEFYDLOG

	Buddsoddiadau Sefydlog £	Eiddo Buddsoddi £	Cyfanswm £
GWERTH MASNACHOL			
Ar 1 Ebrill 2024	3,883,055	350,000	4,233,055
Ychwanegiadau	2,448,203	-	2,448,203
Gwarediadau	(2,431,688)	-	(2,431,688)
Ail-brisiad	<u>56,542</u>	<u>-</u>	<u>56,542</u>
Ar 31 Mawrth 2025	<u>3,956,112</u>	<u>350,000</u>	<u>4,306,112</u>
GWERTH AR Y LLYFRAU			
Ar 31 Mawrth 2025	<u>3,956,112</u>	<u>350,000</u>	<u>4,306,112</u>
Ar 31 Mawrth 2024	<u>3,883,055</u>	<u>350,000</u>	<u>4,233,055</u>

Mae mwyafrif o'r buddsoddiadau uchod wedi eu sefydlu yn y Deyrnas Unedig Mae unrhyw fuddsoddiadau tramor yn rhan o'r portffolios buddsoddi Sarasin a CCLA

Mae gan yr Elusen fuddsoddiadau yn *Sarasin* a *CCLA*, sy'n cynrychioli 61.38% (2024 0%) a 37.89% (2024 40.12%) yn ôl eu trefn o gyfanswm y portffolio buddsoddiadau

Gwerth masnachol y buddsoddiadau sydd yn gynwysedig ym mhortffolio Sarasin a *CCLA* ar ddiwedd y flwyddyn oedd £2,434,643 (2024 £dim) and £1,492,831 (2024 £1,557,079) yn ôl eu trefn

Ar ddiwedd y cyfnod adrodd blaenorol roedd gan yr e Elusen fuddsoddiadau yn *M&G Charifund* a *Blackrock Charishare*, sy'n cynrychioli 51.72% a 7.43% yn ôl eu trefn o gyfanswm y portffolio buddsoddiadau Mae'r Ymddiriedolwyr wedi penderfynu symud buddsoddiadau *M&G Charifund* a *Blackrock Charishare*, a trosgwyddwyd y buddsoddiadau yma yn ystod y flwyddyn ariannol

Cydnabyddir y buddsoddiadau sy'n asedau sefydlog ar eu gwerth masnachol ar ddyddiad y fantolen Mae'r buddsoddiadau wedi cael eu ail-brisio a chydabyddir unrhyw enillion neu golledion yn y Datganiad o Weithgareddau Ariannol

Dadansoddiad o fuddsoddiadau

	2025 £	2024 £
Arian parod neu gyfwerth	16,536	1,392
Buddsoddiadau rhestredig	<u>3,939,576</u>	<u>3,881,663</u>
	<u>3,956,112</u>	<u>3,883,055</u>

Gweler gost y buddsoddiadau isod

	2025 £	2024 £
Cost hanesyddol y buddsoddiadau ar 31 Mawrth	<u>4,029,512</u>	<u>2,052,691</u>

16 STOC

	2025 £	2024 £
Stoc	<u>100,386</u>	<u>114,112</u>

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17 DYLEDWYR SYMIAU I'W DERBYN O FEWN BLWYDDYN

	2025	2024
	£	£
Dyledwyr masnach	1,613,498	1,196,905
Dyledwyr arall	341,872	107,178
Incwm cronedig	377,668	681,855
Blaendaliadau	480,191	595,234
	<u>2,813,229</u>	<u>2,581,172</u>

18 CREDYDWYR SYMIAU I'W TALU O FEWN BLWYDDYN

	2025	2024
	£	£
Benthyciadau arall (gweler nodyn 19)	28,708	28,495
Credydwyr masnach	874,790	705,182
Trethi arall ac yswiriant gwladol	241,598	244,152
Credydwyr arall	151,566	81,584
Incwm gohiriedig	1,432,320	986,998
Treuliau cronedig	137,529	177,355
Blaendaliadau	367,953	562,329
	<u>3,234,464</u>	<u>2,786,095</u>

INCWM GOHIRIEDIG

	2025	2024
	£	£
Ar ddechrau y cyfnod adrodd	986,998	908,217
Derbyniwyd yn ystod y cyfnod adrodd	6,196,438	6,163,987
Rhyddhawyd i incwm yn ystod y cyfnod adrodd	<u>(5,751,116)</u>	<u>(6,085,206)</u>
Ar ddiwedd y cyfnod adrodd	<u>1,432,320</u>	<u>986,998</u>

Mae incwm gohiriedig yn cynrychioli symiau a dderbyniwyd gan yr elusen cyn y cyfnod y maent yn ymwneud ag ef. Yn unol â pharagraff 5.59 o SORP Elusennau (FRS 102), ni chaiff incwm sy'n ddarostyngedig i amodau perfformiad penodol neu sy'n ymwneud â chyfnodau cyfrifyddu'r dyfodol ei gydnabod fel incwm nes bod yr amodau hynny wedi'u bodloni neu nes bod y gweithgaredd yn digwydd.

Yn ystod y flwyddyn, derbyniodd yr elusen incwm mewn perthynas â

- Grantiau lle mae'r cyllid yn ymwneud â gweithgareddau i'w cyflawni mewn cyfnodau'r dyfodol,
- Gwersylloedd a Digwyddiadau (gan gynnwys gwyl yr Eisteddfod a gweithgareddau Ieuenctid a Chymuned) – ffioedd a dalwyd ymlaen llaw ar gyfer gwyliau a gweithgareddau sy'n digwydd ar ôl diwedd y flwyddyn,
- Incwm codi arian yr Eisteddfod lle mae'r codi arian yn ymwneud â gwyliau i'w sy'n digwydd mewn cyfnodau'r dyfodol.

Mae'r symiau hyn yn cael eu cynnwys fel incwm gohiriedig nes bod yr elusen wedi darparu'r gwasanaethau perthnasol neu wedi bodloni'r holl amodau sy'n gysylltiedig â'r cyllid. Unwaith y bydd y rhwymedigaethau perthnasol wedi'u cyflawni, rhyddheir yr incwm i'r Datganiad o Weithgareddau Ariannol.

19 BENTHYCIADAU

Dangosir dadansoddiad o'r benthyciadau isod

	2025	2024
	£	£
Symiau i'w talu o fewn blwyddyn neu ar orchymyn		
Benthyciadau arall	<u>28,708</u>	<u>28,495</u>
	<u>28,708</u>	<u>28,495</u>

Mae benthyciadau arall yn ymwneud a benthyciadau i'r Elusen gan y grwpiau rhanbarthol gyda llog yn daladwy ar gyfradd o 0.5% uwchben y gyfradd gwlad.

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20 CYTUNDEBAU LES

Isafswm taliadau les mewn prydlesau ni ellir eu diddymu, fel â ganlyn

	2025	2024
	£	£
O fewn blwyddyn	7,326	7,398
Rhwng 1 a 5 mlynedd	<u>2,967</u>	<u>6,560</u>
	<u>10,293</u>	<u>13,958</u>

Ni chynhwysir ymrwymadau prydles gweithredol i'r dyfodol yn y datganiadau ariannol

21 SYMUDIADAU MEWN CRONFEYDD

	Ar 1/4/24	Incwm Net	Trosglwyddiadau u rhwng cronfeydd	Ar 31/3/25
	£	£	£	£
Cronfeydd anghyfyngedig				
Cronfa gyffredinol	31,502,392	(656,496)	631,172	31,477,068
Cronfeydd cyfyngedig				
Cronfa John a Rhys James	16,800	-	-	16,800
Tlws John a Ceridwen	5,240	-	-	5,240
Prosiectau Chwaraeon	215,414	(215,414)	-	-
Cronfa Cyfalaf	<u>300,000</u>	<u>920,492</u>	<u>(621,492)</u>	<u>599,000</u>
	537,454	705,078	(621,492)	621,040
Cronfeydd gwaddol				
Cronfa Cwpan Sir	144,097	15,511	(5,528)	154,080
Cronfa Aelwyd Corwen	4,426	448	(169)	4,705
Cronfa celf a chrefft	2,956	298	(113)	3,141
Cronfa Glesni Evans	3,378	(99)	(131)	3,148
Cronfa Olwen Griffiths	15,184	(214)	(430)	14,540
Cronfa Ethleen Thomas	1,935	(27)	(55)	1,853
Cronfa Olwen Phillips / Pam Weaver	5,503	(77)	(157)	5,269
Cronfa Sim Davies	18,775	(265)	(532)	17,978
Cronfa Rhian Criddle	2,873	55	-	2,928
Cronfa Sharon Bonds	979	(13)	(28)	938
Cronfa Pendyrus	12,387	1,148	(472)	13,063
Cronfa Dr D Davies	<u>63,320</u>	<u>(3,935)</u>	<u>(2,065)</u>	<u>57,320</u>
	275,813	12,830	(9,680)	278,963
CYFANSWM CRONFEYDD	<u>32,315,659</u>	<u>61,412</u>	<u>-</u>	<u>32,377,071</u>

Mae trosglwyddiadau yn ystod y flwyddyn yn adlewyrchu ail-ddyraniad adnoddau i sicrhau bod cronfeydd yn cael eu defnyddio yn unol â chyfyngiadau rhoddwyr a nodau'r elusen

- **Cronfa Cyfalaf (Trosglwyddwyd £621,492 i gronfeydd anghyfyngedig)** Mae hyn yn cynrychioli rhyddhau cyfyngiadau ar grantiau cyfalaf unwaith y prynwyd yr asedau perthnasol a'u rhoi ar waith O dan SORP, pan fydd pwrpas grant cyfalaf cyfyngedig wedi'i gyflawni, caiff y balans ei drosglwyddo i gronfeydd anghyfyngedig i gyd-fynd â'r tâl dibrisiant
- **Cronfeydd gwaddol (Trosglwyddwyd £9,680 i gronfeydd anghyfyngedig)**. Mae trosglwyddiadau bach o gronfeydd gwaddol yn cynrychioli defnyddio incwm buddsoddi ar gyfer dibenion penodol y cronfeydd hynny, yn unol ag amodau'r rhoddwyr

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21 SYMUDIADAU MEWN CRONFEYDD – parhad

Symudiadau net mewn cronfeydd, yn gynwysedig yn y ffigyrau uchod mae'r canlynol

	Adnoddau a dderbyniwyd £	Adnoddau a ddefnyddiwyd £	Enillion/ (Colledion) £	Incwm Net £
Cronfeydd anghyfyngedig				
Cronfa gyffredinol	12,563,860	(13,273,802)	53,446	(656,496)
Cronfeydd cyfyngedig				
Cronfa John a Rhys James	-	-	-	-
Prosiectau Chwaraeon	401,082	(616,496)	-	(215,414)
Grantiau Llywodraeth Cymru	3,138,378	(3,138,378)	-	-
Grantiau y Cyngor Llyfrau	30,000	(30,000)	-	-
Grantiau Cyngorau/ Sefydliadau lleol	713,815	(713,815)	-	-
Cronfeydd Ffyniant Gyffredin y DU	227,778	(227,778)	-	-
Grantiau y Cyngor Celfyddydau	158,719	(158,719)	-	-
Grantiau Eraill	160,852	(160,852)	-	-
Cronfa Cyfalaf	<u>920,492</u>	<u>-</u>	<u>-</u>	<u>920,492</u>
	5,751,116	(5,046,038)	-	705,078
Cronfeydd gwaddol				
Cronfa Cwpan Sir	6,010	(481)	9,982	15,511
Cronfa Aelwyd Corwen	184	(15)	279	448
Cronfa celf a chrefft	123	(10)	185	298
Cronfa Glesni Evans	140	(10)	(229)	(99)
Cronfa Olwen Griffiths	430	-	(644)	(214)
Cronfa Ethleen Thomas	55	-	(82)	(27)
Cronfa Olwen Phillips / Pam Weaver	156	-	(233)	(77)
Cronfa Sîm Davies	532	-	(797)	(265)
Cronfa Rhian Criddle	55	-	-	55
Cronfa Sharon Bonds	28	-	(41)	(13)
Cronfa Pendyrus	513	(41)	676	1,148
Cronfa Dr D Davies	<u>2,244</u>	<u>(179)</u>	<u>(6,000)</u>	<u>(3,935)</u>
	10,470	(736)	3,096	12,830
CYFANSWM CRONFEYDD	<u><u>18,325,446</u></u>	<u><u>(18,320,576)</u></u>	<u><u>56,542</u></u>	<u><u>61,412</u></u>

Cwmni Urdd Gobaith Cymru

Nodiadau i'r Datganiadau Ariannol - parhad
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21 SYMUDIADAU MEWN CRONFEYDD – parhad

Ffigyrau symudiadau mewn cronfeydd ar gyfer y flwyddyn gymharol (h y y flwyddyn yn darford 31 Mawrth 2024)

	Ar 1/4/23	Incwm Net	Trosglwyddiada	Ar 31/3/24
	£	£	£	£
Cronfeydd anghyfyngedig				
Cronfa gyffredinol	31,339,312	(868,852)	1,031,932	31,502,392
Cronfeydd cyfyngedig				
Cronfa John a Rhys James	16,800	-	-	16,800
Tlws John a Ceridwen	5,240	-	-	5,240
Prosiectau Chwaraeon	305,509	(90,095)	-	215,414
Cronfa Cyfalaf	-	1,331,932	(1,031,932)	300,000
	327,549	1,241,837	(1,031,932)	537,454
Cronfeydd gwaddol				
Cronfa Cwpan Sir	149,298	(5,201)	-	144,097
Cronfa Aelwyd Corwen	4,779	(353)	-	4,426
Cronfa celf a chrefft	3,191	(235)	-	2,956
Cronfa Glesni Evans	3,347	31	-	3,378
Cronfa Olwen Griffiths	14,569	615	-	15,184
Cronfa Ethleen Thomas	1,876	59	-	1,935
Cronfa Olwen Philips / Pam Weaver	3,980	1,523	-	5,503
Cronfa Sim Davies	16,710	2,065	-	18,775
Cronfa Rhian Criddle	2,151	722	-	2,873
Cronfa Sharon Bonds	779	200	-	979
Cronfa Pendyrus	16,839	(4,452)	-	12,387
Cronfa Dr D Davies	59,492	3,828	-	63,320
	277,011	(1,198)	-	275,813
CYFANSWM CRONFEYDD	31,943,872	371,787	-	32,315,659

Mae trosglwyddiadau yn ystod y flwyddyn yn adlewyrchu ail-ddyraniad adnoddau i sicrhau bod cronfeydd yn cael eu defnyddio yn unol â chyfyngiadau rhoddwyr a nodau'r elusen

- Cronfa Cyfalaf (Trosglwyddwyd £1,031,932 i gronfeydd anghyfyngedig) Mae hyn yn cynrychioli rhyddhau cyfyngiadau ar grantiau cyfalaf unwaith y prynwyd yr asedau perthnasol a'u rhoi ar waith O dan SORP, pan fydd pwrpas grant cyfalaf cyfyngedig wedi'i gyflawni, caiff y balans ei drosglwyddo i gronfeydd anghyfyngedig i gyd-fynd â'r tâl dibrisiant

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21 SYMUDIADAU MEWN CRONFEYDD – parhad

Ffigyrau y flwyddyn gymharol (h y y flwyddyn yn darfod 31 Mawrth 2024 ar gyfer symudiadau net mewn cronfeydd, yn gynnwysedig yn y ffigyrau uchod mae'r canlynol

	Adnoddau a dderbyniwyd £	Adnoddau a ddefnyddiwyd £	Enillion/ (Colledion) £	Incwm Net £
Cronfeydd anghyfyngedig				
Cronfa gyffredinol	12,031,675	(13,087,553)	187,026	(868,852)
Cronfeydd cyfyngedig				
Cronfa John a Rhys James	-	-	-	-
Prosiectau Chwaraeon	650,000	(740,095)	-	(90,095)
Grantiau Cyngorau/ Sefydliadau Lleol	594,477	(594,477)	-	-
Grantiau Llywodraeth Cymru	3,244,645	(3,244,645)	-	-
Grantiau y Cyngor Llyfrau	31,190	(31,190)	-	-
Grantiau Eraill	244,377	(244,377)	-	-
Cronfa Cyfalaf	<u>1,331,932</u>	<u>-</u>	<u>-</u>	<u>1,331,932</u>
	6,096,621	(4,854,784)	-	1,241,837
Cronfeydd gwaddol				
Cronfa Cwpan Sir	6,308	-	(11,509)	(5,201)
Cronfa Aelwyd Corwen	202	-	(555)	(353)
Cronfa celf a chrefft	135	-	(370)	(235)
Cronfa Glesni Evans	141	-	(110)	31
Cronfa Olwen Griffiths	343	-	272	615
Cronfa Ethleen Thomas	44	-	15	59
Cronfa Olwen Phillips / Pam Weaver	94	-	1,429	1,523
Cronfa Sim Davies	394	-	1,671	2,065
Cronfa Rhian Criddle	91	-	631	722
Cronfa Sharon Bonds	18	-	182	200
Cronfa Pendyrus	711	-	(5,163)	(4,452)
Cronfa Dr D Davies	<u>2,514</u>	<u>-</u>	<u>1,314</u>	<u>3,828</u>
	10,995	-	(12,193)	(1,198)
CYFANSWM CRONFEYDD	<u>18,139,291</u>	<u>(17,942,337)</u>	<u>174,833</u>	<u>371,787</u>

Cwmni Urdd Gobaith Cymru

Nodiadau i'r Datganiadau Ariannol - parhad am y flwyddyn yn diwedd 31 Mawrth 2025

21 SYMUDIADAU MEWN CRONFEYDD – parhad

Pwrpas cronfeydd cyfyng

Mae'r cronfeydd gwaddol uchod yn cynrychioli cyfraniadau a chymynroddion lle mae'r cyfrannwr wedi nodi y dylid cadw'r arian fel cyfalaf. Defnyddiwyd yr incwm yn unol a thelerau'r gwaddolion a'u cynnwys yn y Datganiad o Weithgareddau Ariannol

Tlws John & Ceridwen Hughes	Derbynnir rhodd i'w ddefnyddio i greu a chyflwyno gwobr arbennig yn flynyddol i rai sy'n rhagori ym myd gwaith ieuenctid
Prosiectau Chwaraeon	Cyllidir y prosiectau yma gan Chwaraeon Cymru a Llywodraeth Cymru Defnyddir yr arian i brynu offer, i benodi swyddogion chwaraeon a chynnal Gemau Cymru yn flynyddol
Cronfa John & Rhys James	Yn flynyddol derbyniwyd rhodd gan Ymddiriedolaeth Pantyfedwen a'i ddsbarthwyd i'r pwyllgorau Sir ac i'r Cylchoedd i hyrwyddo Eisteddfodau'r Urdd lleol
Prosiect Cymraeg Pob Dydd	Prosiect sy'n ymestyn defnydd o'r Gymraeg fel ail iaith y tu allan i'r ystafell ddsbarth mewn ysgolion cyfrwng Saesneg
Swyddogion ieuenctid	Prosiectau amrywiol yn canolbwyntio ar addysg anffurfiol/diddordebau allgyrsiol tu allan i oriau ysgol gan sicrhau defnydd cymdeithasol o'r Gymraeg
Theatr ieuenctid	Mae'r Elusen yn cynnig cyfleoedd i ieuenctid Cymru, rhwng 14-20 oed, berfformio mewn drama gerdd, arennir yn gan Llywodraeth Cymru
Grantiau Cyngorau Lleol/Sefydliadau Llywodraeth Cymru	Cymorth i gyllido gwaith craidd rhanbarthol a phrosiectau ar y cyd â sefydliadau eraill Prif grant sy'n cefnogi gwaith craidd yr Elusen, er mwyn ei alluogi i gyflawni targedau meysydd strategol yn hyrwyddo'r Gymraeg i blant a phobl ifanc
Cyngor Llyfrau Cymru Hybu Cynllun Prentisiaeth	Cymorth i gyllido cylchgronau yr Urdd Cymorth i ariannu costau darpariaeth hyfforddiant i brentisiaid drwy gyfrwng y Gymraeg yn y meysydd chwaraeon, awyr agored a gofal plant
Cronfa Ffyniant Gyffredinol	Cymorth i gyflogi swyddogion gweithgareddau newydd yn Sir Benfro, yn ogystal a chymorth am ymchwil a mentrau i wella effeithlonrwydd ynni yng ngwersyll Llangrannog
Cronfa Cyfalaf	Mae hyn yn cynrychioli arian grant ar gyfer prosiectau cyfalaf sy'n parhau i fod o dan gyfyngiadau ar ddyddiad y fantolen

Cwmni Urdd Gobaith Cymru

Nodiadau i'r Datganiadau Ariannol - parhad
am y flwyddyn yn diwedd 31 Mawrth 2025

22 DADANSODDIAD ASEFAU A RHWYMEDIGAETHAU RHWNG CRONFEYDD

Ar 31 Mawrth 2025

	Cronfeydd Anghyfyngedig £	Cronfeydd Cyfyngedig £	Cronfeydd Gwaddol £	Cyfanswm £
Asedau anniriaethol	148,724	-	-	148,724
Asedau diriaethol	25,709,029	599,000	-	26,308,029
Buddsoddiadau	4,027,149	-	278,963	4,306,112
Asedau cyfredol	<u>1,592,166</u>	<u>22,040</u>	<u>-</u>	<u>1,614,206</u>
CYFANSWM CRONFEYDD	<u>31,477,068</u>	<u>621,040</u>	<u>278,963</u>	<u>32,377,071</u>

Ar 31 Mawrth 2024

	Cronfeydd Anghyfyngedig £	Cronfeydd Cyfyngedig £	Cronfeydd Gwaddol £	Cyfanswm £
Asedau anniriaethol	212,245	-	-	212,245
Asedau diriaethol	25,169,087	300,000	-	25,469,087
Buddsoddiadau	3,957,242	-	275,813	4,233,055
Asedau cyfredol	<u>2,163,818</u>	<u>237,454</u>	<u>-</u>	<u>2,401,272</u>
CYFANSWM CRONFEYDD	<u>31,502,392</u>	<u>537,454</u>	<u>275,813</u>	<u>32,315,659</u>

23. YMRWYMIADAU CYFALAF

	2025 £	2024 £
Wedi ei gytuno, ond ddim yn y datganiadau ariannol	<u>-</u>	<u>-</u>

Ar ddiwedd y flwyddyn, nid oedd unrhyw wariant ar waith cyfalaf a thrwsio wedi ei ymrwymo (2024 Edim)

24 OFFERYNNAU ARIANNOL (*Financial Instruments*)

Mae gwerth ariannol yr asedau a'r rhwymedigaethau yn cynnwys

	2025 £	2024 £
Asedau ariannol sydd yn gytundebau dyled wedi eu mesur ar gost ar ôl eu hamorteiddio		
Buddsoddiadau sefydlog	4,306,112	4,233,055
Dyledwyr masnachol	1,613,498	1,196,905
Dyledwyr eraill	341,872	107,178
Arian mewn llaw ac yn y banc	1,935,055	2,492,083
Rhwymedigaethau ariannol sydd yn gytundebau dyled wedi eu mesur ar gost ar ôl eu hamorteiddio		
Benthyciadau eraill	(28,708)	(28,495)
Credydwy'r masnachol	(874,790)	(705,182)
Credydwy'r eraill	(151,566)	(81,584)
Incwm gohiriedig	(1,432,320)	(986,998)
Croniadau	(137,529)	(177,355)
Taliadau a dderbyniwyd o flaen llaw	(367,953)	(562,329)

Cwmni Urdd Gobaith Cymru

Nodiadau i'r Datganiadau Ariannol - parhad am y flwyddyn yn diwedd 31 Mawrth 2025

25 DATGANIADAU PARTÏON PERTHYNOL

Yn ystod y flwyddyn, derbyniodd yr Elusen incwm am hawlfraint, nawdd a llogi cyfleusterau oddi wrth S4C, cwmni y mae Mr D Davies, ymddiriedolwr, hefyd yn gyfarwyddwr ynddo. Derbynwyd yr incwm werth y farchnad ac ar delerau masnachol arferol. Ni chymerodd Mr D Davies ran yn cymeradwyo'r trafodion, ac ni dderbyniodd unrhyw ymddiriedolwr unrhyw fudd personol. Cyfanswm yr incwm a dderbynwyd oedd £348,315, gyda £dim yn weddill ar ddiwedd y flwyddyn.

Nid oedd unrhyw drafodion arall gydag unrhyw barti perthynol yn y flwyddyn hyd 31 Mawrth 2025, na'r flwyddyn blaenorol.

26 DIGWYDDIAD AR ÔL DYDDIAD Y FANTOLEN

Ar 1 Tachwedd 2025, derbyniodd yr elusen gadarnhad o rhodd drwy Llythyr Gweinyddiaeth gyda Cwyllys mewn perthynas ag ystâd person a fu farw ar 6 Ionawr 2023, wedi ei gartrefu yn Lloegr a Chymru. Mae'r cais yn nodi bod gwerth gros yr ystâd yn £3,210,273 a'r gwerth net yn £3,201,235. Mae'r elusen, Urdd Gobaith Cymru, wedi'i phenodi'n weinyddwr ac yn fuddiolwr o dan yr ewyllys.

Ni ellir mesur effaith ariannol y digwyddiad hwn yn ddibynadwy ar ddyddiad adrodd, felly, ni wnaed unrhyw addasiad i'r datganiadau ariannol. Rhoddir datgeliad ei mwy'n llysbysu defnyddwyr y cyfrifon am y digwyddiad arwyddocaol hon a ddigwyddodd ar ôl dyddiad y fantolen.

Accounts



Urdd

**Adroddiad yr Ymddiriedolwyr a
Datganiadau Ariannol Archwiliedig
am y flwyddyn yn diweddu
31 Mawrth 2024**

**Cwmni Urdd Gobaith Cymru
(Cyfyngedig drwy warrant heb gyfranddaliadau)**

Cwmni Urdd Gobaith Cymru

Cynnwys y Datganiadau Ariannol
am y flwyddyn yn diweddu 31 Mawrth 2024

	<u>Tudalen</u>
Adroddiad yr Ymddiriedolwyr	3 – 13
Adroddiad yr Ymddiriedolwyr	14 – 16
Datganiad o Weithgareddau Ariannol	17
Datganiad o Incwm Cynhwysfawr	18
Mantolen	19
Datganiad llif arian	20
Nodiadau i'r datganiad llif arian	21
Nodiadau i'r datganiadau ariannol	22 - 39

Cwmni Urdd Gobaith Cymru

Adroddiad yr Ymddiriedolwyr am y flwyddyn yn diwedd 31 Mawrth 2024

Mae'r Ymddiriedolwyr, sydd hefyd yn gyfarwyddwyr o'r elusen at ddiben Deddf Cwmnïau 2006, yn cyflwyno eu hadroddiad blynyddol â'r datganiadau ariannol archwiliedig am y flwyddyn yn diwedd 31 Mawrth 2024. Mae'r Ymddiriedolwyr wedi mabwysiadu'r darpariaethau yn y 'Datganiad o Arferion a Argymhellwyd i Elusennau' wrth baratoi'r adroddiad blynyddol a'r datganiadau ariannol yn unol â'r Safon Adrodd Ariannol sy'n gymwys yn y DU a Gweriniaeth Iwerddon (FRS 102) (effeithiol 1 Ionawr 2015).

Mae Cwmni Urdd Gobaith Cymru yn elusen gofrestredig ac yn gwmni cyfyngedig drwy warant. Agorwyd cangen gyntaf y mudiad yn 1922 ac yna ymgorfforwyd yr Urdd ar 8 Mawrth 1932 a chofrestrodd fel elusen ar yr un dyddiad. Sefydlwyd o dan Femorandwm sy'n datgan amcanion a phwerau'r Cwmni a reolwyd gan Erthyglau Cymdeithasiad. Os fyddai'r cwmni yn digwydd dirwyn i ben yn y dyfodol, ni fydd rhwymedigaeth yn fwy nag £0.25 yn daladwy gan yr Ymddiriedolwyr.

AMCANION A GWEITHGAREDDAU

Nod ac Amcanion

Prif amcanion yr elusen yw sicrhau bod holl ieuencid Cymru yn cael y cyfle, trwy gyfrwng y Gymraeg, i ddatblygu'n unigolion cyflawn, a'u galluogi i chwarae rhan adeiladol yn y gymdeithas, drwy feithrin sgiliau personol a chymdeithasol.

Mae'r elusen yn cyflawni ei hamcanion mewn pump prif ffordd, sef: 1) drwy gynnig profiadau canolfannau preswyl, 2) drwy gynnal eisteddfodau lleol a chenedlaethol i hyrwyddo'r celfyddydau, 3) drwy gynnig gwasanaeth darpariaeth chwaraeon, 4) drwy gynnig rhwydwaith o weithgareddau cenedlaethol a rhyngwladol i'r ieuencid, a 5) darparu hyfforddiant yn y gweithle a phrentisiaethau. Ceir adolygiad manwl o gampau a pherfformiadau mewn adroddiad blynyddol ar wahân i'w gyflwyno yn y Cyfarfod Blynyddol (gweler www.urdd.cymru).

Mae'r elusen yn ddiolchgar am ymdrechion ei gwirfoddolwyr sy'n helpu i ddarparu'r gwasanaeth a chodi arian drwy roi eu hamser i gynorthwyo gyda gweithgareddau'r elusen. Ar y cyfan mae'r cyfraniadau hyn yn cynnwys gwirfoddoli ar gyfer yr Eisteddfodau niferus sy'n digwydd ar lefel leol a rhanbarthol cyn cymhwyso ar gyfer yr Eisteddfod Genedlaethol; cynorthwyo gyda nifer o glybiau chwaraeon a chymdeithasol sy'n gweithredu drwy gydol y flwyddyn; helpu gyda threfnu a stiwardio cystadlaethau rhanbarthol a cenedlaethol yn ogystal â'n Hymddiriedolwyr a gwirfoddolwyr eraill sy'n eistedd ar ac yn mynychu ein byrddau a'n paneli. Er bod rhanbarthau a chylchoedd lleol yn cynnal gweithgareddau, caiff y rhain eu rhedeg yn annibynnol ar Gwmni Urdd Gobaith Cymru ac felly nid ydynt wedi'u cynnwys yn y cyfrifon hyn.

Cyflawniadau a Pherfformiad:

Yn ystod y flwyddyn fe wnaeth yr Urdd gyflawni y canlynol:

- Rhaglen fuddsoddi gwerth £9.3 miliwn yng nghanolfannau'r Urdd yn Llangrannog a Glan-llyn, gyda'r datblygiad ar Ganolfan Ddŵr newydd Glan Llyn ac adnewyddu Pentre Ifan, wedi cwblhau yn y flwyddyn ariannol 2023/24.
- Daeth dros 103,000 o wersyllwyr a thros 850 o ysgolion Cymru i ymweld a gwersylloedd yr Urdd.
- Cynhaliwyd Eisteddfod Genedlaethol yr Urdd yn Sir Gaerfyrddin a gyda cymorth ariannol Llywodraeth Cymru croesawyd 9,300 o unigolion o deuluoedd incwm is a'r maes yn Llanymddyfri yn ddi-dal.
- Cynhaliwyd gynhyrchiad cyntaf Cwmni Theatr Ieuencid yr Urdd ers ei ailsefydlu ym Medi 2023 drwy cymorth ariannol Llywodraeth Cymru. Perfformiodd y cast o 25 o bobol ifanc cynhyrchiad newydd o Deffro'r Gwanwyn.
- Mewn partneriaeth â Llywodraeth Cymru a Chwaraeon Cymru, cynhaliodd yr Adran Chwaraeon Gemau Stryd yr Urdd am yr eildro ym Mae Caerdydd dros yr haf, cyn trefnu ail gynhadledd genedlaethol #FelMerch yn yr hydref.
- Hyfforddwyd dros 200 o brentisiaid o dan gynllun Prentisiaethiaid yr Urdd yn 2023/24. Mae'r Urdd yn cynnig prentisiaethau yn y sectorau chwaraeon, chwaraeon mewn addysg, awyr agored, gofal plant, a gwaith ieuencid.
- Ym mis Ebrill 2023 dadorchuddiwyd murlun enfawr i gefnogi Neges Heddwch gwrth hiliaeth yr Urdd, y murlun dwyieithog cyntaf yng Nghaerdydd. Mae'r murlun wedi cael ei ysbrydoli gan eiriau Neges Heddwch 2023 a grëwyd gan fyfyrwyr Prifysgol Caerdydd, sy'n datgan yn glir nad oes lle i hiliaeth yn y byd.
- Fel rhan o ymgyrch Cymru yng Nghwpan Rygbi'r Byd yn Ffrainc, perfformiodd Côr yr Urdd mewn cyfres o ddigwyddiadau yn Lyon, a cynigiwyd ein sesiynau 'Chwarae yn Gymraeg' i 800 o blant a phobl ifanc Llydaw.
- Penodwyd dau Brentis Amrywiaeth a Chynhwysiant Chwaraeon i gefnogi gwaith ein Swyddog Chwaraeon Cymunedau Amrywiol, er mwyn cysylltu ac ymestyn gweithgareddau'r mudiad yn ardaloedd tangynrychioliedig Caerdydd. A diolch i bartneriaeth gyda'r Ganolfan Dysgu Cymraeg Genedlaethol, mae'r ddau yn cael gwersi Cymraeg dwys yn wythnosol.

Cwmni Urdd Gobaith Cymru

Adroddiad yr Ymddiriedolwyr am y flwyddyn yn diwedd 31 Mawrth 2024

ADRODDIAD STRATEGAETH

Adolygiad ariannol

Sefyllfa ariannol

Adroddir ar ganlyniadau'r Elusen yn y Datganiad o Weithgareddau Ariannol ar dudalen 17.

Mae incwm net o bob cronfa yn dangos gweddill o £371,787 (2023: £4,480,789) gyda'r Elusen yn ffodus o fod wedi elwa o'r canlynol:

- Grantiau cyfalaf oddi wrth Llywodraeth Cymru, y Loteri Cenedlaethol a Chwaraeon Cymru o £1,331,932 (2023: £875,994). Defnyddiwyd y grantiau yma i ariannu'r gwariant cyfalaf yng ngwersylloedd Glan Llyn, Llangrannog and Phentre Ifan. Tra bod y grantiau a dderbyniwyd o fewn incwm, mae'r gwariant yma wedi'i gyfalafu a felly nid yw wedi adrodd yn y Datganiad o Weithgareddau Ariannol.
- Rhoddion a chymynroddion £943,718 (2023: £356,612).

Yn ystod y cyfnod adrodd blaenorol derbyniodd gwerysll Llangrannog incwm am ddarparu 100% o'i gapasiti gwelyau ar sail unigryw i rhoi lloches i deuluoedd o Wcrain am gyfnod o 5 mis. Ail-fuddsoddiwyd rhan o'r incwm yma i wella cyfleusterau yn y gwerysll er budd aelodau yr Urdd, gyda'r gweddill wedi ei ddefnyddio ar gyfer gwella cyfleusterau yn y cyfnod adrodd presennol a blaenorol.

Er yr oedd gan y gwerysll gapasiti i dderbyn ymwelwyr ar yr un lefelau a chyn pandemig COVID 19, gyda'r gweithlu wedi ail-adeiladu, nid oedd yr ymwelwyr dros nos ar yr un lefelau ag yr oeddent cyn y pandemig, yn benodol ar gyfer y penwythnosau oherwydd newid tuaddiadau ysgolion. Bydd y gwerysll yn parhau i esblygu eu darpariaeth er mwyn ymateb i newid yn arferion eu cwsmeriaid er mwyn cynyddu lefelau ymwelwyr.

Yn flynyddol, mae cyfrifon rheoli mewnol yr Urdd yn dangos fod Gwersylloedd Llangrannog, Glan-llyn a Chaerdydd, yn ogystal â'r Adran Gylchgronau ac Adran yr Eisteddfod a'r Celfyddydau, yn cyfrannu gwarged tuag at weithgareddau datblygu a rhanbarthol. Yn unol â pholisïau cyfrifeddol yn y cyfrifon statudol dosrannir costau cefnogi'r gweithgareddau elusennol ar sail canran yr incwm a dderbynnir gan bob adran. Yn ogystal nodir incwm grantiau ar wahân yn y Datganiad o Weithgareddau Ariannol.

Asedau Sefydlog Tiriaethol

Dangosir newidiadau asedau sefydlog diriaethol yn nodiadau yr adroddiad ariannol. Yn ystod y flwyddyn gwariwyd £2,298,762 (2023: £3,489,023), ar amryw o asedau sefydlog, yn fwyaf nodedig parhau gyda datblygiadau yn y gwerysll, gan gynnwys Canolfan ddŵr Newydd yn Nglan Llyn, ail-adeiladu Pentre Ifan, a datblygiadau pellach yn Llangrannog a Chaerdydd. Ym mis Cymru 2019 sicrhawyd cyllid gan Lywodraeth Cymru i gyfrannu tuag at raglen prosiectau cyfalaf y Mudiad rhwng 2019 a 2023 a defnyddiwyd hyn i helpu ariannu prosiectau y Ganolfan Hyfforddi Gweithgareddau Dŵr a Phentre Ifan yn ystod y cyfnod adrodd.

Polisi ac amcanion buddsoddi

Rheolir pwerau buddsoddi'r Ymddiriedolwyr gan y Memorandwm ac Erthyglau Cymdeithasiad. Mae'r Ymddiriedolwyr wedi penderfynu ar bolisi o fuddsoddi arian mewn cyfuniad o stoc y Llywodraeth, cyfranddaliadau rhestredig ac unedau buddsoddi arbenigol i elusennau, er mwyn cwrrd â'u gofynion i gynhyrchu incwm a thfyant cyfalaf yn ogystal â buddsoddi'n foesebol. Yn ystod y cyfnod adrodd gyda mewnbwn gan arbenigwr yn y sector, mae'r ymddiriedolwyr wedi adolygu y dull o fuddsoddi ac wedi adnewyddu polisi buddsoddi'r elusen. O ganlyniad i'r adolygiad, apwyntiwyd CCLA Investment Management Limited a Sarasin & Partners LLP fel rheolwyr buddsoddiadau yr Elusen. Dechreuwyd y broses o drosglwyddo y buddsoddiadau o'r rheolwyr presennol yn ystod y cyfnod adrodd.

Polisi cronfeydd

Fel sydd yn ofynnol gan Comisiwn yr Elusennau, mae'r angen i'r elusen gael polisi cronfeydd er mwyn diogelu y mudiad rhag yr annisgwyl. Mae'r Ymddiriedolwyr wedi sefydlu polisi lle dylai cronfeydd cyffredinol fod gwerth oddeutu 6 mis o wariant cyffredinol (tua £7.0 miliwn). Ar y lefel hwn, teimlai'r Ymddiriedolwyr gall yr elusen barhau i weithredu mewn achos o ddiffyg incwm sylweddol. Byddai'n rhaid ystyried sut i newid y gweithgareddau neu gynyddu'r incwm mewn achos o'r fath.

Ar ddiwedd 31 Mawrth 2024 roedd cronfeydd rhydd o £5,471,060 (2023: £7,597,048). Mae'r Ymddiriedolwyr yn ymwybodol o gymynroddion a fydd yn cael eu dosbarthu i'r elusen ar setliad ystadau gwahanol unigolion, a ddylai ddod â'r cronfeydd cyffredinol yn ôl i fod yn unol â tharged yr Ymddiriedolwyr.

Y strategaeth hir-dymor yw parhau i gynyddu y cronfeydd rhydd yn y dyfodol trwy greu gweddill blynyddol ar weithgareddau.

Roedd yna £537,454 (2023: £327,549) mewn cronfeydd cyfyngedig. Mae'r balans ar ddiwedd y flwyddyn yn cynnwys cyfraniadau a grantiau o £237,454 (2003: £327,549) a £300,000 (2023: £dim) mewn cronfeydd cyfalaf. Roedd yna £275,813 (2023: £277,011) mewn Cronfeydd Gwaddol.

**Adroddiad yr Ymddiriedolwyr
am y flwyddyn yn diweddu 31 Mawrth 2024**

Adolygiad – ariannol – parhad

Polisiâu ac amcanion rheolaeth risg a rheolaeth ariannol

Mae Bwrdd yr Ymddiriedolwyr wedi adolygu'r risgiau sylweddol hynny lle mae'r elusen yn agored iddynt, a sefydlu systemau i leddfu'r risgiau hynny. Paratowyd adroddiadau yn rheolaidd er mwyn sicrhau bod y camau priodol yn bodoli i leihau'r risgiau. Lleihawyd risgiau mewnol drwy weithredu trefniadau awdurdodi trafodaeth ariannol a phrosiectau, ac er mwyn sicrhau ansawdd cyson am holl weithgareddau'r elusen. Adolygwyd y trefniadau yma yn gyfnodol i sicrhau eu bod yn dal i gwrdd â gofynion yr elusen.

Busnes Gweithredol

Mae'r Ymddiriedolwyr wedi asesu priodoldeb y sail busnes gweithredol ('going concern') drwy fodelu cyllideb a rhagolygon ariannol ar gyfer y cyfnod hyd at fis Mawrth 2025 ac maent yn fodlon eu bod yn parhau i fod yn briodol i ddefnyddio'r sail busnes gweithredol o barato'r datganiadau ariannol ar gyfer y flwyddyn a ddaeth i ben 31 Mawrth 2024. Gweler Polisiâu Cyfrifo, Nodyn 1 i'r Datganiadau Ariannol.

Datblygiadau'r dyfodol

Mae gan yr Urdd Gynllun Corfforaethol presennol yn ei le am y cyfnod 2023-2028, a'r prif flaenoriaethau a nodir yn y cynllun yw:

- CEFNOGI ein haelodau, defnyddio'r Gymraeg, lles plant a phobl ifanc, ein gwirfoddolwyr, ein staff.
- PARCHU yr iaith, pob amrywiaeth a gallu, ein gilydd, ein diwylliant a diwylliannau eraill, ein gwahaniaethau.
- YMBWERU dros Gymru a'n pobl, i wneud gwahaniaeth, bod yn ddyngarol wrth eraill.

Prif nodau corfforaethol 2023-28:

- Sicrhau cynnydd yn y niferoedd o blant a phobl ifanc ag anableddau, o'r gymuned LHDTC+, o gefndiroedd diwylliannol amrywiol, ardaloedd difreintiedig a'r siaradwyr Cymraeg newydd sy'n ymwneud gyda'r Urdd.
- Sefydlu Gwasanaeth Ieuentid Cenedlaethol, i bobl ifanc dderbyn gwaith ieuentid yn y Gymraeg sydd yn gyson ac o ansawdd ymhob rhan o Gymru.
- Sefydlu Gwasanaeth Celfyddydol Cymunedol Cenedlaethol lle mae cynnig celfyddydol yn gyson ar draws Cymru.
- Ymestyn y dewis o lwybrau hyfforddi newydd yr Adran Prentisiaethau gan ychwanegu maes celfyddydau a gwaith ieuentid.
- Ehangu cyfnodau a chynnig gweryllloedd haf yr Urdd.
- Cynnal rhaglen buddsoddiad cyfalaf i sicrhau bod ein heiddo yn parhau i fod yn addas ar gyfer anghenion plant a phobl ifanc heddiw.
- Ymestyn ein partneriaethau a'n cynnig rhyngwladol i bobl ifanc, ar draws holl wasanaethau'r Urdd.
- Creu strategaeth gyfathrebu 5 mlynedd gyda phwyslais ar farchnata digidol er mwyn ymestyn ein cyrhaeddiad i'n haelodau a'n rhanddeiliaid.
- Parhau i gynnal a diogelu cefnogaeth i ymestyn darpariaeth chwaraeon cwbl gynhwysol yn y Gymraeg ar draws cymunedau ac ysgolion Cymru.
- Cryfhau ein strwythurau er mwyn denu a chefnogi gwirfoddolwyr ifanc o bob cymuned.
- Creu system gadarn i feincnodi a mesur cynnydd prif ddangosyddion llwyddiant.
- Llionio a gweithredu cynllun ymchwil a mewnwelediad i werthuso ein gwasanaethau a datblygiad dinasyddiaeth ymysg pobl ifanc.
- Creu strategaeth datblygu'r gweithlu er mwyn denu, cefnogi a datblygu'r gweithlu.
- Gweithredu a pharhau i ddatblygu systemau TG sy'n sicrhau profiad hawdd a gwybodus i'n haelodau a'n partneriaid i ymwneud gyda'r Urdd.
- Ehangu apêl yr Eisteddfod er mwyn sicrhau bod mwy o blant a phobl ifanc yn manteisio ar gyfleoedd i ymwneud a'r celfyddydau yng Nghymru.
- Cynnal asesiad amgylcheddol blynyddol i fonitro'r cynnydd tuag at darged Sero Net.

Er mwyn cyflawni'r weledigaeth a'r amcanion strategol, bydd y Bwrdd Ymddiriedolwyr, staff a Byrddau Strategol yn adolygu blaenoriaethau a nodau'r Elusen yn rheolaidd.

Cwmni Urdd Gobaith Cymru

Adroddiad yr Ymddiriedolwyr
am y flwyddyn yn diwedd 31 Mawrth 2024

STRWYTHUR, LLYWODRAETHU A RHEOLAETH

Trefn Lywodraethol

Rheolir yr elusen gan ei dogfen llywodraethu, y Memorandwm ac Erthyglau Cymdeithasu, ac fe'i hystyrir yn Gwmni cyfyngedig, wedi ei gyfyngu trwy warrant, fel y'i diffinnir gan Ddeddf Cwmnïau 2006.

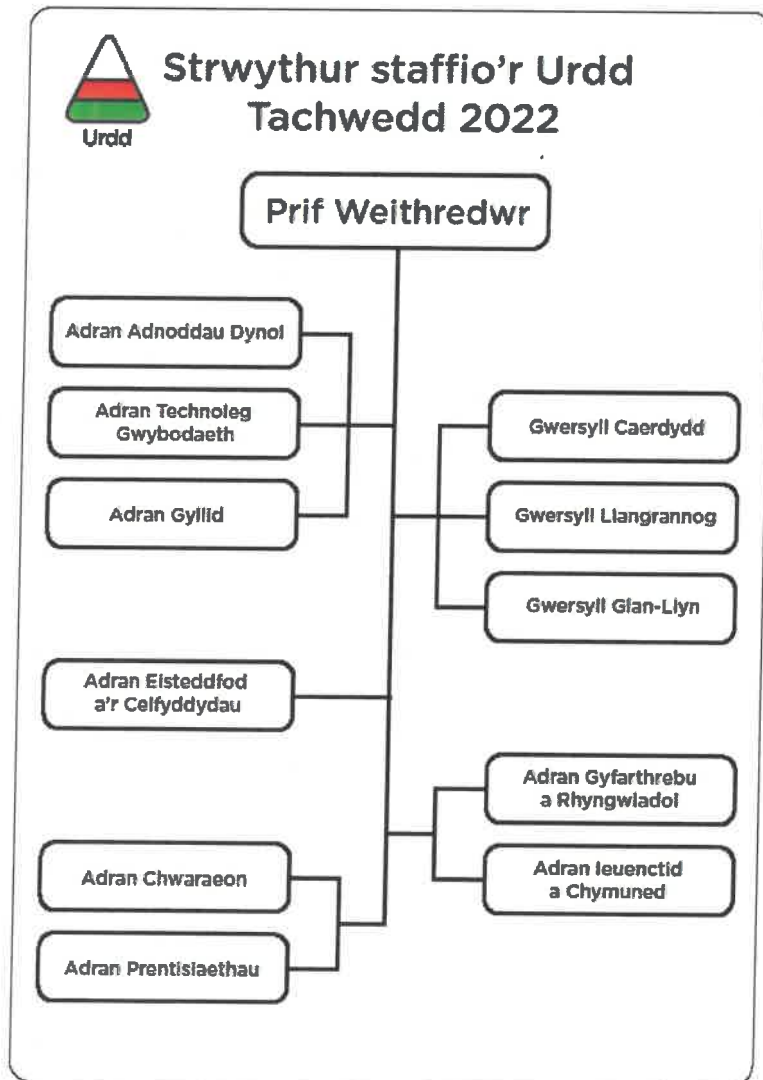
Cyfansoddiad yr Elusen

Mae Cwmni Urdd Gobaith Cymru yn elusen gofrestredig ac yn gwmni cyfyngedig drwy warrant. Ymgorfforwyd yr Urdd ar 8 Mawrth 1932. Sefydlwyd o dan Femorandwm sy'n datgan amcanion a phwerau'r Cwmni a reolwyd gan Erthyglau Cymdeithasol.

Cred yr Ymddiriedolwyr yw bod yr elusen yn Endid Budd Cyhoeddus a'i fod yn cwrdd â'r anghenion a osodwyd yn adran 4 o'r Ddeddf Elusennau 2011.

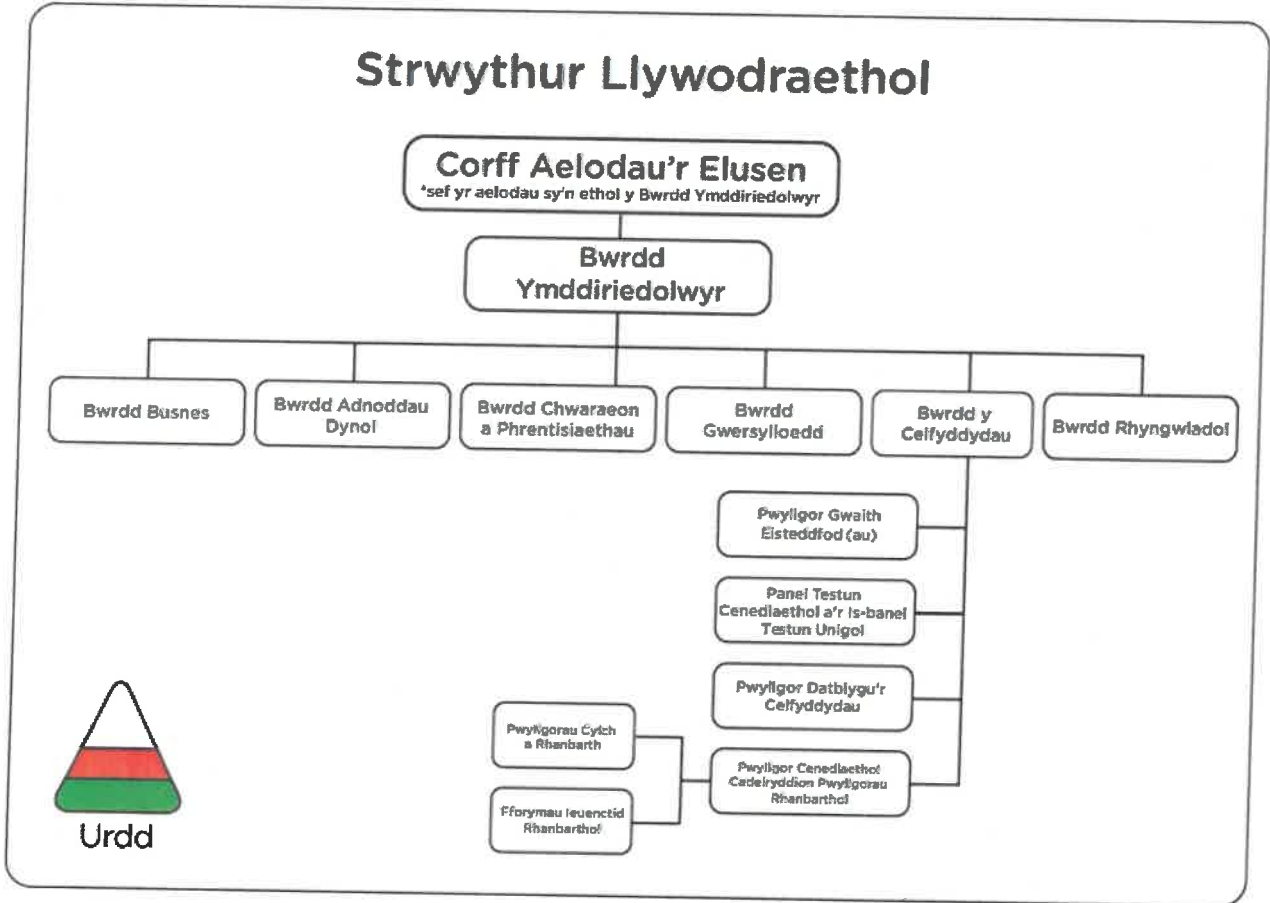
Strwythur Sefydliadol

Yn ystod y cyfnod adrodd, rheolwyd yr Urdd o ddydd i ddydd gan Brif Weithredwr gyda chefnogaeth un ar ddeg pennaeth adrannol, gyda 8 ohonynt yn rhan o'r Uwch Dim Rheoli. Dangosir y strwythur adrannol isod:



Strwythur - parhad

Mae strwythur llywodraethu yr elusen yn cynnwys chwech Bwrdd Strategol i adrodd yn uniongyrchol i Fwrdd yr Ymddiriedolwyr ar faterion arbenigol yn ymwneud ag Adnoddau Dynol, Busnes, Prentisiaethau a Chwaraeon, Eisteddfod a'r Celfyddydau, Gwersylloedd, Rhyngwladol. Cynhaliwyd cyfarfodydd yn chwarterol yn ystod y cyfnod adrodd. Mae'r Urdd fel mudiad yn hynod ddiolchgar i'r lluo o unigolion sydd yn gwirfoddoli i gefnogi'r holl rwydwaith yma.



Nodir aelodau Bwrdd yr Ymddiriedolwyr (sydd hefyd yn gyfarwyddwyr yr elusen at ddiben deddfwriaeth cwmniâu) a wasanaethodd yn ystod y flwyddyn ac ar ddyddiad yr adroddiad yma ar dudalen 12.

Yn ystod y cyfnod adrodd, bu'r canlynol yn Llywyddion Anrhydeddus yr elusen:

- Mr W Melville Jones
- Mr S ab Edwards
- Ms R Lewis

Dirprwyo

Mae'r Ymddiriedolwyr yn dirprwyo rheolaeth dydd i ddydd yr elusen i'r Prif Weithredwr, a'r Uwch Dîm Rheoli, a oedd yn cynnwys yn ystod y cyfnod adrodd:

- | | |
|---------------------|--|
| • Sian Lewis | Prif Weithredwr |
| • Gwenno Williams | Cyfarwyddwr Cyllid |
| • Lowri Jones | Cyfarwyddwr Gwersyll Llangrannog |
| • Huw Antur | Cyfarwyddwr Gwersyll Glan-Ilyn (hyd Mehefin 2023) |
| • Mair Edwards | Cyfarwyddwr Gwersyll Glan-Ilyn (o Awst 2023) |
| • Ceren Roberts | Cyfarwyddwr Gwersyll Caerdydd |
| • Gary Lewis | Cyfarwyddwr Chwaraeon a Phrentisiaethau |
| • Sian Eirian | Cyfarwyddwr Eisteddfod a'r Celfyddydau (hyd Gorffennaf 2023) |
| • Llio Maddocks | Cyfarwyddwr Eisteddfod a'r Celfyddydau (o Awst 2023) |
| • Mali Thomas | Cyfarwyddwr Cyfathrebu a Datblygu |
| • Sian Morris Jones | Cyfarwyddwr Ieuencid a Chymuned |

Cwmni Urdd Gobaith Cymru

Adroddiad yr Ymddiriedolwyr am y flwyddyn yn diwedd 31 Mawrth 2024

Recriwtio a Phenodi Ymddiriedolwyr Newydd

Mae'r Ymddiriedolwyr yn derbyn cyngor gan Gyngorwyr Cyfreithiol ac Archwilwyr yr elusen yn ôl yr angen, yn ogystal â'r Bwrdd Adnoddau Dynol sy'n cynnwys arbenigwyr ac ymarferwyr o'r diwydiant.

Mae Urdd Gobaith Cymru yn recriwtio ac yn penodi Ymddiriedolwyr newydd yn unol â'i Erthyglau Cymdeithasu, sy'n nodi y bydd yr Elusen, drwy benderfyniad yn y Cyfarfod Cyffredinol Blyneddol, yn:

- Penodi person sydd wedi cytuno i gael ei enwebu'n Ymddiriedolwr
- Ail-benodi Ymddiriedolwr presennol unwaith y bydd eu tymor tair blynedd wedi'i gwblhau

Penodir Ymddiriedolwyr newydd am gyfnod cychwynnol o 3 blynedd, gyda'r opsiwn o ymestyn eu tymor, ar ôl eu hail-ethol, am 3 blynedd arall.

Yn y broses hon mae'r Bwrdd yn cael cyngor gan amrywiaeth o rhanddeiliaid yr elusen, ac ar ôl hynny gofynnir i unigolion wneud cais am seddi gwag ar Fwrdd yr Ymddiriedolwyr. Yn ogystal, er mwyn sicrhau tryloywder, cyn y Cyfarfod Cyffredinol Blyneddol, rhoddir rhybudd y gall aelodau enwebu unigolion i'w hystyried yn Ymddiriedolwyr. Os bydd mwy o ymgeiswyr nag sydd o seddi gwag ar y Bwrdd, cynhelir cyfweiliadau er mwyn sicrhau bod yr ymgeiswyr fwyaf cymwys yn cael eu cyflwyno i'r Cyfarfod Cyffredinol Blyneddol.

Hyfforddiant ac Anwytho Ymddiriedolwyr Newydd

Pan benodir Ymddiriedolwyr newydd, cynigir gwybodaeth iddynt am eu dyletswyddau a'u cyfrifoldebau ac mae'r Urdd yn mabwysiadu ei weithdrefn anwytho arferol ar gyfer penodi aelodau newydd o staff. Mae hyn yn cynnwys hyfforddiant lle yn addas ar weithdrefnau a pholisïau'r Urdd. Gwneir asesiad o anghenion hyfforddi a cynigir hyfforddiant penodol i Ymddiriedolwyr newydd ar eu dyletswyddau a'u cyfrifoldebau.

Adroddiad ar Gyflogau a Thâl

Yn unol gyda'n hymrwymiad i sicrhau bod ein cyfraddau cyflog yn deg ac yn gystadleuol, cynhelir adolygiad cyflog a graddio llawn bob dwy blynedd, gyda'r adolygiad diweddaraf ar ddiwedd y cyfnod adrodd i sicrhau codiadau cyflog o 1 Ebrill 2023 ymlaen. Bydd hyn yn galluogi'r cwmni i ddenu a chadw ymgeiswyr o'r safon angenrheidiol ar gyfer swyddi gwag, sydd yn hanfodol i'n llwyddiant

Fe adolygwyd, diweddarwyd, aseswyd a chynhaliwyd ymarfer meincnodi pob disgrifiad swydd ar draws y mudiad. Mae cydnabod y cyfrifoldebau a dyletswyddau o bob rôl yn golygu y gall pob cyflogai dderbyn cyflog teg ag addas. Yn yr un modd â chreu unrhyw rôl, cynhelir ymarfer meincnodi allanol hefyd i sicrhau asesiad teg a phriodol o gyflog ar gyfer y rôl.

Mae'r broses graddoli yn parhau i fod yn weithredol ac ar gael i staff, petai unrhyw newid sylweddol yn sgôp dyletswyddau a chyfrifoldebau swydd. Mi fydd disgrifiad swydd diwygiedig yn cael ein ystyried gan yr adran adnoddau dynol, a byddent yn cynnal 2 asesiad annibynnol o'r rôl gan ddefnyddio offeryn gwerthuso swyddi a ddewiswyd gan yr Urdd ('*HR Inform*').

Bob blwyddyn, mae Bwrdd yr Ymddiriedolwyr yn asesu'r cyflogau a delir i staff ac yn ystyried, ac ar ba lefel, y gellir defnyddio cynnydd mewn costau byw mewn cyflogau ar gyfer y flwyddyn ariannol ganlynol. Gwneir hyn ochr yn ochr â rhagolygon o sefyllfa ariannol y sefydliad, cyllidebau arfaethedig ac mewn ymgynghoriad â'r Bwrdd Adnoddau Dynol a'r Bwrdd Busnes.

Mae'r Urdd wedi ymrwmo i fod yn gyflogwr Cyflog Byw, gan sicrhau bod ei chyflogau cychwynnol yn unol â chyfradd gyflog argymhellir gan y Sefydliad Cyflog Byw ('*Living Wage Foundation*'), (nid yw hyn yn cynnwys prentisiaid ar hyn o bryd). Mae gan yr Urdd achrediad y Sefydliad Cyflog Byw, cydnabyddiaeth bod yr elusen yn bodloni meini prawf Cyflog Byw go iawn.

Amrywiaeth a Chynnwys Staff

Mae gan Urdd Gobaith Cymru ystod o bolisïau sy'n adlewyrchu deddfwriaeth gyfredol ac sy'n anelu at sicrhau bod ei staff yn cael eu cadw a'u cymell. Caiff y polisïau hyn eu hadolygu'n rheolaidd a chânt eu gwirio ar gydraddoldeb cyn eu gweithredu. Mae'r elusen wedi ymrwmo i gyfle cyfartal yn ein harferion cyflogaeth. Yn benodol, nod yr Urdd yw sicrhau nad oes unrhyw gyflogai posibl neu wirioneddol yn cael triniaeth fwy neu lai ffafriol ar sail oedran, anabled, tarddiad ethnig neu genedlaethol, rhyw, statws priodasol neu statws rhiant, cenedligrwydd, cred wleidyddol, hil, crefydd, neu gyfeiriadedd rhywiol. Adlewyrchir hyn ym mholisi cydraddoldeb ac amrywiaeth y Mudiad, sydd yn amlinellu ymrwymiad yr Urdd i sicrhau cydraddoldeb ac amrywiaeth drwy ei holl weithgareddau, ac i sicrhau bod pob cyflogai, ymgeisydd am swydd, aelod, gwirfoddolwr, pobol ifanc, ymwelydd a chontractwr yn cael eu trin yn deg. Mae'r ymrwymiad yma wedi ei selio ar gydgyssylltiad a chanfyddiad i oedran, anabled, ailbennu rhywedd, priodas a phartneriaeth sifil, beichiogrwydd a mamolaeth, hil, crefydd a chred, rhyw neu gyfeiriadedd rhywiol.

Cwmni Urdd Gobaith Cymru

Adroddiad yr Ymddiriedolwyr am y flwyddyn yn diweddu 31 Mawrth 2024

Amrywiaeth a Chynnwys Staff – parhad

Mae system Adnoddau Dynol yr elusen, *CIPHR*, yn lle diogel i staff rannu manylion personol mewn perthynas â data cyfle cyfartal. Nid y cwblhau'r data yma yn orfodol, fodd bynnag mae annog i wneud hynny yn sicrhau bod y cymorth gorau posibl yn cael ei darparu i bob cyflogai. Bydd y data hefyd yn galluogi'r Urdd i adrodd yn fwy cywir ar amrywiaeth staff. Mae'r Urdd wedi cofrestru i fod yn Gyflogwr Ymroddedig Hyderus o ran Anabledd, gyda'r dystysgrif lefel 1 wedi ei derbyn. Bydd yr achrediad yn cael ei ddefnyddio fel rhan o ymgyrchoedd recriwtio gyda'r nod o recriwtio a denu rhwydwaith mwy amrywiol o ymgeiswyr.

Mae cyfathrebu yn allweddol ym mhob un o weithgareddau yr elusen ac mae sicrhau bod staff yn cael eu diweddarau ac yn ymwybodol o ddatblygiadau ar draws y sefydliad yn hanfodol. Mae nifer o adnoddau yn cael ei defnyddio i sicrhau bod hyn yn effeithiol, er enghraifft diweddariadau rheolaidd drwy y rhwydwaith Timau a system Adnoddau Dynol yr elusen, lle gellir postio cyhoeddiadau a rhannu polisiau a dogfennau newydd. Mae hefyd yn hanfodol i staff dderbyn diweddariadau rheolaidd gan y Prif Weithredwr.

Mae'r gadwyn gyfathrebu o fewn yr Urdd yn galluogi i wybodaeth gael ei lledaenu i lawr o'r brig drwy gydol y strwythur staffio – o Gyfarfodydd Bwrdd yr Ymddiriedolwyr, i'r Uwch Dîm Rheoli, i Reolwyr a Staff adrannol. Mae'r Uwch Dîm Rheoli yn cyfarfod yn rheolaidd i drafod unrhyw newidiadau, datblygiadau a materion a wynebier gan y sefydliad a rhoddir gwybod i'r staff am unrhyw ffactorau pwysig sy'n effeithio ar yr elusen gyfan a'u hadrannau a'u rolau hwythau yn benodol.

Cafodd Fforwm Staff, grwp cynrychiolaeth staff sydd yn cael ei dewis gan y gweithlu yn cael ei hail ddechrau yn 2023 gyda'r nod o ddatblygu a hybu ymgysylltiad staff.

Bwrdd Adnoddau Dynol

Ymhlith y byrddau strategol y mae'r Ymddiriedolwyr yn dirprwyo rhywfaint o gyfrifoldeb iddynt mae'r Bwrdd Adnoddau Dynol sy'n cynnwys arbenigwyr Adnoddau Dynol amrywiol, gan sicrhau bod cyngor yn cael ei ddarparu a bod penderfyniadau'n cael eu gwneud gyda budd eu profiad, eu cyfeiriad a'u harweiniad.

Yr Amgylchedd

Mae Cwmni Urdd Gobaith Cymru wedi ymrwymo i sicrhau gwelliannau parhaus i'w weithdrefnau a'i ddefnydd o adnoddau, er mwyn lleihau ei ôl troed carbon. Mae'r Urdd yn cydnabod yr Argyfwng Hinsawdd a'i nod yw gosod targed i fod yn sefydliad carbon niwtral erbyn 2050. Datblygu cynaliadwyedd yw hanfod Deddf Cenedlaethau'r Dyfodol a nod yr Urdd yw gwella lles amgylcheddol Cymru drwy gymhwyso a gweithredu ei pholisi amgylcheddol.

Adroddiad Syml ar Ynni a Charbon (SECR)

Dan rheoliadau SECR mae'r Urdd yn sefydliad 'mawr heb ei ddyfynni' ac felly mae'n ofynnol i adrodd yn flynyddol ar allyriadau nwyon tŷ gwydr yn deillio o Trydan, Nwy a Thrafnidiaeth Gwmpas 1 a 2.

Methodoleg

Y cyfnod adrodd yw'r flwyddyn ariannol ddiweddaraf 1 Ebrill 2023 hyd 31 Mawrth 2024. Lluniwyd yr adroddiad hwn yn unol â 'Chanllawiau Adrodd Amgylcheddol: Cynnwys canllawiau symlach ar adrodd ar ynni a charbon' y BEIS Mawrth 2019, a methodoleg yr EMA ar gyfer Adrodd SECR. Mae'r holl allyriadau mesuredig o weithgareddau y mae gan y sefydliad reolaeth ariannol drostynt wedi'u cynnwys fel sy'n ofynnol o dan Reoliadau Cwmnïau (Adroddiad Cyfarwyddwyr) a Phartneriaethau Atebolrwydd Cyfyngedig (Adroddiad Ynni a Charbon) 2018, oni nodir yn wahanol. Cyfrifwyd y ffigurau carbon gan ddefnyddio ffactorau trosi carbon BEIS 2020 ar gyfer pob tanwydd. Dewiswyd mesur dwysedd trosiant er mwyn cymharu allyriadau â thwf y cwmni ac er cysondeb â busnesau tebyg ac adolygiad o sefyllfa'r farchnad.

Cwmni Urdd Gobaith Cymru

Adroddiad yr Ymddiriedolwyr am y flwyddyn yn diweddu 31 Mawrth 2024

Data Ôl Troed Carbon

Cwmpas	Disgrifiad	2024	2023	2022	2021	2020
Cwmpas 1	Llosgi tanwydd ar safle a chludiant	505 tCO2e	498 tCO2e	427 tCO2e	332 tCO2e	587 tCO2e
Cwmpas 2	Ynni a brynwyd – ar sail lleoliad	195 tCO2e	171 tCO2e	132 tCO2e	103 tCO2e	207 tCO2e
	Ynni a brynwyd – ar sail marchnad	134 tCO2e	73 tCO2e	35 tCO2e	93 tCO2e	231 tCO2e
Cymhareb dwysedd	Ar sail lleoliad	45.8 tCO2e/£1m trosiant	38.2 tCO2e/£1m trosiant	53.9 tCO2e/£1m trosiant	45.9 tCO2e/£1m trosiant	66.5 tCO2e/£1m trosiant
	Ar sail marchnad	42.4 tCO2e/£1m trosiant	33.2 tCO2e/£1m trosiant	45.3 tCO2e/£1m trosiant	44.9 tCO2e/£1m trosiant	68.5 tCO2e/£1m trosiant

Mae allyriadau a defnydd ynni'r Urdd i gyd wedi cynyddu ers y cyfnod adrodd blaenorol, er yn is na'r cyfnod cyn pandemig COVID yn 2019/20. Mae'r cynnydd yma o ganlyniad i gynyddu capasiti y gwersylloedd ar gyfer cyrsiau preswyl a chynnydd pellach mewn digwyddiadau cymunedol yn ystod y flwyddyn ariannol.

Yn ystod y cyfnod, gweithredodd yr Urdd rai gwelliannau effeithlonrwydd ynni yn dilyn yr argymhellion archwiliad ynni manwl gan ymgynghorwyr ynni allanol yn y ddwy ganolfan breswyl fwyaf, Llangrannog a Glan Llyn, gyda'r bwriad o ddatblygu strategaeth net a chyfluoedd arbed ynni ar gyfer cydymffurfiaeth ESOS.

ADRAN 172 - DATGANIAD YR YMDDIRIEDOLWYR

Mae'r Cyfarwyddwyr yn deall eu cyfrifoldebau i hyrwyddo llwyddiant y Cwmni ac maent yn ymwybodol o'u dyletswydd o dan a.172 o Ddeddf Cwmnïau 2006 i weithredu yn y ffordd y maent yn ystyried, yn ddiwyll, fyddai fwyaf tebygol o hyrwyddo llwyddiant y Cwmni er budd ei aelodau yn ei gyfarwydd ac, wrth wneud hynny, gan roi sylw i (ymhlith materion eraill):

- Ym Medi 2023, am y tro cyntaf cynhaliwyd pob cyfarfod Bwrdd Strategol ar y cyd yn Llangrannog.
- Ffurfiwyd y Bwrdd Strategol Ryngwladol a chynhaliwyd cyfarfodydd yn chwarterol.
- Yn dilyn diwedd cyfnod y cyn Gadeirydd, apwyntiwyd Cadeirydd a dau Is-Gadeirydd i'r Bwrdd Ymddiriedolwyr.
- Cafodd y flwyddyn gyntaf o strategaeth Urdd i Bawb ei fonitro.

Canlyniadau Tebygol unrhyw Benderfyniadau yn y Tymor Hir

Mae'r Bwrdd yn parhau i gofio y gall ei benderfyniadau strategol fod â goblygiadau hirdymor i'r busnes a'i rhanddeiliaid, ac asesir y goblygiadau hyn yn ofalus.

Yn ystod y flwyddyn, wrth gymeradwyo cyllideb yr Urdd fe roddodd Bwrdd yr Ymddiriedolwyr sylw i'r canlynol:

- Ymgorffori y gyfundrefn Llywodraethant newydd y Byrddau Strategol y sefydlwyd yn y flwyddyn blaenorol. Fe wnaeth pob Bwrdd gwrdd yn chwarterol
- Sicrhau llais Pobl ifanc o fewn y llywodraethant, a chynnwys seddi i bobl ifanc ar bob un o'r Byrddau Strategol
- Parhau i ail adeiladu'r gweithgareddau yn dilyn effaith COVID ar y gweithlu

Buddiannau Gweithwyr y Cwmni

Mae gwella ymgysylltiad gweithwyr yn rhan annatod o ddiwylliant yr Urdd. Mae uwch reolwyr yn cymryd rhan weithredol mewn ymgysylltu â staff drwy gyfathrebiadau wyneb yn wyneb ac electronig wythnosol. Mae'r cyfarfodydd hyn yn rhoi'r wybodaeth ddiweddaraf i staff am ddatblygiadau busnes ac yn rhoi cyfle i godi cwestiynau ac ateb cwestiynau'n uniongyrchol.

Mae'r Ymddiriedolwyr yn derbyn diweddariadau rheolaidd ar faterion gweithwyr gan y Prif Weithredwr, sy'n mynychu cyfarfodydd Bwrdd yr Ymddiriedolwyr.

Mae rôl y Bwrdd Adnoddau Dynol, sydd yn cwrdd yn chwarterol, yn cynnwys:

- Cefnogi'r Prif Weithredwr a Pennaeth yr adran Adnoddau Dynol i lunio cynllun strategol i ddatblygu'r gweithlu gan gymeradwyo'r fersiwn terfynol
- Cefnogi denu, cadw a datblygu gweithlu cynhwysol
- Rhannu arweiniad a chefnogaeth mewn meysydd cyflogaeth penodol
- Cyflwyno argymhellion i Fwrdd Ymddiriedolwyr yr Urdd ar faterion Adnoddau Dynol.

Cwmni Urdd Gobaith Cymru

Adroddiad yr Ymddiriedolwyr am y flwyddyn yn diwedd 31 Mawrth 2024

Ymgysylltu â Rhanddeiliaid

Mae'r Ymddiriedolwyr yn cydnabod cefnogaeth a chyfraniad nifer o rhanddeiliaid mewnol allweddol yr Elusen (aelodau a gwirfoddolwyr yr Urdd) a rhanddeiliaid allanol (y cyhoedd, partneriaid cyflenwi, cyllidwyr, awdurdodau lleol, Llywodraeth Cymru, cyflenwyr, cwsmeriaid a noddwyr).

Mae'r Ymddiriedolwyr yn parhau i fod yn ymrwymedig i ymgysylltu'n effeithiol â'r holl rhanddeiliaid ac maent yn ymwybodol bod llwyddiant yr Urdd yn dibynnu ar ei allu i ymgysylltu'n effeithiol, cydweithio'n adeiladol ac ystyried barn rhanddeiliaid. Mae'r Ymddiriedolwyr yn ystyried ac yn trafod gwybodaeth o bob rhan o'r sefydliad er mwyn deall effaith gweithrediadau'r Urdd a diddordebau a barn ein rhanddeiliaid allweddol. Mae'r Ymddiriedolwyr hefyd yn adolygu perfformiad ariannol a gweithredol, yn ogystal â gwybodaeth sy'n cwmpasu meysydd fel risgiau allweddol, cydymffurfiaeth gyfreithiol a rheoleiddiol.

Darperir y wybodaeth hon i'r Ymddiriedolwyr drwy adroddiadau rheolaidd a ddosbarthwyd cyn pob cyfarfod o Fwrdd yr Ymddiriedolwyr a thrwy gyflwyniadau wyneb yn wyneb gan uwch reolwyr a staff eraill pan fo'n briodol.

Mae strwythur Llywodraethu'r Urdd yn allweddol i ymgysylltu â rhanddeiliaid. Mae Pwyllgorau a Byrddau Rhanbarth yn eistedd yn rheolaidd yn ystod y flwyddyn. Mae'r rhain yn cynnwys gwirfoddolwyr, aelodau a rhanddeiliaid a phartneriaid eraill yn ogystal â dirprwyiaeth o Ymddiriedolwyr a staff ac maent yn rhoi barn, adborth ac arweiniad i'r Ymddiriedolwyr gan roi cyfleoedd i Ymddiriedolwyr ymgysylltu'n uniongyrchol ag aelodau a gwirfoddolwyr. Er mwyn sicrhau ymgysylltiad effeithiol drwy fyrdau, pwyllgorau ac is-bwyllgorau, gweithredwyd y strwythur llywodraethu presennol yn dilyn adolygiad a gynhaliwyd gan is-grŵp o Ymddiriedolwyr.

Yn unol â'r strwythur llywodraethant, mae'r byrddau strategol canlynol yn gweithredu:

- Adnoddau Dynol
- Busnes
- Chwaraeon a Phrentisiaethau
- Eisteddfod a'r Celfyddydau
- Rhyngwladol
- Gwersylloedd

Mae rhanddeiliaid yn derbyn diweddariad drwy gylchlythyr rheolaidd gan y Prif Weithredwr.

Hyrwyddir y Cwmni i'r holl rhanddeiliaid drwy'r cyfryngau ac ymrwymiadau cyhoeddus gan Gadeirydd yr Ymddiriedolwyr, Llywydd yr Urdd a'r Prif Weithredwr.

Effaith Gweithrediadau'r Cwmni ar y Gymuned a'r Amgylchedd

Mae'r Ymddiriedolwyr wedi ymrwmo i gefnogi cymunedau ledled Cymru ond maent yn rhoi ystyriaeth arbennig i'r rhanbarthau hynny lle mae prif ganolfannau preswyl yr Urdd wedi'u lleoli, a chyfrifoldeb yr elusen fel cyflogwr lleol, cwsmer i fusnesau lleol yn ogystal â'i heffaith amgylcheddol yn yr ardaloedd hynny.

Mae'r Urdd wedi ymrwmo drwy ei pholisi amgylcheddol i leihau ei heffaith amgylcheddol drwy leihau ôl troed carbon ei weithgareddau a'r adnoddau naturiol y mae'n eu defnyddio. Yn Ionawr 2023, comisiynwyd 'ECA Business Energy' i gwblhau archwiliad o ddefnydd ynni a'r allyriadau carbon yr Urdd. Yn sgil hyn mae'r Urdd wedi ymrwmo i fod yn Sero Net erbyn 2050.

Mae'r Urdd yn cefnogi cymunedau, trwy gyflogaeth leol a'r gadwyn gyflenwi leol. Mae'r Urdd yn cyfrannu'n arbennig at gydlyniant cymunedol drwy gyflwyno ystod o gyfleoedd i bobl ifanc a gwirfoddolwyr o'r cymunedau lleol ym mhrif ganolfannau cyflogaeth yr elusen ac o'u cwmpas.

Cynnal Enw Da am Safonau Ymddygiad Busnes Uchel

Mae'r Bwrdd yn ymfalchïo yn ei hanes hir o onestrwydd ac uniondeb yn ei drafodion busnes. Mae'n cydnabod pwysigrwydd gweithredu fframwaith llywodraethu corfforaethol cadarn.

Yr Angen i Weithredu'n Deg Rhwng Aelodau

Mae holl aelodau'r Bwrdd wedi cwblhau datganiad diddordeb ac archwiliad sgiliau. Mae hyn yn sicrhau bod eu profiad a'u gwybodaeth sgiliau yn cyd-fynd ag amcanion yr elusen.

Cwmni Urdd Gobaith Cymru

**Adroddiad yr Ymddiriedolwyr
am y flwyddyn yn diwedd 31 Mawrth 2024**

CYFEIRNODAU A MANYLION GWEINYDDOL

Rhif Cofrestredig y Cwmni
00263310 (Cymru a Lloegr)

Rhif Cofrestredig yr Elusen
524481

Swyddfa gofrestrdedig

Adran Ariannol
Gwersyll Yr Urdd Glan-Llyn
Llanuwchllyn
Y Bala
Gwynedd LL23 7ST

Ymddiriedolwyr

N Bennett, Cadeirydd
M Emlyn, Is-Gadeirydd
I A Walters, Is-Gadeirydd
G E Cutter (apwyntiwyd 3rd Rhagfyr 2023)
S Ff Dafydd (ymddiswyddodd 1^{af} Mehefin 2023)
D Davies
E C Davies (ymddiswyddodd 2^{il} Rhagfyr 2024)
G Davies (ymddiswyddodd 2^{il} Rhagfyr 2024)
D Evans (apwyntiwyd 3^{ydd} Rhagfyr 2023)
N Haf
T D Jones (ymddiswyddodd 2^{il} Rhagfyr 2024)
G Morris (ymddiswyddodd 18^{fed} Rhagfyr 2023)
D S Ll Owen (apwyntiwyd 3rd Rhagfyr 2023)
G S Parry (ymddiswyddodd 19^{fed} Ebrill 2023)
M Parry (ymddiswyddodd 2^{il} Rhagfyr 2024)
E L S Pemberton (apwyntiwyd 3rd Rhagfyr 2023)
D Price (ymddiswyddodd 18^{fed} Hydref 2023)
R J O'Rourke
A S Williams
A Gruffydd (apwyntiwyd 2^{il} Rhagfyr 2024)
N E Morgan (apwyntiwyd 2^{il} Rhagfyr 2024)
T Ll ab E ap Gwilym (apwyntiwyd 2^{il} Rhagfyr 2024)

Archwilwyr

Ashmole & Co.
Cyfrifwyr Ardystiedig Siartredig ac Archwilwyr Cofrestredig
3 Stryd Y Farchnad
Llandeilo
Sir Gaerfyrddin SA19 6AH

Bancwyr

HSBC plc
19 Y Stryd Fawr
Aberystwyth
Ceredigion SY23 1DE

Rheolwyr Buddsoddiadau

Canaccord Genuity Wealth Management
Anson House
1 Cae'r Llynen
Llandudno Junction
Conwy LL31 9LS

CCLA Fund Managers Limited
1 Angel Lane
Llundain EC4R 3AB

Prif Gynghorwyr Cyfreithiol

Hugh James
2 Sgwâr Canolog
Caerdydd CF10 1FS

Cwmni Urdd Gobaith Cymru

Adroddiad yr Ymddiriedolwyr am y flwyddyn yn diwedd 31 Mawrth 2024

DATGANIAD O GYFRIFOLDEBAU'R YMDDIRIEDOLWYR

Yr Ymddiriedolwyr (sydd hefyd yn gyfarwyddwyr o Gwmni Urdd Gobaith Cymru at ddiben cyfraith cwmnïau) sydd yn gyfrifol am baratoi Adroddiad yr Ymddiriedolwyr a'r cyfrifon ariannol yn unol â deddfwriaeth cymwys a Safonau Cyfrifyddol y Deyrnas Unedig (Arfer Cyfrifyddol Derbyniol Cyffredinol y Deyrnas Unedig).

Mae cyfraith cwmnïau yn ei gwneud yn ofynnol i'r Ymddiriedolwyr baratoi datganiadau ariannol ar gyfer pob blwyddyn ariannol sy'n rhoi darlun cywir a theg o sefyllfa'r cwmni elusennol ac o'r adnoddau derbynir ac y'u defnyddiwyd, gan gynnwys incwm a gwariant, gan y cwmni elusennol ar gyfer y cyfnod hwnnw. Wrth baratoi'r datganiadau ariannol hynny, mae'n ofynnol i'r Ymddiriedolwyr:

- dewis polisiau cyfrifo addas ac yna eu cymhwyso'n gyson;
- dilyn y dulliau a'r egwyddorion yn yr adroddiad 'Datganiadau o Arferion a Argymhellwyd i Elusennau' (SORP);
- llunio barnau ac amcangyfrifon sy'n rhesymol ac yn ddarvoudus;
- datgan a yw safonau cyfrifyddu cymwys wedi eu dilyn, yn amodol ar unrhyw wyriadau perthnasol a ddatgelir ac eglurir yn y datganiadau ariannol;
- paratoi'r datganiadau ariannol ar sail busnes gweithredol ('going concern') oni bai ei bod yn amhriodol tybio y bydd y cwmni elusennol yn parhau mewn busnes.

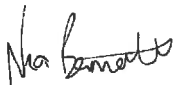
Mae'r Ymddiriedolwyr yn gyfrifol am gadw cofnodion cyfrifyddol addas sy'n datgelu sefyllfa ariannol y Cwmni'n gymharol gywir ar unrhyw adeg a hefyd yn eu galluogi i sicrhau bod y datganiadau cyllidol yn cydymffurfio â Deddf Cwmnïau 2006. Mae ganddynt hefyd gyfrifoldeb i warchod asedion y Cwmni ac yna i gymryd camau rhesymol i atal a darganfod twyll neu afreoleidd-dra arall.

Cyn belled a bo'r Ymddiriedolwyr yn ymwybodol:

- nid oes unrhyw wybodaeth archwilio berthnasol nad yw archwilwyr y cwmni elusennol yn ymwybodol ohoni; ac
- mae'r Ymddiriedolwyr wedi cymryd pob cam y dylent fod wedi'u cymryd i sicrhau eu bod 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 a sicrhau cywirdeb y wybodaeth gorfforaethol ac ariannol a gynhwysir ar wefan y Cwmni Elusennol.

Cymeradwywyd adroddiad yr Ymddiriedolwyr yn ogystal â'r adroddiad strategaeth gan yr Ymddiriedolwyr, fel cyfarwyddwyr y cwmni, ar 20 Rhagfyr 2024 ac fe'i llofnodwyd ar eu rhan gan:



Nia Bennett – Cadeirydd, Bwrdd yr Ymddiriedolwyr

Adroddiad yr Archwilwyr Annibynnol i Aelodau Cwmni Urdd Gobaith Cymru

Barn

Rydym wedi archwilio datganiadau ariannol Cwmni Urdd Gobaith Cymru (y 'cwmni elusennol') am y flwyddyn hyd at 31 Mawrth 2024, sy'n cynnwys Datganiad o Weithgareddau Ariannol, Mantolen, Datganiad Llif Arian yn ogystal â nodiadau priodol, a chrynodeb o'r polisïau cyfrifyddu arwyddocaol. Paratowyd y datganiadau ariannol yn unol â fframwaith cyfraith berthnasol ynghyd a Safonau Cyfrifyddol y Deyrnas Unedig (Arferion Cyfrifyddu a Dderbynnir yn Gyffredinol y Deyrnas Unedig).

Yn ein barn ni mae'r datganiadau ariannol:

- yn rhoi darlun cywir a theg o faterion y cwmni elusennol ar 31 Mawrth 2024 ac o'r adnoddau a dderbyniwyd ac a ddefnyddiwyd, gan gynnwys ei incwm a'i wariant, am y flwyddyn a ddaeth i ben ar y dyddiad hwnnw;
- wedi eu paratoi'n briodol yn unol â'r Arferion Cyfrifyddu a Dderbynnir yn Gyffredinol yn y Deyrnas Unedig; ac
- wedi eu paratoi yn unol â Deddf Cwmnïau 2006.

Sail ar gyfer barn

Cynhaliwyd ein harchwiliad yn unol â Safonau Rhyngwladol ar Archwilio (DU) (SRA (DU)) a chyfraith berthnasol. Mae ein cyfrifoldebau ni yn unol â'r safonau hynny wedi eu disgrifio ymhellach yn ein hadroddiad ni, yn adran cyfrifoldebau'r Archwilwyr ar gyfer yr archwiliad o'r datganiadau ariannol. Rydym yn annibynnol i'r cwmni elusennol yn unol â gofynion moesegol sy'n berthnasol i'n harchwiliad o'r datganiadau ariannol yn y DU, gan gynnwys Safonau Moesegol y Cyngor Adrodd Ariannol, ac rydym wedi cyflawni ein cyfrifoldebau moesegol eraill yn unol â'r gofynion hyn. Rydym o'r farn bod y dystiolaeth archwilio rydym wedi ei chasglu yn ddigonol ac yn briodol i roi sail ar gyfer ein barn.

Casgliadau ynghylch busnes gweithredol

Nid oes gennym unrhyw beth i'w nodi ynghylch y materion isod y mae'r SRA (DU) yn mynnu ein bod yn adrodd arnynt:

- pan nad yw defnydd yr Ymddiriedolwyr o'r sail busnes gweithredol o gyfrifyddu wrth baratoi'r datganiadau ariannol yn briodol; neu
- pan nad yw'r Ymddiriedolwyr wedi datgelu yn y datganiadau ariannol unrhyw ansicrwydd sylweddol a allai fwrw amheuaeth sylweddol dros allu'r cwmni elusennol i barhau i fabwysiadu'r sail cyfrifo busnes gweithredol am gyfnod o ddeuddeg mis o leiaf, ar ôl y dyddiad y cafodd y datganiadau ariannol eu cymeradwyo i'w cyhoeddi.

Gwybodaeth bellach

Yr Ymddiriedolwyr sy'n gyfrifol am y wybodaeth arall. Mae'r wybodaeth arall yn cynnwys y wybodaeth sydd wedi eu cynnwys yn yr Adroddiad Blynnyddol, ar wahân i'r datganiadau ariannol ac Adroddiad yr Archwilwyr Annibynnol ar y datganiadau hynny.

Nid yw ein barn ar y datganiadau ariannol yn ymdrin â'r wybodaeth arall ac, ac eithrio i'r graddau a nodir yn benodol fel arall yn ein hadroddiad, nid ydym yn mynegi unrhyw fath o gasgliad sicrwydd arno.

Yng nghyswllt ein harchwiliad o'r datganiadau ariannol, ein cyfrifoldeb ni yw darllen y wybodaeth arall a, thrwy hynny, ystyried a oes anghysondeb sylweddol rhwng y wybodaeth arall a'r datganiadau ariannol neu'r wybodaeth rydym ni wedi ei chasglu yn ystod yr archwiliad, neu a yw'n ymddangos bod y wybodaeth wedi ei chamddatgan yn sylweddol. Os ydym ni, ar sail y gwaith rydym wedi ei wneud, yn dod i'r casgliad bod y wybodaeth bellach hon wedi ei chamddatgan yn sylweddol, mae'n rhaid i ni adrodd am hynny. Does gennym ni ddim i'w adrodd yn hyn o beth.

Barn ar faterion arall a bennir gan Ddeddf Cwmnïau 2006

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

- mae'r wybodaeth a ddarparwyd yn Adroddiad yr Ymddiriedolwyr, ar gyfer y flwyddyn ariannol y mae'r datganiadau ariannol yn cael eu paratoi ar ei chyfer, yn gyson â'r datganiadau ariannol; ac
- mae Adroddiad yr Ymddiriedolwyr gan gynnwys yr Adroddiad Strategol wedi ei baratoi yn unol â gofynion cyfreithiol perthnasol.

Materion yr ydym yn adrodd arnynt fel eithriad

Yn sgil y wybodaeth a'r ddealltwriaeth o'r cwmni elusennol a'i sefyllfa a gafwyd yn ystod yr archwiliad, nid ydym wedi dod ar draws unrhyw gamddatganiadau sylweddol yn Adroddiad yr Ymddiriedolwyr.

Nid oes gennym unrhyw beth i'w adrodd ynghylch y materion isod, y mae Deddf Cwmnïau 2006 yn mynnu ein bod ni'n adrodd arnynt i chi os byddwn ni o'r farn:

- nad oes cofnodion cyfrifyddu digonol wedi eu cadw, neu na chafwyd ffurflenni priodol ar gyfer ein harchwiliad gan ganghennau na ymwelwyd â hwy; neu
- nad yw'r datganiadau ariannol yn cyd-fynd â'r ffurflenni na'r cofnodion cyfrifyddu; neu
- nad yw rhai o daliadau cydnabyddiaeth yr Ymddiriedolwyr, a nodir gan y gyfraith, wedi cael eu datgan; neu
- nad ydym wedi cael yr holl wybodaeth neu esboniadau angenrheidiol ar gyfer ein harchwiliad.

Adroddiad yr Archwilwyr Annibynnol i Aelodau Cwmni Urdd Gobaith Cymru

Cyfrifoldebau ymddiriedolwyr

Fel yr esboniwyd yn fanylach yn Natganiad Cyfrifoldebau'r Ymddiriedolwyr, yr Tmddiriedolwyr (sydd hefyd yn gyfarwyddwyr y cwmni elusennol at ddibenion cyfraith cwmnïau) sy'n gyfrifol am baratoi'r datganiadau ariannol ac am fod yn fodlon bod y datganiadau yn rhoi darlun cywir a theg. Yr Ymddiriedolwyr sydd hefyd yn gyfrifol am reolaeth fewnol o'r fath y mae'r Ymddiriedolwyr yn ystyried sydd yn angenrheidiol er mwyn sicrhau bod y datganiadau ariannol yn cael eu paratoi heb unrhyw gamddatganiadau sylweddol, boed hynny drwy dwyll neu gamgymeriad.

Wrth baratoi'r datganiadau ariannol, yr Ymddiriedolwyr sy'n gyfrifol am asesu gallu'r cwmni elusennol i barhau fel busnes gweithredol a datgelu, lle bo'n briodol, faterion ynghylch y busnes gweithredol a defnyddio'r sail cyfrifo busnes cyfredol oni bod yr Ymddiriedolwyr naill ai'n bwriadu diddymu'r cwmni elusennol neu ddirwyn y gweithrediadau i ben, neu pan mai dyna yw'r unig opsiwn realistig.

Ein cyfrifoldebau ar gyfer archwiliad y datganiadau ariannol

Ein hamcanion yw cael sicrwydd rhesymol ynghylch a yw'r datganiadau ariannol ar y cyfan yn rhydd o gamddatganiadau materol ai peidio, boed hynny oherwydd twyll neu wall, ac i gyflwyno Adroddiad yr Archwilwyr Annibynnol sy'n cynnwys ein barn. Mae sicrwydd rhesymol yn lefel uchel o sicrwydd, ond nid yw'n warant y bydd archwiliad wedi ei gynnal yn unol â SRA (DU) yn darganfod camddatganiadau materol bob tro lle bo camddatganiadau materol yn bodoli. Gall gamddatganiadau godi drwy dwyll neu wall, ac fe'u hystyrir yn faterol os, yn unigol neu fel cyfanswm, y gellir disgwyl yn rhesymol iddynt ddylanwadu ar benderfyniadau economaidd defnyddwyr ar sail y datganiadau ariannol yma.

Achosion o beidio â chydymffurfio â chyfreithiau a rheoliadau yw afreoleidd-dra. Amcanion ein harchwiliad yw cael digon o dystiolaeth archwilio priodol ynghylch cydymffurfio â chyfreithiau a rheoliadau sy'n cael effaith uniongyrchol ar benderfynu ar symiau a datgeliadau sylweddol yn y datganiadau ariannol, cyflawni gweithdrefnau archwilio er mwyn helpu nodi achosion o beidio â chydymffurfio â chyfreithiau a rheoliadau eraill a allai gael effaith sylweddol ar y datganiadau ariannol, ac i ymateb yn briodol i ddiffyg cydymffurfio â chyfreithiau a rheoliadau a nodwyd yn ystod yr archwiliad.

O ran twyll, amcanion ein harchwiliad yw nodi ac asesu'r risg o gamddatganiad sylweddol o'r datganiadau ariannol oherwydd twyll, casglu digon o dystiolaeth archwilio priodol ynghylch y risgiau aseswyd o gamddatganiad sylweddol trwy dwyll gan ddylunio a gweithredu ymatebion priodol ac ymateb yn briodol i dwyll neu dwyll tybiedig a nodwyd yn ystod yr archwiliad.

Fodd bynnag, prif gyfrifoldeb y rheolwyr, gyda goruchwyliaeth y rhai sy'n gyfrifol am lywodraethu, yw sicrhau bod gweithrediadau'r endid yn cael eu cynnal yn unol â darpariaethau cyfreithiau a rheoliadau ac ar gyfer atal a chanfod twyll.

Wrth asesu a nodi'r risgiau o gamddatganiad sylweddol mewn perthynas ag afreoleidd-dra, gan gynnwys twyll, fe wnaeth y tîm archwilio:

- gael dealltwriaeth o natur y diwydiant a'r sector, gan gynnwys y fframwaith cyfreithiol a rheoleiddiol y mae'r elusen yn gweithredu ynddo a sut mae'n cydymffurfio â'r fframwaith cyfreithiol a rheoleiddiol;
- holi'r rheolwyr, a'r rhai sy'n gyfrifol am lywodraethu, am eu hasesiad a chydabyddiaeth eu hunain o beryglon afreoleidd-dra, gan gynnwys unrhyw achosion gwirioneddol, tybiedig neu honedig o dwyll;
- drafod materion ynghylch peidio â chydymffurfio â chyfreithiau a rheoliadau a sut y gallai twyll ddigwydd gan gynnwys asesu sut a ble y gallai'r datganiadau ariannol fod yn agored i dwyll.

O ganlyniad i'r gweithdrefnau hyn, rydym yn ystyried y cyfreithiau a'r rheoliadau mwyaf arwyddocaol sy'n cael effaith uniongyrchol ar y datganiadau ariannol yw SoRP Elusennau, FRS 102, Deddf Cwmnïau 2006 a Deddf Elusennau 2011. Gwnaethom gynnal gweithdrefnau archwilio i ganfod diffyg cydymffurfio a allai gael effaith sylweddol ar y datganiadau ariannol a oedd yn cynnwys adolygu'r datgeliadau yn y cyfrifon.

Nododd y tîm archwilio mai'r risg mwyaf i gamddatganiad sylweddol trwy dwyll fyddai o ganlyniad i'r rheolwyr yn diystyru rheolaethau mewnol. Roedd y gweithdrefnau archwilio a berfformiwyd yn cynnwys ond nid oeddent wedi'u cyfyngu i brofi cyfnodolion ac addasiadau eraill a gwerthuso'r rhesymeg fusnes mewn perthynas ag unrhyw drafodion sylweddol, anarferol a wnaed y tu allan i gwrs busnes arferol.

Mae disgrifiad pellach o'n cyfrifoldebau ar gyfer archwiliad y datganiadau ariannol i'w gael ar wefan y Cyngor Adrodd Ariannol sef, www.frc.org.uk/auditorsresponsibilities. Mae'r disgrifiad yn ffurfio rhan o'n Adroddiad yr Archwilwyr Annibynnol.

**Adroddiad yr Archwilwyr Annibynnol i Aelodau
Cwmni Urdd Gobaith Cymru**

Defnydd o'n hadroddiad

Gwnaed yr adroddiad yma i aelodau'r cwmni elusennol yn unig, fel corff, yn unol â Phennod 3 o Ran 16 o Ddeddf Cwmnïau 2006. Gwneir ein gwaith archwilio er mwyn i ni adrodd i aelodau'r cwmni elusennol ar y materion hynny mae'n ofynnol i ni yn adrodd arnynt yn adroddiad yr archwilwyr ac nid at bwrpas arall. I'r graddau llawnaf a ganiateir gan y gyfraith, nid ydym yn derbyn neu yn cymryd cyfrifoldeb am ein gwaith archwilio, am yr adroddiad yma, nac am ein barn a ffurfiwyd, i unrhyw un heblaw'r Cwmni Elusennol ac aelodau'r Cwmni Elusennol fel corff.



C H Llwyd FCA FCCA (Senior Statutory Auditor)
Dros ac ar ran Ashmole & Co
Cyfrifwyr Ardystiedig Siartredig ac Archwilwyr Cofrestredig
3 Stryd Y Farchnad
Llandeilo
Sir Gaerfyrddin
SA19 6AH

Dyddiad: 23 Rhagfyr 2024

Nodir:

Cyfrifoldeb yr Ymddiriedolwyr yw cywirdeb a chynnal a chadw gwefan Cwmni Urdd Gobaith Cymru; nid yw'r gwaith a wneir gan yr archwilwyr yn cynnwys ystyried y materion hyn ac, yn unol â hynny, nid yw'r archwilwyr yn derbyn unrhyw gyfrifoldeb am unrhyw newidiadau a allai fod wedi digwydd i'r datganiadau ariannol fel y'u cyflwynwyd ar y wefan.

Cwmni Urdd Gobaith Cymru

Datganiad o Weithgareddau Ariannol
(Gan gynnwys Cyfrif Incwm a Gwariant)
am y flwyddyn yn diweddu 31 Mawrth 2024

	Nodyn	Cronfeydd Anghyfyngedig £	Cronfeydd Cyfyngedig £	Cronfeydd Gwaddol £	2024 Cyfanswm Cronfeydd £	2023 Cyfanswm Cronfeydd £
INCWM AC GWADDOLION DRWY:						
Rhoddion a chymynroddion	2	932,303	11,415	-	943,718	356,612
Gweithgareddau elusennol	3	10,853,647	6,085,206	-	16,938,853	18,900,240
Incwm amrywiol	4	120,621	-	-	120,621	197,680
Incwm drwy fuddsoddiadau	5	<u>125,104</u>	<u>-</u>	<u>10,995</u>	<u>136,099</u>	<u>103,783</u>
CYFANSWM INCWM A GWADDOLION		<u>12,031,675</u>	<u>6,096,621</u>	<u>10,995</u>	<u>18,139,291</u>	<u>19,558,315</u>
GWARIANT AR						
Godi cyllid	6	(55,630)	-	-	(55,630)	(46,801)
Gweithgareddau elusennol	7	<u>(13,031,923)</u>	<u>(4,854,784)</u>	<u>-</u>	<u>(17,886,707)</u>	<u>(14,968,933)</u>
CYFANSWM GWARIANT		<u>(13,087,553)</u>	<u>(4,854,784)</u>	<u>-</u>	<u>(17,942,337)</u>	<u>(15,015,734)</u>
Enillion / (Colledion)						
Enillion / (colledion) ar fuddsoddiadau		<u>187,026</u>	<u>-</u>	<u>(12,193)</u>	<u>174,833</u>	<u>(61,792)</u>
(GWARIANT) / INCWM NET		<u>(868,852)</u>	<u>1,241,837</u>	<u>(1,198)</u>	<u>371,787</u>	<u>4,480,789</u>

Cwmni Urdd Gobaith Cymru

Datganiad o Incwm Cynhwysfawr
am y flwyddyn yn diwedd 31 Mawrth 2024

	Cronfeydd Anghyfngedig £	Cronfeydd Cyfyngedig £	Cronfeydd Gwaddol £	Cyfanswm 2024 £	Cyfanswm 2023 £
Incwm / (Gwariant) Net	(868,852)	1,241,837	(1,198)	371,787	4,480,789
Trosglwyddiadau rhwng cronfeydd 21	1,031,932	(1,031,932)	-	-	-
Symudiadau net mewn cronfeydd	<u>163,080</u>	<u>209,905</u>	<u>(1,198)</u>	<u>371,787</u>	<u>4,480,789</u>
CYSONI CRONFEYDD					
Cronfeydd agoriadol	31,339,312	327,549	277,011	31,943,872	27,463,083
Symudiadau net mewn cronfeydd	163,080	209,905	(1,198)	371,787	4,480,789
CRONFEYDD AR 31 MAWRTH 2024	<u>31,502,392</u>	<u>237,454</u>	<u>275,813</u>	<u>32,315,659</u>	<u>31,943,872</u>

GWEITHGAREDDAU PARHAOL

Deillia'r holl adnoddau a dderbyniwyd ac a ddefnyddiwyd o weithgareddau parhaol.

Cwmni Urdd Gobaith Cymru (Rhif Cofrestredig: 00263310)

Mantolen
ar 31 Mawrth 2024

	Nodyn	2024 £	2023 £
ASEDAU SEFYDLOG			
Asedau anniriaethol	13	212,245	129,841
Asedau diriaethol	14	25,469,087	23,612,423
Buddsoddiadau	15	<u>4,233,055</u>	<u>4,053,110</u>
		29,914,387	27,795,374
ASEDAU CYFREDOL			
Stoc	16	114,112	62,930
Dyledwyr	17	2,581,172	2,057,125
Arian mewn llaw ac yn banc		<u>2,492,083</u>	<u>4,785,571</u>
		5,187,367	6,905,626
CREDYDWYR			
Symiau i'w talu o fewn blwyddyn	18	(2,786,095)	(2,757,128)
ASEDAU CYFREDOL NET		<u>2,401,272</u>	<u>4,148,498</u>
ASEDAU LLAI RHWYMEDIGAETHAU CYFREDOL		<u>32,315,659</u>	<u>31,943,872</u>
ASEDAU NET		<u>32,315,659</u>	<u>31,943,872</u>
CRONFEYDD			
Cronfeydd anghyfyngedig	21	31,502,392	31,339,312
Cronfeydd cyfyngedig		537,454	327,549
Cronfeydd gwaddol		<u>275,813</u>	<u>277,011</u>
CYFANSWM CRONFEYDD		<u>32,315,659</u>	<u>31,943,872</u>

Cymeradwywyd gan fwrdd yr Ymddiriedolwyr ar 20 Rhagfyr 2024 ac fe'i llofnodwyd ar eu rhan gan:



Abigail Sara Williams - Trysorydd

Cwmni Urdd Gobaith Cymru

Datganiad Llif Arian
am y flwyddyn yn diweddu 31 Mawrth 2024

	Nodyn	2024 £	2023 £
Llif arian o weithgareddau gweithredu:			
Arian gynhyrchwyd drwy weithrediadau	1	(18,342)	4,111,214
Llif arian o weithgareddau buddsoddi:			
Pryniant asedau anniriaethol		(145,156)	(103,594)
Pryniant asedau sefydlog		(2,298,762)	(3,489,023)
Pryniant o fuddsoddiadau sy'n ased sefydlog		(1,842,640)	(173,669)
Gwerthiant asedau sefydlog		52,500	32,500
Gwerthiant fuddsoddiadau sy'n ased sefydlog		1,819,229	195,063
Symudiad net arian parod o fewn buddsoddiad		45,389	(18,136)
Llog dderbyniwyd		83,299	54,996
Enillion ddefnyddiwyd mewn gweithgareddau buddsoddi		<u>(2,286,141)</u>	<u>(3,501,863)</u>
Llif arian o weithgareddau cyllido:			
Incwm cysylltiedig â gwaddolion		10,995	3,955
Gwariant cysylltiedig â gwaddolion		-	(9,890)
Enillion ddarparwyd mewn gweithgareddau cyllido		<u>10,995</u>	<u>(5,935)</u>
(Lleihad)/cynnydd mewn arian yn y flwyddyn		<u>(2,293,488)</u>	<u>603,416</u>
	2		
Cronfeydd ariannol net ar 1 Ebrill 2023		<u>4,785,571</u>	<u>4,182,155</u>
Cronfeydd ariannol net ar 31 Mawrth 2024	2	<u>2,492,083</u>	<u>4,785,571</u>

Cwmni Urdd Gobaith Cymru

Nodiadau i'r datganiad Llif Arian
am y flwyddyn yn diweddu 31 Mawrth 2024

1. CYMHWYSIAD O'R INCWM NET I'R LLIF ARIAN NET O WEITHGAREDDAU GWEITHREDU

	2024	2023
	£	£
Incwm net am y cyfnod adrodd (o'r datganiad o weithgareddau gweithredu)	371,787	4,480,789
Addasiadau:		
Amorteiddiad	62,752	34,737
Dibrisiant	389,110	176,918
Lleihad /(cynnydd) mewn buddsoddiadau hir dymor	(201,923)	66,696
Colled ar werthiant asedau sefydlog	488	3,760
Llog dderbyniwyd	(83,299)	(54,996)
Incwm cysylltiedig â gwaddolion	(10,995)	(3,955)
Gwariant cysylltiedig â gwaddolion	-	9,890
Lleihad /(cynnydd) mewn stoc	(51,182)	687
Cynnydd mewn dyledwyr	(524,047)	(761,846)
Cynnydd mewn credydwyr	28,967	158,534
	<u>(18,342)</u>	<u>4,111,214</u>

2. DADANSODDIAD O NEWIDIADAU MEWN CRONFEYDD ARIANNOL

	2024	2023
	£	£
Arian mewn llaw ac yn y banc	<u>2,492,083</u>	<u>4,785,571</u>
Cyfanswm arian	<u>2,492,083</u>	<u>4,785,571</u>

Cwmni Urdd Gobaith Cymru

Nodiadau i'r Datganiadau Ariannol am y flwyddyn yn diwedd 31 Mawrth 2024

1. POLISI'AU CYFRIFO

Sail gyfrifo

Mae'r adroddiadau ariannol y cwmni elusennol, wedi cael eu paratoi yn dilyn canllawiau Charities SORP (FRS 102) '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 2015)', 'Financial Reporting Standard 102' y Deyrnas Unedig ac Iwerddon a Deddf Cwmnïau 2006. Mae'r adroddiadau ariannol wedi cael eu paratoi ar sail y confensiwn cost hanesyddol, ac eithrio buddsoddiadau sydd wedi'u cynnwys ar werth y farchnad, fel y'u haddaswyd drwy ailbriso asedau penodol.

Busnes Gweithredol

Nodir gweithgareddau a chynlluniau'r Urdd ar gyfer y dyfodol yn Adroddiad yr Ymddiriedolwyr. Mae'r Ymddiriedolwyr wedi asesu gallu'r elusen i barhau fel busnes gweithredol gan ystyried effeithiau ariannol Covid-19. Yn eu hasesiad o briodoldeb y sail busnes gweithredol, mae'r Ymddiriedolwyr wedi ystyried amrywiaeth o ffactorau gan gynnwys cronfeydd arian parod wrth gefn, hylifedd a'r galw a ragwelir.

Mae gan y sefydliad adnoddau ariannol sylweddol ynghyd â rhywfaint o gyllid grant y cytunwyd arno. O ganlyniad, mae'r Ymddiriedolwyr yn credu bod y sefydliad mewn sefyllfa dda i reoli ei risgiau busnes yn llwyddiannus.

Mae gan yr Ymddiriedolwyr ddisgwyliad rhesymol bod gan yr Urdd adnoddau digonol i barhau i weithredu'n llwyddiannus hyd y gellir rhagweld. Am y rhesymau hyn maent yn parhau i fabwysiadu sail barhaus paratoi cyfrifon.

Incwm

Derbyniwyd incwm gwirfoddol mewn ffurf rhoddion, cymynroddion ac anrhegion, fe'u cynhwysir yn llawn yn y datganiadau ariannol pan dderbyniwyd. Cydnabuwyd incwm o fuddsoddiad pan yn ddyledus. Mae incwm gohiriedig yn cynrychioli incwm a dderbynnir sy'n berthnasol i gyfnodau yn y dyfodol ac felly yn cael ei ryddhau i incwm yn y cyfnod perthnasol.

Ar gyfer cymynroddion, cymerir yr hawl derbyn ar y cynharaf o'r dyddiad y mae'r elusen naill ai yn ymwybodol bod profiant wedi'i roi, bod yr ystâd wedi'i chwblhau a bod yr ysgutor wedi hysbysu y bydd dosbarthiad yn cael ei wneud, neu pan dderbynnir dosbarthiad o'r ystâd. Ystyrir bod derbyn cymynrodd, yn gyfan neu'n rhannol, yn debygol dim ond pan bod modd mesur y swm yn ddibynadwy a bod yr elusen wedi'i hysbysu o fwriad yr ysgutor i wneud dosbarthiad. Lle mae cymynroddion wedi'u hysbysu i'r elusen, neu os yw'r elusen yn ymwybodol bod profiant wedi ei roi, ac nad yw'r meini prawf ar gyfer cydnabod incwm wedi'u bodloni, yna caiff y cymynrodd ei thrin fel ased amodol a'i datgelu os yw'n berthnasol.

Cyfrifir am roddion pan gânt eu derbyn gan yr elusen. Cyfrifir am dreth i'w adennill drwy Rodd Cymorth ar sail gronol. Cynhwysir rhoddion asedau diriaethol yn y cyfrifon ar eu gwerth ar y farchnad. Mae'r elusen hefyd yn derbyn budd gwaith gwirfoddolwyr, na ellir meintio ei werth ac felly ni ellir ei gydnabod yn ariannol yn y cyfrifon.

Cydnabyddir incwm grantiau a chytundebau lefel gwasanaeth yn y Datganiad o Weithgareddau Ariannol dim ond pan fydd y meini prawf cydnabod incwm cyffredinol wedi eu cyflawni. Yn achos grantiau sy'n gysylltiedig â pherfformiad, cydnabyddir yr incwm i'r graddau y bydd yr elusen wedi darparu'r nwyddau a'r gwasanaethau penodedig. Cofnodir grantiau cyfalaf yn y Datganiad o Weithgareddau Ariannol yn y flwyddyn y'u derbynnir.

Mae tanysgrifiadau aelodaeth yn cael eu trin fel incwm ar gyfer darparu gweithgareddau Elusennol.

Cydnabyddir incwm o fuddsoddiad ar yr adeg y mae'r incwm buddsoddi yn dderbyniadwy. Ni ddangosir adenillon buddsoddi o Gronfeydd Croniadau Bondiau Buddsoddi Asedau Sefydlog fel incwm buddsoddi ond fe'i hadlewyrchir ym mhreis pob uned, ac felly fe'i hadlewyrchir yng ngwerth marchnad yr unedau ar ddiwedd y flwyddyn.

Cofnodir trosiant yn net o unrhyw TAW berthnasol.

Costau

Cydnabuwyd rhwymedigaethau pan fydd dyletswydd gyfreithiol neu adeiladol i'r elusen, yn ogystal â throsglwyddiad economaidd. Cydnabuwyd costau a threuliau yn y cyfnod pan yn ddyledus. Mae costau yn cynnwys TAW lle nad yw'n bosib i'w hawlio yn ôl.

Cwmni Urdd Gobaith Cymru

Nodiadau i'r Datganiadau Ariannol am y flwyddyn yn diwedd 31 Mawrth 2024

1. POLISI'AU CYFRIFO – parhad

Dyranriad a dosbarthu costau

Dosbarthwyd costau i gronfeydd ar sail costau uniongyrchol. Lle nad yw'n bosib i'w dosbarthu ar y sail yma, sef costau canolog y mudiad, dosrannwyd y costau ar draws gweithgareddau elusennol *pro-rata* ar sail yr incwm a dderbyniwyd gan bob canolfan gost. Teimlir bod y polisi yma yn rhoi adlewyrchiad teg o'r amser a dreuliwyd yn ganolog. Mae costau trefn llywodraethu yn cynrychioli'r gost o weinyddu'r elusen a chwrrd â gofynion cyfansoddiadol a statudol. Mae'r gost o godi arian yn cynrychioli'r gost o redeg yr adran nawdd a chostau nwyddau penodol sydd wedi eu prynu er mwyn codi arian ar gyfer yr elusen. Cydnabuwyd costau prydlesau gweithredol yn flynyddol mewn rhandaliadau cyfartal blynyddol dros oes y les.

Asedau anniriaethol

Cynhwysir asedau anniriaethol ar eu cost, net o amorteiddiad ag unrhyw darpariaeth ar gyfer amhariadau.

Amorteiddir yr asedau yma er mwyn lleihau cost yr ased, llai gwerth gweddilliol, drwy rhandaliadau cyfartal blynyddol dros oes economaidd defnyddiol disgwylidig yr ased fel a ganlyn:

Meddalwedd	4 mlynedd
------------	-----------

Asedau sefydlog diriaethol

Dibrisir yr asedau yma ar raddfeydd er mwyn lleihau cost yr ased, llai gwerth gweddilliol, dros oes defnyddiol ddisgwylidig yr ased fel a ganlyn:

Adeiladau hir-les	Llinell syth dros dymor y les
Offer a chyfarpar	4% - 25% ar gost ac 5% ar falans gostyngol
Moduron/Cerbydau	25% ar falans gostyngol
Adeiladau	Llinell syth dros 50 mlynedd ar y gwahaniaeth rhwng cost / prisiad a'r gwerth gwiredadwy disgwylidig ar ôl 50 mlynedd

Mae mwy o fanylion am y polisi o beidio â dibrisio adeiladau rhydd-ddaliadol yn nodyn 14.

Nid yw tir yn destun dibrisiant.

Arian yn y banc ac mewn llaw

Mae arian yn y banc ac arian mewn llaw yn cynnwys arian parod a buddsoddiadau byr rhybudd hylifol iawn gydag aeddfedrwydd byr o dri mis neu lai o'r dyddiad caffael neu agor y cyfrif cadw neu debyg.

Buddsoddiadau asedau cyfredol

Buddsoddiadau asedau cyfredol yw arian a fuddsoddir mewn buddsoddiad am gyfnod o lai na 12 mis tan aeddfedrwydd.

Offerynnau ariannol

Dim ond asedau ariannol a rhwymedigaethau ariannol o fath sy'n gymwys fel offerynnau ariannol sylfaenol sydd gan yr elusen. Cydnabyddir offerynnau ariannol sylfaenol yn y lle cyntaf ar werth trafodion a'u mesur wedyn yn ôl eu gwerth anheddiad.

Stoc

Prisir stoc ar yr isafswm o gost neu'r hyn a geir o'u hailwerthu. Cyfrifir cost ar sail gwerth pryniant. Seilir gwerth masnachol ar amcan o bris gwerthu llai'r amcan o gost o'r gwaredu.

Treth

Mae'r elusen yn rhydd o dalu treth gorfforaeth ar ei weithgareddau elusennol.

Cyfrifo cronfeydd

Gall gronfeydd anghyfyngedig cael eu defnyddio yn ôl amcanion y corff elusennol a dymuniad yr Ymddiriedolwyr.

Cronfeydd Cyffredinol

Mae cronfeydd cyffredinol yn cynnwys rhoddion ac incwm a dderbynnir neu a gynhyrchwyd am amcanion yr elusen heb bwrpas arbennig arall ac felly ar gael fel cronfa gyffredinol. Ni osodir amodau allanol ar gronfeydd cyffredinol ac maent ar gael i'w gwario gan yr elusen yn ôl eu hamcanion/bwriadau neu i'w neilltuo tuag at bwrpasau priodol mewnol.

Cronfeydd Dynodedig

Mae cronfeydd dynodedig yn gronfeydd cyffredinol a glustnodwyd gan yr Ymddiriedolwyr at bwrpasau arbennig.

Cwmni Urdd Gobaith Cymru

Nodiadau i'r Datganiadau Ariannol am y flwyddyn yn diweddu 31 Mawrth 2024

1. POLISI'AU CYFRIFO – parhad

Cronfeydd Cyfyngedig

Mae cronfeydd cyfyngedig yn cynrychioli arian a dderbyniwyd tuag at bwrpasau arbennig lle ceir amodau ar eu gwario. Mae cyfyngiadau yn digwydd ble mae'r rhoddwyr yn rhoi cyfyngiad neu ble codir at bwrpas penodol cyfyng. Codwyd gwariant sy'n ymwneud â'r nod yma i'r gronfa, ynghyd a dyraniad teg o gostau gweinyddu a rheoli.

Cronfeydd Gwaddol

Mae cronfeydd gwaddol yn cynrychioli cyfraniadau a chymynroddion lle mae'r cyfrannydd wedi nodi y dylid cadw'r arian fel cyfalaf. Defnyddir yr incwm yn unol â thelerau'r gwaddolion a'u cynhwysir yn y Datganiad o Weithgareddau Ariannol.

Ymrwymadau prydles

Mae taliadau prydles weithredol yn cael eu cynnwys yn Natganiad Gweithgareddau Ariannol ar sail linol dros gyfnod y brydles.

Costau Pensiwn a Buddion arall ar ôl ymddeol

Mae'r Cwmni yn gweithredu tri cynllun pensiwn ar ran staff cymwys.

1. Mae rhai o staff y mudiad yn aelodau o'r Cynllun Pensiwn Athrawon, sy'n gynllun cenedlaethol, statudol cyfrannol, cynllun pensiwn lle mae'r budd wedi'i ddiffinio a heb ei gyllido. Gweinyddwyd gan yr Asiantaeth Pensiwn Athrawon, asiantaeth weithredol Adran Addysg a Chyflogi. Aseswyd costau pensiwn gan Actwari'r Llywodraeth. Cyfrannodd yr Elusen 23.68% (2023: 23.68%) o gyflogau pensiynadwy i'r cynllun am y flwyddyn yn diweddu 31 Mawrth 2024, sef £12,561 (2023: £19,539). Cydnabuwyd y gost yn y datganiadau ariannol pan yn ddyledus. Mae'r cynllun yma ar gau i aelodau newydd o staff ers 2000.

2. I'r aelodau nad ydynt yn gymwys i ymuno'r a'r Cynllun Athrawon, mae'r Elusen wedi trefnu cynllun pensiwn gyda chyfraniadau wedi'u diffinio. Rheolwyd y cynllun yn annibynnol ac mae'r elusen yn cynrychioli 6% o gyflog pensiynadwy.

3. Mae cynllun ychwanegol sydd yn cydymffurfio â 'chofrestriad awtomatig' i aelodau sydd ddim yn cyfrannu i'r uchod.

Delir asedau bob cynllun ar wahân i asedau'r elusen, ac fe gydnabuwyd y costau yn Natganiad Gweithgareddau Ariannol yn ystod y cyfnod pan maent yn ddyledus. Y gost am y flwyddyn ar gyfer cynlluniau 2 a 3 oedd £358,885 (2023: £273,976).

Cwmni Urdd Gobaith Cymru

Nodiadau i'r Datganiadau Ariannol
am y flwyddyn yn diwedd 31 Mawrth 2024

2. CYFRANIADAU A CHYMYNRODDION

	2024	2023
	£	£
Cyfraniadau	97,241	72,122
Cymynroddion	846,477	284,490
	<u>943,718</u>	<u>356,612</u>

Cydnabyddir incwm gwirfoddol dderbyniwyd trwy gyfraniadau, cymynroddion a rhoddion yn gyflawn yn yr adroddiadau ariannol pan maent yn cael eu derbyn. Ni chynhwysir gwerth y gwasanaeth a roddir gan wirfoddolwyr yn y cyfrifon. Mae incwm cymynroddion yn ystod y cyfnod adrodd yn cynnwys £154,717 na dderbyniwyd cadarnhad o'r cyfanswm tan ar ôl 31 Mawrth 2024.

3. INCWM O WEITHGAREDDAU ELUSENNOL

		2024	2023
	Gweithgaredd	£	£
Grantiau	Grantiau – cefnogi gweithgareddau elusennol	6,085,206	6,664,288
Gweithgareddau elusennol	Gwersylloedd	6,633,144	8,972,379
Gweithgareddau elusennol	Adran Chwaraeon	702,075	717,261
Gweithgareddau elusennol	Adran Prentisiaethau	565,113	464,957
Gweithgareddau elusennol	Adran Eisteddfod a Chelfyddydau	1,865,868	1,443,591
Gweithgareddau elusennol	Cylchgronau	125	150
Gweithgareddau elusennol	Adran Ieuenctid a Chymuned	675,733	229,152
Gweithgareddau elusennol	Adran Rhyngwladol	23,500	-
Gweithgareddau elusennol	Aelodaeth a tanysgrifiadau	388,089	408,462
		<u>16,938,853</u>	<u>18,900,240</u>

Yn y cyfnod adrodd blaenorol, roedd incwm o weithgareddau rhyngwladol wedi ei cynnwys o dan Incwm Amrywiol.

Mae'r uchod yn cynnwys grantiau dderbyniwyd, fel â ganlyn:

	2024	2023
	£	£
Llywodraeth Cymru – Grantiau Eisteddfod	166,000	819,000
Cymdeithas Llywodraeth Leol Cymru – Grantiau Eisteddfod	160,264	154,100
Llywodraeth Cymru – Grant Hybu a Hyrwyddo'r Gymraeg	2,375,884	2,194,759
Llywodraeth Cymru – Cynllun Grantiau Mudiadau Ieuenctid Gwirfoddol Cenedlaethol	133,602	123,534
Llywodraeth Cymru – Haf o Hwyl	-	250,000
Llywodraeth Cymru – Theatr Ieuenctid	200,000	200,000
Llywodraeth Cymru – TAITH	108,895	127,958
Llywodraeth Cymru – Prosiectau Eraill	-	111,900
Cyngor Llyfrau Cymru	31,190	34,000
Cynghorau Lleol a Chymunedau	594,477	582,146
Chwaraeon Cymru	650,000	666,288
Hybu Cynllun Prentisiaeth	100,000	100,000
Cyngor Sir Gaerfyrddin – Grant Eisteddfod	80,000	-
Cyngor Celfyddydau – Grant Eisteddfod	47,250	-
Llywodraeth Cymru – Grantiau Cyfalaf	1,019,332	875,994
Cronfa Adfer Cymunedol y DU	-	351,620
Loteri Genedlaethol – Grantiau Cyfalaf	300,000	-
Chwaraeon Cymru – Grant Cyfalaf	12,600	-
Grantiau eraill	105,712	72,989
	<u>6,085,206</u>	<u>6,664,288</u>

Cydnabuwyd grantiau, gan gynnwys grantiau i brynu asedau sefydlog, yn llawn yn y Datganiad o Weithgareddau Ariannol pan yn ddyledus.

Cwmni Urdd Gobaith Cymru

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4. GWEITHGAREDDAU MASNACHOL ARALL

	2024	2023
	£	£
Incwm amrywiol	<u>120,621</u>	<u>197,680</u>
	<u>120,621</u>	<u>197,680</u>

Mae'r incwm amrywiol yn cynnwys incwm amrywiol dderbyniwyd o weithgareddau'r elusen sydd ddim yn deillio yn uniongyrchol o brif benawdau gweithgareddau e.e. rhent, nawdd a gwerthiant stoc hyrwyddo.

5. INCWM O FUDDSODDIADAU

	2024	2023
	£	£
Incwm portffolio buddsoddiadau	52,800	48,787
Llog i'w dderbyn	<u>83,299</u>	<u>54,996</u>
	<u>136,099</u>	<u>103,783</u>

Cydnabyddir incwm o fuddsoddiadau pan y dderbynnir.

6. CODI ARIAN

Casglu cyfraniadau a chymynroddion

	2024	2023
	£	£
Costau staff	49,840	42,722
Costau eraill	<u>5,790</u>	<u>4,079</u>
	<u>55,630</u>	<u>46,801</u>

7. GWARIANT AR WEITHGAREDDAU ELUSENNOL

	Costau uniongyrchol	Costau cefnogi (Gweler nodyn 8)	Cyfanswm
	£	£	£
Y flwyddyn hyd 31 Mawrth 2024			
Gwersylloedd	8,122,573	642,403	8,764,976
Gweithgareddau Adran Chwaraeon	2,297,762	158,874	2,456,636
Adran Prentisiaethau	895,346	87,778	983,124
Adran yr Eisteddfod a Chelfyddydau	2,907,465	214,182	3,121,647
Cylchgronau	36,059	3,789	39,848
Costau ieuencid a chymuned	2,050,559	176,150	2,226,709
Adran Rhyngwladol	<u>269,244</u>	<u>24,523</u>	<u>293,767</u>
	<u>16,579,008</u>	<u>1,307,699</u>	<u>17,886,707</u>

Yn y cyfnod adrodd blaenorol, roedd costau gweithgareddau rhyngwladol wedi ei cynnwys o dan costau uniongyrchol yr adrannau eraill.

Rhennir costau cefnogi canolog yr Urdd dros y gweithgareddau elusennol *pro rata* ar sail canran yr incwm a dderbyniwyd.

Cwmni Urdd Gobaith Cymru

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7. **GWARIANT AR WEITHGAREDDAU ELUSENNOL- parhad**

	Costau uniongyrchol	Costau cefnogi (Gweler nodyn 8)	Cyfanswm
	£	£	£
Y flwyddyn hyd 31 Mawrth 2023			
Gwersylloedd	7,363,602	579,942	7,943,544
Gweithgareddau Adran Chwaraeon	1,942,655	118,414	2,061,069
Adran Prentisiaethau	735,835	52,321	788,156
Adran yr Eisteddfod a Chelfyddydau	2,378,694	150,404	2,529,098
Cylchgronau	40,843	4,403	45,246
Costau ieuencid a chymuned	1,502,586	99,234	1,601,820
	<u>13,964,215</u>	<u>1,004,718</u>	<u>14,968,933</u>

8. **COSTAU CEFNOGI**

	Rheolaeth	Cyllid	Trefn Llywodraethu	Cyfanswm
	£	£	£	£
Y flwyddyn hyd 31 Mawrth 2024				
Cyflogau	811,456	-	84,925	896,381
Yswiriant gwladol cyflogwr	119,718	-	10,151	129,869
Pensiwn	56,995	-	5,089	62,084
Cynnal a chadw	17,230	-	-	17,230
Ffioedd proffesiynol	-	-	124,443	124,443
Ffi archwilwyr	-	-	11,500	11,500
Costau banc	-	66,192	-	66,192
	<u>1,005,399</u>	<u>66,192</u>	<u>236,108</u>	<u>1,307,699</u>

	Rheolaeth	Cyllid	Trefn Llywodraethu	Cyfanswm
	£	£	£	£
Y flwyddyn hyd 31 Mawrth 2023				
Cyflogau	706,539	-	69,119	775,658
Yswiriant gwladol cyflogwr	93,366	-	8,377	101,743
Pensiwn	33,417	-	4,084	37,501
Cynnal a chadw	18,433	-	-	18,433
Ffioedd proffesiynol	-	-	24,041	24,041
Ffi archwilwyr	-	-	11,020	11,020
Costau banc	-	36,322	-	36,322
	<u>851,755</u>	<u>36,322</u>	<u>116,641</u>	<u>1,004,718</u>

9. **INCWM NET**

Bydd incwm net yn cael ei ddatgan ar ôl y canlynol:

	2024 £	2023 £
Ffi archwilwyr	11,500	11,020
Ffi archwilwyr - gwasanaethau eraill	1,000	950
Amortiddiad	62,752	34,737
Dibrisiant	389,110	176,918
Rhent	99,657	107,635
Diffyg ar werthiant asedau sefydlog	<u>488</u>	<u>3,760</u>

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10. TÂL A BUDDION YR YMDDIRIEDOLWYR

Ni dderbyniodd unrhyw Ymddiriedolwyr unrhyw gyflogau na budd-daliadau eraill yn y flwyddyn hyd at 31 Mawrth 2024 nac ychwaith yn y flwyddyn hyd at 31 Mawrth 2023.

Treuliau'r Ymddiriedolwyr

Digolledwyd amryw o Ymddiriedolwyr gan yr elusen am gostau cyffredinol (e.e. teithio i gyfarfodydd ayyb), cyfanswm o £dim (2023: £dim) yn y flwyddyn.

11. COSTAU STAFF

	2024	2023
	£	£
Cyflog gros	7,907,140	6,231,293
Yswiriant gwladol cyflogwr	626,573	538,370
Cyfraniadau pensiwn cyflogwr	<u>371,446</u>	<u>293,515</u>
	<u>8,905,159</u>	<u>7,063,178</u>

Nifer y staff a gyflogwyd ar gyfartaledd yn ystod y flwyddyn oedd:

	2024	2023
Gweithgareddau elusenol	363	296
Cost o gynhyrchu cronfeydd ariannol	1	1
Gweinyddiaeth a rheoli	<u>8</u>	<u>8</u>
	<u>372</u>	<u>305</u>

Yn ystod y flwyddyn fe wnaeth tri aelod o staff ennill rhwng £60,000 a £70,000 (2023: dau), un aelod o staff ennill rhwng £80,000 a £90,000 (2023: dim), dim aelod o staff ennill rhwng £90,000 a £100,000 (2023: un) ac un aelod o staff ennill rhwng £110,000 a £120,000 (2023: dim). Mae'r ffigyrau yma yn seiliedig ar gyflog gros.

Costau Staff Allweddol

Ynghyd a'r Prif Weithredwr mae gan Cwmni Urdd Gobaith Cymru a phenaethiaid adran sy'n ffurfio'r Uwch Dîm Rheoli sydd yn gyfrifol am reoli gweithgareddau'r Elusen o ddydd i ddydd. Isod mae cyfanswm y taliadau a wnaethpwyd i'r Uwch Dîm Rheoli:

	2024	2023
	£	£
Cyflog gros	558,519	505,009
Yswiriant gwladol cyflogwr	<u>66,785</u>	<u>62,523</u>
	<u>625,304</u>	<u>567,532</u>

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12. DATGANIADAU ARIANNOL Y FLWYDDYN FLAENOROL

	Nodyn	Cronfeydd Anghyfyngedig £	Cronfeydd Cyfyngedig £	Cronfeydd Gwaddol £	2023 Cyfanswm Cronfeydd £
INCWM AC GWADDOLION DRWY:					
Rhoddion a chymynroddion	2	343,187	13,425	-	356,612
Gweithgareddau elusennol	3	12,008,506	6,891,734	-	18,900,240
Incwm amrywiol	4	197,680	-	-	197,680
Incwm drwy fuddsoddiadau	5	<u>99,828</u>	<u>-</u>	<u>3,955</u>	<u>103,783</u>
Cyfanswm		12,649,201	6,905,159	3,955	19,558,315
GWARIANT AR					
Godi cyllid	6	(46,470)	-	(331)	(46,801)
Gweithgareddau elusennol	7	<u>(9,149,718)</u>	<u>(5,809,656)</u>	<u>(9,559)</u>	<u>(14,968,933)</u>
Cyfanswm		(9,196,188)	(5,809,656)	(9,890)	(15,015,734)
Colledion ar fuddsoddiadau		<u>(56,726)</u>	<u>-</u>	<u>(5,066)</u>	<u>(61,792)</u>
INCWM NET		<u>3,396,287</u>	<u>1,095,503</u>	<u>(11,001)</u>	<u>4,480,789</u>

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13. ASEDAU ANNIRIAETHOL

	Meddalwedd cyfrifiadurol £	Cyfanswm £
GWERTH		
Ar 1 Ebrill 2023	181,144	181,144
Ychwanegiadau	<u>145,156</u>	<u>145,156</u>
Ar 31 Mawrth 2024	<u>326,300</u>	<u>326,300</u>
AMORTEIDDIAD		
Ar 1 Ebrill 2023	51,303	51,303
Amorteiddiad am y flwyddyn	<u>62,752</u>	<u>62,752</u>
Ar 31 Mawrth 2024	<u>114,055</u>	<u>114,055</u>
GWERTH AR Y LLYFRAU		
Ar 31 Mawrth 2024	<u>212,245</u>	<u>212,245</u>
Ar 31 Mawrth 2023	<u>129,841</u>	<u>129,841</u>

Cwmni Urdd Gobaith Cymru

**Nodiadau i'r Datganiadau Ariannol - parhad
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14. ASEDAU SEFYDLOG TIRIAETHOL

	Tir ac adeiladau £	Adeiladau Hir- les £	Offer £	Cerbydau £	Cyfanswm £
GWERTH					
Ar 1 Ebrill 2023	21,647,268	300,000	2,522,213	216,827	24,686,308
Ychwanegiadau	1,687,230	-	611,532	-	2,298,762
Gwardedion	(52,500)	-	-	(31,025)	(83,525)
Ar 31 Mawrth 2024	<u>23,281,998</u>	<u>300,000</u>	<u>3,133,745</u>	<u>185,802</u>	<u>26,901,545</u>
DIBRISIANT					
Ar 1 Ebrill 2023	-	27,300	930,455	116,130	1,073,885
Dibrisiant am y flwyddyn	-	1,500	362,536	25,074	389,110
Dileu ar waredu	-	-	-	(30,537)	(30,537)
Ar 31 Mawrth 2024	<u>-</u>	<u>28,800</u>	<u>1,292,991</u>	<u>110,667</u>	<u>1,432,458</u>
GWERTH AR Y LLYFRAU					
Ar 31 Mawrth 2024	<u>23,281,998</u>	<u>271,200</u>	<u>1,840,754</u>	<u>75,135</u>	<u>25,469,087</u>
Ar 31 Mawrth 2023	<u>21,647,268</u>	<u>272,700</u>	<u>1,591,758</u>	<u>100,697</u>	<u>23,612,423</u>

Cost Tir ac Adeiladau

Cafwyd prisiad proffesiynol o eiddo rhydd-ddaliadol (tir ac adeiladau) yr Urdd gan Rhys Davies MRICS, FAAV, N.Sch o R G Jones, Farmers Marts, Llys Meirion, Dolgellau yn Medi 2022 ar brisiad o £19,207,027.

Mae'r Ymddiriedolwyr wedi ymrwmo i sicrhau bod ailbrisiad y tir ac adeiladau yn cael ei adolygu ar bob dyddiad adrodd.

Os na fyddai'r asedau sefydlog wedi cael eu hail-brisio yn ystod y flwyddyn ariannol, y swm yn y Datganiadau Ariannol fyddai £23,467,836 (2023: £21,833,106). Ers y prisiad proffesiynol ddiwethaf mae yna datblygiadau sylweddol wedi bod ar thir ag adeiladau, yn benodol yng ngwersylloedd Llangrannog, Glan Llyn a Phentre Ifan.

Dibrisiant

Mae adeiladau hir-les wedi'u cynnwys ar eu cost wreiddiol a'u dibrisio dros gyfnod y les.

Mae'r Ymddiriedolwyr o'r farn nad yw gwerth ailbrisiad yr eiddo tir ac adeiladau yn wahanol i'r 'gwerth drwy ddefnydd' ar gyfer y canolfannau preswyl a 'gwerth teg' ar gyfer yr asedau eraill ar ddyddiad y fantolen. O ganlyniad mae dibrisiant am y flwyddyn ar eiddo a thir yn £dim, gan bod y gwerth ailbrisiad yr un swm a'r gwerth ar y llyfrau am yr asedau tir ac adeiladau.

Mae'r Ymddiriedolwyr wedi ymrwmo i gynnal ailbrisiad gyda chysondeb digonol i sicrhau bod gwerth a ddangosir ar gyfer yr asedau sefydlog ddim yn anghytuno'n sylweddol o'r hyn y byddai'n dangos fel 'gwerth drwy ddefnydd' ar gyfer y canolfannau preswyl a 'gwerth teg' ar gyfer yr asedau eraill ar ddyddiad y fantolen.

Yn ogystal, adolygir gwerth cario eiddo rhydd-ddaliadol ar ddyddiad pob cyfnod adrodd i benderfynu a oes unrhyw arwydd o nam. Os oes arwydd o'r fath yn bodoli, amcangyfrifir swm adenilladwy'r ased. Swm adenilladwy ased yw'r mwyaf o'i bris gwerthu net a'i werth yn cael ei ddefnyddio. Ar 31 Mawrth 2024, mae'r Ymddiriedolwyr o'r farn nad oes unrhyw arwydd o nam ag felly bod gwerth teg adeiladau rhydd-ddaliadol yw'r werth adroddir ar hyn o bryd.

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15. BUDDSODDIADAU SY'N ASED AU SEFYDLOG

	Buddsoddiadau Sefydlog £	Eiddo Buddsoddi £	Cyfanswm £
GWERTH MASNACHOL			
Ar 1 Ebrill 2023	3,703,110	350,000	4,053,110
Ychwanegiadau	1,842,640	-	1,842,640
Gwarediadau	(1,819,229)	-	(1,819,229)
Symudiad net arian parod o fewn buddsoddiad Ail-brisiad	(45,389) 201,923	-	(45,389) 201,923
Ar 31 Mawrth 2024	<u>3,883,055</u>	<u>350,000</u>	<u>4,233,055</u>
GWERTH AR Y LLYFRAU			
Ar 31 Mawrth 2024	<u>3,883,055</u>	<u>350,000</u>	<u>4,233,055</u>
Ar 31 Mawrth 2023	<u>3,703,110</u>	<u>350,000</u>	<u>4,053,110</u>

Mae mwyafrif o'r buddsoddiadau uchod wedi eu sefydlu yn y Deyrnas Unedig. Mae unrhyw fuddsoddiadau tramor yn rhan o'r portffolio buddsoddi Canaccord Genuity.

Mae gan yr Elusen fuddsoddiadau yn *M&G Charifund* a *Blackrock Charishare*, sy'n cynrychioli 51.72% (2023: 52.99%) a 7.43% (2023: 7.66%) yn ôl eu trefn o gyfanswm y portffolio buddsoddiadau.

Gwerth masnachol y buddsoddiadau sydd yn gynnwysedig ym mhortffolio *CCLA* ar ddiwedd y flwyddyn oedd £1,557,079 (2023: £dim). Ar ddiwedd y cyfnod adrodd blaenorol roedd portffolio Canaccord Genuity yn cynnwys buddsoddiadau gwerth £1,373,205. Mae'r Ymddiriedolwyr wedi penderfynu symud buddsoddiadau Canaccord Genuity draw at *CCLA*, a dechreuwyd y broses o drosglwyddo y buddsoddiadau yma yn ystod y flwyddyn ariannol.

Cydnabyddir y buddsoddiadau sy'n asedau sefydlog ar eu gwerth masnachol ar ddyddiad y fantolen. Mae'r buddsoddiadau wedi cael eu ail-brisio a chydabyddir unrhyw enillion neu golledion yn y Datganiad o Weithgareddau Ariannol.

Dadansoddiad o fuddsoddiadau:

	2024 £	2023 £
Arian parod neu gyfwerth	1,392	46,781
Buddsoddiadau rhestredig	<u>3,881,663</u>	<u>3,656,329</u>
	<u>3,883,055</u>	<u>3,703,110</u>

Gweler gost y buddsoddiadau isod:

	2024 £	2023 £
Cost hanesyddol y buddsoddiadau ar 31 Mawrth	<u>2,052,691</u>	<u>1,552,180</u>

16. STOC

	2024 £	2023 £
Stoc	<u>114,112</u>	<u>62,930</u>

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17. DYLEDWYR: SYMIAU I'W DERBYN O FEWN BLWYDDYN

	2024	2023
	£	£
Dyledwyr masnach	1,196,905	1,053,899
Dyledwyr arall	107,178	89,865
Incwm cronedig	681,855	405,428
Blaendaliadau	595,234	500,746
TAW	-	7,187
	<u>2,581,172</u>	<u>2,057,125</u>

18. CREDYDWYR: SYMIAU I'W TALU O FEWN BLWYDDYN

	2024	2023
	£	£
Benthyciadau arall (gweler nodyn 19)	28,495	28,282
Credydwyr masnach	705,182	1,030,020
Trethi arall ac yswiriant gwladol	244,152	128,606
Credydwyr arall	81,584	50,319
Incwm gohiriedig	986,998	908,217
Treuliau cronedig	177,355	211,417
Blaendaliadau	562,329	400,267
	<u>2,786,095</u>	<u>2,757,128</u>

INCWM GOHIRIEDIG

	2024	2023
	£	£
Ar ddechrau y cyfnod adrodd	908,217	1,220,878
Derbyniwyd yn ystod y cyfnod adrodd	6,163,987	6,351,627
Rhyddhawyd i incwm yn ystod y cyfnod adrodd	(6,085,206)	(6,664,288)
	<u>986,998</u>	<u>908,217</u>

19. BENTHYCIADAU

Dangosir dadansoddiad o'r benthyciadau isod:

	2024	2023
	£	£
Dangosir dadansoddiad o'r benthyciadau isod:		
Benthyciadau arall	<u>28,495</u>	<u>28,282</u>
	<u>28,495</u>	<u>28,282</u>

Mae benthyciadau arall yn ymwneud a benthyciadau i'r Elusen gan y grwpiau rhanbarthol gyda llog yn daladwy ar gyfradd o 0.5% uwchben y gyfradd gwlad.

Cwmni Urdd Gobaith Cymru

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20. CYTUNDEBAU LES

Isafswm taliadau les mewn prydlesau ni ellir eu diddymu, fel â ganlyn:

	2024	2023
	£	£
O fewn blwyddyn	7,398	11,354
Rhwng 1 a 5 mlynedd	<u>6,560</u>	<u>13,959</u>
	<u>13,958</u>	<u>25,313</u>

Ni chynhwysir ymrwymadau prydles gweithredol i'r dyfodol yn y datganiadau ariannol.

21. SYMUDIADAU MEWN CRONFEYDD

	Ar 1/4/23	Incwm Net	Trosglwyddiadau rhwng cronfeydd	Ar 31/3/24
	£	£	£	£
Cronfeydd anghyfyngedig				
Cronfa gyffredinol	31,339,312	(868,852)	1,031,932	31,502,392
Cronfeydd cyfyngedig				
Cronfa John a Rhys James	16,800	-	-	16,800
Tlws John a Ceridwen	5,240	-	-	5,240
Prosiectau Chwaraeon	305,509	(90,095)	-	215,414
Cronfa Cyfalaf	<u>-</u>	<u>1,331,932</u>	<u>(1,031,932)</u>	<u>300,000</u>
	327,549	1,241,837	(1,031,932)	537,454
Cronfeydd gwaddol				
Cronfa Cwpan Sir	149,298	(5,201)	-	144,097
Cronfa Aelwyd Corwen	4,779	(353)	-	4,426
Cronfa celf a chrefft	3,191	(235)	-	2,956
Cronfa Glesni Evans	3,347	31	-	3,378
Cronfa Olwen Griffiths	14,569	615	-	15,184
Cronfa Ethleen Thomas	1,876	59	-	1,935
Cronfa Olwen Phillips / Pam Weaver	3,980	1,523	-	5,503
Cronfa Sim Davies	16,710	2,065	-	18,775
Cronfa Rhian Criddle	2,151	722	-	2,873
Cronfa Sharon Bonds	779	200	-	979
Cronfa Pendyrus	16,839	(4,452)	-	12,387
Cronfa Dr D Davies	<u>59,492</u>	<u>3,828</u>	<u>-</u>	<u>63,320</u>
	277,011	(1,198)	-	275,813
CYFANSWM CRONFEYDD	<u>31,943,872</u>	<u>371,787</u>	<u>-</u>	<u>32,315,659</u>

Cwmni Urdd Gobaith Cymru

**Nodiadau i'r Datganiadau Ariannol - parhad
am y flwyddyn yn diwedd 31 Mawrth 2024**

21. SYMUDIADAU MEWN CRONFEYDD – parhad

Symudiadau net mewn cronfeydd, yn gynwysedig yn y ffigyrau uchod mae'r canlynol:

	Adnoddau a dderbyniwyd £	Adnoddau a ddefnyddiwyd £	Enillion/ (Colledion) £	Trosglwyddiada u £
Cronfeydd anghyfyngedig				
Cronfa gyffredinol	12,031,675	(13,087,553)	187,026	(868,852)
Cronfeydd cyfyngedig				
Cronfa John a Rhys James	-	-	-	-
Prosiectau Chwaraeon	650,000	(740,095)	-	(90,095)
Grantiau Cyngorau/ Sefydliadau lleol	594,477	(594,477)	-	-
Grantiau Llywodraeth Cymru	3,244,645	(3,244,645)	-	-
Grantiau y Cyngor Llyfrau	31,190	(31,190)	-	-
Grantiau Eraill	244,377	(244,377)	-	-
Cronfa Cyfalaf	<u>1,331,932</u>	<u>-</u>	<u>-</u>	<u>1,331,932</u>
	6,096,621	(4,854,784)	-	1,241,837
Cronfeydd gwaddol				
Cronfa Cwpan Sir	6,308	-	(11,509)	(5,201)
Cronfa Aelwyd Corwen	202	-	(555)	(353)
Cronfa celf a chrefft	135	-	(370)	(235)
Cronfa Glesni Evans	141	-	(110)	31
Cronfa Olwen Griffiths	343	-	272	615
Cronfa Ethleen Thomas	44	-	15	59
Cronfa Olwen Phillips / Pam Weaver	94	-	1,429	1,523
Cronfa Sim Davies	394	-	1,671	2,065
Cronfa Rhian Criddle	91	-	631	722
Cronfa Sharon Bonds	18	-	182	200
Cronfa Pendyrus	711	-	(5,163)	(4,452)
Cronfa Dr D Davies	<u>2,514</u>	<u>-</u>	<u>1,314</u>	<u>3,828</u>
	10,995	-	(12,193)	(1,198)
CYFANSWM CRONFEYDD	<u><u>18,139,291</u></u>	<u><u>(17,942,337)</u></u>	<u><u>174,833</u></u>	<u><u>371,787</u></u>

Cwmni Urdd Gobaith Cymru

**Nodiadau i'r Datganiadau Ariannol - parhad
am y flwyddyn yn diwedd 31 Mawrth 2024**

21. SYMUDIADAU MEWN CRONFEYDD – parhad

Ffigyrau symudiadau mewn cronfeydd ar gyfer y flwyddyn gymharol (h.y. y flwyddyn yn darfod 31 Mawrth 2023)

	At 1/4/22	Incwm Net £	Trosglwyddiada u £	At 31/3/23
	£	£	£	£
Cronfeydd anghyfyngedig				
Cronfa gyffredinol	21,685,057	3,396,287	6,257,968	31,339,312
Cronfeydd cyfyngedig				
Cronfa John a Rhys James	16,800	-	-	16,800
Tlws John a Ceridwen	5,240	-	-	5,240
Prosiectau Chwaraeon	78,000	227,509	-	305,509
Grantiau	8,000	(8,000)	-	-
Cronfa Cyfalaf	<u>5,383,079</u>	<u>875,994</u>	<u>(6,259,073)</u>	<u>-</u>
	5,491,119	1,095,503	(6,259,073)	327,549
Cronfeydd gwaddol				
Cronfa Cwpan Sir	150,028	(730)	-	149,298
Cronfa Aelwyd Corwen	4,803	(24)	-	4,779
Cronfa celf a chrefft	3,207	(16)	-	3,191
Cronfa Glesni Evans	3,665	(318)	-	3,347
Cronfa Olwen Griffiths	14,640	(71)	-	14,569
Cronfa Ethleen Thomas	1,886	(10)	-	1,876
Cronfa Olwen Phillips / Pam Weaver	5,305	(1,325)	-	3,980
Cronfa Sim Davies	18,299	(1,589)	-	16,710
Cronfa Rhian Criddle	2,162	(11)	-	2,151
Cronfa Sharon Bonds	983	(204)	-	779
Cronfa Pendyrus	16,921	(82)	-	16,839
Cronfa Dr D Davies	65,008	(5,516)	-	59,492
Ysgoloriaeth Geraint George	<u>-</u>	<u>(1,105)</u>	<u>1,105</u>	<u>-</u>
	286,907	(11,001)	1,105	277,011
CYFANSWM CRONFEYDD	<u>27,463,083</u>	<u>4,480,789</u>	<u>-</u>	<u>31,943,872</u>

Cwmni Urdd Gobaith Cymru

Nodiadau i'r Datganiadau Ariannol - parhad
am y flwyddyn yn diweddu 31 Mawrth 2024

21. MOVEMENT IN FUNDS - parhad

Ffigyrau y flwyddyn gymharol (h.y. y flwyddyn yn darfod 31 Mawrth 2023) ar gyfer symudiadau net mewn cronfeydd, yn gynnwysedig yn y ffigyrau uchod mae'r canlynol:

	Adnoddau a dderbyniwyd £	Adnoddau a ddefnyddiwyd £	Enillion/ (Colledion) £	Trosglwyddiada u £
Cronfeydd anghyfyngedig				
Cronfa gyffredinol	12,678,040	(9,225,027)	(56,726)	3,396,287
Cronfeydd cyfyngedig				
Cronfa John a Rhys James	9,600	(9,600)	-	-
Prosiectau Chwaraeon	820,335	(592,826)	-	227,509
Prosiectau Prentisiaethau	100,000	(100,000)	-	-
Grantiau Cyngorau/Sefydliadau	582,146	(590,146)	-	(8,000)
Llywodraeth Cymru	3,981,251	(3,981,251)	-	-
Cyngor Llyfrau Cymru	34,000	(34,000)	-	-
Cronfa Adfywio Cymunedol y DU	351,620	(351,620)	-	-
Grantiau Eraill	150,213	(150,213)	-	-
Cronfa Cyfalaf	875,994	-	-	875,994
	6,905,159	(5,809,656)	-	1,095,503
Cronfeydd gwaddol				
Cronfa Cwpan Sir	2,002	(168)	(2,564)	(730)
Cronfa Aelwyd Corwen	64	(6)	(82)	(24)
Cronfa celf a chrefft	43	(4)	(55)	(16)
Cronfa Glesni Evans	49	(304)	(63)	(318)
Cronfa Olwen Griffiths	195	(16)	(250)	(71)
Cronfa Ethleen Thomas	25	(3)	(32)	(10)
Cronfa Olwen Phillips / Pam Weaver	71	(1,305)	(91)	(1,325)
Cronfa Sim Davies	244	(1,520)	(313)	(1,589)
Cronfa Rhian Criddle	29	(3)	(37)	(11)
Cronfa Sharon Bonds	13	(200)	(17)	(204)
Cronfa Pendyrus	226	(19)	(289)	(82)
Cronfa Dr D Davies	867	(5,272)	(1,111)	(5,516)
Ysgoloriaeth Geraint George	127	(1,070)	(162)	(1,105)
	3,955	(9,890)	(5,066)	(11,001)
CYFANSWM CRONFEYDD	<u>19,587,154</u>	<u>(15,044,573)</u>	<u>(61,792)</u>	<u>4,480,789</u>

Cwmni Urdd Gobaith Cymru

Nodiadau i'r Datganiadau Ariannol - parhad am y flwyddyn yn diweddu 31 Mawrth 2024

21. SYMUDIADAU MEWN CRONFEYDD – parhad

Pwrpas cronfeydd cyfyng:

Mae'r cronfeydd gwaddol uchod yn cynrychioli cyfraniadau a chymynroddion lle mae'r cyfrannwr wedi nodi y dylid cadw'r arian fel cyfalaf. Defnyddiwyd yr incwm yn unol a thelerau'r gwaddolion a'u cynnwys yn y Datganiad o Weithgareddau Ariannol.

Tlws John & Ceridwen Hughes	Derbynnir rhodd i'w ddefnyddio i greu a chyflwyno gwobr arbennig yn flynyddol i rai sy'n rhagori ym myd gwaith ieuenctid.
Prosiectau Chwaraeon	Cyllidir y prosiectau yma gan Chwaraeon Cymru a Llywodraeth Cymru. Defnyddir yr arian i brynu offer, i benodi swyddogion chwaraeon a chynnal Gemau Cymru yn flynyddol.
Cronfa John & Rhys James	Yn flynyddol derbyniwyd rhodd gan Ymddiriedolaeth Pantyfedwen a'i ddsbarthwyd i'r pwyllgorau Sir ac i'r Cylchoedd i hyrwyddo Eisteddfodau'r Urdd lleol.
Prosiect Cymraeg Pob Dydd	Prosiect sy'n ymestyn defnydd o'r Gymraeg fel ail iaith y tu allan i'r ystafell ddsbarth mewn ysgolion cyfrwng Saesneg.
Swyddogion ieuenctid	Prosiectau amrywiol yn canolbwyntio ar addysg anffurfiol/diddordebau allgyrsiol tu allan i oriau ysgol gan sicrhau defnydd cymdeithasol o'r Gymraeg.
Theatr ieuenctid	Mae'r Elusen yn cynnig cyfleoedd i ieuenctid Cymru, rhwng 14-20 oed, berfformio mewn drama gerdd, ariennir yn gan Llywodraeth Cymru.
Grantiau Cyngorau Lleol/Sefydliadau Llywodraeth Cymru	Cymorth i gyllido gwaith craidd rhanbarthol a phrosiectau ar y cyd â sefydliadau eraill. Prif grant sy'n cefnogi gwaith craidd yr Elusen, er mwyn ei alluogi i gyflawni targedau meysydd strategol yn hyrwyddo'r Gymraeg i blant a phobl ifanc.
Cyngor Llyfrau Cymru Hybu Cynllun Prentisiaeth	Cymorth i gyllido cylchgronau yr Urdd. Cymorth i ariannu costau darpariaeth hyfforddiant i brentisiaid drwy gyfrwng y Gymraeg yn y meysydd chwaraeon, awyr agored a gofal plant.
Cronfa Adfywio Cymunedol y DU	Cymorth i hyfforddi gweithlu awyr agored yn Sir Gwynedd, yn ogystal ag gwaith cyfalaf i ddatblygu safle gwerysyla yng ngwersyll Glan Llyn.
Cronfa Cyfalaf	Mae hyn yn cynrychioli arian grant ar gyfer prosiectau cyfalaf sy'n parhau i fod o dan gyfyngiadau ar ddyddiad y fantolen.

Cwmni Urdd Gobaith Cymru

Nodiadau i'r Datganiadau Ariannol - parhad
am y flwyddyn yn diwedd 31 Mawrth 2024

22. DADANSODDIAD ASEFAU A RHWYMEDIGAETHAU RHWNG CRONFEYDD

Ar 31 Mawrth 2024

	Cronfeydd Anghyfyngedig £	Cronfeydd Cyfyngedig £	Cronfeydd Gwaddol £	Cyfanswm £
Asedau anniriaethol	212,245	-	-	212,245
Asedau diriaethol	25,469,087	-	-	25,469,087
Buddsoddiadau	3,957,242	-	275,813	4,233,055
Asedau cyfredol	<u>1,863,818</u>	<u>537,454</u>	<u>-</u>	<u>2,401,272</u>
CYFANSWM CRONFEYDD	<u>31,502,392</u>	<u>537,454</u>	<u>275,813</u>	<u>32,315,659</u>

Ar 31 Mawrth 2023

	Cronfeydd Anghyfyngedig £	Cronfeydd Cyfyngedig £	Cronfeydd Gwaddol £	Cyfanswm £
Asedau anniriaethol	129,841	-	-	129,841
Asedau diriaethol	23,612,423	-	-	23,612,423
Buddsoddiadau	3,776,099	-	277,011	4,053,110
Asedau cyfredol	<u>3,820,949</u>	<u>327,549</u>	<u>-</u>	<u>4,148,498</u>
CYFANSWM CRONFEYDD	<u>31,339,312</u>	<u>327,549</u>	<u>277,011</u>	<u>31,943,872</u>

23. YMRWYMIADAU CYFALAF

	2024 £	2023 £
Wedi ei gytuno, ond ddim yn y datganiadau ariannol	<u>-</u>	<u>1,375,987</u>

Ar ddiwedd y flwyddyn, nid oedd unrhyw wariant ar waith cyfalaf a thrwsio wedi ei ymrwymo (2023: £1,375,987).

24. DATGANIADAU PARTÏON PERTHYNOL

Nid oedd unrhyw drafodion gydag unrhyw barti perthynol yn y flwyddyn hyd 31 Mawrth 2024, na'r flwyddyn blaenorol.

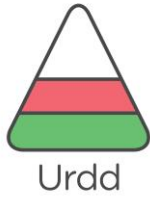
25. OFFERYNNAU ARIANNOL (*Financial Instruments*)

Mae gwerth ariannol yr asedau a'r rhwymedigaethau yn cynnwys:

	2024 £	2023 £
Asedau ariannol sydd yn gytundebau dyled wedi eu mesur ar gost ar ôl eu hamorteiddio		
Buddsoddiadau sefydlog	4,233,055	4,053,110
Dyledwyr masnachol	1,196,905	1,053,899
Dyledwyr eraill	107,178	89,865
Arian mewn llaw ac yn y banc	<u>2,492,083</u>	<u>4,785,571</u>
Rhwymedigaethau ariannol sydd yn gytundebau dyled wedi eu mesur ar gost ar ôl eu hamorteiddio		
Benthyciadau eraill	(28,494)	(28,282)
Credydwyr masnachol	(705,182)	(1,030,020)
Credydwyr eraill	(81,584)	(50,319)
Incwm gohiriedig	(986,998)	(908,217)
Croniadau	(177,355)	(211,417)
Taliadau a dderbyniwyd o flaen llaw	<u>(562,329)</u>	<u>(400,267)</u>

Accounts

REGISTERED COMPANY NUMBER: 00263310 (England and Wales)
REGISTERED CHARITY NUMBER: 524481



**Report of the Trustees and
Audited Financial Statements for the
Year Ended 31 March 2023
for**

**Cwmni Urdd Gobaith Cymru
(A Company Limited by Guarantee)**

Cwmni Urdd Gobaith Cymru

**Contents of the Financial Statements
for the year ended 31 March 2023**

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Cwmni Urdd Gobaith Cymru

Report of the Trustees for the year ended 31 March 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of 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 2015).

Cwmni Urdd Gobaith Cymru is a registered charity and company limited by guarantee. The first branch of the movement was opened in 1922 and the Urdd was then incorporated on 8 March 1932 and registered as a charity on the same date. It was set up under the Memorandum which states the aims and powers of the company governed by the Articles of Association. Should the company be wound up in future, the liability would be no more than £0.25 payable by the trustees.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The main aims of the charity are to ensure that all the young people of Wales have the opportunity, through the medium of Welsh, to develop as complete individuals, and enable them to play a constructive role in society, by nurturing personal and social skills.

The charity fulfils its aims in four main ways, namely by offering to young people experience of residential centres, local and national eisteddfodau to promote the arts, a service of sports provision, and a network of national and international activities for the youth and training in the workplace and apprenticeships. There is a detailed review of achievements and performances in a separate annual report to be presented at the Annual Meeting (see www.urdd.cymru).

The charity is grateful for the efforts of its volunteers who help fulfil its service with fundraising and giving their time to assist in the charity's activities. Whilst local area and branches undertake activities, these are run independently of Cwmni Urdd Gobaith Cymru and are therefore not included in these accounts. It was estimated prior to the Covid-19 pandemic that up to 10,000 volunteers contribute towards Urdd activities annually – in the main these contributions consist of volunteering for the numerous Eisteddfodau which take place on a local and regional level prior to qualification for the National Eisteddfod; assisting with numerous sports and social clubs which operate year round; helping with the organising and stewardship of regional and national competitions as well as our Trustees and other volunteers who sit on and attend our boards.

Achievements and Performance:

During the year the Urdd achieved the following:

- £9.3million investment programme across the residential centres continued, with the completion of the new Food Hall, Sleeping Block and Congregating Hall in the Urdd centre at Llangrannog in the 2023/23 financial year.
- Between March and August 2022, the Urdd centre in Llangrannog, provided refuge to 75 families from Ukraine, many of which were children and young people, for a period of 5 months. Daily sports and cultural activities were provided to the families, as well as weekly trips to various locations outside of the centre.
- The first field based Eisteddfod since the pandemic was held in Denbighshire. Everyone was given free entry to celebrate the organisation's centenary year, funded by a contribution of £527,000 from the Welsh Government.
- In June 2022 competitors from across Wales competed in Wales' first ever Urban Games at Cardiff Bay. Over the weekend, young people competed in BMX, skateboarding, wheelchair basketball, scootering and breakin'.
- 220 new apprentices undertook an Urdd apprenticeship in 2022-23. The apprenticeship schemes offered by the Urdd were in the sport, outdoor, childcare, education and youthwork sectors.
- In May 2022 the Urdd's 100th Peace and Goodwill Message was launched in the company of the First Minister at the Nobel Peace Centre in Oslo, Norway. Written by Swansea University students, the theme of this year's Message was the climate emergency.
- In November 2022, 250,000 children took part in the World Cup Jamboree. 90% of Welsh primary schools and over 600 second language school registered to take part in the virtual event.

Cwmni Urdd Gobaith Cymru

Report of the Trustees for the year ended 31 March 2023

STRATEGIC REPORT

The trustees, who are also directors of the Charity for the purpose of company legislation, present their annual report and the audited financial statements for the year ended 31 March 2023. The company has adopted the provisions of the 'Statement of Recommended Practice for Charities' in preparing the annual report and the financial statements.

Financial Review

Financial Position

The Charity's results are reported in the Statement of Financial Activities on page 18.

After a few difficult years impacted by the COVID pandemic, the year ended 31 March 2023 was a successful year financially with the workforce back up to the pre-pandemic levels and the residential centres open to full capacity by the end of the reporting period.

The net income from all funds shows a surplus of £4,480,789 (2022: £2,962,440) with the Charity fortunate to have benefited from the following:

- £ 875,994 (2022: £2,228,566) of capital grants from the Welsh Government. These grants were used to fund the capital expenditure at the Glan Llyn, Llangrannog and Pentre Ifan residential centres. Whilst the grants received are recognised as income, the spend of these grants have been capitalised, and therefore are not recognised in the Statement of Financial Activities.
- £356,612 (2022: £242,812) of from legacies and donations.
- The Llangrannog residential centre received income for providing 100% of its bed capacity 24/7 on an exclusive basis to provide refuge to Ukrainian families over a period of 5 months. This income was partly reinvested into improving facilities at the residential centre for the benefit of Urdd members, with the remainder also to be used for facility improvements in future financial periods.

Each year, the Urdd's internal management accounts show that the Llangrannog, Glan-Llyn and Cardiff residential centres, and the Eisteddfod and Arts Department, contribute a surplus towards development and regional activities. In accordance with accounting policies, in the statutory accounts the costs of supporting the charitable activities are apportioned on the basis of the percentage of income received by each department. In addition, grant funding is noted separately in the Statement of Financial Activities.

Fixed Assets

Changes in fixed assets are shown in the notes to the financial statements. During the year £3,489,023 was spent on various fixed assets, most notably the continuation of major developments at the residential centres, including Llangrannog 'Calon y Gwersyll' development, a new Water Activity Training Centre in Glan Llyn and the renovation of Pentre Ifan, and further facility improvements in Llangrannog and Cardiff residential centre. In November 2019 the charity secured Welsh Government funding to contribute towards its capital projects programme between 2019 – 2023, and this was used to help finance the 'Calon Y Gwersyll, Water Activity Training Centre and Pentre Ifan projects during the reporting period.

Investment policy and objectives

The trustees' investment powers are governed by the Memorandum and Articles of Association. The trustees have decided upon a policy of investing money in a combination of government stock, listed shares and specialised investment units for charities, in order to meet their requirements for income generation and capital growth as well as ethical investment. After the end of the reporting period the trustees' reviewed the approach to investment and refreshed the charity's investment policy with the input of a sector expert.

Reserves policy

As is required by the Charities commission, the charity is required to have a reserves policy to safeguard the organisation for the unexpected. The trustees have established a policy whereby general funds should represent approximately 6 months' worth of general expenditure (c£7.5million). At this level, the trustees felt that the Charity would be able to continue to operate in case of any significant income shortfall. It would be necessary to consider how to change the activities or increase income in such a case.

As at 31st March 2023, free funds were £7,597,048 (2022: £6,670,574). The free funds reported in the previous reporting period does not take into account the fact that the Urdd had set aside £1m of reserves towards the redevelopment of 'Calon Y Gwersyll' in Llangrannog and renovation of Pentre Ifan.

The long-term strategy remains to continue to increase free funds in the future by creating an annual surplus on activities.

Restricted funds at the year-end were £327,549 (2022: £5,491,119). The balance at the year-end is made up of Restricted donations and grants of £327,549. In the previous reporting period the balance included restricted donations and grants of £108,040 and Capital Grant Funding of £5,383,079 received to fund of the developments at Llangrannog and Glan Llyn. This fund has been transferred to unrestricted funds as the trustees have assessed that there are no restrictions to the fund because the expenditure has been incurred.

Cwmni Urdd Gobaith Cymru

Report of the Trustees for the year ended 31 March 2023

Financial Review - continued

Reserves policy – continued

Endowment funds were £277,011 (2022: £286,907).

Financial and risk management objectives and policies

The board of trustees has reviewed those significant risks to which the Charity is exposed and set up systems to alleviate such risks. Regular reports have been prepared to ensure that appropriate measures exist to reduce risks. Internal risks have been reduced by implementing arrangements to authorise financial transactions and projects, and in order to ensure consistent quality for all the charity's activities. These arrangements have been periodically reviewed to ensure that they continue to meet charity requirements.

Going Concern

The Trustees have assessed the appropriateness of the going concern basis through updated budget and financial models for the period to March 2024 and are satisfied that it remains appropriate to use the going concern basis of preparation of the financial statements for the year ended 31 March 2023. See Accounting Policies, Note 1 to the Financial Statements.

Future plans

The Urdd's current Strategic Plan covers the period 2023-2028, with the main values set out in the plan being:

- SUPPORTING our members, the use of Welsh, children and young people's well-being, our volunteers, our staff.
- RESPECTING the language, all diversity and ability, each other, our culture and other cultures, our differences.
- EMPOWERING for Wales and our people, to make a difference, to be philanthropic towards others, our volunteers.

Key corporate aims of the Strategic Plan 2023-28:

- To secure an increase in the number of children and young people with disabilities, from the LGBTQ+ community, from diverse cultural backgrounds, disadvantaged areas and new Welsh speakers who are involved with the Urdd.
- To establish a National Welsh Language Your Work Service, for young people to receive a consistent and quality offer throughout Wales.
- To establish a National Community Arts Service offering a consistent arts offer across Wales.
- To extend the provision of the Apprenticeship Department's new training pathways by including arts and youth work.
- To extend the reach of our Outdoor Pursuits Services across Wales.
- To extend the availability and offer of the Urdd's summer residential breaks.
- To maintain a capital investment programme to ensure that the premises are fit for the needs of children and young people.
- To extend our partnerships and our international offer to young people across all of the Urdd's services.
- To create a 5 year communications strategy with emphasis on digital marketing to extend our reach to our members and stakeholders.
- To continue to maintain and safeguard support to extend a fully inclusive Welsh language sports provision to communities and schools across Wales.
- To strengthen our structures and attract and support young volunteers from all communities.
- To create a robust system to benchmark and measure the progress of key performance indicators.
- To develop and implement a research and insight plan to evaluate our services and the development of citizenship among young people.
- To create a workforce development strategy to attract, support and develop the workforce.
- To implement and continue to develop IT systems that ensure an easy and informed experience for our members and partners to engage with the Urdd.
- To broaden the appeal of the Eisteddfod to ensure that more children and young people take advantage of opportunities to engage with arts in Wales.
- To carry out an annual environmental assessment to monitor progress towards the Urdd's Net Zero target.

In order to achieve the vision and strategic objectives, the Board of Trustees, staff and Strategic Boards will regularly review the Charity's priorities and goals. To bring the Strategic Plan to life each service department, supported by the Strategic Boards, will produce a 5 year Action Plan which will be monitored annually by the Boards.

**Report of the Trustees
for the year ended 31 March 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

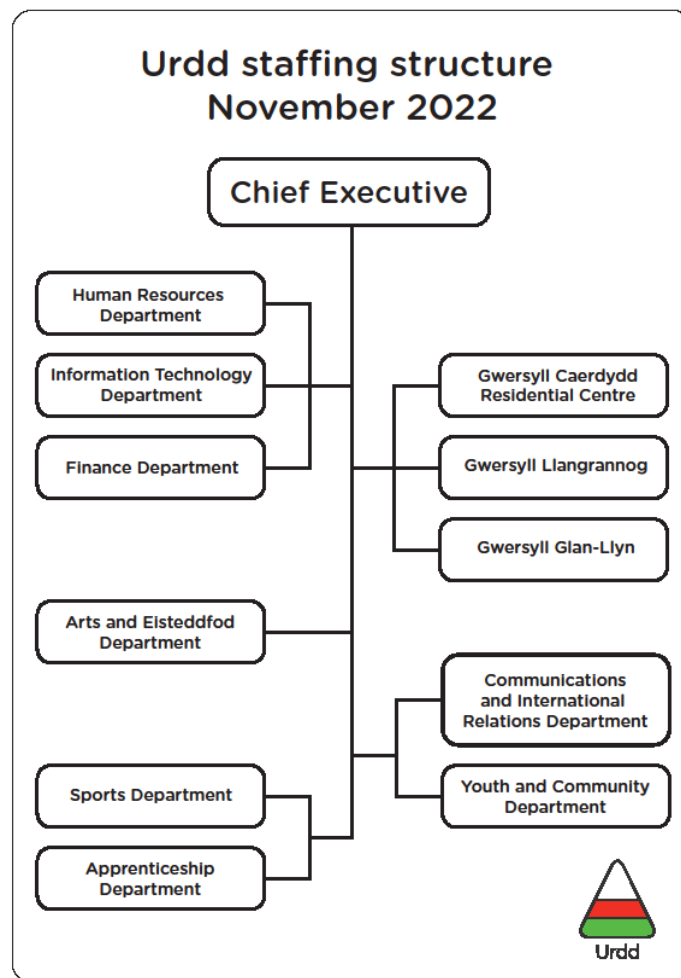
Charity constitution

The charity is a company limited by guarantee without shares. It was incorporated on 8 March 1932. It is governed by a Memorandum and Articles of Association.

The trustees believe that the Urdd is a Public Benefit Entity and meets the requirements laid down in Section 4 of the Charities Act 2011.

Organisational structure

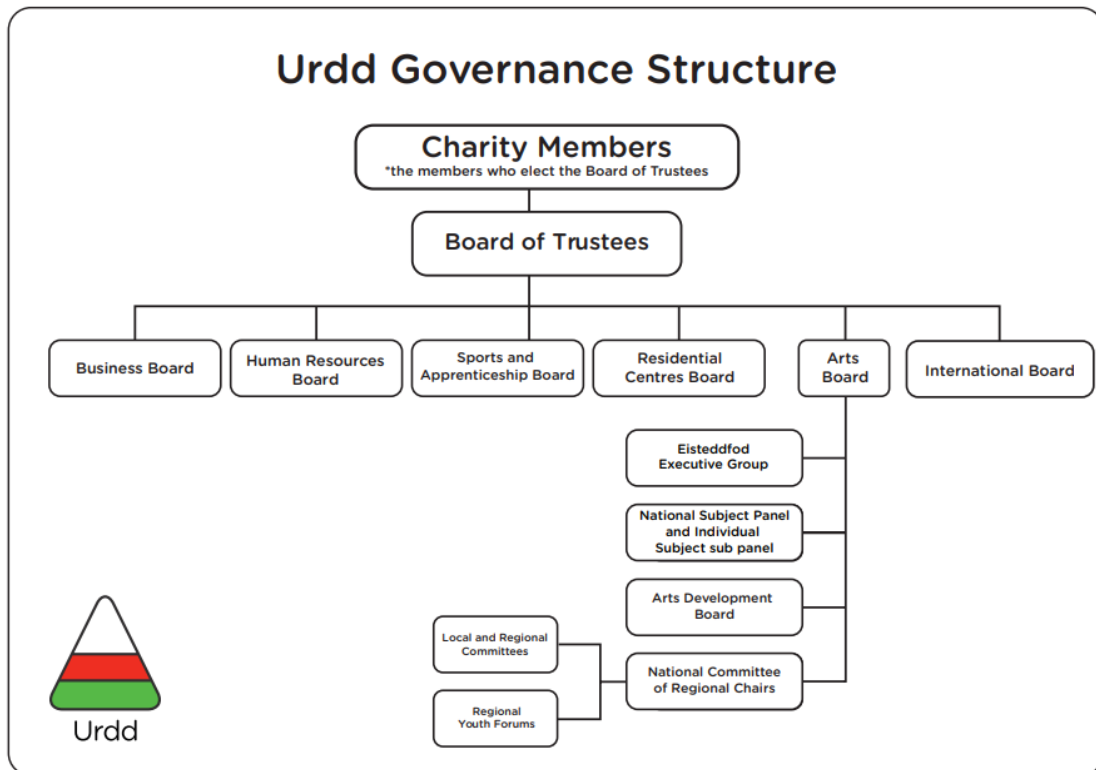
The Urdd is managed day-to-day by a Chief Executive with the support of eleven departmental heads. The departmental structure is shown below:



**Report of the Trustees
for the year ended 31 March 2023**

Organisational structure - continued

During the previous financial reporting period, a new governance structure was implemented at the charity's Annual General Meeting. Six Strategic Boards were established to report directly into the Board of Trustees on specialist matters relating to Human Resource, Business, Sports and Apprenticeships, Eisteddfod and the Arts, Residential Centres, International. Members were recruited to each Strategic Board, and the boards met on a quarterly basis during the reporting period. As an organisation the Urdd is extremely grateful to the large number of individuals who volunteer to support this entire network.



The members of the board of trustees (who are also directors of the charity for the purposes of company legislation) who served during the year and at the date of this report are listed on page 12.

During the reporting period the following served as Honorary Presidents of the Charity:

- Mr W Melville Jones
- Mr S ab Edwards
- Ms R Lewis

Delegation

The trustees delegate day-to-day management of the charity to the Chief Executive, and the Senior Management Team, which during the reporting period consisted of:

- Sian Lewis Chief Executive
- Gwenno Williams Director of Finance
- Lowri Jones Director Llangrannog Centre
- Huw Antur Director Glan Llyn Centre
- Gary Lewis Director Sport and Apprenticeships
- Sian Eirian Director Eisteddfod and the Arts
- Mali Thomas Director Communication and Development
- Sian Morris Jones Director Youth and Communities
- Ceren Roberts Director of Cardiff Centre

Cwmni Urdd Gobaith Cymru

Report of the Trustees for the year ended 31 March 2023

Recruitment and Appointment of New Trustees

The Trustees receive advice from Charity's Legal Advisers and Auditors as well as from the Human Resources Panel which consists of industry specialists and practitioners.

Urdd Gobaith Cymru recruits and appoints new Trustees in accordance with its Articles of Association, which states that by a resolution at the Annual General Meeting the Charity will:

- Appoint a person who has agreed to be nominated as a Trustee
- Re-appoint an existing Trustee once their three-year term is complete

New Trustees are appointed for an initial term of 3 years, with the option to extend their term, upon re-election, for a further 3 years.

In this process the Board takes advice from a range of the Charity's stakeholders, following which individuals are approached and invited to apply for vacancies on the Board of Trustees. In addition, in order to ensure transparency, prior to the Annual General Meeting, notice is given that members may nominate individuals to be considered as Trustees. In the event that there are a greater number of applicants than there are vacancies on the board, interviews are held in order to ensure that the best qualified candidates are recommended to the Annual General Meeting.

Induction and Training of New Trustees

When new trustees are appointed, they are offered information on their duties and responsibilities and the Urdd adopts its normal induction procedure for appointing new members of staff. This includes training in Urdd procedures and policies as appropriate. An assessment is made of training needs with specific training being offered to new trustees on their role and responsibilities.

Report on Pay and Remuneration

In line with our commitment to ensure fair and competitive rates of pay, a full pay and grading review is undertaken every two years, with the latest review undertaken at the end of the reporting period to effect pay rises from 1 April 2023. Ensuring we are able to attract and retain candidates of the necessary calibre for our job vacancies is critical to our success.

Every job description across the organisation is reviewed, updated, assessed, scored and benchmarked. Recognising the responsibilities and duties of each role ensures a fair, appropriate and competitive salary can be aligned. The benchmarking exercise conducted as part of this process allows the comparison of similar roles within other organisations of a similar nature and size to identify an appropriate and consistent salary level.

The Urdd's re-grading process remains active and available to staff should there be significant change within the scope of the job role duties and responsibilities. An updated job description reflecting the changes will be considered by the HR department, who will conduct two independent assessments of the role using the Urdd's chosen job evaluation tool (currently HR Inform).

Annually, the Board of Trustees assess the economic situation to determine if, and what cost of living increase should be applied to salaries for the following financial year. This is done alongside a forecast of the organisation's financial situation, forthcoming budgets and in consultation with the HR Board and the Business Board.

The Urdd is committed to being a Real Living Wage employer, ensuring our starting salaries are in line with the Living Wage Foundation's recommended rate of pay (this currently excludes apprentices). During the reporting period the Urdd attained Real Living Wage Foundation accreditation, a recognition that the charity meets real Living Wage criteria.

Diversity and Staff Involvement

Urdd Gobaith Cymru has a range of policies which reflect current legislation and aim to secure retention and motivation of its staff. These policies are reviewed regularly and are equality checked before implementation. The Charity is committed to equality of opportunity in our employment practices. In particular, the Urdd aims to ensure that no potential or actual employee receives more or less favourable treatment on the grounds of age, disability, ethnic or national origin, gender, marital or parental status, nationality, political belief, race, religion, or sexual orientation. This is reflected in the Organisation's equality and diversity policy, which outlines the Urdd's commitment to ensure equality and diversity through all of its activities and to ensure that every employee, job applicant, volunteer, visitor and contracts are treated fairly. This commitment is based on association and perception to age, disability, gender reassignment, marriage and civil partnership, pregnancy and maternity, race, religion and belief, gender or sexual orientation.

Cwmni Urdd Gobaith Cymru

Report of the Trustees for the year ended 31 March 2023

Diversity and Staff Involvement - continued

The Charity's HR system, *CIPHR*, is a safe place for staff to share personal details in relation to equal opportunity data. A campaign was launched requesting staff log in and ensure their details are up to date, accurate and as complete as possible to assist in ensuring a better understanding of the workforce's data. Completion of the information is not mandatory, however by encouraging staff to do so the Urdd can ensure that the best support possible is being provided to each and every employee. The data will also allow the Urdd to more accurately report on our staff diversity. The Urdd has signed up to be a Disability Confident Committed Employer, with the level 1 certificate received. The accreditation will be used as part of recruitment campaigns with the aim of recruiting and attracting a more diverse network of candidates.

Communication is key in all of the Charity's activities and ensuring staff are updated and aware of developments across the organisation is imperative. A number of resources are used to ensure this is effective such as departmental platforms on the Teams network and the Charity's HR system where announcements can be posted and new policies and documents shared. It is also crucial for staff to receive regular updates from the Chief Executive, which has been a much-needed resource during the reporting period given the challenges that the Urdd and wider society has faced. The communication chain within the Urdd enables information to be disseminated down from the top throughout the staffing structure – from Trustee Board Meetings, to the Senior Management Team, to departmental Managers and Staff. The Senior Management Team meet regularly to discuss any changes, developments and issues faced by the organisation and staff are kept informed of any major factors affecting the Charity as a whole and their departments and roles in particular.

A Staff Representation group, selected by the workforce, which aims to bring together voices from across the organisation to help develop and promote staff engagement and to educate, inform and implement initiatives benefiting both employees and the organisation will be resurrected in 2023.

Human Resources Board

Amongst the strategic boards to which the Trustees delegate some degree of responsibility is the Human Resources Board which consists of a range of HR experts, ensuring that advice is provided and decisions are made with the benefit of their experience, direction and guidance.

The Environment

Cwmni Urdd Gobaith Cymru is committed to securing continuous improvements to its procedures and use of resources, in order to reduce its carbon footprint. The Urdd recognises the Climate Emergency and has committed to a target to becoming a carbon neutral organisation by 2050. Sustainable development is the essence of the Future Generations Act and the Urdd aims to improve the environmental well-being of Wales through the application and implementation of its environmental policy.

Streamlined Energy and Carbon Report (SECR)

Under the SECR regulations Urdd Gobaith Cymru is classed as a 'large unquoted' organisation and so is required to report annually on greenhouse gas emissions from Scope 1 and 2 Electricity, Gas and Transport.

Methodology

The reporting period is the most recent financial year 1 April 2022 to 31 March 2023. This report has been compiled in line with the March 2019 BEIS 'Environmental Reporting Guidelines: Including streamlined energy and carbon reporting guidance', and the EMA methodology for SECR Reporting. All measured emissions from activities which the organisation has financial control over are included as required under The Companies (Directors' Report) and Limited Liability Partnerships (Energy and Carbon Report) Regulations 2018, unless otherwise stated. The carbon figures have been calculated using the BEIS 2022 carbon conversion factors for all fuels.

Cwmni Urdd Gobaith Cymru

Report of the Trustees for the year ended 31 March 2023

UK Carbon Footprint Data

Scope	Description	2023	2022	2021	2020
Scope 1	Combustion of fuel on site and transportation	498 tCO ₂ e	427 tCO ₂ e	332 tCO ₂ e	587 tCO ₂ e
Scope 2	Purchased energy – location based	171 tCO ₂ e	132 tCO ₂ e	103 tCO ₂ e	207 tCO ₂ e
	Purchased energy – market based	73 tCO ₂ e	35 tCO ₂ e	93 tCO ₂ e	231 tCO ₂ e
Intensity Ratio	Location Based	38.2 tCO ₂ e/£1m turnover	53.9 tCO ₂ e/£1m turnover	45.9 tCO ₂ e/£1m turnover	66.5 tCO ₂ e/£1m turnover
	Market Based	33.2 tCO ₂ e/£1m turnover	45.3 tCO ₂ e/£1m turnover	44.9 tCO ₂ e/£1m turnover	68.5 tCO ₂ e/£1m turnover

The Urdd's emissions and energy consumption have all increased since the previous reporting period, though are lower than the period before COVID pandemic in 2019/20. This increase is due to increased occupancy at the residential sites and the commencement of Sports events and the Eisteddfod for the first time since the COVID pandemic during the reporting period.

During the period, the Urdd implemented some energy efficiency improvements following the recommendations in an in depth energy audit at the two largest residential centres, Llangrannog and Glan Llyn, with the intention of developing a net zero strategy and energy saving opportunities for ESOS compliance

TRUSTEES SECTION 172 STATEMENT

The Directors understand their responsibilities to promote the success of the Company and are aware of their duty under s.172 of the Companies Act 2006 to act in the way which they consider, in good faith, would be most likely to promote the success of the Company for the benefit of its members as a whole and, in doing so, having regard to (amongst other matters):

- The likely consequences of any decision in the long term
- The interests of the Company's employees
- The need to foster the Company's business relationships with suppliers, customers and others
- The impact of the Company's operations on the community and the environment
- The desirability of the Company maintaining a reputation for high standards of business conduct
- The need to act fairly as between members of the Company, (the "s.172(1) Matters").

The Likely Consequences of any Decisions in the Long Term

The Board remains mindful that its strategic decisions can have long term implications for the business and its stakeholders, and these implications are carefully assessed.

During the year, in approving the Urdd's budget the Board of Trustees addressed the following:

- Embedding the newly implemented Governance structure by recruiting new members to the Strategic Boards, all of which met on a quarterly basis during the year
- Ensured that the voice of young people were represented within the new structure by including positions for young people on each of the Strategic Boards
- Arrangements for the Urdd's centenary celebrations
- Continued to rebuild the workforce following the impact of the Covid-19 pandemic.

The Interests of the Company's Employees

Enhancing employee engagement is an integral part of the culture of the Urdd. Senior management are actively involved in engagement with staff through, weekly face to face and electronic communications. These meetings provide updates to staff on business developments and provide an opportunity to raise questions and to answer questions directly.

The Trustees receive regular updates on employee matters from the Chief Executive, who attends Trustee Board meetings.

The responsibilities of the Human Resources Board, which meets on a quarterly basis, include:

- Supporting the Chief Executive and Head of the Human Resources department to draw up a strategic plan to develop the workforce and approve the final version
- Supporting the attraction, retention and development of an inclusive workforce
- Providing guidance and support in specific areas of employment
- Providing recommendations to the Board of Trustees on Human Resources matter

Cwmni Urdd Gobaith Cymru

Report of the Trustees for the year ended 31 March 2023

Engagement with Stakeholders

The trustees acknowledge the support and contribution of a number of the charity's key internal stakeholders (members and volunteers of the Urdd) and external stakeholders (the public, supply partners, funders, local authorities, Welsh Government, suppliers, customers and sponsors).

During this year, the Urdd's involvement with stakeholders was expanded, by providing shelter to Ukrainian refugees in the Llangrannog Residential Centre. The Urdd was part of the Welsh Government campaign to support Ukrainian citizens who were fleeing and seeking asylum. This was facilitated by the Welsh Government, and the local authorities

The Trustees remain committed to effective engagement of all stakeholders and are mindful that the Urdd's success depends on its ability to engage effectively, work together constructively and to take stakeholder views into account. The Trustees consider and discuss information from across the organisation to understand the impact of the Urdd operations and the interests and views of our key stakeholders. The Trustees also review financial and operational performance, as well as information covering areas such as key risks, legal and regulatory compliance.

This information is provided to the Trustees through routine reports circulated in advance of each Board of Trustees meeting and via in person presentations by senior management and other staff when appropriate.

The Urdd's Governance structure is key to engaging with stakeholder. Regional Committees and Boards sit at regular intervals during the year. These consist of volunteers, members and other stakeholders and partners as well as a delegation of Trustees and staff and provide opinion, feedback and guidance to the Trustees providing opportunities for Trustees to engage directly with members and volunteers. To ensure an effective engagement through board, committees and sub-committees, a sub-group of Trustees was formed to review and revise the Governance of the Urdd.

The current Boards have been established to consider strategic matters:

- Human Resources
- Business
- Sports and Apprenticeships
- Eisteddfod and the Arts
- Residential Centres

Stakeholders receive a regular newsletter update from the Chief Executive.

The Company is promoted to all stakeholders through media and public engagements by the Chair of Trustees and the Chief Executive.

The Impact of the Company's Operations on the Community and the Environment

The Trustees are committed to supporting the communities throughout Wales but give particular consideration to those regions where the Urdd's principal residential centres are located, and the Charity's responsibility as a local employer, a customer to local businesses as well as its environmental impact in those areas.

The Urdd is committed through its environmental policy to minimise its environmental impact by reducing both the carbon footprint of its activities and the natural resources it utilises. In January 2022, 'ECA Business Energy' was engaged to complete an audit of the Urdd's energy use and carbon emissions. As a result of this by 2050 the Urdd has committed to being Net Zero.

The Urdd supports communities, through local employment and the local supply chain. The Urdd contributes particularly to community cohesion by delivery a range of opportunities for young people and volunteers from the local communities in and around the Charity's main employment hubs.

Maintaining a Reputation for High Standards of Business Conduct.

The Board prides itself on its long history of honesty and integrity in its business dealings. It recognises the importance of operating a robust corporate governance framework.

The Need to Act Fairly Between Members

All Board members have completed a declaration of interest and a skills audit. This ensures that their skills knowledge and experiences are aligned to the Charity's objectives.

Cwmni Urdd Gobaith Cymru
Report of the Trustees
for the year ended 31 March 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
00263310 (England and Wales)

Registered Charity number
524481

Registered office
Adran Ariannol
Gwersyll Yr Urdd Glan Llyn
Llanuwchllyn, Y Bala
Gwynedd LL23 7ST

Trustees

Ms E C Davies
Mr D Davies
Mr T D Jones
Mr G Morris
Mrs M Parry
Ms A Parry (resigned 5th December 2022)
Mr D Price (resigned 18th October 2023)
Mr R Tomos, (resigned 12th September 2022)
Mr I A Walters, Deputy Chairman
Miss N Haf
Miss S Ff Dafydd (resigned 1st June 2023)
Mr G S Parry (resigned 19th April 2023)
Mrs N Bennett, Chairman
Ms G Davies
Mrs M Emlyn (appointed 5th December 2022), Deputy Chairman
Mr R J O'Rourke (appointed 5th December 2022)
Ms A S Williams (appointed 5th December 2022)

Auditors

Ashmole & Co.
Chartered Certified Accountants & Registered Auditors
18 High Street
Llanymddyfri
Sir Gaerfyrddin
SA20 0PU

Bankers

HSBC plc
19 Y Stryd Fawr
Aberystwyth
Ceredigion
SY23 1DE

Investment Managers

Canaccord Genuity Wealth Management
Anson House
1 Cae'r Llyn
Llandudno Junction
Conwy LL31 9LS

Principal Legal Advisors

Hugh James
Two Central Square
Caerdydd
CF10 1FS

Cwmni Urdd Gobaith Cymru

Report of the Trustees for the year ended 31 March 2023

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of Cwmni Urdd Gobaith Cymru for the purposes of company law) are responsible for preparing the Report of the Trustees 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 which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company 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 charitable 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 Charitable Company's website.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 14 December 2023 and signed on the board's behalf by:



Nia Bennett – Chairman, Board of Trustees

Report of the Independent Auditors to the Members of Cwmni Urdd Gobaith Cymru

Opinion

We have audited the financial statements of Cwmni Urdd Gobaith Cymru (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the 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 (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; 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 Auditors responsibilities for the audit of the financial statements section of our report. We are independent of the 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 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 Report of the Independent Auditors 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 Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees including Strategic Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where 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 received all the information and explanations we require for our audit.

Report of the Independent Auditors to the Members of Cwmni Urdd Gobaith Cymru

Responsibilities of trustees

As explained more fully in the Statement of Trustees Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) 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 the trustees 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 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 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 a Report of the Independent Auditors 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.

Irregularities are instances of non-compliance with laws and regulations. The objectives of our audit are to obtain sufficient appropriate audit evidence regarding compliance with laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements, and to respond appropriately to identified or suspected non-compliance with laws and regulations identified during the audit.

In relation to fraud, the objectives of our audit are to identify and assess the risk of material misstatement of the financial statements due to fraud, to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud through designing and implementing appropriate responses and to respond appropriately to fraud or suspected fraud identified during the audit.

However, it is the primary responsibility of management, with the oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud, the audit engagement team:

- Obtained an understanding of the nature of the industry and sector, including the legal and regulatory framework that the company operates in and how the company is complying with the framework;
- Inquired of management, and those charged with governance, about their own identification and assessment of the risks of irregularities, including any known actual, suspected or alleged instance of fraud;
- Discussed matters about non-compliance with laws and regulations and how fraud might occur including assessment of how and where the financial statements may be susceptible to fraud.

As a result of these procedures, we consider the most significant laws and regulations that have a direct impact on the financial statements are FRS 102, the Charities Act and the Companies Act 2006. We performed audit procedures to detect non-compliance which may have a material impact on the financial statements which included reviewing financial statements disclosures.

The audit engagement team identified the risk of management override of controls as the area where the financial statements were most susceptible to material misstatement due to fraud. Audit procedures performed included but were not limited to testing manual journal entries and other adjustments and evaluating the business rationale in relation to any significant, unusual transactions and transactions entered into outside the normal course of business.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**Report of the Independent Auditors to the Members of
Cwmni Urdd Gobaith Cymru**

Use of our report

This report is made solely to the charitable company'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 charitable company's members those matters we are required to state to them in an auditors' 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



C H Llwyd FCA FCCA (Senior Statutory Auditor)
for and on behalf of Ashmole & Co
Chartered Certified Accountants & Registered Auditors
18 High Street
Llandovery
Carmarthenshire
SA20 0PU

Date: 19 December 2023

Note:

The maintenance and integrity of the Cwmni Urdd Gobaith Cymru website is the responsibility of the trustees; the work carried out by the auditors does not involve consideration of these matters and, accordingly, the auditors accept no responsibility for any changes that may have occurred to the financial statements as presented on the website.

Cwmni Urdd Gobaith Cymru

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the year ended 31 March 2023

	Note	Unrestricted funds £	Restricted funds £	Endowment funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM						
Donations and legacies	2	343,187	13,425	-	356,612	491,132
Charitable activities	5	12,008,506	6,891,734	-	18,900,240	10,722,130
Other trading activities	3	197,680	-	-	197,680	88,973
Investment income	4	99,828	-	3,955	103,783	45,270
TOTAL INCOME AND ENDOWMENTS		12,649,201	6,905,159	3,955	19,558,315	11,347,505
EXPENDITURE ON						
Raising funds	6	(46,470)	-	(331)	(46,801)	(40,613)
Charitable activities	7	(9,149,718)	(5,809,656)	(9,559)	(14,968,933)	(8,608,220)
TOTAL EXPENDITURE		(9,196,188)	(5,809,656)	(9,890)	(15,015,734)	(8,648,833)
Other gains and losses						
Net (losses) /gains on investments		(56,726)	-	(5,066)	(61,792)	263,768
Net Income / (expenditure)		3,396,287	1,095,503	(11,001)	4,480,789	2,962,440

Cwmni Urdd Gobaith Cymru

Statement of Comprehensive Income
for the year ended 31 March 2023

	Unrestricted funds £	Restricted funds £	Endowment funds £	2023 Total funds £	2022 Total funds £
Net Income	3,396,287	1,095,503	(11,001)	4,480,789	2,962,440
Revaluation of freehold properties	-	-	-	-	(59,205)
Transfers between funds 21	6,257,968	(6,259,073)	1,105	-	-
Net movement in funds	<u>9,654,255</u>	<u>(5,163,570)</u>	<u>(9,896)</u>	<u>4,480,789</u>	<u>2,903,235</u>
RECONCILIATION OF FUNDS					
Total funds brought forward	21,685,057	5,491,119	286,907	27,463,083	24,559,848
Net movement in funds	9,654,255	(5,163,570)	(9,896)	4,480,789	2,903,235
TOTAL FUNDS CARRIED FORWARD	<u>31,339,312</u>	<u>327,549</u>	<u>277,011</u>	<u>31,943,872</u>	<u>27,463,083</u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities

**Balance Sheet
At 31 March 2023**

	Note	2023 £	2022 £
FIXED ASSETS			
Intangible assets	13	129,841	60,984
Tangible assets	14	23,612,423	20,336,578
Investments	15	<u>4,053,110</u>	<u>4,123,064</u>
		27,795,374	24,520,626
CURRENT ASSETS			
Stocks	16	62,930	63,617
Debtors	17	2,057,125	1,295,279
Cash at bank		<u>4,785,571</u>	<u>4,182,155</u>
		6,905,626	5,541,051
CREDITORS			
Amounts falling due within one year	18	(2,757,128)	(2,598,594)
		<u>4,148,498</u>	<u>2,942,457</u>
NET CURRENT ASSETS			
		<u>4,148,498</u>	<u>2,942,457</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>31,943,872</u>	<u>27,463,083</u>
NET ASSETS			
		<u>31,943,872</u>	<u>27,463,083</u>
FUNDS	21		
Unrestricted funds		31,339,312	21,685,057
Restricted funds		327,549	5,491,119
Endowment funds		<u>277,011</u>	<u>286,907</u>
TOTAL FUNDS		<u>31,943,872</u>	<u>27,463,083</u>

The financial statements were approved by the Board of Trustees on 14 December 2023 and were signed on its behalf by:



Abigail Sara Williams - Treasurer

Cwmni Urdd Gobaith Cymru

**Cash Flow Statement
for the year ended 31 March 2023**

	Notes	2023 £	2022 £
Cash flows from operating activities:			
Cash generated from operations	1	4,111,214	3,210,581
Cash flows from investing activities:			
Purchase of intangible assets		(103,594)	(45,337)
Purchase of tangible fixed assets		(3,489,023)	(3,033,871)
Purchase of fixed asset investments		(173,669)	(59,965)
Sale of tangible fixed assets		32,500	-
Sale of fixed asset investments		195,063	64,494
Net movement of cash holding within investment		(18,136)	-
Interest received		<u>54,996</u>	<u>-</u>
Net cash used in investing activities		<u>(3,501,863)</u>	<u>(3,074,679)</u>
Cash flows from financing activities:			
Income attributable to endowment		3,955	9,756
Expenditure attributable to endowment		<u>(9,890)</u>	<u>-</u>
Net cash provided by financing activities		<u>(5,935)</u>	<u>9,756</u>
Change in cash and cash equivalents in the reporting period		603,416	145,658
Cash and cash equivalents at the beginning of the reporting period	2	<u>4,182,155</u>	<u>4,036,497</u>
Cash and cash equivalents at the end of the reporting period	2	<u><u>4,785,571</u></u>	<u><u>4,182,155</u></u>

Cwmni Urdd Gobaith Cymru

Notes to the Cash Flow Statement
for the year ended 31 March 2023

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023	2022
	£	£
Net income for the reporting period (as per the statement of financial activities)	4,480,789	2,962,440
Adjustments for:		
Amortisation charges	34,737	16,402
Depreciation charges	176,918	164,856
Losses / (gain) on investments	66,696	(263,768)
Loss on disposal of fixed assets	3,760	-
Interest received	(54,996)	-
Income attributable to endowment	(3,955)	(9,756)
Expenditure attributable to endowment	9,890	-
Decrease /(increase) in stocks	687	(40,134)
Increase in debtors	(761,846)	(782,274)
Increase in creditors	<u>158,534</u>	<u>1,162,815</u>
Net cash provided by operating activities	<u><u>4,111,214</u></u>	<u><u>3,210,581</u></u>

2. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2023	2022
	£	£
Cash in hand and at bank	<u>4,785,571</u>	<u>4,182,155</u>
Total cash and cash equivalents	<u><u>4,785,571</u></u>	<u><u>4,182,155</u></u>

**Notes to the Financial Statements
for the year ended 31 March 2023**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Going Concern

The Urdd's activities and future plans are set out in the Trustees Report. The Trustees have assessed the charity's ability to continue as a going concern taking into account the financial impacts of Covid-19. The Trustees have considered several factors in forming their conclusions as to whether the use of the going concern basis is appropriate in preparing these financial statements, including cash reserves, liquidity and anticipated demand for services.

The organisation has considerable financial resources together with certain agreed grant funding. As a consequence, the Trustees believe that the organisation is well placed to manage its business risks successfully.

The Trustees have a reasonable expectation that the Urdd has adequate resources to continue operating successfully for the foreseeable future. For these reasons they continue to adopt the going concern basis of accounts preparation.

Income

Income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably. Deferred income represents monies received for periods in the future and consequently released to income during the relevant period.

For legacies, entitlement is taken at the earlier of the date on which either, the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition has not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donations are accounted when received by the charity. Tax reclaimed in respect of Gift aid is accounted for on an accrual basis. Tangible asset donations are included in the accounts at their market value. The charity also receives the benefit of work carried out by volunteers, the value of which cannot be quantified and therefore not recognised financially in the accounts.

Grant and service level agreement income are only recognised in the SOFA when the general income recognition criteria are met. In the case of performance related grants, income is only recognised to the extent that the charity has provided the specified goods and services. Capital grants are recorded in the Statement of Financial Activities in the year of receipt.

Membership subscriptions are treated as income for the provision of Charitable activities.

Investment income is recognised at the time the investment income is receivable. Investment return of Fixed Asset Investment Bond Accumulation Funds is not shown as investment income but is reflected in the price of each unit, and therefore reflected in the market value of the units at the year-end date.

Turnover is recorded net of any applicable VAT.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and includes non-recoverable VAT.

**Notes to the Financial Statements
for the year ended 31 March 2023**

1. ACCOUNTING POLICIES – continued

Allocation and apportionment of costs

Expenditure has been classified under headings that aggregate all cost related to the category. Where it is not possible to allocate them on this basis, i.e. the organisation's central costs, they have been allocated to charitable activities on the basis of income received by each cost centre. It is felt that this policy gives a fair reflection of the time spent centrally. Governance costs represent the cost of administering the charity and meeting constitutional and statutory requirements. The fund-raising cost represents the cost of running the sponsorship department and costs of specific products purchased to raise funds for the Charity. The costs of operating leases are acknowledged annually in equal annual instalments over the period of the lease.

Intangible assets

Intangible assets are stated at cost, net of amortisation and any provision for impairments.

Amortisation is provided at the following rates in order to write off the cost, less estimated residual value, of each asset on a straight-line bases over its estimated useful life as follows:

Software	4 years
----------	---------

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Long Leasehold Property	Straight line over the term of the lease
Plant and machinery	4% - 25% on cost and 5% on reducing balance
Motor vehicles	25% on reducing balance
Buildings	Straight line over 50 years on the difference between cost / valuation and the expected realisable value after 50 years

Further details on the depreciation policy for freehold buildings is given in note 14.

Land is not subject to depreciation.

Cash at Bank an in hand

Cash at bank and in hand included cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of a deposit or similar account.

Current asset investments

Current asset investments represent funds invested in a term investment for a period of less than 12 months to maturity.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

General Funds

General funds comprise donations and income which is receivable or generated for charity objectives with no other specific purpose and therefore available as general funds. No external conditions are imposed on general funds and they are available for expenditure by the Charity in accordance with its objectives/intentions or to set aside for appropriate internal purposes.

Designated Funds

Designated funds are general funds earmarked by the trustees for special purposes.

**Notes to the Financial Statements
for the year ended 31 March 2023**

1. ACCOUNTING POLICIES – continued

Restricted Funds

Restricted funds represent monies received towards special purposes where conditions are attached to their expenditure. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Expenditure relating to this objective has been charged to the fund, together with a fair proportion of administration and management costs.

Endowment Funds

Endowment funds represent contributions and bequests where the contributor has noted that the monies should be kept as capital. The income has been used in accordance with the terms of the endowments and included in the statement of financial activities.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight-line basis over the period of the lease.

Pension costs and other post-retirement benefits

The company runs three pension schemes for eligible staff.

1. Some of the organisation's staff are members of the Teachers' Pension Scheme, which is a national statutory contributable, defined-benefits, unfunded scheme. It is administered by the Teachers' Pension Agency, an executive agency of the Department for Education and Employment. Pension costs have been assessed by the Government Actuary. The Charity contributed 23.68% (2022: 23.68%) of pensionable pay to the scheme for the year ended 31 March 2023, that is £19,539 (2022: £20,282). The cost has been recognised in the financial statements as and when due. This scheme has been closed to new members of staff since 2000.

2. For members who are not eligible to join the Teachers' Scheme, the Charity has arranged a defined-contribution pension scheme. The scheme is managed independently and the charity contributes 6% of pensionable pay.

3. A further scheme is in place that complies with the requirements of auto enrolment for members of staff who are not contributing into the above schemes.

All schemes are held separately from charity assets and the costs have been recognised in the Statement of Financial Activities in the period to which they relate. The cost for the year of schemes 2 and 3 was £293,515 (2022: £221,141).

Cwmni Urdd Gobaith Cymru

**Notes to the Financial Statements
for the year ended 31 March 2023**

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
General Grants	-	248,319
Donations	72,122	61,808
Legacies	<u>284,490</u>	<u>181,005</u>
	<u><u>356,612</u></u>	<u><u>491,132</u></u>

Voluntary income has been received in the form of general grants, donations, bequests and gifts and has been fully included in the financial statements as and when due. The value of service rendered by volunteers has not been included in the accounts.

General grants income in the previous reporting period represented UK Government Job Retention Scheme funding in respect of furloughed employees.

3. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Miscellaneous income	<u>197,680</u>	<u>88,973</u>
	<u><u>197,680</u></u>	<u><u>88,973</u></u>

Miscellaneous income relates to various incidental sundry incomes arising from the charity's activities that are not directly related to the main activity headings, e.g. rent, sponsorship, sale of promotional goods.

4. INVESTMENT INCOME

	2023	2022
	£	£
Investment portfolio income	48,787	45,270
Deposit account interest	<u>54,996</u>	<u>-</u>
	<u><u>103,783</u></u>	<u><u>45,270</u></u>

Investment income has been recognised when received.

5. INCOME FROM CHARITABLE ACTIVITIES

		2023	2022
	Activity	£	£
Grants	Grants - Supporting charitable activities	6,664,288	6,217,094
Charitable activities	Residential centres	8,972,379	3,212,360
Charitable activities	Sports department	717,261	309,476
Charitable activities	Apprenticeship department	464,957	430,045
Charitable activities	Cultural department	1,443,591	250,290
Charitable activities	Magazines	150	78
Charitable activities	Youth and Community department	229,152	68,126
Charitable activities	Subscriptions and membership	<u>408,462</u>	<u>234,661</u>
		<u><u>18,900,240</u></u>	<u><u>10,722,130</u></u>

Cwmni Urdd Gobaith Cymru

**Notes to the Financial Statements - continued
for the year ended 31 March 2023**

5. INCOME FROM CHARITABLE ACTIVITIES – continued

Grants received, included in the above, are as follows:

	2023	2022
	£	£
Welsh Government - Eisteddfod Grants	819,000	150,000
Welsh Local Government Association - Eisteddfod Grants	154,100	142,200
Welsh Government – Promote the Use of the Welsh Language	2,194,759	1,068,384
Welsh Government - Grant Scheme for National Voluntary Youth Organisations	123,534	135,764
Welsh Government – Summer of Fun 2022	250,000	-
Welsh Government – Youth Theatre	200,000	-
Welsh Government – TAITH	127,958	-
Welsh Government – Other Projects	111,900	193,940
Welsh Books Council	34,000	34,000
Local Organisations and Authorities	582,146	705,130
Sports Grants	666,288	799,280
Promoting Apprenticeships Scheme	100,000	100,000
Welsh Government - Capital Grants	875,994	2,228,566
UK Community Regeneration Fund	351,620	150,753
Garfield Weston Foundation – Capital Grant	-	150,000
Prince’s Trust – Capital Grant	-	250,000
Sports Wales – Capital Grant	-	66,669
Other Grants	<u>72,989</u>	<u>42,408</u>
	<u>6,664,288</u>	<u>6,217,094</u>

Grants, including those for the purchase of fixed assets, have been fully acknowledged in the Statement of Financial Activities as and when due.

6. RAISING FUNDS

Raising donations and legacies

	2023	2022
	£	£
Staff costs	42,722	36,084
Sundry costs	<u>4,079</u>	<u>4,529</u>
	<u>46,801</u>	<u>40,613</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct costs	Support costs (See note 8)	Totals
Year ended 31 March 2023	£	£	£
Residential centres	7,363,602	579,942	7,943,544
Sports department	1,942,655	118,414	2,061,069
Apprenticeship department	735,835	52,321	788,156
Cultural department	2,378,694	150,404	2,529,098
Magazines	40,843	4,403	45,246
Youth and community costs	<u>1,502,586</u>	<u>99,234</u>	<u>1,601,820</u>
	<u>13,964,215</u>	<u>1,004,718</u>	<u>14,968,933</u>

The support costs of the Urdd have been allocated to the charitable activities on the basis of a percentage of income.

Cwmni Urdd Gobaith Cymru

**Notes to the Financial Statements - continued
for the year ended 31 March 2023**

7. CHARITABLE ACTIVITIES COSTS - continued

	Direct costs	Support costs (See note 8)	Totals
	£	£	£
Year ended 31 March 2022			
Residential centres	4,052,155	377,942	4,430,097
Sports department	1,324,589	172,603	1,497,192
Apprenticeship department	698,760	198,018	896,778
Cultural department	410,539	40,775	451,314
Magazines	51,984	8,233	60,217
Youth and community costs	<u>1,093,906</u>	<u>178,716</u>	<u>1,272,622</u>
	<u>7,631,933</u>	<u>976,287</u>	<u>8,608,220</u>

8. SUPPORT COSTS

	Management	Finance	Governance costs	Totals
	£	£	£	£
Year ended 31 March 2023				
Wages	706,539	-	69,119	775,658
Social security	93,366	-	8,377	101,743
Pensions	33,417	-	4,084	37,501
Repairs and renewals	18,433	-	-	18,433
Professional fees	-	-	23,091	23,091
Auditors' remuneration	-	-	11,970	11,970
Bank charges	<u>-</u>	<u>36,322</u>	<u>-</u>	<u>36,322</u>
	<u>851,755</u>	<u>36,322</u>	<u>116,641</u>	<u>1,004,718</u>

	Management	Finance	Governance costs	Totals
	£	£	£	£
Year ended 31 March 2022				
Wages	686,347	-	61,164	747,511
Social security	82,131	-	7,391	89,522
Pensions	40,037	-	3,670	43,707
Repairs and renewals	14,413	-	-	14,413
Professional fees	-	-	54,752	54,752
Auditors' remuneration	-	-	8,000	8,000
Bank charges	<u>-</u>	<u>18,382</u>	<u>-</u>	<u>18,382</u>
	<u>822,928</u>	<u>18,382</u>	<u>134,977</u>	<u>976,287</u>

9. NET INCOME

Net income is stated after charging:

	2023	2022
	£	£
Auditors' remuneration	11,020	9,500
Auditors' remuneration – non audit	950	8,500
Amortisation	34,737	16,405
Depreciation - owned assets	176,918	164,856
Rent	107,635	75,615
Loss on disposal of fixed asset	<u>3,760</u>	<u>-</u>

Cwmni Urdd Gobaith Cymru

**Notes to the Financial Statements – continued
for the year ended 31 March 2023**

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

The charity reimbursed various trustees for general expenses (e.g. travel to meetings etc) totalling £nil during the year (2022: £nil).

11. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	6,231,293	4,455,653
Social security costs	538,370	368,564
Other pension costs	<u>293,515</u>	<u>221,141</u>
	<u><u>7,063,178</u></u>	<u><u>5,045,358</u></u>

The average monthly number of employees during the year was as follows:

	2023	2022
Charitable activities	296	206
Cost of generating funds	1	1
Administration and management	<u>8</u>	<u>8</u>
	<u><u>305</u></u>	<u><u>215</u></u>

During the year, two members of staff earned between £60,000 and £70,000 (2022: one), no employees earned between £80,000 and £90,000 (2022: one) and one employee earned between £90,000 and £100,000 (2022: none). These figures are based on gross salary.

Cost of Key Staff

Together with the Chief Executive the Urdd has a number of heads of department who form the Senior Management Team which is responsible for managing the day-to-day activities of the charity. Total payments made to the Senior Management Team are shown below:

	2023	2022
	£	£
Gross salary	505,009	466,380
Employer's national insurance	<u>62,523</u>	<u>54,291</u>
	<u><u>567,532</u></u>	<u><u>520,671</u></u>

Cwmni Urdd Gobaith Cymru

Notes to the Financial Statements – continued
for the year ended 31 March 2023

12. PRIOR YEAR FINANCIAL STATEMENTS

	Note	Unrestricted funds £	Restricted funds £	Endowment funds £	2022 Total funds £
INCOME AND ENDOWMENTS					
FROM					
Donations and legacies	2	242,812	248,320	-	491,132
Charitable activities	5	4,495,036	6,227,094	-	10,722,130
Other trading activities	3	88,973	-	-	88,973
Investment income	4	<u>35,514</u>	<u>-</u>	<u>9,756</u>	<u>45,270</u>
Total		4,862,335	6,475,414	9,756	11,347,505
EXPENDITURE ON					
Raising funds	6	(40,613)	-	-	(40,613)
Charitable activities	7	<u>(4,914,041)</u>	<u>(3,694,179)</u>	<u>-</u>	<u>(8,608,220)</u>
Total		(4,954,654)	(3,694,179)	-	(8,648,833)
Net gains on investments		<u>244,388</u>	<u>-</u>	<u>19,380</u>	<u>263,768</u>
NET INCOME		<u>152,069</u>	<u>2,781,235</u>	<u>29,136</u>	<u>2,962,440</u>

Cwmni Urdd Gobaith Cymru

Notes to the Financial Statements - continued
for the year ended 31 March 2023

13. INTANGIBLE ASSETS

	Computer Software £	Totals £
COST		
At 1 April 2022	77,550	77,550
Additions	<u>103,594</u>	<u>103,594</u>
At 31 March 2023	<u>181,144</u>	<u>181,144</u>
ACCUMULATED AMORTISATION		
At 1 April 2022	16,566	16,566
Charge for the year	<u>34,737</u>	<u>34,737</u>
At 31 March 2023	<u>51,303</u>	<u>51,303</u>
NET BOOK VALUE		
At 31 March 2023	<u><u>129,841</u></u>	<u><u>129,841</u></u>
At 31 March 2022	<u><u>60,984</u></u>	<u><u>60,984</u></u>

Cwmni Urdd Gobaith Cymru

Notes to the Financial Statements - continued
for the year ended 31 March 2023

14. TANGIBLE FIXED ASSETS

	Freehold property £	Long leasehold £	Plant and machinery £	Motor vehicles £	Totals £
COST OR VALUATION					
At 1 April 2022	19,207,027	300,000	1,637,065	129,588	21,273,680
Additions	2,472,741	-	929,043	87,239	3,489,023
Disposals	(32,500)	-	(43,895)	-	(76,395)
At 31 March 2023	<u>21,647,268</u>	<u>300,000</u>	<u>2,522,213</u>	<u>216,827</u>	<u>24,686,308</u>
DEPRECIATION					
At 1 April 2022	-	25,800	806,408	104,894	937,102
Charge for year	-	1,500	164,182	11,236	176,918
Eliminated on disposal	-	-	(40,135)	-	(40,135)
At 31 March 2023	<u>-</u>	<u>27,300</u>	<u>930,455</u>	<u>116,130</u>	<u>1,073,885</u>
NET BOOK VALUE					
At 31 March 2023	<u>21,647,268</u>	<u>272,700</u>	<u>1,591,758</u>	<u>100,697</u>	<u>23,612,423</u>
At 31 March 2022	<u>19,207,027</u>	<u>274,200</u>	<u>830,657</u>	<u>24,694</u>	<u>20,336,578</u>

The freehold property (Land and buildings) of the Urdd were professionally revalued in September 2022 at £19,207,027 by Rhys Davies MRICS, FAAV, N.Sch of R G Jones, Farmers Marts, Dolgellau.

The cost of freehold property that would be recognised in the financial statements had they not been revalued would be £19,392,865 (2022: £19,392,865).

Leasehold buildings are included at their original cost and depreciated over the period of the lease.

The Trustees are of the opinion that depreciating the freehold property (land and buildings) would not result in an accurate representation of the said properties, this being due to residual value of the assets being set at the same values as the asset. The Trustees acknowledge that an accounting policy not to depreciate the freehold property is a departure from the Companies Act 2006, and hence have adopted the alternative provisions therein to state assets held as freehold property on a revaluation basis. Under this basis, the Trustees are committed to ensuring that revaluations should be made with sufficient regularity to ensure that the carrying amount of the revalued fixed assets do not differ materially from that which would be determined using a 'value in use' basis for the residential centres and 'fair value' for other properties, at the balance sheet date. In addition, the carrying value of freehold properties are reviewed at each reporting period date to determine whether there is any indication of impairment. If such an indication exists, the asset recoverable amount is estimated. The recoverable amount of an asset is the greater of its net selling price and its value in use. At 31st March 2023, the Trustees are of the opinion that there is no indication of impairments and as such the Fair value of freehold buildings is currently reported value.

Cwmni Urdd Gobaith Cymru

Notes to the Financial Statements - continued
for the year ended 31 March 2023

15. FIXED ASSET INVESTMENTS

	Listed investments £	Investment Property £	Totals £
MARKET VALUE			
At 1 April 2022	3,773,064	350,000	4,123,064
Additions	173,669	-	173,669
Disposals	(195,063)	-	(195,063)
Net movement of cash holding within investment	18,136	-	18,136
Revaluations	<u>(66,696)</u>	<u>-</u>	<u>(66,696)</u>
At 31 March 2023	<u>3,703,110</u>	<u>350,000</u>	<u>4,053,110</u>
NET BOOK VALUE			
At 31 March 2023	<u>3,703,110</u>	<u>350,000</u>	<u>4,053,110</u>
At 31 March 2022	<u>3,773,064</u>	<u>350,000</u>	<u>4,123,064</u>

The majority of investments are in the UK. Any foreign investments are generally low value and held within the Canaccord Genuity investment portfolio.

The charity has investments in M&G Charifund and Blackrock Charishare representing 52.99% (2022: 52.52%) and 7.66% (2022: 7.57%) respectively of the total investment portfolio.

The market value of investments held in the Canaccord Genuity portfolio was £1,373,205 (2022: £1,423,754).

Fixed asset investments have been recognised at their market value as at balance sheet date. The investments have been revalued and any gain or loss in their value has been recognised in the Statement of Financial Activities.

Analysis of investments:

	2023 £	2022 £
Cash or cash equivalents	46,781	28,645
Listed investments	<u>3,656,329</u>	<u>3,744,419</u>
	<u>3,703,110</u>	<u>3,773,064</u>

The cost of the investments is as follows:

	2023 £	2022 £
Historical cost of investments as at 31 March	<u>1,552,180</u>	<u>1,326,799</u>

16. STOCKS

	2023 £	2022 £
Stocks	<u>62,930</u>	<u>63,617</u>

Cwmni Urdd Gobaith Cymru

**Notes to the Financial Statements - continued
for the year ended 31 March 2023**

17. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade debtors	1,053,899	778,824
Other debtors	89,865	36,953
Accrued income	405,428	128,000
Prepayments	500,746	351,502
VAT	7,187	-
	<u>2,057,125</u>	<u>1,295,279</u>

18. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Other loans (see note 19)	28,282	28,255
Trade creditors	1,030,020	670,583
Social security and other taxes	128,606	214,367
Other creditors	50,319	66,873
Deferred income	908,217	1,220,878
Accrued expenses	211,417	164,171
Payments in advance	400,267	233,467
	<u>2,757,128</u>	<u>2,598,594</u>

19. LOANS

An analysis of the maturity of loans is given below:

	2023	2022
	£	£
Amounts falling due within one year on demand:		
Other loans	<u>28,282</u>	<u>28,255</u>
	<u>28,282</u>	<u>28,255</u>

Other loans relate to loans to the Charity from various of the regional groups on which interest is paid at a rate of 0.5% above base rate.

Cwmni Urdd Gobaith Cymru

Notes to the Financial Statements - continued
for the year ended 31 March 2023

20. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2023	2022
	£	£
Within one year	11,354	5,831
Between one and five years	<u>13,959</u>	<u>3,928</u>
	<u>25,313</u>	<u>9,759</u>

The future operating lease commitments are not included in the financial statements.

21. MOVEMENT IN FUNDS

	At 1/4/23	Net income	Revaluation of freehold properties	Transfers between funds	At 31/3/23
	£	£	£	£	£
Unrestricted funds					
General fund	21,685,057	3,396,287	-	6,257,968	31,339,312
Restricted funds					
John and Rhys James Fund	16,800	-	-	-	16,800
John and Ceridwen Medal	5,240	-	-	-	5,240
Sports Projects	78,000	227,509	-	-	305,509
Grants	8,000	(8,000)	-	-	-
Capital Fund	<u>5,383,079</u>	<u>875,994</u>	<u>-</u>	<u>(6,259,073)</u>	<u>-</u>
	5,491,119	1,095,503	-	(6,259,073)	327,549
Endowment funds					
County Cup Fund	150,028	(730)	-	-	149,298
Corwen Home Fund	4,803	(24)	-	-	4,779
Art and Craft Fund	3,207	(16)	-	-	3,191
Glesni Evans Fund	3,665	(318)	-	-	3,347
Olwen Griffiths Fund	14,640	(71)	-	-	14,569
Ethleen Thomas Fund	1,886	(10)	-	-	1,876
Olwen Phillips / Pam Weaver Fund	5,305	(1,325)	-	-	3,980
Sim Davies Fund	18,299	(1,589)	-	-	16,710
Rhian Criddle Fund	2,162	(11)	-	-	2,151
Sharon Bonds Fund	983	(204)	-	-	779
Pendyrus Fund	16,921	(82)	-	-	16,839
Dr D Davies Fund	65,008	(5,516)	-	-	59,492
Geraint George Scholarship	<u>-</u>	<u>(1,105)</u>	<u>-</u>	<u>1,105</u>	<u>-</u>
	286,907	(11,001)	-	1,105	277,011
TOTAL FUNDS	<u>27,463,083</u>	<u>4,480,789</u>	<u>-</u>	<u>-</u>	<u>31,943,872</u>

Cwmni Urdd Gobaith Cymru

Notes to the Financial Statements - continued
for the year ended 31 March 2023

21. MOVEMENT IN FUNDS – continued

Net income, included in the above are as follows:

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
Unrestricted funds				
General fund	12,678,040	(9,225,027)	(56,726)	3,396,287
Restricted funds				
John and Rhys James Fund	9,600	(9,600)	-	-
Sports Projects	820,335	(592,826)	-	227,509
Apprenticeship Projects	100,000	(100,000)	-	-
Local Councils / Institutions Grants	582,146	(590,146)	-	(8,000)
Welsh Government	3,981,251	(3,981,251)	-	-
Welsh Books Council	34,000	(34,000)	-	-
UK Community Recovery Fund	351,620	(351,620)	-	-
Other Grants	150,213	(150,213)	-	-
Capital Fund	875,994	-	-	875,994
	6,905,159	(5,809,656)	-	1,095,503
Endowment funds				
County Cup Fund	2,002	(168)	(2,564)	(730)
Corwen Home Fund	64	(6)	(82)	(24)
Art and Craft Fund	43	(4)	(55)	(16)
Glesni Evans Fund	49	(304)	(63)	(318)
Olwen Griffiths Fund	195	(16)	(250)	(71)
Ethleen Thomas Fund	25	(3)	(32)	(10)
Olwen Phillips / Pam Weaver Fund	71	(1,305)	(91)	(1,325)
Sim Davies Fund	244	(1,520)	(313)	(1,589)
Rhian Criddle Fund	29	(3)	(37)	(11)
Sharon Bonds Fund	13	(200)	(17)	(204)
Pendyrus Fund	226	(19)	(289)	(82)
Dr D Davies Fund	867	(5,272)	(1,111)	(5,516)
Geraint George Scholarship	127	(1,070)	(162)	(1,105)
	3,955	(9,890)	(5,066)	(11,001)
TOTAL FUNDS	<u>19,587,154</u>	<u>(15,044,573)</u>	<u>(61,792)</u>	<u>4,480,789</u>

Cwmni Urdd Gobaith Cymru

Notes to the Financial Statements - continued
for the year ended 31 March 2023

21. MOVEMENT IN FUNDS – continued

Comparatives for movement in funds (i.e. for the prior year ended 31 March 2022)

	At 1/4/21 £	Net income £	Revaluation of freehold properties £	Transfers between funds £	At 31/3/22 £
Unrestricted funds					
General fund	21,582,490	152,069	(59,205)	9,703	21,685,057
Restricted funds					
John and Rhys James Fund	16,800	-	-	-	16,800
John and Ceridwen Medal Grants	5,240	-	-	-	5,240
	-	86,000	-	-	86,000
Capital Fund	<u>2,687,844</u>	<u>2,695,235</u>	<u>-</u>	<u>-</u>	<u>5,383,079</u>
	2,709,884	2,781,235	-	-	5,491,119
Endowment funds					
County Cup Fund	137,587	17,141	-	(4,700)	150,028
Corwen Home Fund	4,477	554	-	(228)	4,803
Art and Craft Fund	2,989	370	-	(152)	3,207
Glesni Evans Fund	3,416	423	-	(174)	3,665
Olwen Griffiths Fund	13,290	1,747	-	(397)	14,640
Ethleen Thomas Fund	1,796	142	-	(52)	1,886
Olwen Phillips / Pam Weaver Fund	4,816	640	-	(151)	5,305
Sim Davies Fund	17,445	1,358	-	(504)	18,299
Rhian Criddle Fund	2,109	-	-	53	2,162
Sharon Bonds Fund	1,058	(54)	-	(21)	983
Pendyrus Fund	16,008	1,531	-	(618)	16,921
Dr D Davies Fund	<u>62,483</u>	<u>5,284</u>	<u>-</u>	<u>(2,759)</u>	<u>65,008</u>
	267,474	29,136	-	(9,703)	286,907
TOTAL FUNDS	<u>24,559,848</u>	<u>2,962,440</u>	<u>(59,205)</u>	<u>-</u>	<u>27,463,083</u>

Cwmni Urdd Gobaith Cymru

Notes to the Financial Statements - continued
for the year ended 31 March 2023

21. MOVEMENT IN FUNDS - continued

Comparative net movement in funds (i.e. for the prior year ended 31 March 2022), included in the above are as follows:

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
Unrestricted funds				
General fund	4,862,335	(4,954,654)	244,388	152,069
Restricted funds				
John and Rhys James Fund	10,000	(10,000)	-	-
Sports Projects	799,280	(721,280)	-	78,000
Apprenticeship Projects	100,000	(100,000)	-	-
Local Councils / Institutions Grants	847,330	(839,330)	-	8,000
Welsh Government	1,548,088	(1,548,088)	-	-
Welsh Books Council	34,000	(34,000)	-	-
UK Community Recovery Fund	150,753	(150,753)	-	-
Other Grants	42,409	(42,409)	-	-
UK Government Job Retention Scheme	248,319	(248,319)	-	-
Capital Fund	<u>2,695,235</u>	<u>-</u>	<u>-</u>	<u>2,695,235</u>
	6,475,414	(3,694,179)	-	2,781,235
Endowment funds				
County Cup Fund	4,700	-	12,441	17,141
Corwen Home Fund	228	-	326	554
Art and Craft Fund	152	-	218	370
Glesni Evans Fund	174	-	249	423
Olwen Griffiths Fund	397	-	1,350	1,747
Ethleen Thomas Fund	52	-	90	142
Olwen Phillips / Pam Weaver Fund	151	-	489	640
Sim Davies Fund	504	-	854	1,358
Rhian Criddle Fund	-	-	-	-
Sharon Bonds Fund	21	-	(75)	(54)
Pendyrus Fund	618	-	913	1,531
Dr D Davies Fund	<u>2,759</u>	<u>-</u>	<u>2,525</u>	<u>5,284</u>
	9,756	-	19,380	29,136
TOTAL FUNDS	<u><u>11,347,505</u></u>	<u><u>(8,648,833)</u></u>	<u><u>263,768</u></u>	<u><u>2,962,440</u></u>

Cwmni Urdd Gobaith Cymru

**Notes to the Financial Statements - continued
for the year ended 31 March 2023**

21. MOVEMENT IN FUNDS - continued

Purpose of restricted funds

The endowment funds represent contributions and bequests where the contributor has noted that the money should be retained as capital. The income has been used in accordance with the terms of the endowments and included in the Statement of Financial Activities.

John & Ceridwen Hughes Medal	A gift was received to be used to create and present a special annual award for the outstanding work in the youth work sector.
Sports Projects	These projects have been financed by Sport Wales and the Welsh Government. The money has been used to purchase equipment and appoint sports officers, including staging Gemau Cymru annually.
John & Rhys James Fund	An annual gift is received from the Pantyfedwen Trust and allocated to County Committees and to the Surrounding Areas to promote local Urdd Eisteddfodau.
Cymraeg Pob Dydd Project	A project which extends the use of Welsh as a second language outside the classroom in English-medium schools.
Youth Officers	Various projects which focus on informal learning/extracurricular interests outside school hours, to ensure the social use of Welsh.
Youth Theatre	The company offers opportunities to the youth of Wales, between 14 and 20 years of age, to perform in a musical production, funded by the Welsh Government.
Local Councils/Institutions Grants Welsh Government	Support in funding core regional work and joint projects with other institutions. The main grant in supporting the core work of the Urdd, to enable us to fulfil targets in strategic areas promoting Welsh to children and young people.
Welsh Books Council	Support in funding the publication of magazines
Promoting Apprenticeships Scheme	Support in funding the costs of providing training to apprentices through the medium of Welsh in Sports, open air activities and childcare
UK Community Recovery Fund	Support for train outdoor training instructors in Gwynedd, as well as capital work to develop a campsite at the Glan Llyn residential centre.
UK Government Job Retention Scheme	Support in funding for the costs of furloughed employees.
Capital Fund	This represents grant funding for capital projects which remain under restriction as at the balance sheet date. The trustees have assessed that at the end of the reporting date there were no remaining restrictions on these funds and therefore the remaining balance has been transferred to Unrestricted Reserves during the financial year.

22. CAPITAL COMMITMENTS

	2023	2022
	£	£
Contracted but not provided for in the financial statements	<u>1,375,987</u>	<u>606,771</u>

At the year end, a total of £1,375,987 had been contracted to be spent on capital works and repairs (2022: £606,771).

23. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023, nor for the preceding year.

Cwmni Urdd Gobaith Cymru

Notes to the Financial Statements - continued
for the year ended 31 March 2023

24. FINANCIAL INSTRUMENTS

The carrying value of the financial assets and liabilities include:

	2023	2022
	£	£
Financial assets that are debt instruments measured at amortised cost		
Fixed asset investments	4,053,110	4,123,064
Trade debtors	1,053,899	778,824
Other debtors	89,865	36,953
Cash at bank	4,785,571	4,182,155
Financial assets that are debt instruments measured at amortised cost		
Other loans	(28,282)	(28,255)
Trade creditors	(1,030,020)	(670,583)
Other creditors	(50,319)	(66,873)
Deferred income	(908,217)	(1,220,878)
Accrued expenses	(211,417)	(164,171)
Payments in advance	(400,267)	(233,467)



Urdd

**Adroddiad yr Ymddiriedolwyr a
Datganiadau Ariannol Archwiledig
am y flwyddyn yn diweddu
31 Mawrth 2023**

**Cwmni Urdd Gobaith Cymru
(Cyfyngedig drwy warrant heb gyfranddaliadau)**

Cwmni Urdd Gobaith Cymru

Cynnwys y Datganiadau Ariannol
am y flwyddyn yn diweddu 31 Mawrth 2023

	<u>Tudalen</u>
Adroddiad yr Ymddiriedolwyr	3 – 13
Adroddiad yr Archwilwyr	14 – 16
Datganiad o Weithgareddau Ariannol	17
Datganiad o Incwm Cynhwysfawr	18
Mantolen	19
Datganiad llif arian	20
Nodiadau i'r datganiad llif arian	21
Nodiadau i'r datganiadau ariannol	22 - 39

Cwmni Urdd Gobaith Cymru

Adroddiad yr Ymddiriedolwyr am y flwyddyn yn diwedd 31 Mawrth 2023

Mae'r Ymddiriedolwyr, sydd hefyd yn gyfarwyddwyr o'r elusen at ddiben Deddf Cwmnïau 2006, yn cyflwyno eu hadroddiad blynyddol â'r datganiadau ariannol archwiliedig am y flwyddyn yn diwedd 31 Mawrth 2023. Mae'r ymddiriedolwyr wedi mabwysiadu'r darpariaethau yn y 'Datganiad o Arferion a Argymhellwyd i Elusennau' wrth barato'r adroddiad blynyddol a'r datganiadau ariannol yn unol â'r Safon Adrodd Ariannol sy'n gymwys yn y DU a Gweriniaeth Iwerddon (FRS 102) (effeithiol 1 Ionawr 2015).

Mae Cwmni Urdd Gobaith Cymru yn elusen gofrestrdedig ac yn gwmni cyfyngedig drwy warant. Agorwyd cangen gyntaf y mudiad yn 1922 ac yna ymgorfforwyd yr Urdd ar 8 Mawrth 1932 a chofrestrodd fel elusen ar yr un dyddiad. Sefydlwyd o dan Femorandwm sy'n datgan amcanion a phwerau'r Cwmni a reolwyd gan Erthyglau Cymdeithasiad. Os fyddai'r cwmni yn digwydd dirwyn i ben yn y dyfodol, ni fydd rhwymedigaeth yn fwy nag £0.25 yn daladwy gan yr ymddiriedolwyr.

AMCANION A GWEITHGAREDDAU

Nod ac Amcanion

Prif amcanion yr elusen yw sicrhau bod holl ieuencid Cymru yn cael y cyfle, trwy gyfrwng y Gymraeg, i ddatblygu'n unigolion cyflawn, a'u galluogi i chwarae rhan adeiladol yn y gymdeithas, drwy feithrin sgiliau personol a chymdeithasol.

Mae'r elusen yn cyflawni ei hamcanion mewn pedair prif ffordd, sef drwy gynnig profiadau canolfannau preswyl, eisteddfodau lleol a chenedlaethol i hyrwyddo'r celfyddydau, drwy gynnig gwasanaeth darpariaeth chwaraeon, a rhwydwaith o weithgareddau cenedlaethol a rhyngwladol i'r ieuencid a hyfforddiant yn y gweithle a phrentisiaethau. Ceir adolygiad manwl o gampau a pherfformiadau mewn adroddiad blynyddol ar wahân i'w gyflwyno yn y Cyfarfod Blynyddol (gweler www.urdd.cymru).

Mae'r elusen yn ddiolchgar am ymdrechion ei gwirfoddolwyr sy'n helpu i ddarparu'r gwasanaeth a chodi arian drwy roi eu hamser i gynorthwyo gyda gweithgareddau'r elusen. Er bod rhanbarthau a chylchoedd lleol yn cynnal gweithgareddau, caiff y rhain eu rhedeg yn annibynnol ar Gwmni Urdd Gobaith Cymru ac felly nid ydynt wedi'u cynnwys yn y cyfrifon hyn. Amcangyfrifir cyn y pandemig Covid-19 bod hyd at 10,000 o wirfoddolwyr yn cyfrannu tuag at weithgareddau'r elusen yn flynyddol - ar y cyfan mae'r cyfraniadau hyn yn cynnwys gwirfoddoli ar gyfer yr Eisteddfodau niferus sy'n digwydd ar lefel leol a rhanbarthol cyn cymhwyso ar gyfer yr Eisteddfod Genedlaethol; cynorthwyo gyda nifer o glybiau chwaraeon a chymdeithasol sy'n gweithredu drwy gydol y flwyddyn; helpu gyda threfnu a stiwardio cystadlaethau rhanbarthol a cenedlaethol yn ogystal â'n Hymddiriedolwyr a gwirfoddolwyr eraill sy'n eistedd ar ac yn mynychu ein byrddau a'n paneli.

Cyflawniadau a Pherfformiad:

Yn ystod y flwyddyn fe wnaeth yr Urdd gyflawni y canlynol:

- Rhaglen fuddsoddi gwerth £9.3 miliwn yng nghanolfannau'r Urdd yn Llangrannog a Glan-llyn, gyda'r datblygiad Calon y Gwersyll yn Llangrannog, sydd yn cynnwys Neuadd Fwyta, Bloc llety a Neuadd ymgynnull ar eu newydd wedd, wedi cwblhau yn y flwyddyn ariannol 2023/23.
- Rhwng Mawrth a Awst 2022, darparwyd lloches i 75 o deuluoedd o'r Wcrain yng ngwersyll Llangrannog am gyfnod o 5 mis. Rhoddwyd gynnig o weithgareddau chwaraeon a chelfyddydol dyddiol yn ogystal a thripiâu wythnosol tu fas l'r gwersyll.
- Cynhalwyd yr Eisteddfod cyntaf ar faes ers cyn y pandemig yn Sir Ddinbych. Rhoddwyd mynediad am ddim i bawb fel rhan o ddathliadau canlwyddiant y mudiad, a ariannwyd gan gyfraniad o £527,000 oddi wrth Llywodraeth Cymru.
- Ym mis Mehefin daeth cystadleuwyr ledled Cymru i Fae Caerdydd i gystadlu yng nghystadlaethau Gemau Stryd gyntaf Cymru. Dros y penwythnos cystadlodd bobl ifanc mewn campau BMX, sglefr fyrddio, pêl-fasged cadair olwyn, sgwera a dawnsio breakin'.
- Ymunodd 220 prentis newydd â chynllun Prentisiaethau'r Urdd yn 2022-23. Mae'r Urdd yn cynnig prentisiaethau yn y sectorau chwaraeon, awyr agored, gofal plant, addysg a gwaith ieuencid.
- Ym mis Mai 2022 lanswyd 100fed Neges Heddwch ac Ewyllys Da yr Urdd yng nghwmni'r Prif Weinidog yng Nghanolfan Heddwch Nobel yn Oslo, Norwy. Argyfwng hinsawdd oedd thema Neges 2022 a ysgrifennwyd gan fyfyrwyr Prifysgol Abertawe.
- Ym mis Tachwedd 2022 ymunodd 250,000 o blant yn Jambori Cwpan y Byd. Cofrestrodd 90% o ysgolion cynradd Cymru a dros 600 o ysgolion ail iaith i gymryd rhan yn y digwyddiad rhithiol.

Cwmni Urdd Gobaith Cymru

Adroddiad yr Ymddiriedolwyr am y flwyddyn yn diwedd 31 Mawrth 2023

ADRODDIAD STRATEGAETH

Mae'r ymddiriedolwyr, sydd hefyd yn gyfarwyddwyr yr elusen at ddibenion deddfwriaeth cwmni, yn cyflwyno eu hadroddiad blynyddol a'r datganiadau ariannol archwiledig ar gyfer y flwyddyn a ddaeth i ben 31 Mawrth 2023. Mae'r cwmni wedi mabwysiadu darpariaethau'r 'Datganiad o Arferion a Argymhellir ar gyfer Elusennau' wrth baratoi'r adroddiad blynyddol a'r datganiadau ariannol.

Adolygiad ariannol

Sefyllfa ariannol

Adroddir ar ganlyniadau'r Elusen yn y Datganiad o Weithgareddau Ariannol ar dudalen 19.

Ar ol ol cyfnod anodd a effeithwyd gan pandemig COVID, mi roedd yn flwyddyn hyd 31 Mawrth 2023 yn un llwyddiannu yn Ariannol, gyda y gweithlu nol fyny at yr un lefe a chyn y pandemig a'r gwerylloedd yn agored at gapasiti llawn erbyn ddiwedd y cyfnod adrodd.

Mae incwm net o bob cronfa yn dangos gweddill o £4,480,789 (2022: £2,962,440) gyda'r Elusen yn ffodus o fod wedi elwa o'r canlynol:

- Grantiau cyfalaf oddi wrth Llywodraeth Cymru o £875,994 (2022: £2,228,566). Defnyddiwyd y grantiau yma i ariannu'r gwariant cyfalaf yng ngwersylloedd Glan Llyn, Llangrannog and Phentre Ifan. Tra bod y grantiau a dderbyniwyd o fewn incwm, mae'r gwariant yma wedi'i gyfalafu a felly nid yw wedi adrodd yn y Datganiad o Weithgareddau Ariannol.
- Rhoddion a chymynroddion o £356,612 (2022: £242,812)
- Derbyniodd gweryll Llangrannog incwm am ddarparu 100% o o'i gapasiti gwelyau ar sail unigryw i rhoi lloches i deuluoedd o Wcraïn am gyfnod o 5 mis. Ailfuddsoddiwyd rhan o'r incwm yma i wella cyfleusterau yn y gweryll er budd aelodau yr Urdd, gyda'r gweddill hefyd i'w ddefnyddio ar gyfer gwella cyfleusterau.

Yn flynyddol, mae cyfrifon rheoli mewnol yr Urdd yn dangos fod Gwersylloedd Llangrannog, Glan-Llyn a Chaerdydd, yn ogystal â'r Adran Gylchgronau ac Adran yr Eisteddfod a'r Celfyddydau, yn cyfrannu gwarged tuag at weithgareddau datblygu a rhanbarthol. Yn unol â pholisïau cyfrifyddol yn y cyfrifon statudol dosrannir costau cefnogi'r gweithgareddau elusennol ar sail canran yr incwm a dderbynnir gan bob adran. Yn ogystal nodir incwm grantiau ar wahân yn y Datganiad o Weithgareddau Ariannol..

Asedau Sefydlog Tiriaethol

Dangosir newidiadau asedau sefydlog diriaethol yn nodiadau yr adroddiad ariannol. Yn ystod y flwyddyn gwariwyd £3,489,023, ar amryw o asedau sefydlog, yn fwyaf nodedig parhau gyda datblygiadau yn y gwerylloedd, gan gynnwys 'Calon y Gwersyll' yn Llangrannog, Canolfan ddwr Newydd yn Nglan Llyn a ail-adeiladu Pentre Ifan, a datblygiadau pellach yn Llangrannog a Chaerdydd. Ym mis Tachwedd 2019 sicrhawyd cyllid gan Lywodraeth Cymru i gyfrannu tuag at raglen prosiectau cyfalaf y Mudiad rhwng 2019 a 2023 a defnyddiwyd hyn i helpu ariannu prosiectau 'Calon y Gwersyll, y Ganolfan Hyfforddi Gweithgareddau Dŵr a Phentre Ifan yn ystod y cyfnod adrodd.

Polisi ac amcanion buddsoddi

Rheolir pwerau buddsoddi'r Ymddiriedolwyr gan y Memorandwm ac Erthyglau Cymdeithasiad. Mae'r ymddiriedolwyr wedi penderfynu ar bolisi o fuddsoddi arian mewn cyfuniad o stoc y Llywodraeth, cyfranddaliadau rhestredig ac unedau buddsoddi arbenigol i elusennau, er mwyn cwrdd â'u gofynion i gynhyrchu incwm a thfyfiant cyfalaf yn ogystal â buddsoddi'n foeseogol. Mae'r Ymddiriedolwyr yn parhau i fonitro perfformiad yn ofalus, gyda'r Pwyllgor Gweithredol Argyfwng hefyd yn adolygu perfformiad buddsoddiadau rhwng Gorffennaf 2020 a Mai 2022 er mwyn monitro'n ofalus unrhyw effaith gaiff y pandemig ar fuddsoddiadau'r elusen. Ers ddiwedd y cyfnod adrodd gyda mewnbwn gan arbenigwr, mae'r ymddiriedolwyr wedi adolygu y dull o fuddsoddi ac wedi adnewyddu polisi buddsoddi'r elusen.

Polisi cronfeydd

Fel sydd yn ofynnol gan Comisiwn yr Elusennau, mae'r angen i'r elusen gael polisi cronfeydd er mwyn diogelu y mudiad rhag yr annisgwyl. Mae'r Ymddiriedolwyr wedi sefydlu polisi lle dylai cronfeydd cyffredinol fod gwerth oddeutu 6 mis o wariant cyffredinol (tua £7.5 miliwn). Ar y lefel hwn, teimlai'r Ymddiriedolwyr gall yr elusen barhau i weithredu mewn achos o ddiffyg incwm sylweddol. Byddai'n rhaid ystyried sut i newid y gweithgareddau neu gynyddu'r incwm mewn achos o'r fath.

Ar ddiwedd 31 Mawrth 2023 roedd cronfeydd rhydd o £7,597,048 (2022: £6,670,574). Nid oedd y ffaith bod yr Urdd eisoes wedi neilltuo £1m o gronfeydd wrth gefn tuag at gostau cyfalaf sylweddol o ail-ddatblygu gwerylloedd Llangrannog a Glan-Llyn wedi ei ystyried yn 2022.

Y strategaeth hir-dymor yw parhau i gynyddu y cronfeydd rhydd yn y dyfodol trwy greu gweddill blynyddol ar weithgareddau.

Roedd £327,549 (2022: £5,491,119) mewn cronfeydd cyfyngedig ar ddiwedd y flwyddyn. Mae'r balans ar ddiwedd y flwyddyn yn cynnwys cyfraniadau a grantiau Cyfyngedig £327,549. Yn y cyfnod adrodd blaenorol roedd y balans yn cynnwys cyfraniadau a grantiau cyfyngedig o £108,040 â Chyllid Grant Cyfalaf o £5,383,079 a dderbyniwyd i gefnogi'r datblygiadau yn Llangrannog a Glan-Llyn. Mae'r gronfa yma wedi ei drosgwyldo i gronfeydd anghyfyngedig gan bod yr ymddiriedolwyr wedi asesu nad oes unrhyw gyfyngiadau i'r gronfa oherwydd bod gwariant y grantiau wedi digwydd.

Cwmni Urdd Gobaith Cymru

Adroddiad yr Ymddiriedolwyr am y flwyddyn yn diwedd 31 Mawrth 2023

Adolygiad– ariannol – parhad

Polisi cronfeydd - parhad

Roedd yna £277,011 (2022: £286,907) mewn Cronfeydd gwaddol.

Polisiâu ac amcanion rheolaeth risg a rheolaeth ariannol

Mae bwrdd yr Ymddiriedolwyr wedi adolygu'r risgiau sylweddol hynny lle mae'r elusen yn agored iddynt, a sefydlu systemau i leddfu'r risgiau hynny. Paratowyd adroddiadau yn rheolaidd er mwyn sicrhau bod y camau priodol yn bodoli i leihau'r risgiau. Lleihawyd risgiau mewnol drwy weithredu trefniadau awdurdodi trafodaeth ariannol a phrosiectau, ac er mwyn sicrhau ansawdd cyson am holl weithgareddau'r elusen. Adolygwyd y trefniadau yma yn gyfnodol i sicrhau eu bod yn dal i gwrdd â gofynion yr elusen.

Busnes Gweithredol

Mae'r Ymddiriedolwyr wedi asesu priodoldeb y sail busnes gweithredol ('going concern') drwy foddelu cyllideb ac ariannol diwygiedig ar gyfer y cyfnod hyd at fis Mawrth 2024 ac maent yn fodlon eu bod yn parhau i fod yn briodol i ddefnyddio'r sail busnes gweithredol o baratoi'r datganiadau ariannol ar gyfer y flwyddyn a ddaeth i ben 31 Mawrth 2022. Gweler Polisiâu Cyfrifo, Nodyn 1 i'r Datganiadau Ariannol.

Datblygiadau'r dyfodol

Mae gan yr Urdd Gynllun Corfforaethol presennol yn ei le am y cyfnod 2023-2028, a'r prif flaenoriaethau a nodir yn y cynllun yw:

- CEFNOGI ein haelodau, defnyddio'r Gymraeg, lles plant a phobl ifanc, ein gwirfoddolwyr, ein staff.
- PARCHU yr iaith, pob amrywiaeth a gallu, ein gilydd, ein diwylliant a diwylliannau eraill, ein gwahaniaethau.
- YMBWERU dros Gymru a'n pobl, i wneud gwahaniaeth, bod yn ddyngarol wrth eraill.

Prif nodau corfforaethol 2023-28:

- Sicrhau cynnydd yn y niferoedd o blant a phobl ifanc ag anableddau, o'r gymuned LHDT+, o gefndiroedd diwylliannol amrywiol, ardaloedd difreintiedig a'r siaradwyr Cymraeg newydd sy'n ymwneud gyda'r Urdd.
- Sefydlu Gwasanaeth Ieuencid Cenedlaethol, i bobl ifanc dderbyn gwaith ieuencid yn y Gymraeg sydd yn gyson ac o ansawdd ymhob rhan o Gymru.
- Sefydlu Gwasanaeth Celfyddydol Cymunedol Cenedlaethol lle mae cynnig celfyddydol yn gyson ar draws Cymru.
- Ymestyn y dewis o lwybrau hyfforddi newydd yr Adran Prentisiathau gan ychwanegu maes celfyddydau a gwaith ieuencid.
- Ehangu cyrhaeddiad Gwasanaethau Awyr Agored ar draws Cymru.
- Ehangu cyfnodau a chynnig gwerylloedd haf yr Urdd.
- Cynnal rhanglen buddsoddiad cyfalaf i sicrhau bod ein heiddo yn addas ar gyfer anghenion plant a phobl ifanc heddiw.
- Ymestyn ein partneriaethau a'n cynnig rhyngwladol i bobl ifanc, ar draws holl wasanaethau'r Urdd.
- Creu strategaeth gyfathrebu 5 mlynedd gyda phwyslais ar farchnata digidol er mwyn ymestyn ein cyrhaeddiad i'n haelodau a'n rhandeiliaid.
- Parhau i gynnal a diogelu cefnogaeth i ymestyn darpariaeth chwaraeon cwbl gynhwysol yn y Gymraeg ar draws cymunedau ac ysgolion Cymru.
- Cryfhau ein strwythurau er mwyn denu a chefnogi gwirfoddolwyr ifanc o bob cymuned.
- Creu system gadarn i feincnodi a mesur cynnydd prif ddangosyddion llwyddiant.
- Llunio a gweithredu cynllun ymchwil a mewnwelediad i werthuso ein gwasanaethau a datblygiad dinasyddiaeth ymysg pobl ifanc.
- Creu strategaeth datblygu'r gweithlu er mwyn denu, cefnogi a datblygu'r gweithlu.
- Gweithredu a pharhau i ddatbygu systemau TG sy'n sicrhau profiad hawdd a gwybodus i'n haelodau a'n partneriaid i ymwneud gyda'r Urdd.
- Ehangu apel yr Eisteddfod er mwyn sicrhau bod mwy o blant a phobl ifanc yn manteisio ar gyfleoedd i ymwneud a'r celfyddydau yng Nghymru.
- Cynnal asesiad amgylcheddol blynyddol i fonitro'r cynnydd tuag at darged Sero Net.

Er mwyn cyflawni'r weledigaeth a'r amcanion strategol, bydd y Bwrdd Ymddiriedolwyr, staff a Byrddau Strategol yn adolygu blaenoriaethau a nodau'r Elusen yn rheolaidd. I ddod a'r Cynllun Strategol yn fyw bydd pob adran gwasanaeth, gyda chefnogaeth y Byrddau Strategol, yn llunio Cynllun Gweithredu 5 mlynedd ac yn ei fonitro yn flynyddol gyda'r byrddau unigol.

Cwmni Urdd Gobaith Cymru

Adroddiad yr Ymddiriedolwyr am y flwyddyn yn diwedd 31 Mawrth 2023

STRWYTHUR, LLYWODRAETHU A RHEOLAETH

Trefn Lywodraethol

Rheolir yr elusen gan ei dogfen llywodraethu, y Memorandwm ac Erthyglau Cymdeithasu, ac fe'i hystyrir yn Gwmni cyfyngedig, wedi ei gyfyngu trwy warrant, fel y'i diffinnir gan Ddeddf Cwmnïau 2006.

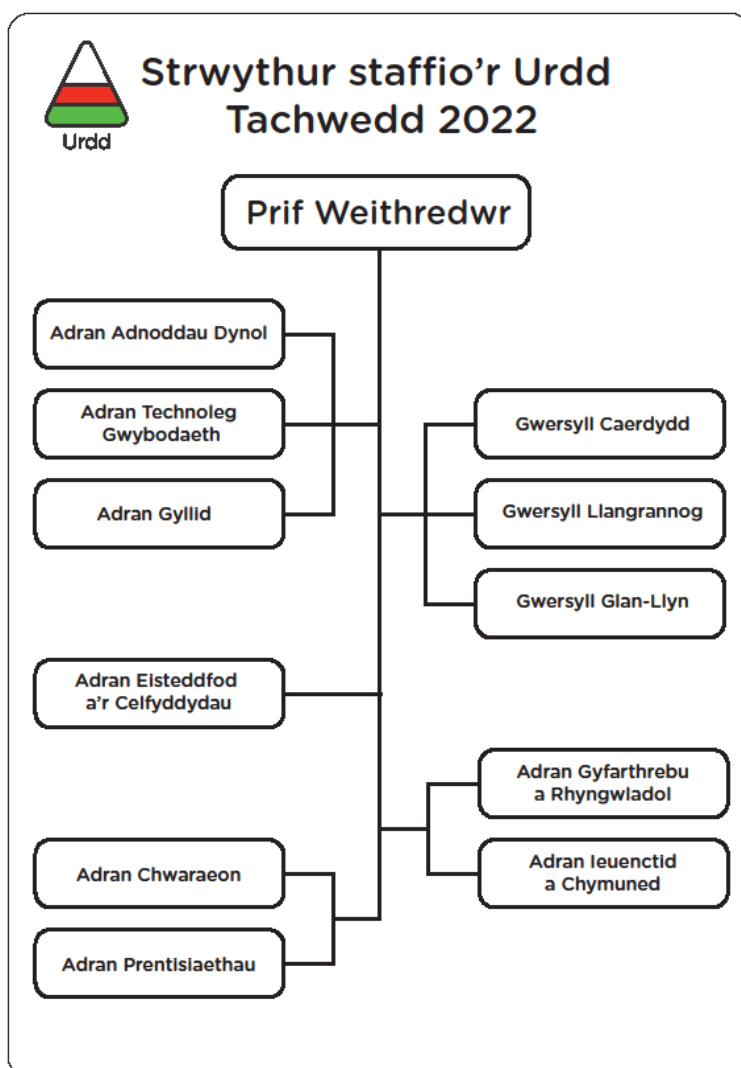
Cyfansoddiad yr Elusen

Mae Cwmni Urdd Gobaith Cymru yn elusen gofrestredig ac yn gwmni cyfyngedig drwy warant. Ymgorfforwyd yr Urdd ar 8 Mawrth 1932. Sefydlwyd o dan Femorandwm sy'n datgan amcanion a phwerau'r Cwmni a reolwyd gan Erthyglau Cymdeithasol.

Cred yr Ymddiriedolwyr yw bod yr elusen yn Endid Budd Cyhoeddus a'i fod yn cwrrd â'r anghenion a osodwyd yn adran 4 o'r Ddeddf Elusennau 2011.

Strwythur Sefydliadol

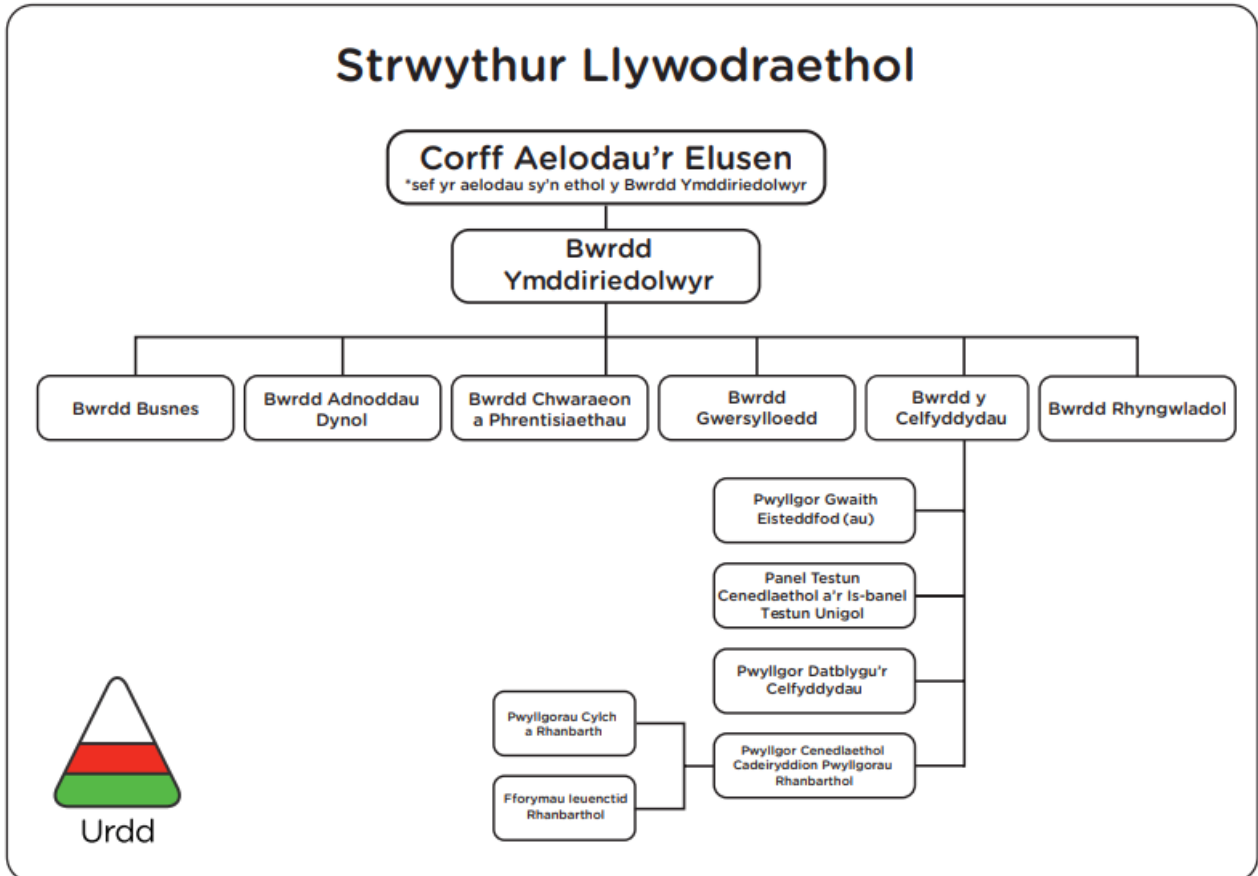
Yn ystod y cyfnod adrodd, rheolwyd yr Urdd o ddydd i ddydd gan Brif Weithredwr gyda chefnogaeth un ar ddeg pennaeth adrannol. Dangosir y struwthur adrannol isod:



**Adroddiad yr Ymddiriedolwyr
am y flwyddyn yn diwedd 31 Mawrth 2023**

Strwythur - parhad

Yn ystod y cyfnod adrodd ariannol, gweithredwyd strwythur llywodraethu newydd yng Nghyfarfod Cyffredinol Blyneddol yr elusen. Sefydlwyd chwech Bwrdd Strategol i adrodd yn uniongyrchol i Fwrdd yr Ymddiriedolwyr ar faterion arbenigol yn ymwneud ag Adnoddau Dynol, Busnes, Prentisiaethau a Chwaraeon, Eisteddfod a'r Celfyddydau, Gwersylloedd, Rhyngwladol. Recriwtwyd aelodau i bob Bwrdd Strategol a cynhalwyd cyfarfodydd yn chwarterol yn ystod y cyfnod adrodd. Mae'r Urdd fel mudiad yn hynod ddolchgar i'r lluo o unigolion sydd yn gwirfoddoli i gefnogi'r holl rwydwaith yma.



Nodir aelodau bwrdd yr Ymddiriedolwyr (sydd hefyd yn gyfarwyddwyr yr elusen at ddiben deddfwriaeth cwmniâu) a wasanaethodd yn ystod y flwyddyn ac ar ddyddiad yr adroddiad yma ar dudalen 12.

Yn ystod y cyfnod adrodd, bu'r canlynol yn Llywyddion Anrhydeddus yr elusen:

- Mr W Melville Jones
- Mr S ab Edwards
- Ms R Lewis

Dirprwyo

Mae'r Ymddiriedolwyr yn dirprwyo rheolaeth dydd i ddydd yr elusen i'r Prif Weithredwr, a'r Uwch Dîm Rheoli, a oedd yn cynnwys yn ystod y cyfnod adrodd:

- | | |
|---------------------|---|
| • Sian Lewis | Prif Weithredwr |
| • Gwenno Williams | Cyfarwyddwr Cyllid |
| • Lowri Jones | Cyfarwyddwr Gwersyll Llangrannog |
| • Huw Antur | Cyfarwyddwr Gwersyll Glan-Ilyn |
| • Gary Lewis | Cyfarwyddwr Chwaraeon a Phrentisiaethau |
| • Sian Eirian | Cyfarwyddwr Eisteddfod a'r Celfyddydau |
| • Mali Thomas | Cyfarwyddwr Cyfathrebu a Datblygu |
| • Sian Morris Jones | Cyfarwyddwr Ieuentid a Chymuned |
| • Ceren Roberts | Cyfarwyddwr Gwersyll Caerdydd |

Cwmni Urdd Gobaith Cymru

Adroddiad yr Ymddiriedolwyr am y flwyddyn yn diwedd 31 Mawrth 2023

Recriwtio a Phenodi Ymddiriedolwyr Newydd

Mae'r Ymddiriedolwyr yn derbyn cyngor gan Gyngorwyr Cyfreithiol ac Archwilwyr yr elusen yn ogystal â'r Bwrdd Adnoddau Dynol sy'n cynnwys arbenigwyr ac ymarferwyr o'r diwydiant.

Mae Urdd Gobaith Cymru yn recriwtio ac yn penodi Ymddiriedolwyr newydd yn unol â'i Erthyglau Cymdeithasu, sy'n nodi y bydd yr Elusen, drwy benderfyniad yn y Cyfarfod Cyffredinol Blyneddol, yn:

- Penodi person sydd wedi cytuno i gael ei enwebu'n Ymddiriedolwr
- Ail-benodi Ymddiriedolwr presennol unwaith y bydd eu tymor tair blynedd wedi'i gwblhau

Penodir Ymddiriedolwyr newydd am gyfnod cychwynnol o 3 blynedd, gyda'r opsiwn o ymestyn eu tymor, ar ôl eu hail-ethol, am 3 blynedd arall.

Yn y broses hon mae'r Bwrdd yn cael cyngor gan amrywiaeth o rhanddeiliaid yr elusen, ac ar ôl hynny gofynnir i unigolion wneud cais am seddi gwag ar Fwrdd yr Ymddiriedolwyr. Yn ogystal, er mwyn sicrhau tryloywder, cyn y Cyfarfod Cyffredinol Blyneddol, rhoddir rhybudd y gall aelodau enwebu unigolion i'w hystyried yn Ymddiriedolwyr. Os bydd mwy o ymgeiswyr nag sydd o seddi gwag ar y bwrdd, cynhelir cyfweiliadau er mwyn sicrhau bod yr ymgeiswyr fwyaf cymwys yn cael eu cyflwyno i'r Cyfarfod Cyffredinol Blyneddol.

Hyfforddiant ac Anwytho Ymddiriedolwyr Newydd

Pan benodir Ymddiriedolwyr newydd, cynigir gwybodaeth iddynt am eu dyletswyddau a'u cyfrifoldebau ac mae'r Urdd yn mabwysiadu ei weithdrefn anwytho arferol ar gyfer penodi aelodau newydd o staff. Mae hyn yn cynnwys hyfforddiant lle yn addas ar weithdrefnau a pholisïau'r Urdd. Gwneir asesiad o anghenion hyfforddi a cynigir hyfforddiant penodol i Ymddiriedolwyr newydd ar eu dyletswyddau a'u cyfrifoldebau.

Adroddiad ar Gyflogau a Thâl

Yn unol gyda'n hymrwymiad i sicrhau bod ein cyfraddau cyflog yn deg ac yn gystadleuol, cynhelir adolygiad cyflog a graddio llawn bob dwy blynedd, gyda'r adolygiad diweddaraf ar ddiwedd y cyfnod adrodd i sicrhau codiadau cyflog o 1 Ebrill 2023 ymlaen. Bydd hyn yn galluogi'r cwmni i ddenu a chadw ymgeiswyr o'r safon angenrheidiol ar gyfer swyddi gwag, sydd yn hanfodol i'n llwyddiant

Fe adolygwyd, diweddarwyd, aseswyd a chynhaliwyd ymarfer meincnodi pob disgrifiad swydd ar draws y mudiad. Mae cydnabod y cyfrifoldebau a dyletswyddau o bob rôl yn golygu y gall pob cyflogai dderbyn cyflog teg ag addas. Yn yr un modd â chreu unrhyw rôl, cynhelir ymarfer meincnodi allanol hefyd i sicrhau asesiad teg a phriodol o gyflog ar gyfer y rôl.

Mae'r broses graddoli yn parhau i fod yn weithredol ac ar gael i staff, petai unrhyw newid sylweddol yn sgôp dyletswyddau a chyfrifoldebau swydd. Mi fydd disgrifiad swydd diwygiedig yn cael ein ystyried gan yr adran adnoddau dynol, a byddent yn cynnal 2 asesiad annibynnol o'r rôl gan ddefnyddio offeryn gwerthuso swyddi a ddewiswyd gan yr Urdd ('*HR Inform*').

Bob blwyddyn, mae Bwrdd yr Ymddiriedolwyr yn asesu'r cyflogau a delir i staff ac yn ystyried, ac ar ba lefel, y gellir defnyddio cynnydd mewn costau byw mewn cyflogau ar gyfer y flwyddyn ariannol ganlynol. Gwneir hyn ochr yn ochr â rhagolygon o sefyllfa ariannol y sefydliad, cyllidebau arfaethedig ac mewn ymgynghoriad â'r Bwrdd Adnoddau Dynol a'r Bwrdd Busnes.

Mae'r Urdd wedi ymrwmo i fod yn gyflogwr Cyflog Byw, gan sicrhau bod ei chyflogau cychwynnol yn unol â chyfradd gyflog argymhellir gan y Sefydliad Cyflog Byw ('*Living Wage Foundation*'), (nid yw hyn yn cynnwys prentisiaid ar hyn o bryd). Yn ystod y cyfnod adrodd cafodd yr Urdd achrediad y Sefydliad Cyflog Byw, cydnabyddiaeth bod yr elusen yn bodloni meini prawf Cyflog Byw go iawn.

Amrywiaeth a Chynnwys Staff

Mae gan Urdd Gobaith Cymru ystod o bolisiau sy'n adlewyrchu deddfwriaeth gyfredol ac sy'n anelu at sicrhau bod ei staff yn cael eu cadw a'u cymell. Caiff y polisiau hyn eu hadolygu'n rheolaidd a chânt eu gwirio ar gydraddoldeb cyn eu gweithredu. Mae'r elusen wedi ymrwmo i gyfle cyfartal yn ein harferion cyflogaeth. Yn benodol, nod yr Urdd yw sicrhau nad oes unrhyw gyflogai posibl neu wirioneddol yn cael triniaeth fwy neu lai ffafriol ar sail oedran, anabledd, tarddiad ethnig neu genedlaethol, rhyw, statws priodasol neu statws rhiant, cenedligrwydd, cred wleidyddol, hil, crefydd, neu gyfeiriadedd rhywiol. Adlewyrchir hyn ym mholsi cydraddoldeb ac amrywiaeth y Mudiad, sydd yn amlinellu ymrwymiad yr Urdd i sicrhau cydraddoldeb ac amrywiaeth drwy ei holl weithgareddau, ac i sicrhau bod pob cyflogai, ymgeisydd am swydd, aelod, gwirfoddolwr, pobol ifanc, ymwelydd a chontractwr yn cael eu trin yn deg. Mae'r ymrwymiad yma wedi ei selio ar gydgyssylltiad a chanfyddiad i oedran, anabledd, ailbennu rhywedd, priodas a phartneriaeth sifil, beichiogrwydd a mamolaeth, hil, crefydd a chred, rhyw neu gyfeiriadedd rhywiol.

Cwmni Urdd Gobaith Cymru

Adroddiad yr Ymddiriedolwyr am y flwyddyn yn diwedd 31 Mawrth 2023

Amrywiaeth a Chynnwys Staff – parhad

Mae system Adnoddau Dynol yr elusen, *CIPHR*, yn lle diogel i staff rannu manylion personol mewn perthynas â data cyfle cyfartal. Lawsnsiwyd ymgyrch yn gofyn i staff fewngofnodi a sicrhau bod eu manylion yn gyfoes, yn gywir ac mor gyflawn â phosibl i sicrhau gwell dealltwriaeth o ddata y gweithlu. Nid y cwblhaur'r data yma yn orfodol, fodd bynnag mae annog i wneud hynny yn sicrhau bod y cymorth gorau posibl yn cael ei darparu i bob cyflogai. Bydd y data hefyd yn galluogi'r Urdd i adrodd yn fwy cywir ar amrywiaeth staff. Mae'r Urdd wedi cofrestru i fod yn Gyflogwr Ymroddedig Hyderus o ran Anabledd, gyda'r dystysgrif lefel 1 wedi ei derbyn. Bydd yr achrediad yn cael ei ddefnyddio fel rhan o ymgyrchoedd recriwtio gyda'r nod o recriwtio a denu rhwydwaith mwy amrywiol o ymgeiswyr.

Mae cyfathrebu yn allweddol ym mhob un o weithgareddau yr elusen ac mae sicrhau bod staff yn cael eu diweddarau ac yn ymwybodol o ddatblygiadau ar draws y sefydliad yn hanfodol. Mae nifer o adnoddau yn cael ei defnyddio i sicrhau bod hyn yn effeithiol, er enghraifft diweddariadau rheolaidd drwy y rhwydwaith Timau a system Adnoddau Dynol yr elusen, lle gellir postio cyhoeddiadau a rhannu polisiâu a dogfennau newydd. Mae hefyd yn hanfodol i staff dderbyn diweddariadau rheolaidd gan y Prif Weithredwr, sydd wedi bod yn adnodd hanfodol wedi diwedd y cyfnod adrodd o ystyried yr heriau y mae'r Urdd a'r gymdeithas ehangach wedi'u hwynebu.

Mae'r gadwyn gyfathrebu o fewn yr Urdd yn galluogi i wybodaeth gael ei lledaenu i lawr o'r brig drwy gydol y strwythur staffio – o Gyfarfodydd Bwrdd yr Ymddiriedolwyr, i'r Uwch Dîm Rheoli, i Reolwyr a Staff adrannol. Mae'r Uwch Dîm Rheoli yn cyfarfod yn rheolaidd i drafod unrhyw newidiadau, datblygiadau a materion a wynebir gan y sefydliad a rhoddir gwybod i'r staff am unrhyw ffactorau pwysig sy'n effeithio ar yr elusen gyfan a'u hadrannau a'u rolau hwythau yn benodol.

Mi fydd Fforwm Staff, grwp cynrychiolaeth staff sydd yn cael ei dewis gan y gweithlu yn cael ei hail ddechrau yn 2023 gyda'r nod o ddatblygu a hybu ymgysylltiad staff.

Bwrdd Adnoddau Dynol

Ymhlith y byrddau strategol y mae'r Ymddiriedolwyr yn dirprwyo rhywfaint o gyfrifoldeb iddynt mae'r Bwrdd Adnoddau Dynol sy'n cynnwys arbenigwyr Adnoddau Dynol amrywiol, gan sicrhau bod cyngor yn cael ei ddarparu a bod penderfyniadau'n cael eu gwneud gyda budd eu profiad, eu cyfeiriad a'u harweiniad.

Yr Amgylchedd

Mae Cwmni Urdd Gobaith Cymru wedi ymrwymo i sicrhau gwelliannau parhaus i'w weithdrefnau a'i ddefnydd o adnoddau, er mwyn lleihau ei ôl troed carbon. Mae'r Urdd yn cydnabod yr Argyfwng Hinsawdd a'i nod yw gosod targed i fod yn sefydliad carbon niwtral erbyn 2050. Datblygu cynaliadwyedd yw hanfod Deddf Cenedlaethau'r Dyfodol a nod yr Urdd yw gwella lles amgylcheddol Cymru drwy gymhwyso a gweithredu ei pholisi amgylcheddol.

Adroddiad Syml ar Ynni a Charbon (SECR)

Dan rheoliadau SECR mae'r Urdd yn sefydliad 'mawr heb ei ddyfynni' ac felly mae'n ofynnol i adrodd yn flynyddol ar allyriadau nwyon tŷ gwydr yn deillio o Trydan, Nwy a Thrafnidiaeth Gwmpas 1 a 2.

Methodoleg

Y cyfnod adrodd yw'r flwyddyn ariannol ddiweddaraf 1 Ebrill 2022 hyd 31 Mawrth 2023. Lluniwyd yr adroddiad hwn yn unol â 'Chanllawiau Adrodd Amgylcheddol: Cynnwys canllawiau symlach ar adrodd ar ynni a charbon' y BEIS Mawrth 2019, a methodoleg yr EMA ar gyfer Adrodd SECR. Mae'r holl allyriadau mesuredig o weithgareddau y mae gan y sefydliad reolaeth ariannol drostynt wedi'u cynnwys fel sy'n ofynnol o dan Reoliadau Cwmnïau (Adroddiad Cyfarwyddwyr) a Phartneriaethau Atebolrwydd Cyfyngedig (Adroddiad Ynni a Charbon) 2018, oni nodir yn wahanol. Cyfrifwyd y ffigurau carbon gan ddefnyddio ffactorau trosi carbon BEIS 2020 ar gyfer pob tanwydd. Dewiswyd mesur dwysedd trosiant er mwyn cymharu allyriadau â thwf y cwmni ac er cysondeb â busnesau tebyg ac adolygiad o sefyllfa'r farchnad.

Cwmni Urdd Gobaith Cymru

Adroddiad yr Ymddiriedolwyr am y flwyddyn yn diwedd 31 Mawrth 2023

Data Ôl Troed Carbon

Cwmpas	Disgrifiad	2023	2022	2021	2020
Cwmpas 1	Llosgi tanwydd ar safle a chludiant	498 tCO ₂ e	427 tCO ₂ e	332 tCO ₂ e	587 tCO ₂ e
Cwmpas 2	Ynni a brynwyd – ar sail lleoliad	171 tCO ₂ e	132 tCO ₂ e	103 tCO ₂ e	207 tCO ₂ e
	Ynni a brynwyd – ar sail marchnad	73 tCO ₂ e	35 tCO ₂ e	93 tCO ₂ e	231 tCO ₂ e
Cymhareb dwysedd	Ar sail lleoliad	38.2 tCO ₂ e/£1m trosiant	53.9 tCO ₂ e/£1m trosiant	45.9 tCO ₂ e/£1m trosiant	66.5 tCO ₂ e/£1m trosiant
	Ar sail marchnad	33.2 tCO ₂ e/£1m trosiant	45.3 tCO ₂ e/£1m trosiant	44.9 tCO ₂ e/£1m trosiant	68.5 tCO ₂ e/£1m trosiant

Mae allyriadau a defnydd ynni'r Urdd i gyd wedi cynyddu ers y cyfnod adrodd blaenorol, er yn is na'r cyfnod cyn pandemig COVID yn 2019/20. Mae'r cynnydd yma o ganlyniad i gynyddu capasiti y gwersylloedd ar gyfer cyrsiau preswyl ag ail ddechrau digwyddiadau Chwaraeon a'r Eisteddfod am y tro cyntaf ers pandemig COVID yn ystod y flwyddyn ariannol.

Yn ystod y cyfnod, gweithredodd yr Urdd rai gwelliannau effeithlonrwydd ynni yn dilyn yr argymhellion archwiliad ynni manwl yn y ddwy ganolfan breswyl fwyaf, Llangrannog a Glan Llyn, gyda'r bwriad o ddatblygu strategaeth net a chyfleoedd arbed ynni ar gyfer clymffurfiaeth ESOS.

ADRAN 172 - DATGANIAD YR YMDDIRIEDOLWYR

Mae'r Cyfarwyddwyr yn deall eu cyfrifoldebau i hyrwyddo llwyddiant y Cwmni ac maent yn ymwybodol o'u dyletswydd o dan a.172 o Ddeddf Cwmnïau 2006 i weithredu yn y ffordd y maent yn ystyried, yn ddiwyll, fyddai fwyaf tebygol o hyrwyddo llwyddiant y Cwmni er budd ei aelodau yn ei gyfanrwydd ac, wrth wneud hynny, gan roi sylw i (ymhlith materion eraill):

- Canlyniadau tebygol unrhyw benderfyniad yn y tymor hir
- Buddiannau gweithwyr y Cwmni
- Yr angen i feithrin perthynas fusnes y Cwmni â'i chyflenwyr, cwsmeriaid ac eraill
- Effaith gweithrediadau'r Cwmni ar y gymuned a'r amgylchedd
- Dymunoldeb y Cwmni i gynnal enw da am safonau uchel o ymddygiad busnes
- Yr angen i weithredu'n deg rhwng aelodau'r Cwmni, (y "materion a.172(1)").

Canlyniadau Tebygol unrhyw Benderfyniadau yn y Tymor Hir

Mae'r Bwrdd yn parhau i gofio y gall ei benderfyniadau strategol fod â goblygiadau hirdymor i'r busnes a'i rhanddeiliaid, ac asesir y goblygiadau hyn yn ofalus.

Yn ystod y flwyddyn, wrth gymeradwyo cyllideb yr Urdd fe roddodd Bwrdd yr Ymddiriedolwyr sylw i'r canlynol:

- Ymgorffori y gyfundrefn Llywodraethant newydd y Byrddau Strategol y sefydlwyd yn y flwyddyn blaenorol. Fe wnaeth pob bwrdd gwrdd yn chwarterol yn ystod y flwyddyn
- Sicrhau llais Pobl ifanc o fewn y llywodraethant, a chynnwys seddi i bobl ifanc ar bob un o'r Byrddau Strategol
- Trefniadau dathliadau canmlwyddiant yr Urdd
- Parhau i ail adeiladu'r gweithlu yn dilyn effaith COVID ar y gweithlu

Buddiannau Gweithwyr y Cwmni

Mae gwella ymgysylltiad gweithwyr yn rhan annatod o ddiwylliant yr Urdd. Mae uwch reolwyr yn cymryd rhan weithredol mewn ymgysylltu â staff drwy gyfathrebiadau wyneb yn wyneb ac electronig wythnosol. Mae'r cyfarfodydd hyn yn rhoi'r wybodaeth ddiweddaraf i staff am ddatblygiadau busnes ac yn rhoi cyfle i godi cwestiynau ac ateb cwestiynau'n uniongyrchol.

Mae'r Ymddiriedolwyr yn derbyn diweddariadau rheolaidd ar faterion gweithwyr gan y Prif Weithredwr, sy'n mynychu cyfarfodydd Bwrdd yr Ymddiriedolwyr.

Mae rôl y Bwrdd Adnoddau Dynol, sydd yn cwrdd yn chwarterol, yn cynnwys:

- Cefnogi'r Prif Weithredwr a Pennaeth yr adran Adnoddau Dynol i lunio cynllun strategol i ddatblygu'r gweithlu gan gymeradwyo'r fersiwn terfynol
- Cefnogi denu, cadw a datblygu gweithlu cynhwysol
- Rhannu arweiniad a chefnogaeth mewn meysydd cyflogaeth penodol
- Cyflwyno argymhellion i Fwrdd Ymddiriedolwyr yr Urdd ar faterion Adnoddau Dynol.

Cwmni Urdd Gobaith Cymru

Adroddiad yr Ymddiriedolwyr am y flwyddyn yn diwedd 31 Mawrth 2023

Ymgysylltu â Rhanddeiliaid

Mae'r Ymddiriedolwyr yn cydnabod cefnogaeth a chyfraniad nifer o rhanddeiliaid mewnol allweddol yr Elusen (aelodau a gwirfoddolwyr yr Urdd) a rhanddeiliaid allanol (y cyhoedd, partneriaid cyflenwi, cyllidwyr, awdurdodau lleol, Llywodraeth Cymru, cyflenwyr, cwsmeriaid a noddwyr).

Yn ystod y flwyddyn hon, ymestynnwyd cysylltiad yr Urdd gyda rhandaliad, wrth ddarparu lloches i ffoaduriaid Wcrain yng Ngwersyll Llangrannog. Roedd yr Urdd yn rhan o ymgyrch Llywodraeth Cymru i gefnogi dinasyddion Wcrain oedd yn ffoi ac yn ceisio lloches. Hwyluswyd hyn gan Llywodraeth Cymru, a'r awdurdodau lleol.

Mae'r Ymddiriedolwyr yn parhau i fod yn ymrwymedig i ymgysylltu'n effeithiol â'r holl rhanddeiliaid ac maent yn ymwybodol bod llwyddiant yr Urdd yn dibynnu ar ei allu i ymgysylltu'n effeithiol, cydweithio'n adeiladol ac ystyried barn rhanddeiliaid. Mae'r Ymddiriedolwyr yn ystyried ac yn trafod gwybodaeth o bob rhan o'r sefydliad er mwyn deall effaith gweithrediadau'r Urdd a diddordebau a barn ein rhanddeiliaid allweddol. Mae'r Ymddiriedolwyr hefyd yn adolygu perfformiad ariannol a gweithredol, yn ogystal â gwybodaeth sy'n cwmpasu meysydd fel risgiau allweddol, cydymffurfiaeth gyfreithiol a rheoleiddiol.

Darperir y wybodaeth hon i'r Ymddiriedolwyr drwy adroddiadau rheolaidd a ddosbarthwyd cyn pob cyfarfod o Fwrdd yr Ymddiriedolwyr a thrwy gyflwyniadau wyneb yn wyneb gan uwch reolwyr a staff eraill pan fo'n briodol.

Mae strwythur Llywodraethu'r Urdd yn allweddol i ymgysylltu â rhanddeiliaid. Mae Pwyllgorau a Byrddau Rhanbarth yn eistedd yn rheolaidd yn ystod y flwyddyn. Mae'r rhain yn cynnwys gwirfoddolwyr, aelodau a rhanddeiliaid a phartneriaid eraill yn ogystal â dirprwyaeth o Ymddiriedolwyr a staff ac maent yn rhoi barn, adborth ac arweiniad i'r Ymddiriedolwyr gan roi cyfleoedd i Ymddiriedolwyr ymgysylltu'n uniongyrchol ag aelodau a gwirfoddolwyr.

Yn unol a'r strwythur llywodraethant, mae'r byrddau strategol canlynol yn gweithredu:

- Adnoddau Dynol
- Busnes
- Chwaraeon a Phrentisiaethau
- Eisteddfod a'r Celfyddydau
- Gwersylloedd

Mae rhanddeiliaid yn derbyn diweddariad drwy gylchlythyr rheolaidd gan y Prif Weithredwr.

Hyrwyddir y Cwmni i'r holl rhanddeiliaid drwy'r cyfryngau ac ymrwymadau cyhoeddus gan Gadeirydd yr Ymddiriedolwyr, Llywydd yr Urdd a'r Prif Weithredwr.

Effaith Gweithrediadau'r Cwmni ar y Gymuned a'r Amgylchedd

Mae'r Ymddiriedolwyr wedi ymrwymo i gefnogi cymunedau ledled Cymru ond maent yn rhoi ystyriaeth arbennig i'r rhanbarthau hynny lle mae prif ganolfannau preswyl yr Urdd wedi'u lleoli, a chyfrifoldeb yr elusen fel cyflogwr lleol, cwsmer i fusnesau lleol yn ogystal â'i heffaith amgylcheddol yn yr ardaloedd hynny.

Mae'r Urdd wedi ymrwymo drwy ei pholisi amgylcheddol i leihau ei heffaith amgylcheddol drwy leihau ôl troed carbon ei weithgareddau a'r adnoddau naturiol y mae'n eu defnyddio. Yn Ionawr 2023, comisiynwyd 'ECA Business Energy' i gwblhau archwiliad o ddefnydd ynni a'r allyriadau carbon yr Urdd. Yn sgil hyn mae'r Urdd wedi ymrwymo i fod yn Sero Net erbyn 2050.

Mae'r Urdd yn cefnogi cymunedau, trwy gyflogaeth leol a'r gadwyn gyflenwi leol. Mae'r Urdd yn cyfrannu'n arbennig at gydlyniant cymunedol drwy gyflwyno ystod o gyfleoedd i bobl ifanc a gwirfoddolwyr o'r cymunedau lleol ym mhrif ganolfannau cyflogaeth yr elusen ac o'u cwmpas

Cynnal Enw Da am Safonau Ymddygiad Busnes Uchel

Mae'r Bwrdd yn ymfalchïo yn ei hanes hir o onestrwydd ac uniondeb yn ei drafodion busnes. Mae'n cydnabod pwysigrwydd gweithredu fframwaith llywodraethu corfforaethol cadarn.

Yr Angen i Weithredu'n Deg Rhwng Aelodau

Mae holl aelodau'r Bwrdd wedi cwblhau datganiad diddordeb ac archwiliad sgiliau. Mae hyn yn sicrhau bod eu profiad a'u gwybodaeth sgiliau yn cyd-fynd ag amcanion yr elusen.

Cwmni Urdd Gobaith Cymru

**Adroddiad yr Ymddiriedolwyr
am y flwyddyn yn diweddu 31 Mawrth 2023**

CYFEIRNODAU A MANYLION GWEINYDDOL

Rhif Cofrestredig y Cwmni

00263310 (Cymru a Lloegr)

Rhif Cofrestredig yr Elusen

524481

Swyddfa gofrestrdig

Adran Ariannol
Gwersyll Yr Urdd Glan-Llyn
Llanuwchllyn
Y Bala
Gwynedd LL23 7ST

Ymddiriedolwyr

Ms E C Davies
Mr D Davies
Mr T D Jones
Mr G Morris
Mrs M Parry
Ms A Parry (ymddiswyddodd 5ed Rhagfyr 2022)
Mr D Price (ymddiswyddodd 18^{eg} Hydref 2023)
Mr R Tomos, (ymddiswyddodd 12^{fed} Medi 2022)
Mr I A Walters, Is-Gadeirydd
Miss N Haf
Miss S Ff Dafydd (ymddiswyddodd 1^{af} Mehefin 2023)
Mr G S Parry (ymddiswyddodd 19^{eg} Ebrill 2023)
Mrs N Bennett, Cadeirydd
Ms G Davies
Mrs M Emlyn (apwyntiwyd 5ed Rhagfyr 2022), Is-Gadeirydd
Mr R J O'Rourke (apwyntiwyd 5ed Rhagfyr 2022)
Ms A S Williams (apwyntiwyd 5ed Rhagfyr 2022)

Archwilwyr

Ashmole & Co.
Cyfrifwyr Ardystiedig Siartredig ac Archwilwyr Cofrestredig
18 Stryd Fawr
Llanymddyfri
Sir Gaerfyrddin
SA20 0PU

Bancwyr

HSBC plc
19 Y Stryd Fawr
Aberystwyth
Ceredigion
SY23 1DE

Rheolwyr Buddsoddiadau

Canaccord Genuity Wealth Management
Anson House
1 Cae'r Llynen
Llandudno Junction
Conwy LL31 9LS

Prif Gyngorwyr Cyfreithiol

Hugh James
Two Central Square
Caerdydd
CF10 1FS

Cwmni Urdd Gobaith Cymru

Adroddiad yr Ymddiriedolwyr am y flwyddyn yn diweddu 31 Mawrth 2023

DATGANIAD O GYFRIFOLDEBAU'R YMDDIRIEDOLWYR

Yr Ymddiriedolwyr (sydd hefyd yn gyfarwyddwyr o Gwmni Urdd Gobaith Cymru at ddiben cyfraith cwmnïau) sydd yn gyfrifol am baratoi Adroddiad yr Ymddiriedolwyr a'r cyfrifon ariannol yn unol â deddfwriaeth cymwys a Safonau Cyfrifyddol y Deyrnas Unedig (Arfer Cyfrifyddol Derbyniol Cyffredinol y Deyrnas Unedig).

Mae cyfraith cwmnïau yn ei gwneud yn ofynnol i'r Ymddiriedolwyr baratoi datganiadau ariannol ar gyfer pob blwyddyn ariannol sy'n rhoi darlun cywir a theg o sefyllfa'r cwmni elusennol ac o'r adnoddau derbynnir ac y'u defnyddiwyd, gan gynnwys incwm a gwariant, gan y cwmni elusennol ar gyfer y cyfnod hwnnw. Wrth baratoi'r datganiadau ariannol hynny, mae'n ofynnol i'r ymddiriedolwyr

- dewis polisiau cyfrifo addas ac yna eu cymhwyso'n gyson;
- dilyn y dulliau a'r egwyddorion yn yr adroddiad 'Datganiadau o Arferion a Argymhellwyd i Elusennau' (SORP);
- llunio barnau ac amcangyfrifon sy'n rhesymol ac yn ddarbodus;
- datgan a yw safonau cyfrifyddu cymwys wedi eu dilyn, yn amodol ar unrhyw wyriadau perthnasol a ddatgelir ac eglurir yn y datganiadau ariannol;
- paratoi'r datganiadau ariannol ar sail busnes gweithredol ('going concern') oni bai ei bod yn amhriodol tybio y bydd y cwmni elusennol yn parhau mewn busnes.

Mae'r Ymddiriedolwyr yn gyfrifol am gadw cofnodion cyfrifyddol addas sy'n datgelu sefyllfa ariannol y Cwmni'n gymharol gywir ar unrhyw adeg a hefyd yn eu galluogi i sicrhau bod y datganiadau cyllidol yn cydymffurfio â Deddf Cwmnïau 2006. Mae ganddynt hefyd gyfrifoldeb i warchod asedion y Cwmni ac yna i gymryd camau rhesymol i atal a darganfod twyll neu afreoleidd-dra arall.

Cyn belled a bo'r Ymddiriedolwyr yn ymwybodol:

- nid oes unrhyw wybodaeth archwilio berthnasol nad yw archwilwyr y cwmni elusennol yn ymwybodol ohoni; ac
- mae'r Ymddiriedolwyr wedi cymryd pob cam y dylent fod wedi'u cymryd i sicrhau eu bod 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 a sicrhau cywirdeb y wybodaeth gorfforaethol ac ariannol a gynhwysir ar wefan y Cwmni Elusennol.

Cymeradwywyd adroddiad yr ymddiriedolwyr yn ogystal â'r adroddiad strategaeth gan yr Ymddiriedolwyr, fel cyfarwyddwyr y cwmni, ar 14 Rhagfyr 2023 ac fe'i llofnodwyd ar eu rhan gan:



Nia Bennett – Cadeirydd, Bwrdd yr Ymddiriedolwyr

Adroddiad yr Archwilwyr Annibynnol i Aelodau Cwmni Urdd Gobaith Cymru

Barn

Rydym wedi archwilio datganiadau ariannol Cwmni Urdd Gobaith Cymru (y 'cwmni elusennol') am y flwyddyn hyd at 31 Mawrth 2023, sy'n cynnwys Datganiad o Weithgareddau Ariannol, Mantolen, Datganiad Llif Arian yn ogystal â nodiadau priodol, a chrynodeb o'r polisïau cyfrifyddu arwyddocaol. Paratowyd y datganiadau ariannol yn unol â fframwaith cyfraith berthnasol ynghyd a Safonau Cyfrifyddol y Deyrnas Unedig (Arferion Cyfrifyddu a Dderbynnir yn Gyffredinol y Deyrnas Unedig).

Yn ein barn ni mae'r datganiadau ariannol:

- yn rhoi darlun cywir a theg o faterion y cwmni elusennol ar 31 Mawrth 2023 ac o'r adnoddau a dderbyniwyd ac a ddefnyddiwyd, gan gynnwys ei incwm a'i wariant, am y flwyddyn a ddaeth i ben ar y dyddiad hwnnw;
- wedi eu paratoi'n briodol yn unol â'r Arferion Cyfrifyddu a Dderbynnir yn Gyffredinol yn y Deyrnas Unedig; ac
- wedi eu paratoi yn unol â Deddf Cwmnïau 2006.

Sail ar gyfer barn

Cynhaliwyd ein harchwiliad yn unol â Safonau Rhyngwladol ar Archwilio (DU) (SRA (DU)) a chyfraith berthnasol. Mae ein cyfrifoldebau ni yn unol â'r safonau hynny wedi eu disgrifio ymhellach yn ein hadroddiad ni, yn adran cyfrifoldebau'r Archwilwyr ar gyfer yr archwiliad o'r datganiadau ariannol. Rydym yn annibynnol i'r cwmni elusennol yn unol â gofynion moesegol sy'n berthnasol i'n harchwiliad o'r datganiadau ariannol yn y DU, gan gynnwys Safonau Moesegol y Cyngor Adrodd Ariannol, ac rydym wedi cyflawni ein cyfrifoldebau moesegol eraill yn unol â'r gofynion hyn. Rydym o'r farn bod y dystiolaeth archwilio rydym wedi ei chasglu yn ddigonol ac yn briodol i roi sail ar gyfer ein barn.

Casgliadau ynghylch busnes gweithredol

Nid oes gennym unrhyw beth i'w nodi ynghylch y materion isod y mae'r SRA (DU) yn mynnu ein bod yn adrodd arnynt:

- pan nad yw defnydd yr ymddiriedolwyr o'r sail busnes gweithredol o gyfrifyddu wrth baratoi'r datganiadau ariannol yn briodol; neu
- pan nad yw'r ymddiriedolwyr wedi datgelu yn y datganiadau ariannol unrhyw ansicrwydd sylweddol a allai fwrw amheuaeth sylweddol dros allu'r cwmni elusennol i barhau i fabwysiadu'r sail cyfrifo busnes gweithredol am gyfnod o ddeuddeg mis o leiaf, ar ôl y dyddiad y cafodd y datganiadau ariannol eu cymeradwyo i'w cyhoeddi.

Gwybodaeth bellach

Yr Ymddiriedolwyr sy'n gyfrifol am y wybodaeth arall. Mae'r wybodaeth arall yn cynnwys y wybodaeth sydd wedi eu cynnwys yn yr Adroddiad Blynyddol, ar wahân i'r datganiadau ariannol ac Adroddiad yr Archwilwyr Annibynnol ar y datganiadau hynny.

Nid yw ein barn ar y datganiadau ariannol yn ymdrin â'r wybodaeth arall ac, ac eithrio i'r graddau a nodir yn benodol fel arall yn ein hadroddiad, nid ydym yn mynegi unrhyw fath o gasgliad sicrwydd arno.

Yng nghyswllt ein harchwiliad o'r datganiadau ariannol, ein cyfrifoldeb ni yw darllen y wybodaeth arall a, thrwy hynny, ystyried a oes anghysondeb sylweddol rhwng y wybodaeth arall a'r datganiadau ariannol neu'r wybodaeth rydym ni wedi ei chasglu yn ystod yr archwiliad, neu a yw'n ymddangos bod y wybodaeth wedi ei chamddatgan yn sylweddol. Os ydym ni, ar sail y gwaith rydym wedi ei wneud, yn dod i'r casgliad bod y wybodaeth bellach hon wedi ei chamddatgan yn sylweddol, mae'n rhaid i ni adrodd am hynny. Does gennym ni ddim i'w adrodd yn hyn o beth.

Barn ar faterion arall a bennir gan Ddeddf Cwmnïau 2006

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

- mae'r wybodaeth a ddarparwyd yn Adroddiad yr Ymddiriedolwyr, ar gyfer y flwyddyn ariannol y mae'r datganiadau ariannol yn cael eu paratoi ar ei chyfer, yn gyson â'r datganiadau ariannol; ac
- mae Adroddiad yr Ymddiriedolwyr gan gynnwys yr Adroddiad Strategol wedi ei baratoi yn unol â gofynion cyfreithiol perthnasol.

Materion yr ydym yn adrodd arnynt fel eithriad

Yn sgil y wybodaeth a'r ddealltwriaeth o'r cwmni elusennol a'i sefyllfa a gafwyd yn ystod yr archwiliad, nid ydym wedi dod ar draws unrhyw gamddatganiadau sylweddol yn Adroddiad yr Ymddiriedolwyr.

Nid oes gennym unrhyw beth i'w adrodd ynghylch y materion isod, y mae Deddf Cwmnïau 2006 yn mynnu ein bod ni'n adrodd arnynt i chi os byddwn ni o'r farn:

- nad oes cofnodion cyfrifyddu digonol wedi eu cadw, neu na chafwyd ffurflenni priodol ar gyfer ein harchwiliad gan ganghennau na ymwelwyd â hwy; neu
- nad yw'r datganiadau ariannol yn cyd-fynd â'r ffurflenni na'r cofnodion cyfrifyddu; neu
- nad yw rhai o daliadau cydnabyddiaeth yr ymddiriedolwyr, a nodir gan y gyfraith, wedi cael eu datgan; neu
- nad ydym wedi cael yr holl wybodaeth neu esboniadau angenrheidiol ar gyfer ein harchwiliad.

Adroddiad yr Archwilwyr Annibynnol i Aelodau Cwmni Urdd Gobaith Cymru

Cyfrifoldebau ymddiriedolwyr

Fel yr esboniwyd yn fanylach yn Natganiad Cyfrifoldebau'r Ymddiriedolwyr, yr ymddiriedolwyr (sydd hefyd yn gyfarwyddwyr y cwmni elusennol at ddiobenion cyfraith cwmnïau) sy'n gyfrifol am baratoi'r datganiadau ariannol ac am fod yn fodlon bod y datganiadau yn rhoi darlun cywir a theg. Yr ymddiriedolwyr sydd hefyd yn gyfrifol am reolaeth fewnol o'r fath y mae'r ymddiriedolwyr yn ystyried sydd yn angenrheidiol er mwyn sicrhau bod y datganiadau ariannol yn cael eu paratoi heb unrhyw gamddatganiadau sylweddol, boed hynny drwy dwyll neu gamgymeriad.

Wrth baratoi'r datganiadau ariannol, yr ymddiriedolwyr sy'n gyfrifol am asesu gallu'r cwmni elusennol i barhau fel busnes gweithredol a datgelu, lle bo'n briodol, faterion ynghylch y busnes gweithredol a defnyddio'r sail cyfrifo busnes cyfredol oni bod yr ymddiriedolwyr naill ai'n bwriadu diddymu'r cwmni elusennol neu ddirwyn y gweithrediadau i ben, neu pan mai dyna yw'r unig opsiwn realistig.

Ein cyfrifoldebau ar gyfer archwiliad y datganiadau ariannol

Ein hamcanion yw cael sicrwydd rhesymol ynghylch a yw'r datganiadau ariannol ar y cyfan yn rhydd o gamddatganiadau materol ai peidio, boed hynny oherwydd twyll neu wall, ac i gyflwyno Adroddiad yr Archwilwyr Annibynnol sy'n cynnwys ein barn. Mae sicrwydd rhesymol yn lefel uchel o sicrwydd, ond nid yw'n warant y bydd archwiliad wedi ei gynnal yn unol â SRA (DU) yn darganfod camddatganiadau materol bob tro lle bo camddatganiadau materol yn bodoli. Gall gamddatganiadau godi drwy dwyll neu wall, ac fe'u hystyrir yn faterol os, yn unigol neu fel cyfanswm, y gellir disgwyl yn rhesymol iddynt ddylanwadu ar benderfyniadau economaidd defnyddwyr ar sail y datganiadau ariannol yma.

Achosion o beidio â chydymffurfio â chyfreithiau a rheoliadau yw afreoleidd-dra. Amcanion ein harchwiliad yw cael digon o dystiolaeth archwilio priodol ynghylch cydymffurfio â chyfreithiau a rheoliadau sy'n cael effaith uniongyrchol ar benderfynu ar symiau a datgeliadau sylweddol yn y datganiadau ariannol, cyflawni gweithdrefnau archwilio er mwyn helpu nodi achosion o beidio â chydymffurfio â chyfreithiau a rheoliadau eraill a allai gael effaith sylweddol ar y datganiadau ariannol, ac i ymateb yn briodol i ddiffyg cydymffurfio â chyfreithiau a rheoliadau a nodwyd yn ystod yr archwiliad.

O ran twyll, amcanion ein harchwiliad yw nodi ac asesu'r risg o gamddatganiad sylweddol o'r datganiadau ariannol oherwydd twyll, casglu digon o dystiolaeth archwilio priodol ynghylch y risgiau aseswyd o gamddatganiad sylweddol trwy dwyll gan ddylunio a gweithredu ymatebion priodol ac ymateb yn briodol i dwyll neu dwyll tybiedig a nodwyd yn ystod yr archwiliad.

Fodd bynnag, prif gyfrifoldeb y rheolwyr, gyda goruchwyliaeth y rhai sy'n gyfrifol am lywodraethu, yw sicrhau bod gweithrediadau'r endid yn cael eu cynnal yn unol â darpariaethau cyfreithiau a rheoliadau ac ar gyfer atal a chanfod twyll.

Wrth asesu a nodi'r risgiau o gamddatganiad sylweddol mewn perthynas ag afreoleidd-dra, gan gynnwys twyll, fe wnaeth y tîm archwilio:

- gael dealltwriaeth o natur y diwydiant a'r sector, gan gynnwys y fframwaith cyfreithiol a rheoleiddiol y mae'r elusen yn gweithredu ynddo a sut mae'n cydymffurfio â'r fframwaith cyfreithiol a rheoleiddiol;
- holi'r rheolwyr, a'r rhai sy'n gyfrifol am lywodraethu, am eu hasesiad a chydabyddiaeth eu hunain o beryglon afreoleidd-dra, gan gynnwys unrhyw achosion gwirioneddol, tybiedig neu honedig o dwyll;
- drafod materion ynghylch peidio â chydymffurfio â chyfreithiau a rheoliadau a sut y gallai twyll ddigwydd gan gynnwys asesu sut a ble y gallai'r datganiadau ariannol fod yn agored i dwyll.

O ganlyniad i'r gweithdrefnau hyn, rydym yn ystyried y cyfreithiau a'r rheoliadau mwyaf arwyddocaol sy'n cael effaith uniongyrchol ar y datganiadau ariannol yw SoRP Elusennau, FRS 102, Deddf Cwmnïau 2006 a Deddf Elusennau 2011. Gwnaethom gynnal gweithdrefnau archwilio i ganfod diffyg cydymffurfio a allai gael effaith sylweddol ar y datganiadau ariannol a oedd yn cynnwys adolygu'r datgeliadau yn y cyfrifon.

Nododd y tîm archwilio mai'r risg mwyaf i gamddatganiad sylweddol trwy dwyll fyddai o ganlyniad i'r rheolwyr yn diystyru rheolaethau mewnol. Roedd y gweithdrefnau archwilio a berfformiwyd yn cynnwys ond nid oeddent wedi'u cyfyngu i brofi cyfnodolion ac addasiadau eraill a gwerthuso'r rhesymeg fusnes mewn perthynas ag unrhyw drafodion sylweddol, anarferol a wnaed y tu allan i gwrs busnes arferol.

Mae disgrifiad pellach o'n cyfrifoldebau ar gyfer archwiliad y datganiadau ariannol i'w gael ar wefan y Cyngor Adrodd Ariannol sef, www.frc.org.uk/auditorsresponsibilities. Mae'r disgrifiad yn ffurfio rhan o'n Adroddiad yr Archwilwyr Annibynnol.

**Adroddiad yr Archwilwyr Annibynnol i Aelodau
Cwmni Urdd Gobaith Cymru**

Defnydd o'n hadroddiad

Gwnaed yr adroddiad yma i aelodau'r cwmni elusennol yn unig, fel corff, yn unol â Phennod 3 o Ran 16 o Ddeddf Cwmnïau 2006. Gwneir ein gwaith archwilio er mwyn i ni adrodd i aelodau'r cwmni elusennol ar y materion hynny mae'n ofynnol i ni yn adrodd arnynt yn adroddiad yr archwilwyr ac nid at bwrpas arall. I'r graddau llawnaf a ganiateir gan y gyfraith, nid ydym yn derbyn neu yn cymryd cyfrifoldeb am ein gwaith archwilio, am yr adroddiad yma, nac am ein barn a ffurfiwyd, i unrhyw un heblaw'r Cwmni Elusennol ac aelodau'r Cwmni Elusennol fel corff.

Caiff yr adroddiad hwn ei wneud i aelodau'r cwmni elusennol yn unig, fel corff, yn unol â Phennod 3 o Ran 16 o Ddeddf Cwmnïau 2006. Mae ein gwaith archwilio wedi'i wneud fel y gallem ddatgan i aelodau'r cwmni elusennol y materion hynny y mae'n ofynnol i ni eu datgan iddynt mewn adroddiad archwilwyr ac nid at unrhyw ddiben arall. I'r graddau llawnaf a ganiateir gan y gyfraith, nid ydym yn derbyn nac yn cymryd cyfrifoldeb i unrhyw un heblaw'r cwmni elusennol ac aelodau'r cwmni elusennol fel corff, am ein gwaith archwilio, ar gyfer yr adroddiad hwn, nac am y farn yr ydym wedi'i ffurfio.



C H Llwyd FCA FCCA (Senior Statutory Auditor)
Dros ac ar ran Ashmole & Co
Cyfrifwyr Ardystiedig Siartredig ac Archwilwyr Cofrestredig
18 Stryd Fawr
Llanymddyfri
Sir Gaerfyrddin
SA20 0PU

Dyddiad: 19 Rhagfyr 2023

Nodir:

Cyfrifoldeb yr Ymddiriedolwyr yw cywirdeb a chynnal a chadw gwefan Cwmni Urdd Gobaith Cymru; nid yw'r gwaith a wneir gan yr archwilwyr yn cynnwys ystyried y materion hyn ac, yn unol â hynny, nid yw'r archwilwyr yn derbyn unrhyw gyfrifoldeb am unrhyw newidiadau a allai fod wedi digwydd i'r datganiadau ariannol fel y'u cyflwynwyd ar y wefan.

Cwmni Urdd Gobaith Cymru

**Datganiad o Weithgareddau Ariannol
(Gan gynnwys Cyfrif Incwm a Gwariant)
am y flwyddyn yn diweddu 31 Mawrth 2023**

	Nodyn	Cronfeydd Anghyfngedig £	Cronfeydd Cyfyngedig £	Cronfeydd Gwaddol £	2023 Cyfanswm Cronfeydd £	2022 Cyfanswm Cronfeydd £
INCWM AC GWADDOLION DRWY:						
Rhoddion a chymynroddion	2	343,187	13,425	-	356,612	491,132
Gweithgareddau elusennol	5	12,008,506	6,891,734	-	18,900,240	10,722,130
Incwm amrywiol	3	197,680	-	-	197,680	88,973
Incwm drwy fuddsoddiadau	4	<u>99,828</u>	<u>-</u>	<u>3,955</u>	<u>103,783</u>	<u>45,270</u>
Cyfanswm Incwm a Gwaddolion		<u>12,649,201</u>	<u>6,905,159</u>	<u>3,955</u>	<u>19,558,315</u>	<u>11,347,505</u>
GWARIANT AR						
Godi cyllid	6	(46,470)	-	(331)	(46,801)	(40,613)
Gweithgareddau elusennol	7	<u>(9,149,718)</u>	<u>(5,809,656)</u>	<u>(9,559)</u>	<u>(14,968,933)</u>	<u>(8,608,220)</u>
Cyfanswm		<u>(9,196,188)</u>	<u>(5,809,656)</u>	<u>(9,890)</u>	<u>(15,015,734)</u>	<u>(8,648,833)</u>
Enillion / (Colledion)						
(Colledion) / enillion ar fuddsoddiadau		<u>(56,726)</u>	<u>-</u>	<u>(5,066)</u>	<u>(61,792)</u>	<u>263,768</u>
INCWM / (GWARIANT) NET		<u>3,396,287</u>	<u>1,095,503</u>	<u>(11,001)</u>	<u>4,480,789</u>	<u>2,962,440</u>

Cwmni Urdd Gobaith Cymru

Datganiad o Incwm Cynhwysfawr
am y flwyddyn yn diweddu 31 Mawrth 2023

	Cronfeydd Anghyfyngedig £	Cronfeydd Cyfyngedig £	Cronfeydd Gwaddol £	Cyfanswm 2023 £	Cyfanswm 2022 £
Incwm Net	3,396,287	1,095,503	(11,001)	4,480,789	2,962,440
Ail-brisio eiddo rhydd	-	-	-	-	(59,205)
Trosglwyddiadau rhwng cronfeydd 21	6,257,968	(6,259,073)	1,105	-	-
	<u>9,654,255</u>	<u>(5,163,570)</u>	<u>(9,896)</u>	<u>4,480,789</u>	<u>2,903,235</u>
Symudiadau net mewn cronfeydd					
CYSONI CRONFEYDD					
Cronfeydd agoriadol	21,685,057	5,491,119	286,907	27,463,083	24,559,848
Symudiadau net mewn cronfeydd	9,654,255	(5,163,570)	(9,896)	4,480,789	2,903,235
	<u>31,339,312</u>	<u>327,549</u>	<u>277,011</u>	<u>31,943,872</u>	<u>27,463,083</u>
CRONFEYDD AR 31 Mawrth 2023					

GWEITHGAREDDAU PARHAOL

Deilliai'r holl adnoddau a dderbyniwyd ac a ddefnyddiwyd o weithgareddau parhaol.

Cwmni Urdd Gobaith Cymru (Registered number: 00263310)

Mantolien
ar 31 Mawrth 2023

	Nody	2023 £	2022 £
ASEDAU SEFYDLOG			
Asedau anniriaethol	13	129,841	60,984
Asedau diriaethol	14	23,612,423	20,336,578
Buddsoddiadau	15	<u>4,053,110</u>	<u>4,123,064</u>
		27,795,374	24,520,626
ASEDAU CYFREDOL			
Stoc	16	62,930	63,617
Dyledwyr	17	2,057,125	1,295,279
Arian mewn llaw ac yn banc		<u>4,785,571</u>	<u>4,182,155</u>
		6,905,626	5,541,051
CREDYDWYR			
Symiau i'w talu o fewn blwyddyn	18	(2,757,128)	(2,598,594)
		<u>4,148,498</u>	<u>2,942,457</u>
ASEDAU CYFREDOL NET			
		<u>31,943,872</u>	<u>27,463,083</u>
ASEDAU LLAI RHWYMEDIGAETHAU CYFREDOL			
		<u>31,943,872</u>	<u>27,463,083</u>
ASEDAU NET			
		<u>31,943,872</u>	<u>27,463,083</u>
CRONFEYDD			
	21		
Cronfeydd anghyfyngedig		31,339,312	21,685,057
Cronfeydd cyfyngedig		327,549	5,491,119
Cronfeydd gwaddol		<u>277,011</u>	<u>286,907</u>
CYFANSWM CRONFEYDD			
		<u>31,943,872</u>	<u>27,463,083</u>

Cymeradwywyd gan fwrdd yr ymddiriedolwyr ar 14 Rhagfyr 2023 ac fe'i llofnodwyd ar eu rhan gan:



Abigail Sara Williams - Trysorydd

Cwmni Urdd Gobaith Cymru

Datganiad Llif Arian
am y flwyddyn yn diweddu 31 Mawrth 2023

	Nodyn	2023 £	2022 £
Llif arian o weithgareddau gweithredu:			
Arian gynhyrchwyd drwy weithrediadau	1	4,111,214	3,210,581
Llif arian o weithgareddau buddsoddi:			
Pryniant asedau anniriaethol		(103,594)	(45,337)
Pryniant asedau sefydlog		(3,489,023)	(3,033,871)
Pryniant o fuddsoddiadau sy'n ased sefydlog		(173,669)	(59,965)
Gwerthiant asedau sefydlog		32,500	-
Gwerthiant fuddsoddiadau sy'n ased sefydlog		195,063	64,494
Symudiad net arian parod o fewn buddsoddiad		(18,136)	-
Llog dderbyniwyd		<u>54,996</u>	<u>-</u>
Enillion ddefnyddiwyd mewn gweithgareddau buddsoddi		<u>(3,501,863)</u>	<u>(3,074,679)</u>
Llif arian o weithgareddau cyllido:			
Incwm cysylltiedig â gwaddolion		3,955	9,756
Gwariant cysylltiedig â gwaddolion		<u>(9,890)</u>	<u>-</u>
Enillion ddarparwyd mewn gweithgareddau cyllido		<u>(5,935)</u>	<u>9,756</u>
Cynnydd/(Ileihad) mewn arian yn y flwyddyn		603,416	145,658
Cronfeydd ariannol net ar 1 Ebrill 2022	2	<u>4,182,155</u>	<u>4,036,497</u>
Cronfeydd ariannol net ar 31 Mawrth 2023	2	<u><u>4,785,571</u></u>	<u><u>4,182,155</u></u>

Cwmni Urdd Gobaith Cymru

Nodiadau i'r datganiad Llif Arian
am y flwyddyn yn diweddu 31 Mawrth 2023

1. CYMHWYSIAD O'R INCWM NET I'R LLIF ARIAN NET O WEITHGAREDDAU GWEITHREDU

	2023	2022
	£	£
Incwm net am y cyfnod adrodd (o'r datganiad o weithgareddau gweithredu)	4,480,789	2,962,440
Addasiadau:		
Amorteiddiad	34,737	16,402
Dibrisiant	176,918	164,856
Lleihad /(cynnydd) mewn buddsoddiadau hir dymor	66,696	(263,768)
Colled ar werthiant asedau sefydlog	3,760	-
Llog dderbyniwyd	(54,996)	-
Incwm cysylltiedig â gwaddolion	(3,955)	(9,756)
Gwariant cysylltiedig â gwaddolion	9,890	-
Lleihad /(cynnydd) mewn stoc	687	(40,134)
Cynnydd mewn dyledwyr	(761,846)	(782,274)
Cynnydd mewn credydwyr	158,534	1,162,815
	<u>4,111,214</u>	<u>3,210,581</u>
Mewnllif o arian net o weithgareddau gweithredu	<u>4,111,214</u>	<u>3,210,581</u>

2. DADANSODDIAD O NEWIDIADAU MEWN CRONFEYDD ARIANNOL

	2023	2022
	£	£
Arian mewn llaw ac yn y banc	<u>4,785,571</u>	<u>4,182,155</u>
Cyfanswm arian	<u>4,785,571</u>	<u>4,182,155</u>

Cwmni Urdd Gobaith Cymru

Nodiadau i'r Datganiadau Ariannol am y flwyddyn yn diwedd 31 Mawrth 2023

1. POLISIÂU CYFRIFO

Sail gyfrifo

Mae'r adroddiadau ariannol y cwmni elusennol, wedi cael eu paratoi yn dilyn canllawiau Charities SORP (FRS 102) '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 2015)', 'Financial Reporting Standard 102' y Deyrnas Unedig ac Iwerddon a Deddf Cwmnïau 2006. Mae'r adroddiadau ariannol wedi cael eu paratoi ar sail y confensiwn cost hanesyddol, ac eithrio buddsoddiadau sydd wedi'u cynnwys ar werth y farchnad, fel y'u haddaswyd drwy ailbrizio asedau penodol.

Busnes Gweithredol

Nodir gweithgareddau a chynlluniau'r Urdd ar gyfer y dyfodol yn Adroddiad yr Ymddiriedolwyr. Mae'r Ymddiriedolwyr wedi asesu gallu'r elusen i barhau fel busnes gweithredol gan ystyried effeithiau ariannol Covid-19. Yn eu hasesiad o briodoldeb y sail busnes gweithredol, mae'r Ymddiriedolwyr wedi ystyried amrywiaeth o ffactorau gan gynnwys cronfeydd arian parowrth gefn, hylifedd a'r galw a ragwelir.

Mae gan y sefydliad adnoddau ariannol sylweddol ynghyd â rhywfaint o gyllid grant y cytunwyd arno. O ganlyniad, mae'r Ymddiriedolwyr yn credu bod y sefydliad mewn sefyllfa dda i reoli ei risgiau busnes yn llwyddiannus.

Mae gan yr Ymddiriedolwyr ddisgwyliad rhesymol bod gan yr Urdd adnoddau digonol i barhau i weithredu'n llwyddiannus hyd y gellir rhagweld. Am y rhesymau hyn maent yn parhau i fabwysiadu sail barhaus paratoi cyfrifon.

Incwm

Derbyniwyd incwm gwirfoddol mewn ffurf rhoddion, cymynroddion ac anrhegion, fe'u cynhwysir yn llawn yn y datganiadau ariannol pan dderbyniwyd. Cydnabuwyd incwm o fuddsoddiad pan yn ddyledus. Mae incwm gohiriedig yn cynrychioli incwm a dderbynnir sy'n berthnasol i gyfnodau yn y dyfodol ac felly yn cael ei ryddhau i incwm yn y cyfnod perthnasol.

Ar gyfer cymynroddion, cymerir yr hawl derbyn ar y cynharaf o'r dyddiad y mae'r elusen naill ai yn ymwybodol bod profiant wedi'i roi, bod yr ystâd wedi'i chwblhau a bod yr ysgutor wedi hysbysu y bydd dosbarthiad yn cael ei wneud, neu pan dderbynnir dosbarthiad o'r ystâd. Ystyrir bod derbyn cymynrodd, yn gyfan neu'n rhannol, yn debygol dim ond pan bod modd mesur y swm yn ddibynadwy a bod yr elusen wedi'i hysbysu o fwriad yr ysgutor i wneud dosbarthiad. Lle mae cymynroddion wedi'u hysbysu i'r elusen, neu os yw'r elusen yn ymwybodol bod profiant wedi ei roi, ac nad yw'r meini prawf ar gyfer cydnabod incwm wedi'u bodloni, yna caiff y gymynrodd ei thrin fel ased amodol a'i datgelu os yw'n berthnasol.

Cyfrifir am roddion pan gânt eu derbyn gan yr elusen. Cyfrifir am dreth i'w adennill drwy Rodd Cymorth ar sail gronol. Cynhwysir rhoddion asedau diriaethol yn y cyfrifon ar eu gwerth ar y farchnad. Mae'r elusen hefyd yn derbyn budd gwaith gwirfoddolwyr, na ellir meintio ei werth ac felly ni ellir ei gydnabod yn ariannol yn y cyfrifon.

Cydnabyddir incwm grantiau a chytundebau lefel gwasanaeth yn y Datganiad o Weithgareddau Ariannol dim ond pan fydd y meini prawf cydnabod incwm cyffredinol wedi eu cyflawni. Yn achos grantiau sy'n gysylltiedig â pherfformiad, cydnabyddir yr incwm i'r graddau y bydd yr elusen wedi darparu'r nwyddau a'r gwasanaethau penodedig. Cofnodir grantiau cyfalaf yn y Datganiad o Weithgareddau Ariannol yn y flwyddyn y'u derbynnir.

Mae tanysgrifiadau aelodaeth yn cael eu trin fel incwm ar gyfer darparu gweithgareddau Elusennol.

Cydnabyddir incwm o fuddsoddiad ar yr adeg y mae'r incwm buddsoddi yn dderbyniadwy. Ni ddangosir adenillon buddsoddi o Gronfeydd Croniadau Bondiau Buddsoddi Asedau Sefydlog fel incwm buddsoddi ond fe'i hadlewyrchir ym mhreis pob uned, ac felly fe'i hadlewyrchir yng ngwerth marchnad yr unedau ar ddiwedd y flwyddyn

Cofnodir trosiant yn net o unrhyw TAW berthnasol.

Costau

Cydnabuwyd rhwymedigaethau pan fydd dyletswydd gyfreithiol neu adeiladol i'r elusen, yn ogystal â throsglwyddiad economaidd. Cydnabuwyd costau a threuliau yn y cyfnod pan yn ddyledus. Mae costau yn cynnwys TAW lle nad yw'n bosib i'w hawlio yn ôl

Cwmni Urdd Gobaith Cymru

Nodiadau i'r Datganiadau Ariannol - parhad am y flwyddyn yn diwedd 31 Mawrth 2023

1. POLISI'AU CYFRIFO – parhad

Dyraniad a dosbarthu costau

Dosbarthwyd costau i gronfeydd ar sail costau uniongyrchol. Lle nad yw'n bosib i'w dosbarthu ar y sail yma, sef costau canolog y mudiad, dosrannwyd y costau ar draws gweithgareddau elusennol *pro-rata* ar sail yr incwm a dderbyniwyd gan bob canolfan gost. Teimlir bod y polisi yma yn rhoi adlewyrchiad teg o'r amser a dreuliwyd yn ganolog. Mae costau trefn llywodraethu yn cynrychioli'r gost o weinyddu'r elusen a chwrdd â gofynion cyfansoddiadol a statudol. Mae'r gost o godi arian yn cynrychioli'r gost o redeg yr adran nawdd a chostau nwyddau penodol sydd wedi eu prynu er mwyn codi arian ar gyfer yr elusen. Cydnabuwyd costau prydlesau gweithredol yn flynyddol mewn rhandaliadau cyfartal blynyddol dros oes y les.

Asedau anniriaethol

Cynhwysir asedau anniriaethol ar eu cost, net o amorteiddiad ag unrhyw darpariaeth ar gyfer amhariadau.

Amorteiddir yr asedau yma er mwyn lleihau cost yr ased, llai gwerth gweddilliol, drwy randaliadau cyfartal blynyddol dros oes economaidd defnyddiol disgwylidig yr ased fel a ganlyn:

Meddalwedd	4 mlynedd
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Asedau sefydlog diriaethol

Dibrisir yr asedau yma ar raddfeydd er mwyn lleihau cost yr ased, llai gwerth gweddilliol, dros oes defnyddiol ddisgwylidig yr ased fel a ganlyn:

Adeiladau hir-les	Linell syth dros dymor y les
Offer a chyfarpar	4% - 25% ar gost ac 5% ar falans gostyngol
Moduron/Cerbydau	25% ar falans gostyngol
Adeiladau	Linell syth dros 50 mlynedd ar y gwahaniaeth rhwng cost / prisiad a'r gwerth gwiredadwy disgwylidig ar ôl 50 mlynedd

Mae mwy o fanylion am y polisi o beidio â dibrisio adeiladau rhydd-ddaliadol yn nodyn 14.

Nid yw tir yn destun dibrisiant.

Arian yn y banc ac mewn llaw

Mae arian yn y banc ac arian mewn llaw yn cynnwys arian parod a buddsoddiadau byr rhybudd hylifol iawn gydag aeddfedrwydd byr o dri mis neu lai o'r dyddiad caffael neu agor y cyfrif cadw neu debyg.

Buddsoddiadau asedau cyfredol

Buddsoddiadau asedau cyfredol yw arian a fuddsoddir mewn buddsoddiad am gyfnod o lai na 12 mis tan aeddfedrwydd.

Offerynnau ariannol

Dim ond asedau ariannol a rhwymedigaethau ariannol o fath sy'n gymwys fel offerynnau ariannol sylfaenol sydd gan yr elusen. Cydnabyddir offerynnau ariannol sylfaenol yn y lle cyntaf ar werth trafodion a'u mesur wedyn yn ôl eu gwerth anheddiad.

Stoc

Prisir stoc ar yr isafswm o gost neu'r hyn a geir o'u hailwerthu. Cyfrifir cost ar sail gwerth pryniant. Seilir gwerth masnachol ar amcan o bris gwerthu llai'r amcan o gost o'r gwaredu.

Treth

Mae'r elusen yn rhydd o dalu treth gorfforaeth ar ei weithgareddau elusennol.

Cyfrifo cronfeydd

Gall gronfeydd anghyfyngedig cael eu defnyddio yn ôl amcanion y corff elusennol a dymuniad yr ymddiriedolwyr.

Cronfeydd Cyffredinol

Mae cronfeydd cyffredinol yn cynnwys rhoddion ac incwm a dderbynnir neu a gynhyrchwyd am amcanion yr elusen heb bwrpas arbennig arall ac felly ar gael fel cronfa gyffredinol. Ni osodir amodau allanol ar gronfeydd cyffredinol ac maent ar gael i'w gwario gan yr elusen yn ôl eu hamcanion/bwriadau neu i'w neilltuo tuag at bwrpasau priodol mewnol.

Cronfeydd Dynodedig

Mae cronfeydd dynodedig yn gronfeydd cyffredinol a glustnodwyd gan yr ymddiriedolwyr at bwrpasau arbennig.

Cwmni Urdd Gobaith Cymru

Nodiadau i'r Datganiadau Ariannol - parhad am y flwyddyn yn diweddu 31 Mawrth 2023

1. POLISI'AU CYFRIFO – parhad

Cronfeydd Cyfyngedig

Mae cronfeydd cyfyngedig yn cynrychioli arian a dderbyniwyd tuag at bwrpasau arbennig lle ceir amodau ar eu gwario. Mae cyfyngiadau yn digwydd ble mae'r rhoddwyr yn rhoi cyfyngiad neu ble codir at bwrpas penodol cyfyng. Codwyd gwariant sy'n ymwneud â'r nod yma i'r gronfa, ynghyd a dyraniad teg o gostau gweinyddu a rheoli.

Cronfeydd Gwaddol

Mae cronfeydd gwaddol yn cynrychioli cyfraniadau a chymynroddion lle mae'r cyfrannydd wedi nodi y dylid cadw'r arian fel cyfalaf. Defnyddir yr incwm yn unol â thelerau'r gwaddolion a'u cynhwysir yn y Datganiad o Weithgareddau Ariannol.

Hur bwrcas ac ymrwmiadau prydles

Mae taliadau prydles weithredol yn cael eu cynnwys yn Natganiad Gweithgareddau Ariannol ar sail linol dros gyfnod y brydles.

Costau Pensiwn a Buddion arall ar ôl ymddeol

Mae'r Cwmni yn gweithredu tri chynllun pensiwn ar ran staff cymwys.

1. Mae rhai o staff y mudiad yn aelodau o'r Cynllun Pensiwn Athrawon, sy'n gynllun cenedlaethol, statudol cyfrannol, cynllun pensiwn lle mae'r budd wedi'i ddiffinio a heb ei gyllido. Gweinyddwyd gan yr Asiantaeth Pensiwn Athrawon, asiantaeth weithredol Adran Addysg a Chyflogi. Aseswyd costau pensiwn gan Actwari'r Llywodraeth. Cyfrannodd yr Elusen 23.68% (2022: 23.68%) o gyflogau pensiynadwy i'r cynllun am y flwyddyn yn diweddu 31 Mawrth 2023, sef £19,539 (2022: £20,282). Cydnabuwyd y gost yn y datganiadau ariannol pan yn ddyledus. Mae'r cynllun yma ar gau i aelodau newydd o staff ers 2000.

2. I'r aelodau nad ydynt yn gymwys i ymuno'r a'r Cynllun Athrawon, mae'r Elusen wedi trefnu cynllun pensiwn gyda chyfraniadau wedi'u diffinio. Rheolwyd y cynllun yn annibynnol ac mae'r elusen yn cynrychioli 6% o gyflog pensiynadwy.

3. Mae cynllun ychwanegol sydd yn cydymffurfio â 'chofrestrriad awtomatig' i aelodau sydd ddim yn cyfrannu i'r uchod.

Delir asedau bob cynllun ar wahân i asedau'r elusen, ac fe gydnabuwyd y costau yn Natganiad Gweithgareddau Ariannol yn ystod y cyfnod pan maent yn ddyledus. Y gost am y flwyddyn ar gyfer cynlluniau 2 a 3 oedd £293,515 (2022: £221,141).

Cwmni Urdd Gobaith Cymru

Nodiadau i'r Datganiadau Ariannol - parhad
am y flwyddyn yn diweddu 31 Mawrth 2023

2. CYFRANIADAU A CHYMYNRODDION

	2023	2022
	£	£
Grantiau Cyffredinol	-	248,319
Cyfraniadau	72,122	61,808
Cymynroddion	<u>284,490</u>	<u>181,005</u>
	<u>356,612</u>	<u>491,132</u>

Cydnabyddir incwm gwirfoddol dderbyniwyd trwy gyfraniadau, cymynroddion a rhoddion yn gyflawn yn yr adroddiadau ariannol pan maent yn cael eu derbyn. Ni chynhwysir gwerth y gwasanaeth a roddir gan wirfoddolwyr yn y cyfrifon.

Roedd Grantiau Cyffredinol yn y cyfnod adrodd blaenorol yn cynrychioli incwm Cynllun Cadw Swyddi y DU ar gyfer gweithwyr ar "furlough".

3. GWEITHGAREDDAU MASNACHOL ARALL

	2023	2022
	£	£
Incwm amrywiol	<u>197,680</u>	<u>88,973</u>
	<u>197,680</u>	<u>88,973</u>

Mae'r incwm amrywiol yn cynnwys incwm amrywiol dderbyniwyd o weithgareddau'r elusen sydd ddim yn deillio yn uniongyrchol o brif benawdau gweithgareddau e.e. rhent, nawdd a gwerthiant stoc hyrwyddo.

4. INCWM O FUDDSODDIADAU

	2023	2022
	£	£
Incwm portffolio buddsoddiadau	48,787	45,270
Llog i'w dderbyn	<u>54,996</u>	-
	<u>103,783</u>	<u>45,270</u>

Cydnabyddir incwm o fuddsoddiadau pan y dderbynnir.

5. INCWM O WEITHGAREDDAU ELUSENNOL

		2023	2022
	Gweithgaredd	£	£
Grantiau	Grantiau – cefnogi gweithgareddau elusennol	6,664,288	6,217,094
Gweithgareddau elusennol	Canolfannau preswyl	8,972,379	3,212,360
Gweithgareddau elusennol	Adran chwaraeon	717,261	309,476
Gweithgareddau elusennol	Adran prentisiaethau	464,957	430,045
Gweithgareddau elusennol	Adran Eisteddfod a Chelfyddydau	1,443,591	250,290
Gweithgareddau elusennol	Cylchgronau	150	78
Gweithgareddau elusennol	Adran Ieuentid a Chymuned	229,152	68,126
Gweithgareddau elusennol	Aelodaeth a tanysgrifiadau	<u>408,462</u>	<u>234,661</u>
		<u>18,900,240</u>	<u>10,722,130</u>

Cwmni Urdd Gobaith Cymru

**Nodiadau i'r Datganiadau Ariannol - parhad
am y flwyddyn yn diwedd 31 Mawrth 2023**

5. INCWM O WEITHGAREDDAU ELUSENNOL – parhad

Mae'r uchod yn cynnwys grantiau dderbyniwyd, fel â ganlyn:

	2023	2022
	£	£
Llywodraeth Cymru – Grantiau Eisteddfod	819,000	150,000
Cymdeithas Llywodraeth Leol Cymru – Grantiau Eisteddfod	154,100	142,200
Llywodraeth Cymru – Grant Hybu a Hyrwyddo'r Gymraeg	2,194,759	1,068,384
Llywodraeth Cymru – Cynllun Grantiau Mudiadau Ieuencid Gwirfoddol Cenedlaethol	123,534	135,764
Llywodraeth Cymru – Haf o Hwyl 2022	250,000	-
Llywodraeth Cymru – Theatr Ieuencid	200,000	-
Llywodraeth Cymru – TAITH	127,958	-
Llywodraeth Cymru – Prosiectau Eraill	111,900	193,940
Cyngor Llyfrau Cymru	34,000	34,000
Cynghorau lleol a chymunedau	582,146	705,130
Grantiau chwaraeon	666,288	799,280
Hybu Cynllun Prentisiaeth	100,000	100,000
Llywodraeth Cymru a'r Loteri Genedlaethol – Grantiau Cyfalaf	875,994	2,228,566
Cronfa Adfer Cymunedol y DU	351,620	150,753
Garfield Weston – Grant Cyfalaf	-	150,000
Prince's Trust – Grant Cyfalaf	-	250,000
Chwaraeon Cymru – Grant Cyfalaf	-	66,669
Grantiau eraill	<u>72,989</u>	<u>42,408</u>
	<u><u>6,664,288</u></u>	<u><u>6,217,094</u></u>

Cydnabuwyd grantiau, gan gynnwys grantiau i brynu asedau sefydlog, yn llawn yn y Datganiad o Weithgareddau Ariannol pan yn ddyledus.

6. CODI ARIAN

Casglu cyfraniadau a chymynroddion

	2023	2022
	£	£
Costau staff	42,722	36,084
Costau eraill	<u>4,079</u>	<u>4,529</u>
	<u><u>46,801</u></u>	<u><u>40,613</u></u>

7. DADANSODDIAD O GOSTAU GWEITHGAREDDAU MASNACHOL

	Costau uniongyrchol	Costau cefnogi (Gweler nodyn 8)	Cyfanswm
	£	£	£
Y flwyddyn hyd 31 Mawrth 2023			
Canolfannau preswyl	7,363,602	579,942	7,943,544
Gweithgareddau Adran Chwaraeon	1,942,655	118,414	2,061,069
Adran Prentisiaethau	735,835	52,321	788,156
Adran yr Eisteddfod a Chelfyddydau	2,378,694	150,404	2,529,098
Cylchgronau	40,843	4,403	45,246
Costau rhanbarth ac elusennol	<u>1,502,586</u>	<u>99,234</u>	<u>1,601,820</u>
	<u><u>13,964,215</u></u>	<u><u>1,004,718</u></u>	<u><u>14,968,933</u></u>

Rhennir costau cefnogi canolog yr Urdd dros y gweithgareddau elusennol *pro rata* ar sail canran yr incwm a dderbyniwyd.

Cwmni Urdd Gobaith Cymru

**Nodiadau i'r Datganiadau Ariannol - parhad
am y flwyddyn yn diweddu 31 Mawrth 2023**

7. DADANSODDIAD O GOSTAU GWEITHGAREDDAU MASNACHOL - parhad

	Costau uniongyrchol	Costau cefnogi (Gweler nodyn 8)	Cyfanswm
Y flwyddyn hyd 31 Mawrth 2022			
	£	£	£
Canolfannau preswyl	4,052,155	377,942	4,430,097
Gweithgareddau Adran Chwaraeon	1,324,589	172,603	1,497,192
Adran Prentisiaethau	698,760	198,018	896,778
Adran yr Eisteddfod a Chelfyddydau	410,539	40,775	451,314
Cylchgronau	51,984	8,233	60,217
Costau rhanbarth ac elusenol	<u>1,093,906</u>	<u>178,716</u>	<u>1,272,622</u>
	<u><u>7,631,933</u></u>	<u><u>976,287</u></u>	<u><u>8,608,220</u></u>

8. COSTAU CEFNOGI

	Rheolaeth	Cyllid	Trefn Llywodraethu	Cyfanswm
Y flwyddyn hyd 31 Mawrth 2023				
	£	£	£	£
Cyflogau	706,539	-	69,119	775,658
Yswiriant gwladol cyflogwr	93,366	-	8,377	101,743
Pensiwn	33,417	-	4,084	37,501
Cynnal a chadw	18,433	-	-	18,433
Ffioedd proffesiynol	-	-	23,091	23,091
Ffi archwilwyr	-	-	11,970	11,970
Costau banc	-	<u>36,322</u>	-	<u>36,322</u>
	<u><u>851,755</u></u>	<u><u>36,322</u></u>	<u><u>116,641</u></u>	<u><u>1,004,718</u></u>

	Rheolaeth	Cyllid	Trefn Llywodraethu	Cyfanswm
Y flwyddyn hyd 31 Mawrth 2022				
	£	£	£	£
Cyflogau	686,347	-	61,164	747,511
Yswiriant gwladol cyflogwr	82,131	-	7,391	89,522
Pensiwn	40,037	-	3,670	43,707
Cynnal a chadw	14,413	-	-	14,413
Ffioedd proffesiynol	-	-	54,752	54,752
Ffi archwilwyr	-	-	8,000	8,000
Costau banc	-	<u>18,382</u>	-	<u>18,382</u>
	<u><u>822,928</u></u>	<u><u>18,382</u></u>	<u><u>134,977</u></u>	<u><u>976,287</u></u>

9. INCWM NET

Bydd incwm net yn cael ei ddatgan ar ôl y canlynol:

	2023 £	2022 £
Ffi archwilwyr	11,020	9,500
Ffi archwilwyr - gwasanaethau eraill	950	8,500
Amorteiddiad	34,737	16,405
Dibrisiant	176,918	164,856
Rhent	107,635	75,615
Diffyg ar werthiant asedau sefydlog	<u><u>3,760</u></u>	<u><u>-</u></u>

Cwmni Urdd Gobaith Cymru

Nodiadau i'r Datganiadau Ariannol - parhad am y flwyddyn yn diweddu 31 Mawrth 2023

10. TÂL A BUDDION YR YMDDIRIEDOLWYR

Ni dderbyniodd unrhyw ymddiriedolwyr unrhyw gyflogau na budd-daliadau eraill yn y flwyddyn hyd at 31 Mawrth 2023 nac ychwaith yn y flwyddyn hyd at 31 Mawrth 2022.

Treuliau'r ymddiriedolwyr

Digolledwyd amryw o ymddiriedolwyr gan yr elusen am gostau cyffredinol (e.e. teithio i gyfarfodydd ayyb), cyfanswm o £dim (2022: £dim) yn y flwyddyn.

11. COSTAU STAFF

	2023	2022
	£	£
Cyflog gros	6,231,293	4,455,653
Yswiriant gwladol cyflogwr	538,370	368,564
Cyfraniadau pensiwn cyflogwr	<u>293,515</u>	<u>221,141</u>
	<u>7,063,178</u>	<u>5,045,358</u>

Nifer y staff a gyflogwyd ar gyfartaledd yn ystod y flwyddyn oedd:

	2023	2022
Gweithgareddau elusenol	296	206
Cost o gynhyrchu cronfeydd ariannol	1	1
Gweinyddiaeth a rheoli	<u>8</u>	<u>8</u>
	<u>305</u>	<u>215</u>

Yn ystod y flwyddyn fe wnaeth dau aelod o staff ennill rhwng £60,000 a £70,000 (2022: un), dim aelod o staff ennill rhwng £80,000 a £90,000 (2022: un) ac un aelod o staff ennill rhwng £90,000 a £100,000 (2022: dim). Mae'r ffigyrau yma yn seiliedig ar gyflog gros.

Costau Staff Allweddol

Ynghyd a'r Prif Weithredwr mae gan Cwmni Urdd Gobaith Cymru a phenaethiaid adran sy'n ffurfio'r Uwch Dîm Rheoli sydd yn gyfrifol am reoli gweithgareddau'r Elusen o ddydd i ddydd. Isod mae cyfanswm y taliadau a wnaethpwyd i'r Uwch Dîm Rheoli:

	2023	2022
	£	£
Cyflog gros	505,009	466,380
Yswiriant gwladol cyflogwr	<u>62,523</u>	<u>54,291</u>
	<u>567,532</u>	<u>520,671</u>

Cwmni Urdd Gobaith Cymru

Nodiadau i'r Datganiadau Ariannol - parhad
am y flwyddyn yn diweddu 31 Mawrth 2023

12. DATGANIADAU ARIANNOL Y FLWYDDYN FLAENOROL

	Nodyn:	Cronfeydd Anghyfyngedig £	Cronfeydd Cyfyngedig £	Cronfeydd Gwaddol £	2022 Cyfanswm Cronfeydd £
INCWM AC GWADDOLION					
DRWY:					
Rhoddion a chymynroddion		242,812	248,320	-	491,132
Gweithgareddau elusennol		4,495,036	6,227,094	-	10,722,130
Incwm amrywiol	3	88,973	-	-	88,973
Incwm drwy fuddsoddiadau	4	<u>35,514</u>	<u>-</u>	<u>9,756</u>	<u>45,270</u>
Cyfanswm		4,862,335	6,475,414	9,756	11,347,505
GWARIANT AR					
Godi cyllid		(40,613)	-	-	(40,613)
Gweithgareddau elusennol		<u>(4,914,041)</u>	<u>(3,694,179)</u>	<u>-</u>	<u>(8,608,220)</u>
Cyfanswm		(4,954,654)	(3,694,179)	-	(8,648,833)
Gweddill ar fuddsoddiadau		<u>244,388</u>	<u>-</u>	<u>19,380</u>	<u>263,768</u>
INCWM NET		<u>152,069</u>	<u>2,781,235</u>	<u>29,136</u>	<u>2,962,440</u>

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13. ASEDAU ANNIRIAETHOL

	Meddalwedd cyfrifiadurol	Cyfanswm
	£ £	£
GWERTH		
Ar 1 Ebrill 2022	77,550	77,550
Ychwanegiadau	<u>103,594</u>	<u>103,594</u>
Ar 31 Mawrth 2023	<u>181,144</u>	<u>181,144</u>
AMORTEIDDIAD		
Ar 1 Ebrill 2022	16,566	16,566
Amorteiddiad am y flwyddyn	<u>34,737</u>	<u>34,737</u>
Ar 31 Mawrth 2023	<u>51,303</u>	<u>51,303</u>
GWERTH AR Y LLYFRAU		
Ar 31 Mawrth 2023	<u>129,841</u>	<u>129,841</u>
Ar 31 March 2022	<u>60,984</u>	<u>60,984</u>

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14. ASEDAU SEFYDLOG TIRIAETHOL

	Tir ac adeiladau £	Adeiladau Hir- les £	Offer £	Cerbydau £	Cyfanswm £
GWERTH					
Ar 1 Ebrill 2022	19,207,027	300,000	1,637,065	129,588	21,273,680
Ychwanegiadau	2,472,741	-	929,043	87,239	3,489,023
Gwaredion	(32,500)	-	(43,895)	-	(76,395)
Ar 31 Mawrth 2023	<u>21,647,268</u>	<u>300,000</u>	<u>2,522,213</u>	<u>216,827</u>	<u>24,686,308</u>
DIBRSIANT					
Ar 1 Ebrill 2022	-	25,800	806,408	104,894	937,102
Dibrsiant am y flwyddyn	-	1,500	164,182	11,236	176,918
Dileu ar waredu	-	-	(40,135)	-	(40,135)
Ar 31 Mawrth 2023	-	<u>27,300</u>	<u>930,455</u>	<u>116,130</u>	<u>1,073,885</u>
GWERTH AR Y LLYFRAU					
Ar 31 Mawrth 2023	<u>21,647,268</u>	<u>272,700</u>	<u>1,591,758</u>	<u>100,697</u>	<u>23,612,423</u>
Ar 31 Mawrth 2022	<u>19,207,027</u>	<u>274,200</u>	<u>830,657</u>	<u>24,694</u>	<u>20,336,578</u>

Cafwyd prisiad proffesiynol o eiddo rhydd-ddaliadol (tir ac adeiladau) yr Urdd gan Rhys Davies MRICS, FAAV, N.Sch o R G Jones, Farmers Marts, Llys Meirion, Dolgellau yn Medi 2023 ar brisiad o £19,207,027.

Os na fyddai'r asedau sefydlog wedi cael eu hail-brisio yn ystod y flwyddyn ariannol, y swm yn y Datganiadau Ariannol fyddai £19,392,865 (2022: £19,392,865).

Mae adeiladau hir-les wedi'u cynnwys ar eu cost wreiddiol a'u dibrisio dros gyfnod y les.

Mae'r Ymddiriedolwyr o'r farn na fyddai dibrisio'r eiddo rhydd-ddaliadol (tir ac adeiladau) yn arwain at gynrychiolaeth gywir o'r eiddo gan ystyried y buddsoddiad parhaol tuag at gynnal a chadw. Mae'r Ymddiriedolwyr yn cydnabod bod y polisi cyfrifo o beidio diibrisio adeiladau rhydd-ddaliad yn wyriad oddi wrth Ddeddf Cwmnïau 2006, ac felly wedi mabwysiadu'r ddarpariaeth o gyfrifo am yr eiddo ar sail ailbrisiad. O dan y ddarpariaeth yma mae'r Ymddiriedolwyr wedi ymrwmo i gynnal ailbrisiad gyda chysondeb digonol i sicrhau bod gwerth a ddangosir ar gyfer yr asedau sefydlog ddim yn anghytuno'n sylweddol o'r hyn y byddai'n 'gwerth drwy ddefnydd' ar gyfer y canolfannau preswyl a 'gwerth teg' ar gyfer yr asedau eraill ar ddyddiad y fantolen. Yn ogystal, adolygir gwerth cario eiddo rhydd-ddaliadol ar ddyddiad pob cyfnod adrodd i benderfynu a oes unrhyw arwydd o nam. Os oes arwydd o'r fath yn bodoli, amcangyfrifir swm adenilladwy'r ased. Swm adenilladwy ased yw'r mwyaf o'i bris gwerthu net a'i werth yn cael ei ddefnyddio. Ar 31 Mawrth 2023, mae'r Ymddiriedolwyr o'r farn nad oes unrhyw arwydd o nam ag felly bod gwerth teg adeiladau rhydd-ddaliadol yw'r werth adroddir ar hyn o bryd.

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15. BUDDSODDIADAU SY'N ASED AU SEFYDLOG

	Buddsoddiadau Sefydlog		Eiddo Buddsoddi	Cyfanswm
	£	£	£	£
GWERTH MASNACHOL				
Ar 1 Ebrill 2022	3,773,064		350,000	4,123,064
Ychwanegiadau	173,669		-	173,669
Gwarediadau	(195,063)		-	(195,063)
Symudiad net arian parod o fewn buddsoddiad	18,136		-	18,136
Ail-brisiad	(66,696)		-	(66,696)
	<u>3,703,110</u>		<u>350,000</u>	<u>4,053,110</u>
GWERTH NET AR BAPUR				
Ar 31 Mawrth 2023	<u>3,703,110</u>		<u>350,000</u>	<u>4,053,110</u>
Ar 31 Mawrth 2022	<u>3,773,064</u>		<u>350,000</u>	<u>4,123,064</u>

Mae mwyafrif o'r buddsoddiadau uchod wedi eu sefydlu yn y Deyrnas Unedig. Mae unrhyw fuddsoddiadau tramor yn rhan o'r portffolio buddsoddi Canaccord Genuity.

Mae gan yr Elusen fuddsoddiadau yn *M&G Charifund* a *Blackrock Charishare*, sy'n cynrychioli 52.99% (2022: 52.52%) and 7.66% (2022: 7.57%) yn ôl eu trefn o gyfanswm y portffolio buddsoddiadau.

Gwerth masnachol y buddsoddiadau sydd yn gynnwysedig ym mhorthffolio *Canaccord Genuity* ar ddiwedd y flwyddyn oedd £1,373,205 (2022: £1,423,754).

Cydnabyddir y buddsoddiadau sy'n asedau sefydlog ar eu gwerth masnachol ar ddyddiad y fantolen. Mae'r buddsoddiadau wedi cael eu ail-brisio a chydabyddir unrhyw enillion neu golledion yn y Datganiad o Weithgareddau Ariannol.

Dadansoddiad o fuddsoddiadau:

	2023	2022
	£	£
Arian parod neu gyfwerth	46,781	28,645
Buddsoddiadau rhestredig	<u>3,656,329</u>	<u>3,744,419</u>
	<u>3,703,110</u>	<u>3,773,064</u>

Gweler gost y buddsoddiadau isod:

	2023	2022
	£	£
Cost hanesyddol y buddsoddiadau ar 31 Mawrth	<u>1,552,180</u>	<u>1,326,799</u>

16. STOC

	2023	2022
	£	£
Stoc	<u>62,930</u>	<u>63,617</u>

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17. DYLEDWYR: SYMIAU I'W DERBYN O FEWN BLWYDDYN

	2023	2022
	£	£
Dyledwyr masnach	1,053,899	778,824
Dyledwyr arall	89,865	36,953
Incwm cronedig	405,428	128,000
Blaendaliadau	500,746	351,502
TAW	7,187	-
	<u>2,057,125</u>	<u>1,295,279</u>

18. CREDYDWYR: SYMIAU I'W TALU O FEWN BLWYDDYN

	2023	2022
	£	£
Benthyciadau arall (gweler nodyn 19)	28,282	28,255
Credydwyr masnach	1,030,020	670,583
Trethi arall ac yswiriant gwladol	128,606	214,367
Credydwyr arall	50,319	66,873
Incwm gohiriedig	908,217	1,220,878
Treuliau cronedig	211,417	164,171
Blaendaliadau	400,267	233,467
	<u>2,757,128</u>	<u>2,598,594</u>

19. BENTHYCIADAU

Dangosir dadansoddiad o'r benthyciadau isod:

	2023	2022
	£	£
Symiau i'w talu o fewn blwyddyn neu ar orchymyn:		
Benthyciadau arall	<u>28,282</u>	<u>28,255</u>
	<u>28,282</u>	<u>28,255</u>

Mae benthyciadau arall yn ymwneud a benthyciadau i'r Elusen gan y grwpiau rhanbarthol gyda llog yn daladwy ar gyfradd o 0.5% uwchben y gyfradd gwlad.

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20. CYTUNDEBAU LES

Isafswm taliadau les mewn prydlesau ni ellir eu diddymu, fel â ganlyn:

	2023	2022
	£	£
O fewn blwyddyn	11,354	5,831
Rhwng 1 a 5 mlynedd	<u>13,959</u>	<u>3,928</u>
	<u>25,313</u>	<u>9,759</u>

Ni chynhwysir ymrwymadau prydles gweithredol i'r dyfodol yn y datganiadau ariannol.

21. SYMUDIADAU MEWN CRONFEYDD

	A3 1/4/22	Incwm Net	Ail brisio eiddo rhydd	Trosglwyddiada u rhwng cronfeydd	Ar 31/3/23
	£	£	£	£	£
Cronfeydd anghyfyngedig					
Cronfa gyffredinol	21,685,057	3,396,287	-	6,257,968	31,339,312
Cronfeydd cyfyngedig					
Cronfa John a Rhys James	16,800	-	-	-	16,800
TIws John a Ceridwen	5,240	-	-	-	5,240
Prosiectau Chwaraeon	78,000	227,509	-	-	305,509
Grantiau	8,000	(8,000)	-	-	-
Cronfa Cyfalaf	<u>5,383,079</u>	<u>875,994</u>	-	<u>(6,259,073)</u>	-
	5,491,119	1,095,503	-	(6,259,073)	327,549
Cronfeydd gwaddol					
Cronfa Cwpan Sir	150,028	(730)	-	-	149,298
Cronfa Aelwyd Corwen	4,803	(24)	-	-	4,779
Cronfa celf a chrefft	3,207	(16)	-	-	3,191
Cronfa Glesni Evans	3,665	(318)	-	-	3,347
Cronfa Olwen Griffiths	14,640	(71)	-	-	14,569
Cronfa Ethleen Thomas	1,886	(10)	-	-	1,876
Cronfa Olwen Phillips / Pam Weaver	5,305	(1,325)	-	-	3,980
Cronfa Sim Davies	18,299	(1,589)	-	-	16,710
Cronfa Rhian Criddle	2,162	(11)	-	-	2,151
Cronfa Sharon Bonds	983	(204)	-	-	779
Cronfa Pendyrus	16,921	(82)	-	-	16,839
Cronfa Dr D Davies	65,008	(5,516)	-	-	59,492
Ysholoriaeth Geraint George	-	(1,105)	-	1,105	-
	<u>286,907</u>	<u>(11,001)</u>	-	1,105	277,011
CYFANSWM CRONFEYDD	<u>27,463,083</u>	<u>4,480,789</u>	-	-	<u>31,943,872</u>

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21. SYMUDIADAU MEWN CRONFEYDD – parhad

Symudiadau net mewn cronfeydd, yn gynwysedig yn y ffigyrau uchod mae'r canlynol:

	Adnoddau a dderbyniwyd £	Adnoddau a ddefnyddiwyd £	Enillion/ (Colledion) £	Trosglwyddiada u £
Cronfeydd anghyfyngedig				
Cronfa gyffredinol	12,678,040	(9,225,027)	(56,726)	3,396,287
Cronfeydd cyfyngedig				
Crnfa John a Rhys James	9,600	(9,600)	-	-
Prosiectau Chwaraeon	820,335	(592,826)	-	227,509
Prosiectau Prentisiaethau	100,000	(100,000)	-	-
Grantiau Cyngorau/ Sefydliadau lleol	582,146	(590,146)	-	(8,000)
Grantiau Llywodraeth Cymru	3,981,251	(3,981,251)	-	-
Grantiau y Cyngor Llyfrau	34,000	(34,000)	-	-
Cronfa Adfywio Cymunedol y DU	351,620	(351,620)	-	-
Grantiau Eraill	150,213	(150,213)	-	-
Cronfa Cyfalaf	<u>875,994</u>	<u>-</u>	<u>-</u>	<u>875,994</u>
	6,905,159	(5,809,656)	-	1,095,503
Cronfeydd gwaddol				
Cronfa Cwpan Sir	2,002	(168)	(2,564)	(730)
Cronfa Aelwyd Corwen	64	(6)	(82)	(24)
Cronfa celf a chrefft	43	(4)	(55)	(16)
Cronfa Glesni Evans	49	(304)	(63)	(318)
Cronfa Olwen Griffiths	195	(16)	(250)	(71)
Cronfa Ethleen Thomas	25	(3)	(32)	(10)
Cronfa Olwen Phillips / Pam Weaver	71	(1,305)	(91)	(1,325)
Cronfa Sim Davies	244	(1,520)	(313)	(1,589)
Cronfa Rhian Criddle	29	(3)	(37)	(11)
Cronfa Sharon Bonds	13	(200)	(17)	(204)
Cronfa Pendyrus	226	(19)	(289)	(82)
Cronfa Dr D Davies	867	(5,272)	(1,111)	(5,516)
Ysgoloriaeth Geraint George	<u>127</u>	<u>(1,070)</u>	<u>(162)</u>	<u>(1,105)</u>
	3,955	(9,890)	(5,066)	(11,011)
CYFANSWM CRONFEYDD	<u>19,587,154</u>	<u>(15,044,573)</u>	<u>(61,792)</u>	<u>4,480,789</u>

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**Nodiadau i'r Datganiadau Ariannol - parhad
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21. SYMUDIADAU MEWN CRONFEYDD – parhad

Ffigyrau symudiadau mewn cronfeydd ar gyfer y flwyddyn gymharol (h.y. y flwyddyn yn darfod 31 Mawrth 2022)

	Ar 1/4/21	Incwm Net	Ail brisio eiddo rhydd	Trosglwyddiadau	Ar 31/3/22
	£	£	£	£	£
Cronfeydd anghyfyngedig					
Cronfa gyffredinol	21,582,490	152,069	(59,205)	9,703	21,685,057
Cronfeydd cyfyngedig					
Cronfa John a Rhys James	16,800	-	-	-	16,800
TIws John a Ceridwen	5,240	-	-	-	5,240
Grantiau	-	86,000	-	-	86,000
Cronfa Cyfalaf	<u>2,687,844</u>	<u>2,695,235</u>	<u>-</u>	<u>-</u>	<u>5,383,079</u>
	2,709,884	2,781,235	-	-	5,491,119
Cronfeydd gwaddol					
Cronfa Cwpan Sir	137,587	17,141	-	(4,700)	150,028
Cronfa Aelwyd Corwen	4,477	554	-	(228)	4,803
Cronfa celf a chrefft	2,989	370	-	(152)	3,207
Cronfa Glesni Evans	3,416	423	-	(174)	3,665
Cronfa Olwen Griffiths	13,290	1,747	-	(397)	14,640
Cronfa Ethleen Thomas	1,796	142	-	(52)	1,886
Cronfa Olwen Phillips / Pam Weaver	4,816	640	-	(151)	5,305
Cronfa Sim Davies	17,445	1,358	-	(504)	18,299
Cronfa Rhian Criddle	2,109	-	-	53	2,162
Cronfa Sharon Bonds	1,058	(54)	-	(21)	983
Cronfa Pendyrus	16,008	1,531	-	(618)	16,921
Cronfa Dr D Davies	<u>62,483</u>	<u>5,284</u>	<u>-</u>	<u>(2,759)</u>	<u>65,008</u>
	267,474	29,136	-	(9,703)	286,907
CYFANSWM CRONFEYDD	<u><u>24,559,848</u></u>	<u><u>2,962,440</u></u>	<u><u>(59,205)</u></u>	<u><u>-</u></u>	<u><u>27,463,083</u></u>

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Nodiadau i'r Datganiadau Ariannol - parhad
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21. SYMUDIADAU MEWN CRONFEYDD – parhad

Ffigyrau y flwyddyn gymharol (h.y. y flwyddyn yn darfod 31 Mawrth 2022) ar gyfer symudiadau net mewn cronfeydd, yn gynwysedig yn y ffigyrau uchod mae'r canlynol:

	Adnoddau a dderbyniwyd £	Adnoddau a ddefnyddiwyd £	Enillion/ (Colledion) £	Trosglwyddiada u £
Cronfeydd anghyfyngedig				
Cronfa gyffredinol	4,862,335	(4,954,654)	244,388	152,069
Cronfeydd cyfyngedig				
Cronfa John a Rhys James	10,000	(10,000)	-	-
Prosiectau Chwaraeon	799,280	(721,280)	-	78,000
Prosiectau Prentisiaethau	100,000	(100,000)	-	-
Grantiau Cyngorau/Sefydliadau	847,330	(839,330)	-	8,000
Llywodraeth Cymru	1,548,088	(1,548,088)	-	-
Cyngor Llyfrau Cymru	34,000	(34,000)	-	-
Cronfa Adfywio Cymunedol y DU	150,753	(150,753)	-	-
Grantiau Eraill	42,409	(42,409)	-	-
Cynllun Cadw Swyddi Llywodraeth DU	248,319	(248,319)	-	-
Cronfa Cyfalaf	<u>2,695,235</u>	<u>-</u>	<u>-</u>	<u>2,695,235</u>
	6,475,414	(3,694,179)	-	2,781,235
Cronfeydd gwaddol				
Cronfa Cwpan Sir	4,700	-	12,441	17,141
Cronfa Aelwyd Corwen	228	-	326	554
Cronfa celf a chrefft	152	-	218	370
Cronfa Glesni Evans	174	-	249	423
Cronfa Olwen Griffiths	397	-	1,350	1,747
Cronfa Ethleen Thomas	52	-	90	142
Cronfa Olwen Phillips / Pam Weaver	151	-	489	640
Cronfa Sim Davies	504	-	854	1,358
Cronfa Rhian Criddle	-	-	-	-
Cronfa Sharon Bonds	21	-	(75)	(54)
Cronfa Pendyrus	618	-	913	1,531
Cronfa Dr D Davies	<u>2,759</u>	<u>-</u>	<u>2,525</u>	<u>5,284</u>
	9,756	-	19,380	29,136
CYFANSWM CRONFEYDD	<u>11,347,505</u>	<u>(8,648,833)</u>	<u>263,768</u>	<u>2,962,440</u>

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Nodiadau i'r Datganiadau Ariannol - parhad am y flwyddyn yn diwedd 31 Mawrth 2023

21. SYMUDIADAU MEWN CRONFEYDD – parhad

Pwrpas cronfeydd cyfyng:

Mae'r cronfeydd gwaddol uchod yn cynrychioli cyfraniadau a chymynroddion lle mae'r cyfrannwr wedi nodi y dylid cadw'r arian fel cyfalaf. Defnyddiwyd yr incwm yn unol a thelerau'r gwaddolion a'u cynnwys yn y Datganiad o Weithgareddau Ariannol.

TIws John & Ceridwen Hughes	Derbynir rhodd i'w ddefnyddio i greu a chyflwyno gwobr arbennig yn flynyddol i rai sy'n rhagori ym myd gwaith ieuenctid.
Prosiectau Chwaraeon	Cyllidir y prosiectau yma gan Chwaraeon Cymru a Llywodraeth Cymru. Defnyddir yr arian i brynu offer, i benodi swyddogion chwaraeon a chynnal Gemau Cymru yn flynyddol.
Cronfa John & Rhys James	Yn flynyddol derbyniwyd rhodd gan Ymddiriedolaeth Pantyfedwen a'i ddsbarthwyd i'r pwyllgorau Sir ac i'r Cychoedd i hyrwyddo Eisteddfodau'r Urdd Lleol.
Prosiect Cymraeg Pob Dydd	Prosiect sy'n ymestyn defnydd o'r Gymraeg fel ail iaith y tu allan i'r ystafell ddsbarth mewn ysgolion cyfrwng Saesneg.
Swyddogion ieuenctid	Prosiectau amrywiol yn canolbwyntio ar addysg anffurfiol/diddordebau allgyrsiol tu allan i oriau ysgol gan sicrhau defnydd cymdeithasol o'r Gymraeg.
Theatr ieuenctid	Mae'r Elusen yn cynnig cyfleoedd i ieuenctid Cymru, rhwng 14-20 oed, berfformio mewn drama gerdd, ariennir yn gan Llywodraeth Cymru.
Grantiau Cynghorau Lleol/Sefydliadau Llywodraeth Cymru	Cymorth i gyllido gwaith craidd rhanbarthol a phrosiectau ar y cyd â sefydliadau eraill. Prif grant sy'n cefnogi gwaith craidd yr Elusen, er mwyn ei alluogi i gyflawni targedau meysydd strategol yn hyrwyddo'r Gymraeg i blant a phobl ifanc.
Cyngor Llyfrau Cymru Hybu Cynllun Prentisiaeth	Cymorth i gyllido cylchgronnau yr yr Urdd. Cymorth i ariannu costau darpariaeth hyfforddiant i brentisiaid drwy gyfrwng y Gymraeg yn y meysydd chwaraeon, awyr agored a gofal plant.
Cronfa Adfywio Cymunedol y DU	Cymorth i hyfforddi gweithlu awyr agored yn Sir Gwynedd, yn ogystal ag gwaith cyfalaf i ddatblygu safle gweryslla yng ngwersyll Glan Llyn.
Cynllun Cadw Swyddi Llywodraeth DU Cronfa Cyfalaf	Cymorth i ariannu costau staff ar "furlough" Mae hyn yn cynrychioli arian grant ar gyfer prosiectau cyfalaf sy'n parhau i fod o dan gyfyngiadau ar ddyddiad y fantolen. Mae'r ymddiriedolwyr wedi asesu nad oes cyfyngiadau yn bodoli ar y gronfeydd yma ar ddiwedd y cyfnod adrodd a felly mae y balans a oedd yn bodoli wedi ei drosglwyddo i Gronfeydd Anghyfyngedig yn ystod y flwyddyn ariannol.

22. YMRWYMIADAU CYFALAF

	2023	2022
	£	£
Wedi ei gytuno, ond ddim yn y datganiadau ariannol	<u>1,375,987</u>	<u>606,771</u>

Ar ddiwedd y flwyddyn, mae cyfanswm o £1,375,987 wedi'i ymrwmo ar wariant ar waith cyfalaf a thrwsio (2022: £606,77).

23. DATGANIADAU PARTIÖN PERTHYNOL

Nid oedd unrhyw drafodion gydag unrhyw barti perthynol yn y flwyddyn hyd 31 Mawrth 2023, na'r flwyddyn blaenorol.

Cwmni Urdd Gobaith Cymru

Nodiadau i'r Datganiadau Ariannol - parhad
am y flwyddyn yn diweddu 31 Mawrth 2023

24. OFFERYNNAU ARIANNOL (*Financial Instruments*)

Mae gwerth ariannol yr asedau a'r rhwymedigaethau yn cynnwys:

	2023	2022
	£	£
Asedau ariannol sydd yn gytundebau dyled wedi eu mesur ar gost ar ôl eu hamorteiddio		
Buddsoddiadau sefydlog	4,053,110	4,123,064
Dyledwyr masnachol	1,053,899	778,824
Dyledwyr eraill	89,865	36,953
Arian mewn llaw ac yn y banc	4,785,571	4,182,155
Rhwymedigaethau ariannol sydd yn gytundebau dyled wedi eu mesur ar gost ar ôl eu hamorteiddio		
Benthyciadau eraill	(28,282)	(28,255)
Credydwyr masnachol	(1,030,020)	(670,583)
Credydwyr eraill	(50,319)	(66,873)
Incwm gohiriedig	(908,217)	(1,220,878)
Croniadau	(211,417)	(164,171)
Taliadau a dderbyniwyd o flaen llaw	(400,267)	(233,467)

Accounts

REGISTERED COMPANY NUMBER: 00263310 (England and Wales)
REGISTERED CHARITY NUMBER: 524481



Urdd

**Report of the Trustees and
Audited Financial Statements for the
Year Ended 31 March 2022
for**

**Cwmni Urdd Gobaith Cymru
(A Company Limited by Guarantee)**

**Contents of the Financial Statements
for the year ended 31 March 2022**

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Cash Flow Statement	21
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Cwmni Urdd Gobaith Cymru

Report of the Trustees for the year ended 31 March 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of 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 2015).

Cwmni Urdd Gobaith Cymru is a registered charity and company limited by guarantee. The first branch of the movement was opened in 1922 and the Urdd was then incorporated on 8 March 1932 and registered as a charity on the same date. It was set up under the Memorandum which states the aims and powers of the company governed by the Articles of Association. Should the company be wound up in future, the liability would be no more than £0.25 payable by the trustees.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The main aims of the charity are to ensure that all the young people of Wales have the opportunity, through the medium of Welsh, to develop as complete individuals, and enable them to play a constructive role in society, by nurturing personal and social skills.

The charity fulfils its aims in four main ways, namely by offering to young people experience of residential centres, local and national eisteddfodau to promote the arts, a service of sports provision, and a network of national activities. It also offers wider opportunities by arranging occasional trips. A detailed review of achievements and performances is available in a separate annual report to be presented at the Annual Meeting (see www.urdd.cymru).

The charity is grateful for the efforts of its volunteers who help fulfil its service with fundraising and giving their time to assist in the charity's activities. Whilst local area and branches undertake activities, these are run independently of Cwmni Urdd Gobaith Cymru and are therefore not included in these accounts. It was estimated prior to the Covid-19 pandemic that up to 10,000 volunteers contribute towards Urdd activities annually – in the main these contributions consist of volunteering for the numerous Eisteddfodau which take place on a local and regional level prior to qualification for the National Eisteddfod; assisting with numerous sports and social clubs which operate year round; helping with the organising and stewardship of regional and national competitions as well as our Trustees and other volunteers who sit on and attend our boards. During the reporting period, no Eisteddfodau at local, regional nor national level were held due to the Covid-19 pandemic.

Achievements and Performance:

During the year, despite the continuing restrictions of the COVID 19 pandemic, the Urdd achieved the following:

- £9.3million investment programme across the residential centres continued, with the completion of the new Food Hall, Sleeping Block and Congregating Hall in the Urdd centre at Llangrannog expected to complete early in the 2022/23 financial year.
- In September 2021, the Urdd centre in Cardiff, in a team effort with other sectors across Wales, provided refuge to 20 families from Afghanistan, many of which were children and young people, for a period of 5 months. Daily sports and cultural activities were provided to the families, as well as weekly trips to various locations outside of the centre.
- A second Eisteddfod T digital festival, was held during the week that would have been the Urdd National Eisteddfod, attracting over 13,000 competitors.
- In November 2021 a National Netball tournament was held, with 1,500 girls from over 100 schools participating in the Urdd's first event post pandemic.
- #Fel Merch, a new project in partnership with Sports Wales, was launched in June 2021 to tackle the fact that girls are more likely to give up sport in their teenage, especially during the pandemic. This was followed by the first ever female youth sports conference which was held at the Cardiff Residential Centre towards the end of the year. 140 girls from all over Wales attended to enjoy talks and workshops under the leadership of 20 inspirational and well known individuals.
- The apprenticeship schemes offered by the Urdd continued to grow with 140 learners being trained by the Urdd in the fields of Sports, Open Air and Childcare
- The apprenticeship department launched the Essential Skills Hub in order to ensure that Welsh learners throughout Wales have the opportunity to develop their Communication, Numeracy and Welsh skills, from training and education opportunities of the highest level,
- In May 2021 the Urdd's Peace and Goodwill Message "Equality to Girls" was translated to over 54 languages and reached over 59 million people in over 59 countries across the World.

Cwmni Urdd Gobaith Cymru

Report of the Trustees for the year ended 31 March 2022

STRATEGIC REPORT

The trustees, who are also directors of the Charity for the purpose of company legislation, present their annual report and the audited financial statements for the year ended 31 March 2022. The company has adopted the provisions of the 'Statement of Recommended Practice for Charities' in preparing the annual report and the financial statements.

Significant Events and Future Developments

During the reporting period the Covid-19 global pandemic had a direct impact on the Urdd's activities. The Residential Centres in Llangrannog, Cardiff and Glan-Llyn, which closed to all courses on 20th March 2020, only re-opened for overnight residential courses during the summer of 2021 and operated below full capacity throughout the current financial reporting period. This resulted in a drop in revenue of over £2.7m for the reporting period compared to the financial year ended 31 March 2020 before Covid-19.

The trustees identified that the continued effect of Covid on activities, especially on those of the residential centres, was the principal and over-riding risk and uncertainty facing the charity. The Trustees took a number of steps to manage this risk with the establishment of an Emergency Executive Committee to monitor the situation and maintain close contact with the Charity's Senior Management Team. The Emergency Executive Team:

- i. Supported the Senior Management Team in ensuring that the Charity benefitted from the UK Government's assistance to businesses, such as the Job Retention Scheme. As a result, almost 250 of the Urdd staff and seasonal workers were placed on Furlough from 1st April 2020;
- ii. Supported the Senior Management Team in working to secure Welsh Government resilient grant funding to support the Urdd through the lockdown period;
- iii. Agreed an emergency budget for the following 24 months;
- iv. Overseen a review of the Charity's staffing requirements and subsequent staff consultation which resulted in redundancies in October 2020
- v. Ensured a sustainable staffing structure for the future with roles evaluated and benchmarked to ensure that the Urdd is a fair employer and one of choice.

This Committee initially met weekly and continued at least monthly from July 2020 to May 2021; with monthly Trustees' meetings continuing with the monitoring of this risk thereafter.

Throughout the Pandemic, the Urdd remained committed to continuing to deliver its charitable objectives as well as being focussed on ensuring the safety and well-being of its staff and members. The Urdd successfully adapted its services and delivery during the lockdown periods – providing increasing services on-line.

In response to the postponement of the Urdd Eisteddfod in May 2020, the charity took the innovative step to stage a 'virtual' Eisteddfod T and due to ongoing restrictions a second 'virtual' Eisteddfod T was staged in May 2021. In partnership with key stakeholders, S4C and Avanti, this resulted in a hugely popular and successful week of on-line competition broadcast from the Urdd Centre in Llangrannog.

The Urdd's highly successful apprenticeship programme was maintained at full capacity during the pandemic, ensuring that all the charity's apprentices were able to complete their training. As restrictions were eased, the Sport department were also able to re-establish face to face Community Sport services between September and November 2021.

The charity's residential centres have also diversified, offering greater 'out-reach' services from its outdoor centres in Llangrannog and Glan-Llyn, which have been able to operate residential courses for only very limited periods since March 2020. The centres were able to recommence its residential courses to school in the September 2021, but at a reduced capacity to comply with Covid-19 social distancing rules. The charity also benefited from income received at the Cardiff Residential Centre, which provided 100% of its bed capacity 24/7 on an exclusive basis to provide refuge to Afghan families over a period of 5 months, including the normally quieter periods between December and January. In a team effort with other sectors across Wales, the centre provided refuge to 20 families from Afghanistan, many of which were children and young people, for a period of 5 months. Daily sports and cultural activities were provided to the families, as well as weekly trips to various locations outside of the centre.

**Report of the Trustees
for the year ended 31 March 2022**

STRATEGIC REPORT

Financial Review

Financial Position

The Charity's results are reported in the Statement of Financial Activities on page 18.

As a result of the Covid-19 pandemic, during the previous reporting period the Urdd took necessary actions to manage the financial position of the Charity, including accessing the Coronavirus Job Retention Scheme and undertaking a review of staffing requirements resulting in significant redundancies.

The Charity has been fortunate to have benefited from contributions, legacies and donations during the period, and has also been able to access financial support, particularly from the Welsh Government, who have provided financial support to enable the Urdd to continue with construction projects and to help rebuild the Urdd after the pandemic. In addition, £2,228,566 (2021: £1,561,890) of capital grants from the Welsh Government, £400,000 (2021: £300,000) of capital grants from other organisations were received. These grants were used to fund the capital expenditure at the Glan Llyn, Llangrannog and Pentre Ifan residential centres. The spend of these grants have been capitalised, and therefore are not recognised in the Statement of Financial Activities.

Each year, the Urdd's internal management accounts show that the Llangrannog, Glan-Llyn and Cardiff residential centres, as well as the Magazine Department and the Eisteddfod and Arts Department, contribute a surplus towards development and regional activities. In accordance with accounting policies, in the statutory accounts the costs of supporting the charitable activities are apportioned on the basis of the percentage of income received by each department. In addition, grant funding is noted separately in the Statement of Financial Activities. As a result, the financial endowment of the individual departments can appear to be less than reported in the management accounts.

Fixed Assets

Changes in fixed assets are shown in the notes to the financial statements. During the year £3,033,871 was spent on various fixed assets, most notably the major development on the Llangrannog 'Calon y Gwersyll' development. In November 2019 the charity secured Welsh Government funding to contribute towards its capital projects programme between 2019 – 2022.

Investment policy and objectives

The trustees' investment powers are governed by the Memorandum and Articles of Association. The trustees have decided upon a policy of investing money in a combination of government stock, listed shares and specialised investment units for charities, in order to meet their requirements for income generation and capital growth as well as ethical investment. The Trustees continue to monitor performance closely, with the Emergency Executive Committee also reviewing the performance of investments from July 2020 to May 2021 in order to closely monitor any impact of the pandemic on the Charity's investments.

Reserves policy

As is required by the Charities commission, the charity is required to have a reserves policy to safeguard the organisation for the unexpected. The trustees have established a policy whereby general funds should represent approximately 6 months' worth of general expenditure (c£5.5 million prior to the Covid 19 pandemic but expected to rise with inflation in 2022/23 after the residential centres start operating at full capacity again). At this level, the trustees felt that the Charity would be able to continue to operate in case of any significant income shortfall. It would be necessary to consider how to change the activities or increase income in such a case.

As at 31st March 2022, free funds were £6,670,574 (2021: £6,711,517). However, this does not take account of:

- the fact that the Urdd had previously set aside £1m of reserves towards significant capital costs of re-development of its Llangrannog and Glan Llyn centres

Whilst the long-term strategy remains to continue to increase free funds in the future by creating an annual surplus on activities, the ongoing recovery of operations post Covid-19 pandemic is expected to have a continued effect on the Charity's reserve position in the short term. The Trustees will continue to review the level of free funds held compared to the policy as the Charity continues to recover from the impact of the pandemic.

Restricted funds at the year-end were £5,491,119 (2021: £2,709,884). The majority of the balance at the year-end is made up of Restricted donations and grants of £108,040 and Capital Grant Funding of £5,383,079 received in support of the developments at Llangrannog and Glan-Llyn.

Endowment funds were £286,907 (2021: £267,474).

**Report of the Trustees
for the year ended 31 March 2022**

Financial Review - continued

Financial and risk management objectives and policies

The board of trustees has reviewed those significant risks to which the Charity is exposed and set up systems to alleviate such risks. Regular reports have been prepared to ensure that appropriate measures exist to reduce risks. Internal risks have been reduced by implementing arrangements to authorise financial transactions and projects, and in order to ensure consistent quality for all the charity's activities. These arrangements have been periodically reviewed to ensure that they continue to meet charity requirements.

Going Concern

The Trustees have assessed the appropriateness of the going concern basis through updated budget and financial models for the period to March 2023 and are satisfied that it remains appropriate to use the going concern basis of preparation of the financial statements for the year ended 31 March 2022. See Accounting Policies, Note 1 to the Financial Statements.

Future plans

The Urdd's current Corporate Plan covers the period 2019-2022, with the main priorities set out in the plan being:

- to ENSURE that all the young people of Wales are given the opportunity, through the medium of Welsh, to develop into rounded individuals, and enable them to play a constructive role in the community, by developing personal and social skills.
- to ENCOURAGE
 - to use the Welsh language
 - to be part of the Urdd's activities
- to CELEBRATE
 - the success of children and young people
 - the unique nature of the Urdd
- to INNOVATE
 - to create new opportunities for our members
 - to be the best in the field

Priorities 2019-22:

- To open our doors for more children and young people to gain access to quality provision and to use the Welsh language in a positive and social environment.
- To develop the appeal of Eisteddfod yr Urdd to our members and our visitors.
- To extend the provision and reach of the Urdd's national sports competitions.
- To establish a national Welsh-medium youth work model across Wales.
- To invest in the 3 residential centres to offer the best experiences.
- To extend the reach of our outdoor pursuits' services across Wales.
- To provide Welsh-medium apprenticeships for young people across Wales.
- To aim for a worldwide reach for the Urdd's Peace and Goodwill Message.
- To offer international opportunities and experiences for Urdd members.
- To establish a data system that strengthens how we communicate with our members and partners.
- To create art and cultural activities for our members within their communities.
- To celebrate the Urdd's Centenary in 2022 by celebrating the past and innovating for the future.
- Develop Pentre Ifan, Pembrokeshire as the fourth Urdd Camp.

The Trustees, working closely with the Senior Management Team, are currently finalising a new Corporate Plan that will cover the period from 2023 to 2028.

The Urdd will also be taking advantage of opportunities arising to develop projects which accord with its aim and objectives, and to try to increase the budget available to operate them.

Major re-development of both the Glan Llyn and Llangrannog centres began during 2019/20 and are scheduled to continue until late 2022. Whilst the Urdd had initially set aside £3m of capital reserves towards the projects' costs, the level of grant funding secured has since increased, which will reduce the allocation of the Urdd's own funds.

Report of the Trustees
for the year ended 31 March 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

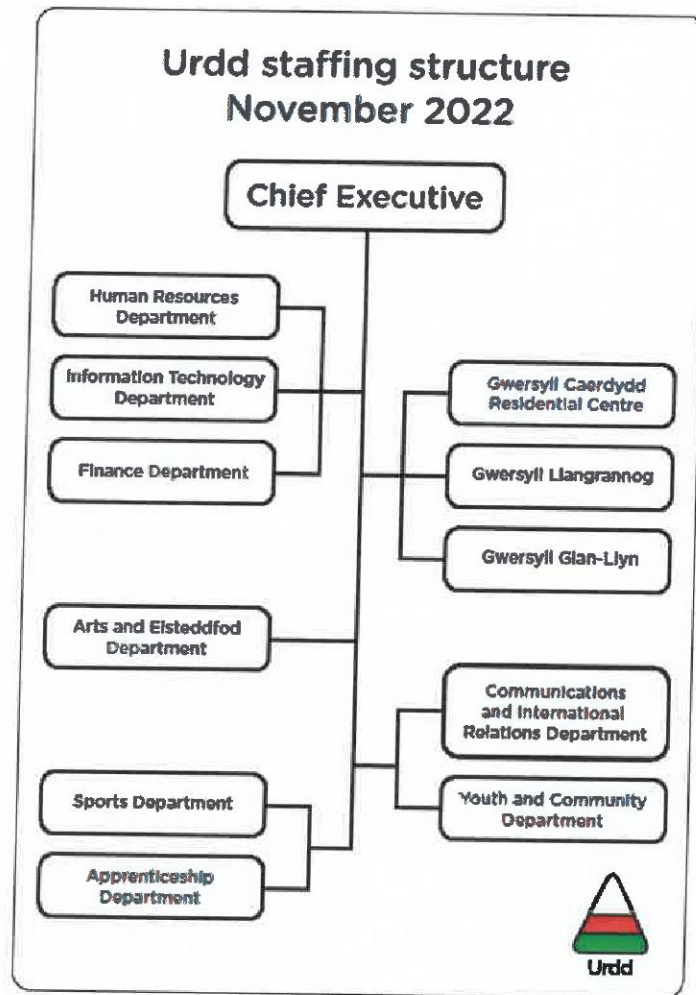
Charity constitution

The charity is a company limited by guarantee without shares. It was incorporated on 8 March 1932. It is governed by a Memorandum and Articles of Association.

The trustees believe that the Urdd is a Public Benefit Entity and meets the requirements laid down in Section 4 of the Charities Act 2011.

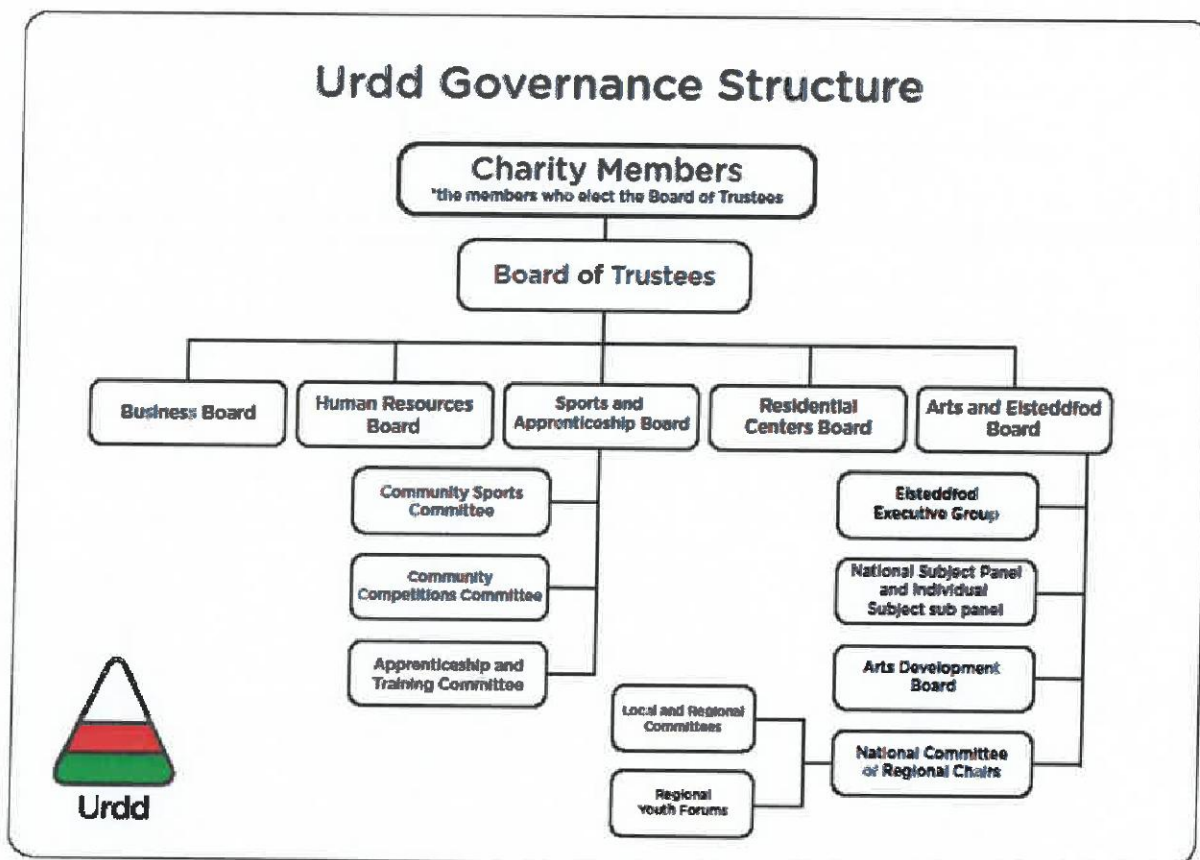
Organisational structure

The Urdd is managed day-to-day by a Chief Executive with the support of eight departmental heads. The departmental structure is shown below:



Organisational structure - continued

During the financial reporting period, a new governance structure was implemented at the charity's Annual General Meeting. 5 Strategic Boards were established to report directly into the Board of Trustees on specialist matters relating to Human Resource, Business, Sports and Apprenticeships, Eisteddfod and the Arts, Residential Centres. As an organisation the Urdd is extremely grateful to the large number of individuals who volunteer to support this entire network.



The members of the board of trustees (who are also directors of the charity for the purposes of company legislation) who served during the year and at the date of this report are listed on page 13.

During the reporting period the following served as Honorary Presidents of the Charity:

- Mr W Melville Jones
- Mr S ab Edwards
- Ms R Lewis

During the reporting period, the Urdd President was Mared Edwards from Anglesey.

Delegation

The trustees delegate day-to-day management of the charity to the Chief Executive, and the Senior Management Team, which during the reporting period consisted of:

- | | |
|-------------------|--|
| • Sian Lewis | Chief Executive |
| • Gwenno Williams | Director of Finance |
| • Lowri Jones | Director Llangrannog Centre |
| • Huw Antur | Director Glan—Llyn Centre |
| • Gary Lewis | Director Sport and Apprenticeships |
| • Sian Eirian | Director Eisteddfod and the Arts |
| • Mali Thomas | Director Communication and Development |
| • Sian Rogers | Director Youth and Communities |
| • Ceren Roberts | Head of Cardiff Centre |

Cwmni Urdd Gobaith Cymru

Report of the Trustees for the year ended 31 March 2022

Recruitment and Appointment of New Trustees

The Trustees receive advice from Charity's Legal Advisers and Auditors as well as from the Human Resources Panel which consists of industry specialists and practitioners.

Urdd Gobaith Cymru recruits and appoints new Trustees in accordance with its Articles of Association, which states that by a resolution at the Annual General Meeting the Charity will:

- Appoint a person who has agreed to be nominated as a Trustee
- Re-appoint an existing Trustee once their three-year term is complete

New Trustees are appointed for an initial term of 3 years, with the option to extend their term, upon re-election, for a further 3 years.

In this process the Board takes advice from a range of the Charity's stakeholders, following which individuals are approached and invited to apply for vacancies on the Board of Trustees. In addition, in order to ensure transparency, prior to the Annual General Meeting, notice is given that members may nominate individuals to be considered as Trustees. In the event that there are a greater number of applicants than there are vacancies on the board, a voting procedure is adopted.

Induction and Training of New Trustees

When new trustees are appointed, they are offered information on their duties and responsibilities and the Urdd adopts its normal induction procedure for appointing new members of staff. This includes training in Urdd procedures and policies. An assessment is made of training needs with specific training being offered to new trustees on their role and responsibilities.

Report on Pay and Remuneration

In line with our commitment to ensure fair and competitive rates of pay, a full pay and grading review was undertaken across the Urdd during the previous financial year and a new structure introduced with effect from the 1st April 2021. Ensuring we are able to attract and retain candidates of the necessary calibre for our job vacancies is critical to our success.

Every job description across the organisation was reviewed, updated, assessed, scored and benchmarked. Recognising the responsibilities and duties of each role ensures a fair, appropriate and competitive salary can be aligned. The benchmarking exercise conducted as part of this process allowed the comparison of similar roles within other organisations of a similar nature and size to identify an appropriate and consistent salary level.

The Urdd's re-grading process remains active and available to staff should there be significant change within the scope of the job role duties and responsibilities. An updated job description reflecting the changes will be considered by the HR department, who will conduct 2 independent assessments of the role using the Urdd's chosen job evaluation tool (currently HR Inform).

Annually, the Board of Trustees assess the economic situation to determine if, and what cost of living increase should be applied to salaries for the following financial year. This is done alongside a forecasts of the organisation's financial situation, forthcoming budgets and in consultation with the HR Panel and the Staff Forum.

The Urdd is committed to being a Real Living Wage employer, ensuring our starting salaries are in line with the Living Wage Foundation's recommended rate of pay (this currently excludes apprentices).

Diversity and Staff Involvement

Urdd Gobaith Cymru has a range of policies which reflect current legislation and aim to secure retention and motivation of its staff. These policies are reviewed regularly and are equality checked before implementation. The Charity is committed to equality of opportunity in our employment practices. In particular, the Urdd aims to ensure that no potential or actual employee receives more or less favourable treatment on the grounds of age, disability, ethnic or national origin, gender, marital or parental status, nationality, political belief, race, religion, or sexual orientation. This is reflected in our equality and diversity policy.

Our HR system, CIPHR, is a safe place for staff to share personal details in relation to equal opportunity data. A campaign was launched requesting staff log in and ensure their details are up to date, accurate and as complete as possible to assist us in ensuring we have a better understanding of our workforce's data. We cannot insist staff complete this information, however by encouraging them to do so we can ensure we are providing the best support possible to each and every employee and we will be able to more accurately report on our staff diversity. We are fully aware that we could have a much more diverse and representative workforce. We have signed up to be a Disability Confident Committed Employer and have received our level 1 certificate, which we will use as part of our recruitment campaigns to aim to recruit and attract a more diverse network of candidates. We will remain vigilant in this area.

**Report of the Trustees
for the year ended 31 March 2022**

Diversity and Staff Involvement - continued

Communication is key in all of our activities and ensuring staff are updated and aware of developments across the organisation is imperative. We use a number of resources to ensure this is effective such as departmental platforms on our Teams network and our HR system where announcements can be posted and new policies and documents shared. It is also crucial for staff to receive regular updates from the Chief Executive, which has been a much-needed resource during the reporting period given the challenges that the Urdd and wider society has faced. The communication chain within the Urdd enables information to be disseminated down from the top throughout the staffing structure – from Trustee Board Meetings, to the Senior Management Team, to departmental Managers and Staff. The Senior Management Team meet regularly to discuss any changes, developments and issues faced by the organisation and staff are kept informed of any major factors effecting the Charity as a whole and their departments and roles in particular.

A Staff Representation group, selected by the workforce, was formed during the significant consultation process as part of the necessary restructuring in the previous reporting period due to Covid-19. This group proved to be a beneficial resource for both the management team and staff and assisted in ensuring a difficult change process was managed sensitively with full cooperation, communication, and input from all parties. The Urdd's Staff Forum which aimed to bring together voices from across the organisation to help develop and promote staff engagement and to educate, inform and implement initiatives benefiting both employees and the organisation unfortunately dissolved following the restructuring in 2021. However, one of our main priorities for 2022 is to resurrect the Staff Forum/Representation Group, ensuring staff views are listened to as we begin to build our brand once again.

Human Resources Board

Amongst the strategic boards to which the Trustees delegate some degree of responsibility is the Human Resources Board which consists of a range of HR experts, ensuring that advice is provided and decisions are made with the benefit of their experience, direction and guidance.

The Environment

Cwmni Urdd Gobaith Cymru is committed to securing continuous improvements to its procedures and use of resources, in order to reduce its carbon footprint. The Urdd recognises the Climate Emergency and aims to set a target to become a carbon neutral organisation. Sustainable development is the essence of the Future Generations Act and the Urdd aims to improve the environmental well-being of Wales through the application and implementation of its environmental policy.

Streamlined Energy and Carbon Report (SECR)

Under the SECR regulations Urdd Gobaith Cymru is classed as a 'large unquoted' organisation and so is required to report annually on greenhouse gas emissions from Scope 1 and 2 Electricity, Gas and Transport.

Methodology

The reporting period is the most recent financial year 1 April 2021 to 31 March 2022. This report has been compiled in line with the March 2019 BEIS 'Environmental Reporting Guidelines: Including streamlined energy and carbon reporting guidance', and the EMA methodology for SECR Reporting. All measured emissions from activities which the organisation has financial control over are included as required under The Companies (Directors' Report) and Limited Liability Partnerships (Energy and Carbon Report) Regulations 2018, unless otherwise stated. The carbon figures have been calculated using the BEIS 2021 carbon conversion factors for all fuels.

UK Carbon Footprint Data

Scope	Description	2022	2021	2020
Scope 1	Combustion of fuel on site and transportation	427 tCO ₂ e	332 tCO ₂ e	587 tCO ₂ e
Scope 2	Purchased energy – location based	132 tCO ₂ e	103 tCO ₂ e	207 tCO ₂ e
	Purchased energy – market based	35 tCO ₂ e	93 tCO ₂ e	231 tCO ₂ e
Intensity Ratio	Location Based	53.9 tCO ₂ e/£1m turnover	45.9 tCO ₂ e/£1m turnover	66.5 tCO ₂ e/£1m turnover
	Market Based	45.3 tCO ₂ e/£1m turnover	44.9 tCO ₂ e/£1m turnover	68.5 tCO ₂ e/£1m turnover

The Urdd's emissions and energy consumption have all increased since the previous reporting period, though are lower than the period before COVID pandemic in 2019/20. This increase is due to increased occupancy at the residential sites after the COVID lockdown periods in the financial year.

During the period, the Urdd undertook an in depth energy audit at the two largest residential centres, Llangrannog and Glan Llyn, with the intention of developing a net zero strategy and energy saving opportunities for ESOS compliance.

**Report of the Trustees
for the year ended 31 March 2022**

TRUSTEES SECTION 172 STATEMENT

The Directors understand their responsibilities to promote the success of the Company and are aware of their duty under s.172 of the Companies Act 2006 to act in the way which they consider, in good faith, would be most likely to promote the success of the Company for the benefit of its members as a whole and, in doing so, having regard to (amongst other matters):

- The likely consequences of any decision in the long term
- The interests of the Company's employees
- The need to foster the Company's business relationships with suppliers, customers and others
- The impact of the Company's operations on the community and the environment
- The desirability of the Company maintaining a reputation for high standards of business conduct
- The need to act fairly as between members of the Company, (the "s.172(1) Matters").

The Likely Consequences of any Decisions in the Long Term

The Board remains mindful that its strategic decisions can have long term implications for the business and its stakeholders, and these implications are carefully assessed.

During the year, in approving the Urdd's budget the Board of Trustees addressed the following:

- Implementing a new Governance structure by establishing new Strategic Boards,
- Ensured that the voice of young people were represented within the new structure by including positions for young people on each of the Strategic Boards
- Arrangements for the Urdd's centenary celebrations
- Rebuilt the workforce following the impact of the Covid-19 pandemic.

The Interests of the Company's Employees

Enhancing employee engagement is an integral part of the culture of the Urdd. Senior management are actively involved in engagement with staff through, weekly face to face and electronic communications. These meetings provide updates to staff on business developments and provide an opportunity to raise questions and to answer questions directly.

The Trustees receive regular updates on employee matters from the Chief Executive, who attends Trustee Board meetings. In the new Governance structure, the Human Resources Panel has now been upgraded to a Human Resources Board. Through the leadership of the Chairman of the Human Resources Board, who is also a trustee of the Urdd, the recruitment campaign began in February 2022.

The Human Resources Board responsibilities include:

- Supporting the Chief Executive and Head of the Human Resources department to draw up a strategic plan to develop the workforce and approve the final version
- Supporting the attraction, retention and development of an inclusive workforce
- Providing guidance and support in specific areas of employment
- Providing recommendations to the Board of Trustees on Human Resources matter

Engagement with Stakeholders

The trustees acknowledge the support and contribution of a number of the charity's key internal stakeholders (members and volunteers of the Urdd) and external stakeholders (the public, supply partners, funders, local authorities, Welsh Government, suppliers, customers and sponsors).

During this year, the Urdd's involvement stakeholders was expanded, by providing shelter to Afghan refugees in the Cardiff Residential Centre. The Urdd was part of the Home Office's international campaign to support Afghan citizens who were fleeing and seeking asylum. This was facilitated by the Wales Strategic Immigration Partnership, the Welsh Government, and the local authorities

The Trustees remain committed to effective engagement of all stakeholders and are mindful that the Urdd's success depends on its ability to engage effectively, work together constructively and to take stakeholder views into account. The Trustees consider and discuss information from across the organisation to understand the impact of the Urdd operations and the interests and views of our key stakeholders. The Trustees also review financial and operational performance, as well as information covering areas such as key risks, legal and regulatory compliance.

**Report of the Trustees
for the year ended 31 March 2022**

Engagement with Stakeholders - continued

This information is provided to the Trustees through routine reports circulated in advance of each Board of Trustees meeting and via in person presentations by senior management and other staff when appropriate.

The Urdd's Governance structure is key to engaging with stakeholder. Regional Committees and Boards sit at regular intervals during the year. These consist of volunteers, members and other stakeholders and partners as well as a delegation of Trustees and staff and provide opinion, feedback and guidance to the Trustees providing opportunities for Trustees to engage directly with members and volunteers. To ensure an effective engagement through board, committees and sub-committees, a sub-group of Trustees was formed to review and revise the Governance of the Urdd.

The current Boards have been established to consider strategic matters:

- Human Resources
- Business
- Sports and Apprenticeships
- Eisteddfod and the Arts
- Residential Centres

Stakeholders receive a regularly newsletter update from the Chief Executive.

The Company is promoted to all stakeholders through media and public engagements by the Chair of Trustees, Urdd President and the Chief Executive.

In efforts to help ensure that the voice and interests of the Urdd's stakeholders are given due consideration and that Trustees are given the best possible opportunity to actively and positively engaging with the full range of its stakeholders, a number of practical steps have been taken, including:

- Amending the Urdd's governance system to include 5 Strategic Boards with the intention of modernizing and better reflecting the needs of its members
- Appoint 2 young Trustees under the age of 25
- Including young people on each of the strategic boards

The Impact of the Company's Operations on the Community and the Environment

The Trustees are committed to supporting the communities throughout Wales but give particular consideration to those regions where the Urdd's principal residential centres are located, and the Charity's responsibility as a local employer, a customer to local businesses as well as its environmental impact in those areas.

The Urdd is committed through its environmental policy to minimise its environmental impact by reducing both the carbon footprint of its activities and the natural resources it utilises. In January 2022, 'ECA Business Energy' was engaged to complete an audit of the Urdd's energy use and carbon emissions. As a result of this by 2050 the Urdd has committed reducing its carbon emissions by 97% and within 3% of Net Zero.

The Urdd supports communities, through local employment and the local supply chain. The Urdd contributes particularly to community cohesion by delivery a range of opportunities for young people and volunteers from the local communities in and around the Charity's main employment hubs.

Maintaining a Reputation for High Standards of Business Conduct.

The Board prides itself on its long history of honesty and integrity in its business dealings. It recognises the importance of operating a robust corporate governance framework. The Board of Trustees are actively reviewing its governance structures and intend adopting a modernised, robust governance structure that better reflects the scale of provision, turnover and staffing levels of the Charity.

The Need to Act Fairly Between Members

All Board members have completed a declaration of interest and a skills audit. This ensures that their skills knowledge and experiences are aligned to the Charity's objectives.

Cwmni Urdd Gobaith Cymru
Report of the Trustees
for the year ended 31 March 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
00263310 (England and Wales)

Registered Charity number
524481

Registered office
Adran Ariannol
Gwersyll Yr Urdd Glan Llyn
Llanuwchllyn, Y Bala
Gwynedd LL23 7ST

Trustees

Ms E C Davies
Mr D Davies, Chairman
Mr T D Jones
Mr G Morris
Mrs M Parry
Ms A Parry
Mr D Price
Mr R Tomos, (resigned 12th September 2022)
Mr I A Walters
Miss N Haf
Miss S Ff Dafydd
Mr G S Parry
Mrs N Bennett, Deputy Chairman
Ms G Davies

Abigail Williams ACA is the Charity's treasurer, but has not been appointed as either a Trustee nor Director.

Company Secretary

Ms A Parry

Auditors

Ashmole & Co.
Chartered Certified Accountants & Registered Auditors
18 High Street
Llanymddyfri
Sir Gaerfyrddin
SA20 0PU

Bankers

HSBC plc
19 Y Stryd Fawr
Aberystwyth
Ceredigion
SY23 1DE

Investment Managers

Canaccord Genuity Wealth Management
Anson House
1 Cae'r Llynen
Llandudno Junction
Conwy LL31 9LS

Principal Legal Advisors

Hugh James
Two Central Square
Caerdydd
CF10 1FS

Cwmni Urdd Gobaith Cymru

**Report of the Trustees
for the year ended 31 March 2022**

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of Cwmni Urdd Gobaith Cymru for the purposes of company law) are responsible for preparing the Report of the Trustees 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 which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company 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 charitable 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 Charitable Company's website.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 22 December 2022 and signed on the board's behalf by:



Dyfrig Davies – Chairman, Board of Trustees

**Report of the Independent Auditors to the Members of
Cwmni Urdd Gobaith Cymru**

Opinion

We have audited the financial statements of Cwmni Urdd Gobaith Cymru (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the 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 (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; 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 Auditors responsibilities for the audit of the financial statements section of our report. We are independent of the 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 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 Report of the Independent Auditors 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 Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees including Strategic Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where 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 received all the information and explanations we require for our audit.

Report of the Independent Auditors to the Members of Cwmni Urdd Gobaith Cymru

Responsibilities of trustees

As explained more fully in the Statement of Trustees Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) 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 the trustees 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 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 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 a Report of the Independent Auditors 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.

Irregularities are instances of non-compliance with laws and regulations. The objectives of our audit are to obtain sufficient appropriate audit evidence regarding compliance with laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements, and to respond appropriately to identified or suspected non-compliance with laws and regulations identified during the audit.

In relation to fraud, the objectives of our audit are to identify and assess the risk of material misstatement of the financial statements due to fraud, to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud through designing and implementing appropriate responses and to respond appropriately to fraud or suspected fraud identified during the audit.

However, it is the primary responsibility of management, with the oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud, the audit engagement team:

- Obtained an understanding of the nature of the industry and sector, including the legal and regulatory framework that the company operates in and how the company is complying with the framework;
- Inquired of management, and those charged with governance, about their own identification and assessment of the risks of irregularities, including any known actual, suspected or alleged instance of fraud;
- Discussed matters about non-compliance with laws and regulations and how fraud might occur including assessment of how and where the financial statements may be susceptible to fraud.

As a result of these procedures, we consider the most significant laws and regulations that have a direct impact on the financial statements are FRS 102, the Charities Act and the Companies Act 2006. We performed audit procedures to detect non-compliance which may have a material impact on the financial statements which included reviewing financial statements disclosures.

The audit engagement team identified the risk of management override of controls as the area where the financial statements were most susceptible to material misstatement due to fraud. Audit procedures performed included but were not limited to testing manual journal entries and other adjustments and evaluating the business rationale in relation to any significant, unusual transactions and transactions entered into outside the normal course of business.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**Report of the Independent Auditors to the Members of
Cwmni Urdd Gobaith Cymru**

Use of our report

This report is made solely to the charitable company'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 charitable company's members those matters we are required to state to them in an auditors' 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



C H Llwyd FCA FCCA (Senior Statutory Auditor)
for and on behalf of Ashmole & Co
Chartered Certified Accountants & Registered Auditors
18 High Street
Llandovery
Carmarthenshire
SA20 0PU

Date: 23 December 2022

Note:

The maintenance and integrity of the Cwmni Urdd Gobaith Cymru website is the responsibility of the trustees; the work carried out by the auditors does not involve consideration of these matters and, accordingly, the auditors accept no responsibility for any changes that may have occurred to the financial statements as presented on the website.

Cwmni Urdd Gobaith Cymru

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the year ended 31 March 2022

	Note	Unrestricted funds £	Restricted funds £	Endowment funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM						
Donations and legacies	2	242,812	248,320	-	491,132	2,525,314
Charitable activities	5	4,495,036	6,227,094	-	10,722,130	6,832,061
Other trading activities	3	88,973	-	-	88,973	166,022
Investment income	4	35,514	-	9,756	45,270	37,555
TOTAL INCOME AND ENDOWMENTS		<u>4,862,335</u>	<u>6,475,414</u>	<u>9,756</u>	<u>11,347,505</u>	<u>9,560,952</u>
EXPENDITURE ON						
Raising funds	6	(40,613)	-	-	(40,613)	(48,137)
Charitable activities	7	<u>(4,914,041)</u>	<u>(3,694,179)</u>	-	<u>(8,608,220)</u>	<u>(6,803,796)</u>
TOTAL EXPENDITURE		<u>(4,954,654)</u>	<u>(3,694,179)</u>	<u>-</u>	<u>(8,648,833)</u>	<u>(6,851,933)</u>
Other gains and losses						
Net gains on investments		<u>244,388</u>	<u>-</u>	<u>19,380</u>	<u>263,768</u>	<u>783,021</u>
Net Income		<u>152,069</u>	<u>2,781,235</u>	<u>29,136</u>	<u>2,962,440</u>	<u>3,492,040</u>

Cwmni Urdd Gobaith Cymru

Statement of Comprehensive Income
for the year ended 31 March 2022

	Unrestricted funds £	Restricted funds £	Endowment funds £	2022 Total funds £	2021 Total funds £
Net Income	152,069	2,781,235	29,136	2,962,440	3,492,040
Revaluation of freehold properties	(59,205)	-	-	(59,205)	-
Transfers between funds 22	9,703	-	(9,703)	-	-
Net movement in funds	<u>102,567</u>	<u>2,781,235</u>	<u>19,433</u>	<u>2,903,235</u>	<u>3,492,040</u>
RECONCILIATION OF FUNDS					
Total funds brought forward	21,582,490	2,709,884	267,474	24,559,848	21,067,808
Net movement in funds	102,567	2,781,235	19,433	2,903,235	3,492,040
TOTAL FUNDS CARRIED FORWARD	<u>21,685,057</u>	<u>5,491,119</u>	<u>286,907</u>	<u>27,463,083</u>	<u>24,559,848</u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities

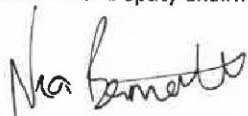
Cwmni Urdd Gobaith Cymru (Registered number: 00263310)

Balance Sheet
At 31 March 2022

	Note	Unrestricted funds £	Restricted funds £	Endowment funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS						
Intangible assets	13	60,984	-	-	60,984	32,049
Tangible assets	14	14,953,499	5,383,079	-	20,336,578	17,526,768
Investments	15	<u>3,836,157</u>	<u>-</u>	<u>286,907</u>	<u>4,123,064</u>	<u>3,863,825</u>
		18,850,640	5,383,079	286,907	24,520,626	21,422,642
CURRENT ASSETS						
Stocks	16	63,617	-	-	63,617	23,483
Debtors	17	1,295,279	-	-	1,295,279	513,005
Cash at bank		<u>4,074,115</u>	<u>108,040</u>	<u>-</u>	<u>4,182,155</u>	<u>4,036,497</u>
		5,433,011	108,040	-	5,541,051	4,572,985
CREDITORS						
Amounts falling due within one year	19	(2,598,594)	-	-	(2,598,594)	(1,435,779)
NET CURRENT ASSETS		<u>2,834,417</u>	<u>108,040</u>	<u>-</u>	<u>2,942,457</u>	<u>3,137,206</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>21,685,057</u>	<u>5,491,119</u>	<u>286,907</u>	<u>27,463,083</u>	<u>24,559,848</u>
NET ASSETS		<u>21,685,057</u>	<u>5,491,119</u>	<u>286,907</u>	<u>27,463,083</u>	<u>24,559,848</u>
FUNDS						
Unrestricted funds	22				21,685,057	21,582,490
Restricted funds:						
John and Rhys James Fund					16,800	16,800
John and Ceridwen Medal Grants					5,240	5,240
Capital Fund					86,000	-
					<u>5,383,079</u>	<u>2,687,844</u>
Endowment funds					5,491,119	2,709,884
					<u>286,907</u>	<u>267,474</u>
TOTAL FUNDS					<u>27,463,083</u>	<u>24,559,848</u>

The financial statements were approved by the Board of Trustees on 22 December 2022 and were signed on its behalf by:

Nia Bennett - Deputy Chairman, Board of Trustees



Cwmni Urdd Gobaith Cymru

**Cash Flow Statement
for the year ended 31 March 2022**

	Notes	2022 £	2021 £
Cash flows from operating activities:			
Cash generated from operations	1	3,210,581	4,104,475
Cash flows from investing activities:			
Purchase of intangible assets		(45,337)	(32,213)
Purchase of tangible fixed assets		(3,033,871)	(2,128,928)
Purchase of fixed asset investments		(59,965)	(239,800)
Sale of fixed asset investments		64,494	243,592
Interest received		-	700
Net cash used in investing activities		<u>(3,074,679)</u>	<u>(2,156,649)</u>
Cash flows from financing activities:			
Income attributable to endowment		<u>9,756</u>	<u>8,727</u>
Net cash provided by financing activities		<u>9,756</u>	<u>8,727</u>
Change in cash and cash equivalents in the reporting period		<u>145,658</u>	<u>1,956,553</u>
Cash and cash equivalents at the beginning of the reporting period	2	<u>4,036,497</u>	<u>2,079,944</u>
Cash and cash equivalents at the end of the reporting period	2	<u>4,182,155</u>	<u>4,036,497</u>

Cwmni Urdd Gobaith Cymru

Notes to the Cash Flow Statement
for the year ended 31 March 2022

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022	2021
	£	£
Net income for the reporting period (as per the statement of financial activities)	2,962,440	3,492,040
Adjustments for:		
Amortisation charges	16,402	164
Depreciation charges	164,856	136,689
(Gain)/losses on investments	(263,768)	(783,021)
Loss on disposal of fixed assets	-	5,160
Interest received	-	(700)
Income attributable to endowment	(9,756)	(8,727)
Decrease/(increase) in current investments	-	896,943
(Increase)/decrease in stocks	(40,134)	7,158
(Increase)/decrease in debtors	(782,274)	265,854
Increase in creditors	<u>1,162,815</u>	<u>92,915</u>
Net cash provided by operating activities	<u><u>3,210,581</u></u>	<u><u>4,104,475</u></u>

2. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2022	2021
	£	£
Cash in hand and at bank	<u>4,182,155</u>	<u>4,036,497</u>
Total cash and cash equivalents	<u><u>4,182,155</u></u>	<u><u>4,036,497</u></u>

**Notes to the Financial Statements
for the year ended 31 March 2022**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Going Concern

The Urdd's activities and future plans are set out in the Trustees Report. In their assessment of the appropriateness of the going concern basis, the Trustees have taken into account a range of factors including cash reserves, liquidity and anticipated demand for services in light of the effects of the Covid-19 pandemic.

As a result of Covid-19, income from the Urdd's traditional activities, especially the operation of the 3 residential centres, has been significantly lower than the levels prior to the pandemic for 2020/21 and 2021/22. However, a significant proportion of the reduction in income was offset by a combination of reduced expenditure as well as increased grant funding from other sources – principally Welsh Government and the Coronavirus Job Retention Scheme. The charity was also able to use its Cardiff Residential Centre to provide refuge for families from Afghanistan at a time where it was not possible for traditional residential courses by schools to be run at the centre at full capacity. In addition, the organisation has considerable financial resources which have been released from capital commitments following the doubling of capital investment by the Welsh Government's 21st Century Schools department in the Urdd's developments in Llangrannog and Glan-llyn.

As a consequence, the Trustees believe that the Charity is well-placed to manage its business risks through this current period of economic uncertainty and that there is a reasonable expectation that the Urdd has adequate resources to continue operating successfully for the foreseeable future. For these reasons they continue to adopt the going concern basis of accounts preparation.

Income

Income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably. Deferred income represents monies received for periods in the future and consequently released to income during the relevant period.

For legacies, entitlement is taken at the earlier of the date on which either, the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition has not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donations are accounted when received by the charity. Tax reclaimed in respect of Gift aid is accounted for on an accrual basis. Tangible asset donations are included in the accounts at their market value. The charity also receives the benefit of work carried out by volunteers, the value of which cannot be quantified and therefore not recognised financially in the accounts.

Grant and service level agreement income are only recognised in the SOFA when the general income recognition criteria are met. In the case of performance related grants, income is only recognised to the extent that the charity has provided the specified goods and services. Capital grants are recorded in the Statement of Financial Activities in the year of receipt.

Membership subscriptions are treated as income for the provision of Charitable activities.

Investment income is recognised at the time the investment income is receivable. Investment return of Fixed Asset Investment Bond Accumulation Funds is not shown as investment income but is reflected in the price of each unit, and therefore reflected in the market value of the units at the year-end date.

Turnover is recorded net of any applicable VAT.

**Notes to the Financial Statements
for the year ended 31 March 2022**

1. ACCOUNTING POLICIES – continued

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and includes non-recoverable VAT.

Allocation and apportionment of costs

Expenditure has been classified under headings that aggregate all cost related to the category. Where it is not possible to allocate them on this basis, i.e. the organisation's central costs, they have been allocated to charitable activities on the basis on income received by each cost centre. It is felt that this policy gives a fair reflection of the time spent centrally. Governance costs represent the cost of administering the charity and meeting constitutional and statutory requirements. The fund-raising cost represents the cost of running the sponsorship department and funds raised by sale of goods for specific products. The costs of operating leases are acknowledged annually in equal annual instalments over the period of the lease.

Intangible assets and amortisation

Intangible assets are stated at cost, net of amortisation and any provision for impairments.

Amortisation is provided at the following rates in order to write off the cost, less estimated residual value, of each asset on a straight-line bases over its estimated useful life as follows:

Software	4 years
----------	---------

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Long Leasehold Property	Straight line over the term of the lease
Plant and machinery	4% - 25% on cost and 5% on reducing balance
Motor vehicles	25% on reducing balance
Buildings	Straight line over 50 years on the difference between cost / valuation and the expected realisable value after 50 years

Further details on the policy not to depreciate freehold buildings is given in note 14.

Land is not subject to depreciation.

Cash at Bank an in hand

Cash at bank and in hand included cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of a deposit or similar account.

Current asset investments

Current asset investments represent funds invested in a term investment for a period of less than 12 months to maturity.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

**Notes to the Financial Statements
for the year ended 31 March 2022**

1. ACCOUNTING POLICIES – continued

General Funds

General funds comprise donations and income which is receivable or generated for charity objectives with no other specific purpose and therefore available as general funds. No external conditions are imposed on general funds and they are available for expenditure by the Charity in accordance with its objectives/intentions or to set aside for appropriate internal purposes.

Designated Funds

Designated funds are general funds earmarked by the trustees for special purposes.

Restricted Funds

Restricted funds represent monies received towards special purposes where conditions are attached to their expenditure. Expenditure relating to this objective has been charged to the fund, together with a fair proportion of administration and management costs.

Endowment Funds

Endowment funds represent contributions and bequests where the contributor has noted that the monies should be kept as capital. The income has been used in accordance with the terms of the endowments and included in the statement of financial activities.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight-line basis over the period of the lease.

Pension costs and other post-retirement benefits

The company runs three pension schemes for eligible staff.

1. Some of the organisation's staff are members of the Teachers' Pension Scheme, which is a national statutory contributable, defined-benefits, unfunded scheme. It is administered by the Teachers' Pension Agency, an executive agency of the Department for Education and Employment. Pension costs have been assessed by the Government Actuary. The Charity contributed 23.68% (2021: 23.68%) of pensionable pay to the scheme for the year ended 31 March 2022, that is £20,282 (2021: £27,286). The cost has been recognised in the financial statements as and when due. This scheme has been closed to new members of staff since 2000.

2. For members who are not eligible to join the Teachers' Scheme, the Charity has arranged a defined-contribution pension scheme. The scheme is managed independently and the charity contributes 6% of pensionable pay.

3. A further scheme is in place that complies with the requirements of auto enrolment for members of staff who are not contributing into the above schemes.

All schemes are held separately from charity assets and the costs have been recognised in the Statement of Financial Activities in the period to which they relate. The cost for the year of schemes 2 and 3 was £221,141 (2021: £223,141).

Cwmni Urdd Gobaith Cymru

**Notes to the Financial Statements
for the year ended 31 March 2022**

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
General Grants	248,319	1,910,817
Donations	61,808	566,470
Legacies	<u>181,005</u>	<u>48,027</u>
	<u>491,132</u>	<u>2,525,314</u>

Voluntary income has been received in the form of general grants, donations, bequests and gifts and has been fully included in the financial statements as and when due. The value of service rendered by volunteers has not been included in the accounts.

The general grants income represents UK Government Job Retention Scheme funding in respect of furloughed employees. Donations in the previous reporting period included £518,702 of monies received from regional committees, comprising of money raised by the committees to be used on activities for young people within each region.

3. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Miscellaneous income	<u>88,973</u>	<u>166,022</u>
	<u>88,973</u>	<u>166,022</u>

Miscellaneous income relates to various incidental sundry incomes arising from the charity's activities that are not directly related to the main activity headings, e.g. rent, sponsorship, sale of promotional goods.

4. INVESTMENT INCOME

	2022	2021
	£	£
Investment portfolio income	45,270	36,855
Deposit account interest	-	<u>700</u>
	<u>45,270</u>	<u>37,555</u>

Investment income has been recognised when received.

5. INCOME FROM CHARITABLE ACTIVITIES

		2022	2021
	Activity	£	£
Grants	Grants - Supporting charitable activities	6,217,094	5,960,281
Charitable activities	Llangrannog and Pentre Ifan residential centre	1,078,296	126,469
Charitable activities	Glan Llyn residential centre	789,796	142,957
Charitable activities	Cardiff residential centre	1,344,268	3,146
Charitable activities	Sports department	309,476	72,600
Charitable activities	Apprenticeship department	430,045	299,254
Charitable activities	Eisteddfod festival and department	250,290	153,000
Charitable activities	Magazines	78	4,743
Charitable activities	Youth and Community department	68,126	1,679
Charitable activities	Subscriptions and membership	<u>234,661</u>	<u>67,932</u>
		<u>10,722,130</u>	<u>6,832,061</u>

Cwmni Urdd Gobaith Cymru

Notes to the Financial Statements - continued
for the year ended 31 March 2022

5. INCOME FROM CHARITABLE ACTIVITIES – continued

Grants received, included in the above, are as follows:

	2022	2021
	£	£
Welsh Government - Eisteddfod Grants	150,000	150,000
Welsh Local Government Association - Eisteddfod Grants	142,200	139,400
Welsh Government – Promote the Use of the Welsh Language	1,068,384	702,184
Welsh Government - Grant Scheme for National Voluntary Youth Organisations	135,764	132,101
Welsh Government - Cymraeg Pob Dydd Project	-	138,200
Welsh Government – Additional Revenue and Resilience Grants	-	1,810,123
Welsh Government – International	-	15,000
Welsh Government – Other Projects	193,940	7,000
Welsh Books Council	34,000	40,200
Local Organisations and Authorities	705,130	359,099
Sports Grants	799,280	413,934
Promoting Apprenticeships Scheme	100,000	157,500
Welsh Government & National Lottery - Capital Grants	2,228,566	1,861,890
UK Community Regeneration Fund	150,753	-
Garfield Weston Foundation – Capital Grant	150,000	-
Prince's Trust – Capital Grant	250,000	-
Sports Wales – Capital Grant	66,669	-
Joseph Rowntree Grant	-	33,650
Other Grants	42,408	-
	<u>6,217,094</u>	<u>5,960,281</u>

Grants, including those for the purchase of fixed assets, have been fully acknowledged in the Statement of Financial Activities as and when due.

6. RAISING FUNDS

Raising donations and legacies

	2022	2021
	£	£
Staff costs	36,084	13,851
Sundry costs	<u>4,529</u>	<u>34,286</u>
	<u>40,613</u>	<u>48,137</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct costs	Support costs (See note 8)	Totals
	£	£	£
Llangrannog and Pentre Ifan residential centre	1,890,475	149,521	2,039,996
Glan Llyn residential centre	1,305,664	129,934	1,435,598
Cardiff residential centre	856,016	98,487	954,503
Sports department	1,324,589	172,603	1,497,192
Apprenticeship department	698,760	198,018	896,778
Eisteddfod festival and department	410,539	40,775	451,314
Magazines	51,984	8,233	60,217
Youth and community costs	<u>1,093,906</u>	<u>178,716</u>	<u>1,272,622</u>
	<u>7,631,933</u>	<u>976,287</u>	<u>8,608,220</u>

The support costs of the Urdd have been allocated to the charitable activities on the basis of a percentage of income.

Cwmni Urdd Gobaith Cymru

Notes to the Financial Statements - continued
for the year ended 31 March 2022

8. SUPPORT COSTS

	Management	Finance	Governance costs	Totals
	£	£	£	£
Wages	686,347	-	61,164	747,511
Social security	82,131	-	7,391	89,522
Pensions	40,037	-	3,670	43,707
Repairs and renewals	14,413	-	-	14,413
Professional fees	-	-	54,752	54,752
Auditors' remuneration	-	-	8,000	8,000
Bank charges	-	18,382	-	18,382
	<u>822,928</u>	<u>18,382</u>	<u>134,977</u>	<u>976,287</u>

9. NET INCOME

Net income is stated after charging:

	2022	2021
	£	£
Auditors' remuneration	9,500	8,000
Auditors' remuneration – non audit	8,500	-
Amortisation	16,402	164
Depreciation - owned assets	164,856	139,689
Rent	75,615	73,605
Loss on disposal of fixed asset	-	5,160
	<u>-</u>	<u>5,160</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

The charity reimbursed various trustees for general expenses (e.g. travel to meetings etc) totalling £nil during the year (2021: £nil).

Cwmni Urdd Gobaith Cymru

Notes to the Financial Statements – continued
for the year ended 31 March 2022

11. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	4,455,653	4,696,236
Social security costs	368,564	332,247
Other pension costs	221,141	223,141
	<u>5,045,358</u>	<u>5,251,624</u>

The average monthly number of employees during the year was as follows:

	2022	2021
Charitable activities	206	237
Cost of generating funds	1	1
Administration and management	8	10
	<u>215</u>	<u>248</u>

During the year, one members of staff earned between £60,000 and £70,000 (2021: one), and one employee earned between £80,000 and £90,000 (2021: one). These figures are based on gross salary.

During the year no redundancy costs incurred (2021: £354,869).

Cost of Key Staff

Together with the Chief Executive the Urdd has a number of heads of department who form the Senior Management Team which is responsible for managing the day-to-day activities of the charity. Total payments made to the Senior Management Team are shown below:

	2022	2021
	£	£
Gross salary	466,380	510,772
Employer's national insurance	54,291	57,690
	<u>520,671</u>	<u>568,462</u>

Cwmni Urdd Gobaith Cymru

Notes to the Financial Statements – continued
for the year ended 31 March 2022

12. PRIOR YEAR FINANCIAL STATEMENTS

	Note	Unrestricted funds £	Restricted funds £	Endowment funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	614,497	1,910,817	-	2,525,314
Charitable activities	5				
Grants – Supporting charitable activities		1,663,000	4,297,281	-	5,960,281
Llangrannog and Pentre Ifan residential centre		126,469	-	-	126,469
Glan Llyn residential centre		142,957	-	-	142,957
Cardiff residential centre		3,146	-	-	3,146
Sports department		72,600	-	-	72,600
Apprenticeship department		299,254	-	-	299,254
Eisteddfod festival and department		143,000	10,000	-	153,000
Magazines		4,743	-	-	4,743
Youth and Community department		1,679	-	-	1,679
Subscriptions and membership		67,932	-	-	67,932
Other trading activities	3	166,022	-	-	166,022
Investment income	4	28,828	-	8,727	37,555
Total		3,334,127	6,218,098	8,727	9,560,952
EXPENDITURE ON					
Raising funds	6	48,137	-	-	48,137
Charitable activities					
Llangrannog and Pentre Ifan residential centre		854,445	695,234	-	1,549,679
Glan Llyn residential centre		614,749	487,729	-	1,102,478
Cardiff residential centre		194,304	86,038	-	280,342
Sports department		21,490	809,429	-	830,919
Apprenticeship department		332,637	280,686	-	613,323
Eisteddfod festival and department		39,766	712,974	-	752,740
Magazines		26,215	68,085	-	94,300
Youth and community costs		280,982	1,299,033	-	1,580,015
Total		1,658,251	1,778,890	54,899	3,492,040
Net gains/(losses) on investments		736,849	-	46,172	783,021
NET INCOME / (EXPENDITURE)		1,658,251	1,778,890	54,899	3,492,040
Transfers between funds	22	8,674	-	(8,674)	-
Net movement in funds		1,666,925	1,778,890	46,225	3,492,040
RECONCILIATION OF FUNDS					
Total funds brought forward		19,915,565	930,994	221,249	21,067,808
TOTAL FUNDS CARRIED FORWARD		21,582,490	2,709,884	267,474	24,559,848

Notes to the Financial Statements - continued
for the year ended 31 March 2022

13. INTANGIBLE ASSETS

	Computer Software £	Totals £
COST		
At 1 April 2021	32,213	32,213
Additions	<u>45,337</u>	<u>45,337</u>
At 31 March 2022	<u>77,550</u>	<u>77,550</u>
ACCUMULATED AMORTISATION		
At 1 April 2021	164	164
Charge for the year	<u>16,402</u>	<u>16,402</u>
At 31 March 2022	<u>16,566</u>	<u>16,566</u>
NET BOOK VALUE		
At 31 March 2022	<u>60,984</u>	<u>60,984</u>
At 31 March 2021	<u>32,049</u>	<u>32,049</u>

Cwmni Urdd Gobaith Cymru

Notes to the Financial Statements - continued
for the year ended 31 March 2022

14. TANGIBLE FIXED ASSETS

	Freehold property £	Long leasehold £	Plant and machinery £	Motor vehicles £	Totals £
COST OR VALUATION					
At 1 April 2021	16,361,680	300,000	1,507,746	129,588	18,299,014
Additions	2,904,552	-	129,319	-	3,033,871
Revaluations	(59,205)	-	-	-	(59,205)
At 31 March 2022	<u>19,207,027</u>	<u>300,000</u>	<u>1,637,065</u>	<u>129,588</u>	<u>21,273,680</u>
DEPRECIATION					
At 1 April 2021	-	24,300	651,284	96,662	772,246
Charge for year	-	1,500	155,124	8,232	164,856
At 31 March 2022	-	<u>25,800</u>	<u>806,408</u>	<u>104,894</u>	<u>937,102</u>
NET BOOK VALUE					
At 31 March 2022	<u>19,207,027</u>	<u>274,200</u>	<u>830,657</u>	<u>24,694</u>	<u>20,336,578</u>
At 31 March 2021	<u>16,361,680</u>	<u>275,700</u>	<u>856,462</u>	<u>32,926</u>	<u>17,526,768</u>

The freehold property (Land and buildings) of the Urdd were professionally revalued in September 2022 at £19,207,027 by Rhys Davies MRICS, FAAV, N.Sch of R G Jones, Farmers Marts, Dolgellau.

The cost of freehold property that would be recognised in the financial statements had they not been revalued would be £19,392,865 (2021: £16,488,313).

Leasehold buildings are included at their original cost and depreciated over the period of the lease.

The Trustees are of the opinion that depreciating the freehold property (land and buildings) would not result in an accurate representation of the said properties, this being due to the continuous investment, by way of repairs and maintenance. The Trustees acknowledge that an accounting policy not to depreciate the freehold property is a departure from the Companies Act 2006, and hence have adopted the alternative provisions therein to state assets held as freehold property on a revaluation basis. Under this basis, the Trustees are committed to ensuring that revaluations should be made with sufficient regularity to ensure that the carrying amount of the revalued fixed assets do not differ materially from that which would be determined using a 'value in use' basis for the residential centres and 'fair value' for other properties, at the balance sheet date. In addition, the carrying value of freehold properties are reviewed at each reporting period date to determine whether there is any indication of impairment. If such an indication exists, the asset recoverable amount is estimated. The recoverable amount of an asset is the greater of its net selling price and its value in use. At 31st March 2022, the Trustees are of the opinion that the Fair value of freehold buildings is currently reported value.

Notes to the Financial Statements - continued
for the year ended 31 March 2022

15. FIXED ASSET INVESTMENTS

	Listed investments £	Investment Property £	Totals £
MARKET VALUE			
At 1 April 2021	3,513,825	350,000	3,863,825
Additions	59,965	-	59,965
Disposals	(39,327)	-	(39,327)
Net movement of cash holding within investment	(25,167)	-	(25,167)
Revaluations	263,768	-	263,768
At 31 March 2022	<u>3,773,064</u>	<u>350,000</u>	<u>4,123,064</u>
NET BOOK VALUE			
At 31 March 2022	<u>3,773,064</u>	<u>350,000</u>	<u>4,123,064</u>
At 31 March 2021	<u>3,513,825</u>	<u>350,000</u>	<u>3,863,825</u>

The majority of investments are in the UK. Any foreign investments are generally low value and held within the Canaccord Genuity investment portfolio.

The charity has investments in M&G Charifund and Blackrock Charishare representing 45.6% (2021: 44.6%) and 7.5% (2021: 7.4%) respectively of the total investment portfolio.

The market value of investments held in the Canaccord Genuity portfolio was £1,452,400 (2021: £1,421,152).

Fixed asset investments have been recognised at their market value as at balance sheet date. The investments have been revalued and any gain or loss in their value has been recognised in the Statement of Financial Activities.

Analysis of investments:

	2022 £	2021 £
Cash or cash equivalents	28,645	53,809
Listed investments	<u>3,744,419</u>	<u>3,460,016</u>
	<u>3,773,064</u>	<u>3,513,825</u>

The cost of the investments is as follows:

	2022 £	2021 £
Historical cost of investments as at 31 March	1,326,799	1,326,799

16. STOCKS

	2022 £	2021 £
Stocks	<u>63,617</u>	<u>23,483</u>

Cwmni Urdd Gobaith Cymru

Notes to the Financial Statements - continued
for the year ended 31 March 2022

17. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade debtors	778,824	142,391
Other debtors	36,953	107,683
Accrued income	128,000	-
Prepayments	351,502	262,931
	<u>1,295,279</u>	<u>513,005</u>

19. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other loans (see note 21)	28,255	20,020
Trade creditors	670,583	216,252
Social security and other taxes	214,367	129,071
Other creditors	66,873	63,418
Deferred income	1,220,878	789,639
Accrued expenses	164,171	110,848
Payments in advance	233,467	106,531
	<u>2,598,594</u>	<u>1,435,779</u>

20. LOANS

An analysis of the maturity of loans is given below:

	2022	2021
	£	£
Amounts falling due within one year on demand:		
Other loans	<u>28,255</u>	<u>20,020</u>
	<u>28,255</u>	<u>20,020</u>

Other loans relate to loans to the Charity from various of the regional groups on which interest is paid at a rate of 0.5% above base rate.

Cwmni Urdd Gobaith Cymru

Notes to the Financial Statements - continued
for the year ended 31 March 2022

21. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2022 £	2021 £
Within one year	5,831	6,394
Between one and five years	<u>3,928</u>	<u>9,759</u>
	<u>9,759</u>	<u>16,153</u>

The future operating lease commitments are not included in the financial statements.

22. MOVEMENT IN FUNDS

	At 1/4/21 £	Net income £	Revaluation of freehold properties £	Transfers between funds £	At 31/3/22 £
Unrestricted funds					
General fund	21,582,490	152,069	(59,205)	9,703	21,685,057
Restricted funds					
John and Rhys James Fund	16,800	-	-	-	16,800
John and Ceridwen Medal Grants	5,240	-	-	-	5,240
	-	86,000	-	-	86,000
Capital Fund	<u>2,687,844</u>	<u>2,695,235</u>	-	-	<u>5,383,079</u>
	2,709,884	2,781,235	-	-	5,491,119
Endowment funds					
County Cup Fund	137,587	17,141	-	(4,700)	150,028
Corwen Home Fund	4,477	554	-	(228)	4,803
Art and Craft Fund	2,989	370	-	(152)	3,207
Glesni Evans Fund	3,416	423	-	(174)	3,665
Olwen Griffiths Fund	13,290	1,747	-	(397)	14,640
Ethleen Thomas Fund	1,796	142	-	(52)	1,886
Olwen Phillips / Pam Weaver Fund	4,816	640	-	(151)	5,305
Sim Davies Fund	17,445	1,358	-	(504)	18,299
Rhian Criddle Fund	2,109	-	-	53	2,162
Sharon Bonds Fund	1,058	(54)	-	(21)	983
Pendyrus Fund	16,008	1,531	-	(618)	16,921
Dr D Davies Fund	<u>62,483</u>	<u>5,284</u>	-	<u>(2,759)</u>	<u>65,008</u>
	267,474	29,136	-	(9,703)	286,907
TOTAL FUNDS	<u>24,559,848</u>	<u>2,962,440</u>	<u>(59,205)</u>	<u>-</u>	<u>27,463,083</u>

Cwmni Urdd Gobaith Cymru

Notes to the Financial Statements - continued
for the year ended 31 March 2022

22. MOVEMENT IN FUNDS – continued

Net income, included in the above are as follows:

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
Unrestricted funds				
General fund	4,862,335	(4,954,654)	244,388	152,069
Restricted funds				
John and Rhys James Fund	10,000	(10,000)	-	-
Sports Projects	799,280	(721,280)	-	78,000
Apprenticeship Projects	100,000	(100,000)	-	-
Local Councils / Institutions Grants	847,330	(839,330)	-	8,000
Welsh Government	1,548,088	(1,548,088)	-	-
Welsh Books Council	34,000	(34,000)	-	-
UK Community Recovery Fund	150,753	(150,753)	-	-
Other Grants	42,409	(42,409)	-	-
UK Government Job Retention Scheme	248,319	(248,319)	-	-
Capital Fund	2,695,235	-	-	2,695,235
	6,475,414	(3,694,179)	-	2,781,235
Endowment funds				
County Cup Fund	4,700	-	12,441	17,141
Corwen Home Fund	228	-	326	554
Art and Craft Fund	152	-	218	370
Glesni Evans Fund	174	-	249	423
Olwen Griffiths Fund	397	-	1,350	1,747
Ethleen Thomas Fund	52	-	90	142
Olwen Phillips / Pam Weaver Fund	151	-	489	640
Sim Davies Fund	504	-	854	1,358
Rhian Criddle Fund	-	-	-	-
Sharon Bonds Fund	21	-	(75)	(54)
Pendyrus Fund	618	-	913	1,531
Dr D Davies Fund	2,759	-	2,525	5,284
	9,756	-	19,380	29,136
TOTAL FUNDS	11,347,505	(8,648,833)	263,768	2,962,440

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Notes to the Financial Statements - continued
for the year ended 31 March 2022

22. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds (i.e. for the prior year ended 31 March 2021)

	At 1/4/20 £	Net movement in funds £	Transfers between funds £	At 31/3/21 £
Unrestricted funds				
General fund	19,915,565	1,658,251	8,674	21,582,490
Restricted funds				
John and Rhys James Fund	6,800	10,000	-	16,800
John and Ceridwen Medal	5,240	-	-	5,240
Apprentices Projects	45,000	(45,000)	-	-
Welsh Government	48,000	(48,000)	-	-
Capital Fund	<u>825,954</u>	<u>1,861,890</u>	-	<u>2,687,844</u>
	930,994	1,778,890	-	2,709,884
Endowment funds				
County Cup Fund	109,841	31,787	(4,041)	137,587
Corwen Home Fund	3,635	1,038	(196)	4,477
Art and Craft Fund	2,426	694	(131)	2,989
Glesni Evans Fund	2,773	793	(150)	3,416
Olwen Griffiths Fund	11,036	2,643	(389)	13,290
Ethleen Thomas Fund	1,591	259	(54)	1,796
Olwen Phillips / Pam Weaver Fund	3,999	993	(176)	4,816
Sim Davies Fund	15,481	2,495	(531)	17,445
Rhian Criddle Fund	2,056	-	53	2,109
Sharon Bonds Fund	1,076	(18)	-	1,058
Pendyrus Fund	13,652	2,905	(549)	16,008
Dr D Davies Fund	<u>53,683</u>	<u>11,310</u>	<u>(2,510)</u>	<u>62,483</u>
	221,249	54,899	(8,674)	267,474
TOTAL FUNDS	<u>21,067,808</u>	<u>3,492,040</u>	-	<u>24,559,848</u>

Cwmni Urdd Gobaith Cymru

Notes to the Financial Statements - continued
for the year ended 31 March 2022

22. MOVEMENT IN FUNDS - continued

Comparative net movement in funds (i.e. for the prior year ended 31 March 2021), included in the above are as follows:

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
Unrestricted funds				
General fund	3,334,127	(2,412,725)	736,849	1,658,251
Restricted funds				
John and Rhys James Fund	10,000	-	-	10,000
Sports Projects	413,934	(413,934)	-	-
Apprentices Projects	157,500	(202,500)	-	(45,000)
Local Councils / Institutions Grants	498,499	(498,499)	-	-
Welsh Government	1,291,608	(1,339,608)	-	(48,000)
Welsh Books Council	40,200	(40,200)	-	-
Other Grants	33,650	(33,650)	-	-
UK Government Job Retention Scheme	1,910,817	(1,910,817)	-	-
Capital Fund	1,861,890	-	-	1,861,890
	6,218,098	(4,439,208)	-	1,778,890
Endowment funds				
County Cup Fund	4,041	-	27,746	31,787
Corwen Home Fund	196	-	842	1,038
Art and Craft Fund	131	-	563	694
Glesni Evans Fund	150	-	643	793
Olwen Griffiths Fund	389	-	2,254	2,643
Ethleen Thomas Fund	54	-	205	259
Olwen Phillips / Pam Weaver Fund	176	-	817	993
Sim Davies Fund	531	-	1,964	2,495
Rhian Criddle Fund	-	-	-	-
Sharon Bonds Fund	-	-	(18)	(18)
Pendyrus Fund	549	-	2,356	2,905
Dr D Davies Fund	2,510	-	8,800	11,310
	8,727	-	46,172	54,899
TOTAL FUNDS	9,560,952	(6,851,933)	783,021	3,492,040

Notes to the Financial Statements - continued
for the year ended 31 March 2022

22. MOVEMENT IN FUNDS - continued

Purpose of restricted funds

The endowment funds represent contributions and bequests where the contributor has noted that the money should be retained as capital. The income has been used in accordance with the terms of the endowments and included in the Statement of Financial Activities.

Buildings & equipment fund	This fund represents capital grants received towards charity premises and equipment. Each year, the grants are released to the general fund, by way of a transfer, in equal annual instalments according to the rate of depreciation where appropriate. This fund was transferred to General Unrestricted funds at 31st March 2022 as it was considered that restrictions no longer apply in respect of these reserves.
John & Ceridwen Hughes Medal	A gift was received to be used to create and present a special annual award for the outstanding work in the youth work sector.
Sports Projects	These projects have been financed by Sport Wales and the Welsh Government. The money has been used to purchase equipment and appoint sports officers, including staging Gemau Cymru annually.
John & Rhys James Fund	An annual gift is received from the Pantyfedwen Trust and allocated to County Committees and to the Surrounding Areas to promote local Urdd Eisteddfodau.
Cymraeg Pob Dydd Project	A project which extends the use of Welsh as a second language outside the classroom in English-medium schools.
Youth Officers	Various projects which focus on informal learning/extracurricular interests outside school hours, to ensure the social use of Welsh.
Youth Theatre	The company offers opportunities to the youth of Wales, between 14 and 20 years of age, to perform in a musical production, partly funded by the Arts Council of Wales. Although the theatre was not run during the reporting period, it will re-commence in 2022/23.
Local Councils/Institutions Grants Welsh Government	Support in funding core regional work and joint projects with other institutions. The main grant in supporting the core work of the Urdd, to enable us to fulfil targets in strategic areas promoting Welsh to children and young people.
Welsh Books Council Promoting Apprenticeships Scheme	Support in funding the publication of magazines
UK Community Recovery Fund	Support in funding the costs of providing training to apprentices through the medium of Welsh in Sports, open air activities and childcare
UK Government Job Retention Scheme	Support for train outdoor training instructors in Gwynedd, as well as capital work to develop a campsite at the Glan Llyn residential centre.
Capital Fund	Support in funding for the costs of furloughed employees.
	This represents grant funding for capital projects which remain under restriction as at the balance sheet date.

23. CAPITAL COMMITMENTS

	2022	2021
	£	£
Contracted but not provided for in the financial statements	<u>606,771</u>	<u>2,929,657</u>

At the year end, a total of £606,771 had been contracted to be spent on capital works and repairs (2021: £2,929,657).

24. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022, nor for the preceding year.

Notes to the Financial Statements - continued
for the year ended 31 March 2022

25. FINANCIAL INSTRUMENTS

The carrying value of the financial assets and liabilities include:

	2022	2021
	£	£
Financial assets that are debt instruments measured at amortised cost		
Fixed asset investments	4,123,064	3,863,825
Trade debtors	778,824	142,391
Other debtors	36,953	107,683
Cash at bank	4,182,155	4,036,497
Financial assets that are debt instruments measured at amortised cost		
Other loans	(28,255)	(20,020)
Trade creditors	(670,583)	(216,252)
Other creditors	(66,873)	(63,418)
Deferred income	(1,220,878)	(789,639)
Accrued expenses	(164,171)	(110,848)
Payments in advance	(233,467)	(106,531)

Accounts

REGISTERED COMPANY NUMBER: 00263310 (England and Wales)
REGISTERED CHARITY NUMBER: 524481



Urdd

**Report of the Trustees and
Audited Financial Statements for the
Year Ended 31 March 2021
for**

**Cwmni Urdd Gobaith Cymru
(A Company Limited by Guarantee)**

Cwmni Urdd Gobaith Cymru

**Contents of the Financial Statements
for the year ended 31 March 2021**

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Notes to the Cash Flow Statement	20
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Cwmni Urdd Gobaith Cymru

Report of the Trustees for the year ended 31 March 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of 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 2015).

Cwmni Urdd Gobaith Cymru is a registered charity and company limited by guarantee. The first branch of the movement was opened in 1922 and the Urdd was then incorporated on 8 March 1932 and registered as a charity on the same date. It was set up under the Memorandum which states the aims and powers of the company governed by the Articles of Association. Should the company be wound up in future, the liability would be no more than £0.25 payable by the trustees.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The main aims of the charity are to ensure that all the young people of Wales have the opportunity, through the medium of Welsh, to develop as complete individuals, and enable them to play a constructive role in society, by nurturing personal and social skills.

The charity fulfils its aims in four main ways, namely by offering to young people experience of residential centres, local and national eisteddfodau to promote the arts, a service of sports provision, and a network of national activities. It also offers wider opportunities by arranging occasional trips. A detailed review of achievements and performances is available in a separate annual report to be presented at the Annual Meeting (see www.urdd.cymru).

The charity is grateful for the efforts of its volunteers who help fulfil its service with fundraising and giving their time to assist in the charity's activities. Since the charity is principally a voluntary company, the results of its local area and branches are not included in the accounts. It was estimated prior to the Covid-19 pandemic that up to 10,000 volunteers contribute towards Urdd activities annually – in the main these contributions consist of volunteering for the numerous Eisteddfodau which take place on a local and regional level prior to qualification for the National Eisteddfod; assisting with numerous sports and social clubs which operate year round; helping with the organising and stewardship of regional and national competitions as well as our Trustees and other volunteers who sit on and attend our boards and panels for Business, Eisteddfod, Sport, Youth and Community. During the reporting period, no Eisteddfodau at local, regional nor national level were held due to the Covid-19 pandemic,

Achievements and Performance:

During the year, despite the restrictions of the COVID 19 pandemic, the Urdd achieved the following:

- The provision of Health and Wellbeing outreach activities to children and young people at the Llangrannog and Glan Llyn residential centre.
- £9.3million investment programme continued in the Urdd centres at Llangrannog and Glan-llyn, with the completion of a significant refurbishment of Glan Llyn Isa in March 2021, providing self-catering accommodation for up to 40 people in a stoned house 200 metres away from the main Glan Llyn residential centre.
- Eisteddfod T, a digital festival, was held during the week that would have been the Urdd National Eisteddfod, attracting over 6,000 competitors in over 80 competitions.
- #ActifAdref, a series of virtual sport workshops were held as live events on a weekly basis to over 4,000 primary school aged children.
- Face to face community sport in line with Government COVID restrictions was provided across the country with collaboration with over 80 schools throughout the pandemic for over 9,000 children and through 130 clubs to more than 2,000 children and young people on a weekly basis.
- 104 learners enrolled on the Urdd Apprenticeship scheme, a 48% increase on March 2020.
- A series of digital workshops were held on a weekly basis throughout the year by the Youth and Community department, to help boost confidence for Welsh learners as well as providing a variety of activities for primary school children.
- In May 2020 the Urdd's Peace and Goodwill Message "Stop the Clock and Start Again" was translated to over 57 languages and reached over 37 million people in over 40 countries across the World.
- A virtual gospel choir was formed of students from the University of Alabama, USA and members of Urdd choirs, with the release of a video production of the song "Evert Praise" was released in November 2020 which has reached over 238,000 viewers.
- In partnership with TG Lurgan from Ireland, a recording of the popular song "Golau'n Dallu / Dallta ag na Solise" was made by 28 young people across both countries, which has since reached over 110,000 viewers.

Cwmni Urdd Gobaith Cymru

Report of the Trustees for the year ended 31 March 2021

STRATEGIC REPORT

The trustees, who are also directors of the Charity for the purpose of company legislation, present their annual report and the audited financial statements for the year ended 31 March 2021. The accounts have adopted the provisions of the 'Statement of Recommended Practice for Charities' in preparing the annual report and the financial statements.

Significant Events and Future Developments

During the reporting period the Covid-19 global pandemic had a direct impact on the Urdd's activities. A number of schools cancelled their visits to the Residential Centres in Llangrannog, Cardiff and Glan-Llyn which closed to all courses on 20th March 2020 and throughout the current financial reporting period. This resulted in a drop in revenue of over £5.6m for the reporting period.

The trustees identified that the continued effect of Covid on activities, especially on those of the residential centres, was the principal and over-riding risk and uncertainty facing the charity. A number of steps were taken by the Trustees to manage this risk. An Emergency Executive Committee was established to monitor the situation and maintain close contact with the Charity's Senior Management Team. This Committee initially met weekly and continued at least monthly from July 2020 to May 2021; with monthly Trustees' meetings continuing with the monitoring thereafter. The Emergency Executive Team:

- i. Supported the Senior Management Team in ensuring that the Charity benefitted from the UK Government's assistance to businesses, such as the Job Retention Scheme. As a result, almost 250 of the Urdd staff and seasonal workers were placed on Furlough from 1st April 2020;
- ii. Supported the Senior Management Team in working to secure Welsh Government resilient grant funding to support the Urdd through the lockdown period;
- iii. Agreed an emergency budget for the following 24 months;
- iv. Overseen a review of the Charity's staffing requirements and subsequent staff consultation which resulted in significant redundancies in October 2020.

Throughout the Pandemic, the Urdd has remained committed to continuing to deliver its charitable objectives as well as being focussed on ensuring the safety and well-being of its staff and members. The Urdd has successfully adapted its services and delivery during the lockdown periods – providing increasing services on-line.

In response to the postponement of the Urdd Eisteddfod in May 2020, the charity took the innovative step to stage a 'virtual' Eisteddfod T. In partnership with key stakeholders, S4C and Avanti, this resulted in a hugely popular and successful week of on-line competition broadcast from the Urdd Centre in Cardiff Bay.

The Urdd's highly successful apprenticeship programme was maintained at full capacity during the pandemic, ensuring that all the charity's apprentices were able to complete their training. As restrictions were eased, the Sport department were also able to re-establish face to face Community Sport services between September and November 2020.

The Urdd also re-configured its International partnership strategy and held successful virtual projects in November 2020 with partners in Alabama, USA and in January 2021 between the Urdd and TG Lurgan in Ireland.

The charity's residential centres have also diversified, offering greater 'out-reach' services from its outdoor centres in Llangrannog and Glan-Llyn, which have been able to operate residential courses for only very limited periods since March 2020.

Cwmni Urdd Gobaith Cymru

Report of the Trustees for the year ended 31 March 2021

STRATEGIC REPORT

Financial Review

Financial Position

The Charity's results are reported in the Statement of Financial Activities on page 17.

As a result of the Covid-19 pandemic, the Urdd took necessary actions to manage the financial position of the Charity, including accessing the Coronavirus Job Retention Scheme and undertaking a review of staffing requirements resulting in significant redundancies.

The Charity has been fortunate to have benefited from contributions, legacies and donations during the period, and has also been able to access financial support, particularly from the Welsh Government, who have provided financial support to enable the Urdd to continue with construction projects and to help rebuild the Urdd after the pandemic.

Whilst the net income from all funds shows a surplus of £3,492,040 (2020: surplus of £219,628), this can be further analysed as follows:

	2021	2020
	£	£
Underlying Net Expenditure	(452,871)	(188,339)
Net Gain/(Losses) on Investments (Note 1)	783,021	(417,987)
Recognition of Capital Grants (Note 2)	1,861,890	825,954
Welsh Government Additional Revenue Grant 2021/22 Expenditure (Note 3)	<u>1,300,000</u>	<u>-</u>
Reported Net Income	<u><u>3,492,040</u></u>	<u><u>219,628</u></u>

Note 1 - After the pandemic affected the stock market from mid-February 2021 onwards in the previous reporting period, the recovery of the markets in 2020/21 saw the Urdd investments regain £0.78M in value (2020 reduction of £0.42m in value). The increase in value during the year is reflected in the Statement of Financial Activities.

Note 2 - The reported Net income for the year included £1,561,890 (£825,954) of capital grants from the Welsh Government and £300,000 (£nil) of capital grants from the National Lottery Community fund which was used to fund the capital expenditure at the Glan Llyn and Llangrannog residential centres. The spend of these grants have been capitalised, and therefore are not recognised in the Statement of Financial Activities.

Note 3 - A £1,300,000 additional revenue grant from the Welsh Government, including a £142,250 cultural resilience grant, is included in the reported Net Income for the year. This grant will be used to secure 60 additional staff and fund the Eisteddfod T in the 2021/22 financial year.

Each year, the Urdd's internal management accounts show that the Llangrannog, Glan-Llyn and Cardiff residential centres, as well as the Magazine Department and the Eisteddfod and Arts Department, contribute a surplus towards development and regional activities. In accordance with accounting policies, in the statutory accounts the costs of supporting the charitable activities are apportioned on the basis of the percentage of income received by each department. In addition, grant funding is noted separately in the Statement of Financial Activities. As a result, the financial endowment of the individual departments can appear to be less than reported in the management accounts.

Fixed Assets

Changes in fixed assets are shown in the notes to the financial statements. During the year £2,128,928 was spent on various fixed assets, most notably the major re-development of Glan-Llyn Isaf, and on the Llangrannog 'Calon y Gwersyll' development, as well as an upgrade to the communications systems at the Llangrannog centre. In November 2019 the charity secured Welsh Government funding to contribute towards its capital projects programme between 2019 – 2022.

Investment policy and objectives

The trustees' investment powers are governed by the Memorandum and Articles of Association. The trustees have decided upon a policy of investing money in a combination of government stock, listed shares and specialised investment units for charities, in order to meet their requirements for income generation and capital growth as well as ethical investment. The Trustees continue to monitor performance closely, with the Emergency Executive Committee also reviewing the performance of investments after the end of the reporting period in order to closely monitor any impact of the pandemic on the Charity's investments.

Cwmni Urdd Gobaith Cymru

Report of the Trustees for the year ended 31 March 2021

Financial Review - continued

Reserves policy

As is required by the Charities commission, the charity is required to have a reserves policy to safeguard the organisation for the unexpected. The trustees have established a policy whereby general funds should represent approximately 6 months' worth of general expenditure (c£5.5 million prior to the Covid 19 pandemic). At this level, the trustees felt that the Charity would be able to continue to operate in case of any significant income shortfall. It would be necessary to consider how to change the activities or increase income in such a case.

As at 31st March 2021, free funds were £6,743,566 (2020: £5,201,830). However, this does not take account of:

- the fact that the Urdd had previously set aside £1m of reserves towards significant capital costs of re-development of its Llangrannog and Glan Llyn centres
- the inclusion of the Welsh Government Additional Revenue Grant of £1,300,000, part of which was a cultural resilience grant of £142,250, within free funds which will be used to fund 60 additional staff and Eisteddfod T in 2021/22

Whilst the long-term strategy remains to continue to increase free funds in the future by creating an annual surplus on activities, the Covid-19 pandemic is expected to have a significant effect on the Charity's reserve position in the short term. The Trustees will continue to review the level of free funds held compared to the policy as the Charity continues to recover from the impact of the pandemic.

Restricted funds at the year-end were £2,709,884 (2020: £930,994). The majority of the balance at the year-end is made up of Restricted donations of £22,040 and Capital Grant Funding of £2,687,844 received in support of the developments at Llangrannog and Glan-llyn.

Endowment funds were £267,474 (2020: £221,249).

Financial and risk management objectives and policies

The board of trustees has reviewed those significant risks to which the Charity is exposed and set up systems to alleviate such risks. Regular reports have been prepared to ensure that appropriate measures exist to reduce risks. Internal risks have been reduced by implementing arrangements to authorise financial transactions and projects, and in order to ensure consistent quality for all the charity's activities. These arrangements have been periodically reviewed to ensure that they continue to meet charity requirements.

Going Concern

The Trustees have assessed the appropriateness of the going concern basis through updated budget and financial models for the period to March 2023 and are satisfied that it remains appropriate to use the going concern basis of preparation of the financial statements for the year ended 31 March 2021. See Accounting Policies, Note 1 to the Financial Statements.

Future plans

The Urdd's schemes are outlined in its Corporate Plan. The present Plan is in place for the period 2019-2022. The main priorities set out in the plan are:

- to ENSURE that all the young people of Wales are given the opportunity, through the medium of Welsh, to develop into rounded individuals, and enable them to play a constructive role in the community, by developing personal and social skills.
- to ENCOURAGE
 - to use the Welsh language
 - to be part of the Urdd's activities
- to CELEBRATE
 - the success of children and young people
 - the unique nature of the Urdd
- to INNOVATE
 - to create new opportunities for our members
 - to be the best in the field

**Report of the Trustees
for the year ended 31 March 2021**

Future plans - continued

Priorities 2019-22:

- To open our doors for more children and young people to gain access to quality provision and to use the Welsh language in a positive and social environment.
- To develop the appeal of Eisteddfod yr Urdd to our members and our visitors.
- To extend the provision and reach of the Urdd’s national sports competitions.
- To establish a national Welsh-medium youth work model across Wales.
- To invest in the 3 residential centres to offer the best experiences.
- To extend the reach of our outdoor pursuits’ services across Wales.
- To provide Welsh-medium apprenticeships for young people across Wales.
- To aim for a worldwide reach for the Urdd’s Peace and Goodwill Message.
- To offer international opportunities and experiences for Urdd members.
- To establish a data system that strengthens how we communicate with our members and partners.
- To create art and cultural activities for our members within their communities.
- To celebrate the Urdd’s Centenary in 2022 by celebrating the past and innovating for the future.
- Develop Pentre Ifan, Pembrokeshire as the fourth Urdd Camp.

The Urdd will also be taking advantage of opportunities arising to develop projects which accord with its aim and objectives, and to try to increase the budget available to operate them.

Major re-development of both the Glan Llyn and Llangrannog centres began during 2019/20 and are scheduled to continue until late 2022. Whilst the Urdd had initially set aside £3m of capital reserves towards the projects’ costs, the level of grant funding secured has since increased, which will reduce the allocation of the Urdd’s own funds. It is still envisaged that the funding model will include a commercial loan.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

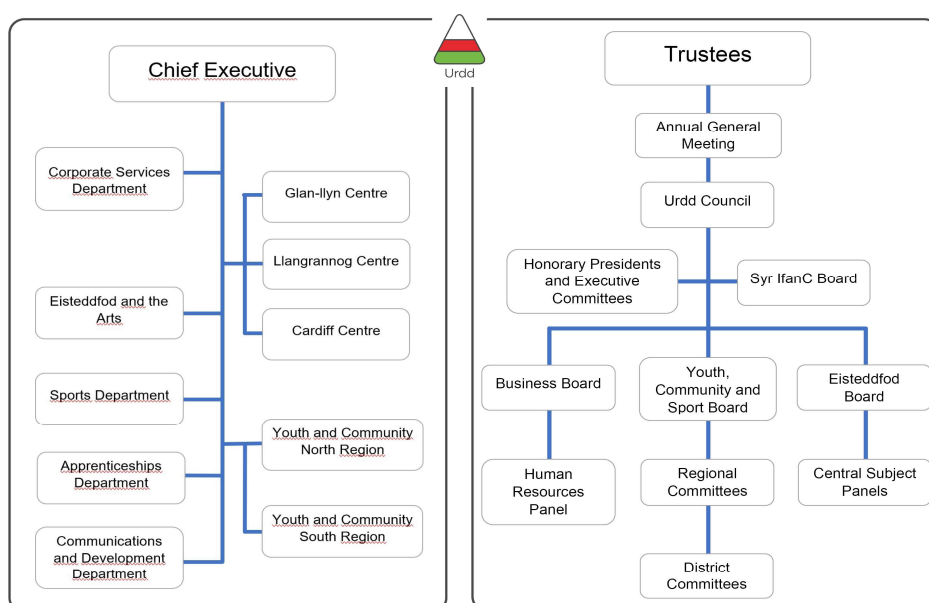
The charity is controlled by its governing document, a Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Charity constitution

The charity is a company limited by guarantee without shares. It was incorporated on 8 March 1932. It is governed by a Memorandum and Articles of Association.

The trustees believe that the Urdd is a Public Benefit Entity and meets the requirements laid down in Section 4 of the Charities Act 2011.

Organisational structure



Cwmni Urdd Gobaith Cymru

Report of the Trustees for the year ended 31 March 2021

Organisational structure - continued

During the reporting period, the Urdd was managed day-to-day by a Chief Executive with the support of nine departmental heads. During the reporting period the South and North Youth and Community Regions have merged for management purposes, resulting in eight departmental heads reporting to the Chief Executive.

Meetings of the council are held twice a year in addition to the meetings of the trustees' boards, committees and panels. As an organisation the Urdd is extremely grateful to the large number of individuals who volunteer to support this entire network.

The members of the board of trustees (who are also directors of the charity for the purposes of company legislation) who served during the year and at the date of this report are listed on page 13.

During the reporting period the following served as Honorary Presidents of the Charity:

- Mr R Roberts
- Mr W Melville Jones
- Mr S ab Edwards
- Ms R Lewis

It is with great sadness that the Trustees report the Bob Roberts in April 2020. Bob served as both the Urdd's Treasurer and Chairman prior to becoming a Trustee in 1997 and then an honorary President in 2018. The Board of Trustees would like to acknowledge the dedication of Bob as well as his life-long loyalty to the Urdd.

During the reporting period, the Urdd President was Ethan Williams from Pontypridd until January 2021, when Ethan was succeeded by Mared Edwards from Anglesey.

Delegation

The trustees delegate day-to-day management of the charity to the Chief Executive, and the Senior Management Team, which during the reporting period consisted of:

- Sian Lewis Chief Executive
- Hywel Williams Director of Finance and Information Technology
- Lowri Jones Director Llangrannog Centre
- Huw Antur Director Glan—Llyn Centre
- Gary Lewis Director Sport and Apprenticeships
- Sian Eirian Director Eisteddfod and the Arts
- Mali Thomas Director Communication and Development
- Sian Rogers Director Youth and Communities, North
- David Bryer Director Youth and Communities, South
- Ceren Roberts Head of Cardiff Centre

Recruitment and Appointment of New Trustees

The Trustees receive advice from Charity's Legal Advisers and Auditors as well as from the Human Resources Panel which consists of industry specialists and practitioners.

Induction and Training of New Trustees

When new trustees are appointed, they are offered information on their duties and responsibilities and the Urdd adopts its normal induction procedure for appointing new members of staff. This includes training in Urdd procedures and policies. An assessment is made of training needs with specific training being offered to new trustees on their role and responsibilities.

Recruitment and Appointment of New Trustees

Urdd Gobaith Cymru recruits and appoints new Trustees in accordance with its Articles of Association, which states that by a resolution at the Annual General Meeting the Charity will:

- Appoint a person who has agreed to be nominated as a Trustee
- Re-appoint an existing Trustee once their three-year term is complete

Cwmni Urdd Gobaith Cymru

Report of the Trustees for the year ended 31 March 2021

Recruitment and Appointment of New Trustees - continued

New Trustees are appointed for an initial term of 3 years, with the option to extend their term, upon re-election, for a further 3 years.

In this process the Board takes advice from a range of the Charity's stakeholders, following which individuals are approached and invited to apply for vacancies on the Board of Trustees. In addition, in order to ensure transparency, prior to the Annual General Meeting, notice is given that members may nominate individuals to be considered as Trustees. In the event that there are a greater number of applicants than there are vacancies on the board, a voting procedure is adopted.

Report on Pay and Remuneration

In line with our commitment to ensure fair and competitive rates of pay, a full pay and grading review was undertaken across the Urdd during the financial year 2020/21, with a new structure introduced with effect from the 1st April 2021. Ensuring we are able to attract and retain candidates of the necessary calibre for our job vacancies is critical to our success.

Every job description across the organisation was reviewed, updated, assessed, scored and benchmarked. Recognising the responsibilities and duties of each role ensures a fair, appropriate and competitive salary can be aligned. The benchmarking exercise conducted as part of this process allowed the comparison of similar roles within other organisations of a similar nature and size to identify an appropriate and consistent salary level.

The Urdd's re-grading process remains active and available to staff should there be significant change within the scope of the job role duties and responsibilities. An updated job description reflecting the changes will be considered by the HR department, who will conduct 2 independent assessments of the role using the Urdd's chosen job evaluation tool (currently HR Inform).

Annually, the Board of Trustees assess the economic situation to determine if, and what cost of living increase should be applied to salaries for the following financial year. This is done alongside a forecasts of the organisation's financial situation, forthcoming budgets and in consultation with the HR Panel and the Staff Forum. In formulating its advice to the Trustees, the HR Panel will make use of benchmarking evidence of similar roles in comparable third sector as well as other public sector organisations, as well being advised of economic measures such as RPI and pay awards in comparable organisations.

The Urdd is committed to being a Real Living Wage employer, ensuring our starting salaries are in line with the Living Wage Foundation's recommended rate of pay (this currently excludes apprentices).

Diversity and Staff Involvement

Urdd Gobaith Cymru has a range of policies which reflect current legislation and aim to secure retention and motivation of its staff. These policies are reviewed regularly and are equality checked before implementation. The Charity is committed to equality of opportunity in our employment practices. In particular, the Urdd aims to ensure that no potential or actual employee receives more or less favourable treatment on the grounds of age, disability, ethnic or national origin, gender, marital or parental status, nationality, political belief, race, religion, or sexual orientation. This is reflected in our equality and diversity policy.

Our HR system, *CIPHR*, is a safe place for staff to share personal details in relation to equal opportunity data. A campaign was launched requesting staff log in and ensure their details are up to date, accurate and as complete as possible to assist us in ensuring we have a better understanding of our workforce's data. We cannot insist staff complete this information, however by encouraging them to do so we can ensure we are providing the best support possible to each and every employee and we will be able to more accurately report on our staff diversity. We are fully aware that we could have a much more diverse and representative workforce. We have signed up to be a Disability Confident Committed Employer and have received our level 1 certificate, which we will use as part of our recruitment campaigns to aim to recruit and attract a more diverse network of candidates. We will remain vigilant in this area.

Communication is key in all of our activities and ensuring staff are updated and aware of developments across the organisation is imperative. We use a number of resources to ensure this is effective such as departmental platforms on our Teams network and our HR system where announcements can be posted and new policies and documents shared. It is also crucial for staff to receive regular updates from the Chief Executive, which has been a much-needed resource during the reporting period given the challenges that the Urdd and wider society has faced. The communication chain within the Urdd enables information to be disseminated down from the top throughout the staffing structure – from Trustee Board Meetings, to the Senior Management Team, to departmental Managers and Staff. The Senior Management Team meet regularly to discuss any changes, developments and issues faced by the organisation and staff are kept informed of any major factors effecting the Charity as a whole and their departments and roles in particular.

Cwmni Urdd Gobaith Cymru

Report of the Trustees for the year ended 31 March 2021

Diversity and Staff Involvement – continued

A Staff Representation group, selected by the workforce, was formed during the significant consultation process as part of the necessary restructuring in 2020 due to Covid-19. This group proved to be a beneficial resource for both the management team and staff and assisted in ensuring a difficult change process was managed sensitively with full cooperation, communication, and input from all parties. The Urdd's Staff Forum which aimed to bring together voices from across the organisation to help develop and promote staff engagement and to educate, inform and implement initiatives benefiting both employees and the organisation unfortunately dissolved following the restructuring in 2020. However, one of our main priorities for 2022 is to resurrect the Staff Forum/Representation Group, ensuring staff views are listened to as we begin to build our brand once again.

Human Resources Panel

Amongst the specialist panels to which the Trustees delegate some degree of responsibility is the Human Resources Panel which consists of an experienced HR practitioner and a law specialist, ensuring that advice is provided and decisions are made with the benefit of their experience, direction and guidance.

The Environment

Cwmni Urdd Gobaith Cymru is committed to securing continuous improvements to its procedures and use of resources, in order to reduce its carbon footprint. The Urdd recognises the Climate Emergency and aims to set a target to become a carbon neutral organisation.

Sustainable development is the essence of the Future Generations Act and the Urdd aims to improve the environmental well-being of Wales through the application and implementation of its environmental policy.

Streamlined Energy and Carbon Report (SECR)

Under the SECR regulations Urdd Gobaith Cymru is classed as a 'large unquoted' organisation and so is required to report annually on greenhouse gas emissions from Scope 1 and 2 Electricity, Gas and Transport.

Methodology

The reporting period is the most recent financial year 1 April 2020 to 31 March 2021. This report has been compiled in line with the March 2019 BEIS 'Environmental Reporting Guidelines: Including streamlined energy and carbon reporting guidance', and the EMA methodology for SECR Reporting. All measured emissions from activities which the organisation has financial control over are included as required under The Companies (Directors' Report) and Limited Liability Partnerships (Energy and Carbon Report) Regulations 2018, unless otherwise stated. The carbon figures have been calculated using the BEIS 2020 carbon conversion factors for all fuels.

UK Carbon Footprint Data

Scope	Description	2021	2020
Scope 1	Combustion of fuel on site and transportation	332 tCO ₂ e	587 tCO ₂ e
Scope 2	Purchased energy – location based	103 tCO ₂ e	207 tCO ₂ e
	Purchased energy – market based	93 tCO ₂ e	231 tCO ₂ e
Intensity Ratio	Location Based	45.95 tCO ₂ e/£1m turnover	65.1 tCO ₂ e/£1m turnover
	Market Based	44.93 tCO ₂ e/£1m turnover	67.2 tCO ₂ e/£1m turnover

No energy efficiency actions were recorded during the reporting period due to the covid-19 pandemic.

Cwmni Urdd Gobaith Cymru

Report of the Trustees for the year ended 31 March 2021

TRUSTEES SECTION 172 STATEMENT

The Directors understand their responsibilities to promote the success of the Company and are aware of their duty under s.172 of the Companies Act 2006 to act in the way which they consider, in good faith, would be most likely to promote the success of the Company for the benefit of its members as a whole and, in doing so, having regard to (amongst other matters):

- The likely consequences of any decision in the long term
- The interests of the Company's employees
- The need to foster the Company's business relationships with suppliers, customers and others
- The impact of the Company's operations on the community and the environment
- The desirability of the Company maintaining a reputation for high standards of business conduct
- The need to act fairly as between members of the Company, (the "s.172(1) Matters").

The Likely Consequences of any Decisions in the Long Term

The Board remains mindful that its strategic decisions can have long term implications for the business and its stakeholders, and these implications are carefully assessed.

During the year, in approving the Urdd's budget the Board of Trustees addressed the following:

- Established an Emergency Executive Committee, to provide leadership and support the Senior Management team during the COVID pandemic
- Reviewed and restructured the workforce in response to the loss of income from the pandemic, safeguarding core staff to ensuring the Urdd can re-build in the future
- Safeguarded the reserves of the Company in response to the financial hit of COVID on the Urdd's income
- Investment in a management information system for secure and robust membership registration and activity data

The Interests of the Company's Employees

Enhancing employee engagement is an integral part of the culture of the Urdd. Senior management are actively involved in engagement with staff through, weekly face to face and electronic communications. These meetings provide updates to staff on business developments and provide an opportunity to raise questions and to answer questions directly.

The Trustees receive regular updates on employee matters from the Chief Executive, who attends Trustee Board meetings. The Urdd's Human Resource Panel, provides support, advice and expertise to the Human Resources Department and makes recommendations on matters affecting staff, including remuneration, to the Board of Trustees. Membership of the Human Resource Panel includes independent professional human resources practitioners. The chair of the Human Resources Panel provides the Board with oversight and advice on employee engagement and attends the Board Meetings as well as meetings of the Emergency Executive Committee established in response to the Covid-19 pandemic.

This includes:

- Communicating clearly with all staff and volunteers of the Urdd to explain the impact of the pandemic on the Company and plans to protect the Urdd's workforce.
- Sharing a 6 monthly electronic newsletter with all staff to update on progress and strategic development within the organisation.

Engagement with Stakeholders

The Trustees remain committed to effective engagement of all stakeholders and are mindful that the Urdd's success depends on its ability to engage effectively, work together constructively and to take stakeholder views into account. The Trustees consider and discuss information from across the organisation to understand the impact of the Urdd operations and the interests and views of our key stakeholders. The Trustees also review financial and operational performance, as well as information covering areas such as key risks, legal and regulatory compliance.

This information is provided to the Trustees through routine reports circulated in advance of each Board of Trustees meeting and via in person presentations by senior management and other staff when appropriate.

The Urdd's Governance structure is key to engaging with stakeholder. Regional Committees and Boards sit at regular intervals during the year. These consist of volunteers, members and other stakeholders and partners as well as a delegation of Trustees and staff and provide opinion, feedback and guidance to the Trustees providing opportunities for Trustees to engage directly with members and volunteers. To ensure an effective engagement through board, committees and sub-committees, a sub-group of Trustees was formed to review and revise the Governance of the Urdd.

Cwmni Urdd Gobaith Cymru

Report of the Trustees for the year ended 31 March 2021

Engagement with Stakeholders - continued

The current Boards have been established to consider matters affecting:

- Business
- Youth and Communities
- Sport
- Eisteddfod and the Arts

Stakeholders receive a regularly newsletter update from the Chief Executive.

The Company is promoted to all stakeholders through media and public engagements by the Chair of Trustees, Urdd President and the Chief Executive.

In efforts to help ensure that the voice and interests of the Urdd's stakeholders are given due consideration and that Trustees are given the best possible opportunity to actively and positively engaging with the full range of its stakeholders, a number of practical steps have been taken, including:

- Appointment of 2 young Trustees under 25 years of age
- Development and active input into the 2019-2022 Corporate Plan
- Commencing a review of the charity's current governance structures with a view to modernising and better reflecting the needs of its members
- Establishing a new Sport and Apprenticeship Board
- Review of the structure to incorporate the views of young people in the Urdd's strategic discussions

The Impact of the Company's Operations on the Community and the Environment

The Trustees are committed to supporting the communities throughout Wales but give particular consideration to those regions where the Urdd's principal residential centres are located, and the Charity's responsibility as a local employer, a customer to local businesses as well as its environmental impact in those areas.

The Urdd is committed through its environmental policy to minimise its environmental impact by reducing both the carbon footprint of its activities and the natural resources it utilises. This is to be achieved through the development and operation of good business practices to manage resources more efficiently through their lifecycle.

The Urdd supports communities, through local employment and the local supply chain. The Urdd contributes particularly to community cohesion by delivery a range of opportunities for young people and volunteers from the local communities in and around the Charity's main employment hubs.

Maintaining a Reputation for High Standards of Business Conduct.

The Board prides itself on its long history of honesty and integrity in its business dealings. It recognises the importance of operating a robust corporate governance framework. The Board of Trustees are actively reviewing its governance structures and intend adopting a modernised, robust governance structure that better reflects the scale of provision, turnover and staffing levels of the Charity.

The Need to Act Fairly Between Members

All Board members have completed a declaration of interest and a skills audit. This ensures that their skills knowledge and experiences are aligned to the Charity's objectives.

Cwmni Urdd Gobaith Cymru
Report of the Trustees
for the year ended 31 March 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
00263310 (England and Wales)

Registered Charity number
524481

Registered office
Adran Ariannol
Gwersyll Yr Urdd Glan Llyn
Llanuwchllyn, Y Bala
Gwynedd LL23 7ST

Trustees

Ms E C Davies
Mr D Davies, Chairman
Mr T D Jones
Mr G Morris
Mrs M Parry
Ms A Parry
Mr D Price
Mr R Tomos, Deputy Chairman
Mr I A Walters
Miss N Haf
Miss S Ff Dafydd
Mr G S Parry (appointed 27 March 2021)
Mrs N Bennett (appointed 27 March 2021)
Ms G Davies (appointed 27 March 2021)

Abigail Williams ACA is the Charity's treasurer, but has not been appointed as either a Trustee nor Director.

Company Secretary

Ms A Parry

Auditors

Ashmole & Co.
Chartered Certified Accountants & Registered Auditors
18 High Street
Llanymddyfri
Sir Gaerfyrddin
SA20 0PU

Bankers

HSBC plc
19 Y Stryd Fawr
Aberystwyth
Ceredigion
SY23 1DE

Investment Managers

Canaccord Genuity Wealth Management
Anson House
1 Cae'r Llynen
Llandudno Junction
Conwy LL31 9LS

Principal Legal Advisors

Hugh James
Two Central Square
Caerdydd
CF10 1FS

Cwmni Urdd Gobaith Cymru

**Report of the Trustees
for the year ended 31 March 2021**

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of Cwmni Urdd Gobaith Cymru for the purposes of company law) are responsible for preparing the Report of the Trustees 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 which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company 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 charitable 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 Charitable Company's website.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 13 December 2021 and signed on the board's behalf by:



Mr Dyfrig Davies – Chairman, Board of Trustees

Report of the Independent Auditors to the Members of Cwmni Urdd Gobaith Cymru

Opinion

We have audited the financial statements of Cwmni Urdd Gobaith Cymru (the 'charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the 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 (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; 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 Auditors responsibilities for the audit of the financial statements section of our report. We are independent of the 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 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 Report of the Independent Auditors 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 Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees including Strategic Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where 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 received all the information and explanations we require for our audit.

Report of the Independent Auditors to the Members of Cwmni Urdd Gobaith Cymru

Responsibilities of trustees

As explained more fully in the Statement of Trustees Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) 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 the trustees 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 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 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 a Report of the Independent Auditors 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.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company'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 charitable company's members those matters we are required to state to them in an auditors' 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



C H Llwyd FCA FCCA (Senior Statutory Auditor)
for and on behalf of Ashmole & Co
Chartered Certified Accountants & Registered Auditors
18 High Street
Llandovery
Carmarthenshire
SA20 0PU

Date: 19 December 2021

Note:

The maintenance and integrity of the Cwmni Urdd Gobaith Cymru website is the responsibility of the trustees; the work carried out by the auditors does not involve consideration of these matters and, accordingly, the auditors accept no responsibility for any changes that may have occurred to the financial statements as presented on the website.

Cwmni Urdd Gobaith Cymru

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the year ended 31 March 2021

	Note	Unrestricted funds £	Restricted funds £	Endowment funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM						
Donations and legacies	2	614,497	1,910,817	-	2,525,314	549,934
Charitable activities	5					
Grants - Supporting charitable activities		1,663,000	4,297,281	-	5,960,281	3,279,735
Llangrannog and Pentre Ifan residential centre		126,469	-	-	126,469	3,076,969
Glan Llyn residential centre		142,957	-	-	142,957	1,898,807
Cardiff residential centre		3,146	-	-	3,146	965,318
Sports department		72,600	-	-	72,600	349,201
Apprentices department		299,254	-	-	299,254	221,857
Eisteddfod festival and department		143,000	10,000	-	153,000	914,368
Magazines		4,743	-	-	4,743	71,644
Youth and Community department		1,679	-	-	1,679	-
Subscriptions and membership		67,932	-	-	67,932	448,188
Other trading activities	3	166,022	-	-	166,022	96,682
Investment income	4	<u>28,828</u>	<u>-</u>	<u>8,727</u>	<u>37,555</u>	<u>77,843</u>
Total		3,334,127	6,218,098	8,727	9,560,952	11,950,546
EXPENDITURE ON						
Raising funds	6	48,137	-	-	48,137	44,243
Charitable activities	7					
Llangrannog and Pentre Ifan residential centre		854,445	695,234	-	1,549,679	2,919,766
Glan Llyn residential centre		614,749	487,729	-	1,102,478	2,045,720
Cardiff residential centre		194,304	86,038	-	280,342	935,425
Sports department		21,490	809,429	-	830,919	1,112,880
Apprentices department		332,637	280,686	-	613,323	415,850
Eisteddfod festival and department		39,766	712,974	-	752,740	1,760,935
Magazines		26,215	68,085	-	94,300	138,906
Youth and community costs		<u>280,982</u>	<u>1,299,033</u>	<u>-</u>	<u>1,580,015</u>	<u>1,939,206</u>
Total		2,412,725	4,439,208	-	6,851,933	11,312,931
Net gains/(losses) on investments		<u>736,849</u>	<u>-</u>	<u>46,172</u>	<u>783,021</u>	<u>(417,987)</u>
NET INCOME		1,658,251	1,778,890	54,899	3,492,040	219,628
Transfers between funds	22	<u>8,674</u>	<u>-</u>	<u>(8,674)</u>	<u>-</u>	<u>-</u>
Net movement in funds		1,666,925	1,778,890	46,225	3,492,040	219,628
RECONCILIATION OF FUNDS						
Total funds brought forward		<u>19,915,565</u>	<u>930,994</u>	<u>221,249</u>	<u>21,067,808</u>	<u>20,848,180</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>21,582,490</u></u>	<u><u>2,709,884</u></u>	<u><u>267,474</u></u>	<u><u>24,559,848</u></u>	<u><u>21,067,808</u></u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities

Cwmni Urdd Gobaith Cymru (Registered number: 00263310)

Balance Sheet
At 31 March 2021

	Note	Unrestricted funds £	Restricted funds £	Endowment funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS						
Intangible assets	13	32,049	-	-	32,049	-
Tangible assets	14	14,838,924	2,687,844	-	17,526,768	15,539,689
Investments	15	<u>3,596,351</u>	<u>-</u>	<u>267,474</u>	<u>3,863,825</u>	<u>3,084,596</u>
		18,467,324	2,687,844	267,474	21,422,642	18,624,285
CURRENT ASSETS						
Stocks	16	23,483	-	-	23,483	30,641
Debtors	17	513,005	-	-	513,005	778,859
Investments	18	-	-	-	-	896,943
Cash at bank		<u>4,014,457</u>	<u>22,040</u>	<u>-</u>	<u>4,036,497</u>	<u>2,079,944</u>
		4,550,945	22,040	-	4,572,985	3,786,387
CREDITORS						
Amounts falling due within one year	19	(1,435,779)	-	-	(1,435,779)	(1,342,864)
NET CURRENT ASSETS						
		<u>3,115,166</u>	<u>22,040</u>	<u>-</u>	<u>3,137,206</u>	<u>2,443,523</u>
TOTAL ASSETS LESS CURRENT LIABILITIES						
		<u>21,582,490</u>	<u>2,709,884</u>	<u>267,474</u>	<u>24,559,848</u>	<u>21,067,808</u>
NET ASSETS						
		<u><u>21,582,490</u></u>	<u><u>2,709,884</u></u>	<u><u>267,474</u></u>	<u><u>24,559,848</u></u>	<u><u>21,067,808</u></u>
FUNDS						
Unrestricted funds	22				21,582,490	19,915,565
Restricted funds:						
John and Rhys James Fund					16,800	6,800
John and Ceridwen Medal					5,240	5,240
Grants					-	93,000
Capital Fund					<u>2,687,844</u>	<u>825,954</u>
					2,709,884	930,994
Endowment funds					<u>267,474</u>	<u>221,249</u>
TOTAL FUNDS						
					<u><u>24,559,848</u></u>	<u><u>21,067,808</u></u>

The financial statements were approved by the Board of Trustees on 13 December 2021 and were signed on its behalf by:



Mr Rheon Tomos - Deputy Chairman, Board of Trustees

Cwmni Urdd Gobaith Cymru

**Cash Flow Statement
for the year ended 31 March 2021**

	Notes	2021 £	2020 £
Cash flows from operating activities:			
Cash generated from operations	1	4,104,475	666,692
Cash flows from investing activities:			
Purchase of intangible assets		(32,213)	-
Purchase of tangible fixed assets		(2,128,928)	(1,173,752)
Purchase of fixed asset investments		(239,800)	(457,374)
Sale of tangible fixed assets		-	450
Sale of fixed asset investments		243,592	458,858
Interest received		<u>700</u>	<u>29,736</u>
Net cash used in investing activities		<u>(2,156,649)</u>	<u>(1,142,082)</u>
Cash flows from financing activities:			
Income attributable to endowment		8,727	10,771
Expenditure attributable to endowment		<u>-</u>	<u>(3,950)</u>
Net cash provided by financing activities		<u>8,727</u>	<u>6,821</u>
Change in cash and cash equivalents in the reporting period		1,956,553	(468,569)
Cash and cash equivalents at the beginning of the reporting period	2	<u>2,079,944</u>	<u>2,548,513</u>
Cash and cash equivalents at the end of the reporting period	2	<u>4,036,497</u>	<u>2,079,944</u>

Cwmni Urdd Gobaith Cymru

Notes to the Cash Flow Statement
for the year ended 31 March 2021

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021	2020
	£	£
Net income for the reporting period (as per the statement of financial activities)	3,492,040	219,628
Adjustments for:		
Amortisation charges	164	-
Depreciation charges	136,689	121,989
(Gain)/losses on investments	(783,021)	417,987
Loss on disposal of fixed assets	5,160	6,695
Donation of investment property	-	(350,000)
Interest received	(700)	(29,736)
Income attributable to endowment	(8,727)	(10,771)
Expenditure attributable to endowment	-	3,950
Decrease/(increase) in current investments	896,943	(21,533)
Decrease/(increase) in stocks	7,158	27,819
Decrease in debtors	265,854	390,921
Increase/(decrease) in creditors	<u>92,915</u>	<u>(110,257)</u>
Net cash provided by operating activities	<u><u>4,104,475</u></u>	<u><u>666,692</u></u>

2. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2021	2020
	£	£
Notice deposits (less than 3 months)	4,036,497	2,079,944
Overdrafts included in bank loans and overdrafts falling due within one year	<u>-</u>	<u>-</u>
Total cash and cash equivalents	<u><u>4,036,497</u></u>	<u><u>2,079,944</u></u>

**Notes to the Financial Statements
for the year ended 31 March 2021**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Going Concern

The Urdd's activities and future plans are set out in the Trustees Report. In their assessment of the appropriateness of the going concern basis, the Trustees have taken into account a range of factors including cash reserves, liquidity and anticipated demand for services in light of the effects of the Covid-19 pandemic.

As a result of Covid-19, income from the Urdd's traditional activities, especially the operation of the 3 residential centres, has been significantly lower than the levels prior to the pandemic for 2021/22. However, a significant proportion of the reduction in income was offset by a combination of reduced expenditure as well as increased grant funding from other sources – principally Welsh Government and the Coronavirus Job Retention Scheme. In addition, the organisation has considerable financial resources which have been released from capital commitments following the doubling of capital investment by the Welsh Government's 21st Century Schools department in the Urdd's developments in Llangrannog and Glan-Ilyn.

As a consequence, the Trustees believe that the Charity is well-placed to manage its business risks through this current period of economic uncertainty and that there is a reasonable expectation that the Urdd has adequate resources to continue operating successfully for the foreseeable future. For these reasons they continue to adopt the going concern basis of accounts preparation.

Income

Income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably. Deferred income represents monies received for periods in the future and consequently released to income during the relevant period.

For legacies, entitlement is taken at the earlier of the date on which either, the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition has not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donations are accounted when received by the charity. Tax reclaimed in respect of Gift aid is accounted for on an accrual basis. Tangible asset donations are included in the accounts at their market value. The charity also receives the benefit of work carried out by volunteers, the value of which cannot be quantified and therefore not recognised financially in the accounts.

Grant and service level agreement income are only recognised in the SOFA when the general income recognition criteria are met. In the case of performance related grants, income is only recognised to the extent that the charity has provided the specified goods and services. Capital grants are recorded in the Statement of Financial Activities in the year of receipt.

Membership subscriptions are treated as income for the provision of Charitable activities.

Investment income is recognised at the time the investment income is receivable. Investment return of Fixed Asset Investment Bond Accumulation Funds is not shown as investment income but is reflected in the price of each unit, and therefore reflected in the market value of the units at the year-end date.

Turnover is recorded net of any applicable VAT.

**Notes to the Financial Statements
for the year ended 31 March 2021**

1. ACCOUNTING POLICIES – continued

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and includes non-recoverable VAT.

Allocation and apportionment of costs

Expenditure has been classified under headings that aggregate all cost related to the category. Where it is not possible to allocate them on this basis, i.e. the organisation's central costs, they have been allocated to charitable activities on the basis on income received by each cost centre. It is felt that this policy gives a fair reflection of the time spent centrally. Governance costs represent the cost of administering the charity and meeting constitutional and statutory requirements. The fund-raising cost represents the cost of running the sponsorship department. The costs of operating leases are acknowledged annually in equal annual instalments over the period of the lease.

Intangible assets and amortisation

Intangible assets are stated at cost, net of amortisation and any provision for impairments.

Amortisation is provided at the following rates in order to write off the cost, less estimated residual value, of each asset on a straight-line bases over its estimated useful life as follows:

Software	4 years
----------	---------

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Long Leasehold Property	Straight line over the term of the lease
Plant and machinery	4% - 25% on cost and 25% on reducing balance
Motor vehicles	25% on reducing balance
Buildings	Straight line over 50 years on the difference between cost / valuation and the expected realisable value after 50 years

Further details on the policy not to depreciate freehold buildings is given in note 13.

Land is not subject to depreciation.

Cash at Bank an in hand

Cash at bank and in hand included cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of a deposit or similar account.

Current asset investments

Current asset investments represent funds invested in a term investment for a period of less than 12 months to maturity.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

**Notes to the Financial Statements
for the year ended 31 March 2021**

1. ACCOUNTING POLICIES – continued

General Funds

General funds comprise donations and income which is receivable or generated for charity objectives with no other specific purpose and therefore available as general funds. No external conditions are imposed on general funds and they are available for expenditure by the Charity in accordance with its objectives/intentions or to set aside for appropriate internal purposes.

Designated Funds

Designated funds are general funds earmarked by the trustees for special purposes.

Restricted Funds

Restricted funds represent monies received towards special purposes where conditions are attached to their expenditure. Expenditure relating to this objective has been charged to the fund, together with a fair proportion of administration and management costs.

Endowment Funds

Endowment funds represent contributions and bequests where the contributor has noted that the monies should be kept as capital. The income has been used in accordance with the terms of the endowments and included in the statement of financial activities.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight-line basis over the period of the lease.

Pension costs and other post-retirement benefits

The company runs three pension schemes for eligible staff.

1. Some of the organisation's staff are members of the Teachers' Pension Scheme, which is a national statutory contributable, defined-benefits, unfunded scheme. It is administered by the Teachers' Pension Agency, an executive agency of the Department for Education and Employment. Pension costs have been assessed by the Government Actuary. The Charity contributed 23.68% (2020: 20.68%) of pensionable pay to the scheme for the year ended 31 March 2021, that is £27,286 (2020: £23,174). The cost has been recognised in the financial statements as and when due. This scheme has been closed to new members of staff since 2000.

2. For members who are not eligible to join the Teachers' Scheme, the Charity has arranged a defined-contribution pension scheme. The scheme is managed independently and the charity contributes 6% of pensionable pay.

3. A further scheme is in place that complies with the requirements of auto enrolment for members of staff who are not contributing into the above schemes.

All schemes are held separately from charity assets and the costs have been recognised in the Statement of Financial Activities in the period to which they relate. The cost for the year of schemes 2 and 3 was £223,141 (2020: £274,365).

Branches

Not all investment or deposit accounts of the regional committees or branches have been included in the accounts, as they are not under the Charity's control. At 31 March 2021, these committees held an estimated £11,120 (2020: £683,497) by way of cash in hand.

Cwmni Urdd Gobaith Cymru

Notes to the Financial Statements
for the year ended 31 March 2021

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
General Grants	1,910,817	-
Donations	566,470	136,349
Legacies	<u>48,027</u>	<u>413,585</u>
	<u>2,525,314</u>	<u>549,934</u>

Voluntary income has been received in the form of general grants, donations, bequests and gifts and has been fully included in the financial statements as and when due. The value of service rendered by volunteers has not been included in the accounts.

The general grants income represents UK Government Job Retention Scheme funding in respect of furloughed employees. Donations includes £518,702 of monies received from regional committees, comprising of money raised by the committees to be used on activities for young people within each region.

3. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Miscellaneous income	<u>166,022</u>	<u>96,682</u>
	<u>166,022</u>	<u>96,682</u>

Miscellaneous income relates to various incidental sundry incomes arising from the charity's activities that are not directly related to the main activity headings, e.g. rent, sponsorship, sale of promotional goods.

4. INVESTMENT INCOME

	2021	2020
	£	£
Investment portfolio income	36,855	48,107
Deposit account interest	<u>700</u>	<u>29,736</u>
	<u>37,555</u>	<u>77,843</u>

Investment income has been recognised when received.

5. INCOME FROM CHARITABLE ACTIVITIES

		2021	2020
	Activity	£	£
Grants	Grants - Supporting charitable activities	5,960,281	3,279,735
Charitable activities	Llangrannog and Pentre Ifan residential centre	126,469	3,076,969
Charitable activities	Glan Llyn residential centre	142,957	1,898,807
Charitable activities	Cardiff residential centre	3,146	965,318
Charitable activities	Sports department	72,600	349,201
Charitable activities	Apprentices department	299,254	221,857
Charitable activities	Eisteddfod festival and department	153,000	914,368
Charitable activities	Magazines	4,743	71,644
Charitable activities	Youth and Community department	1,679	-
Charitable activities	Subscriptions and membership	<u>67,932</u>	<u>448,188</u>
		<u>6,832,061</u>	<u>11,226,087</u>

Cwmni Urdd Gobaith Cymru

**Notes to the Financial Statements - continued
for the year ended 31 March 2021**

5. INCOME FROM CHARITABLE ACTIVITIES – continued

Grants received, included in the above, are as follows:

	2021	2020
	£	£
Welsh Government - Eisteddfod Grants	150,000	156,000
Welsh Local Government Association - Eisteddfod Grants	139,400	135,300
Local and Community Councils - Eisteddfod Grants	-	2,970
Welsh Government - Supporting Employment in the Community/Sports/Eisteddfod/Communications and Central Departments	702,184	762,985
Welsh Government - Grant Scheme for National Voluntary Youth Organisations	132,101	127,353
Welsh Government - Cymraeg Pob Dydd Project	138,200	168,275
Welsh Books Council	40,200	28,990
Local Organisations and Authorities	359,099	310,300
Sports Grants	413,934	532,373
Arts Council of Wales Youth Theatre - Eisteddfod	-	3,091
Welsh Government – Other Projects	7,000	-
Promoting Apprenticeships Scheme	157,500	178,144
Welsh Government – Additional Revenue and Resilience Grants	1,810,123	-
Welsh Government – International	15,000	48,000
Welsh Government - Capital Grants	1,861,890	825,954
Joseph Rowntree Grant	33,650	-
	<u>5,960,281</u>	<u>3,279,735</u>

Grants, including those for the purchase of fixed assets, have been fully acknowledged in the Statement of Financial Activities as and when due.

6. RAISING FUNDS

Raising donations and legacies

	2021	2020
	£	£
Staff costs	13,851	25,937
Sundry costs	34,286	18,306
	<u>48,137</u>	<u>44,243</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct costs	Support costs (See note 8)	Totals
	£	£	£
Llangrannog and Pentre Ifan residential centre	1,507,105	42,574	1,549,679
Glan Llyn residential centre	1,050,200	52,278	1,102,478
Cardiff residential centre	261,470	18,872	280,342
Sports department	645,687	185,232	830,919
Apprentices department	558,568	54,755	613,323
Eisteddfod festival and department	564,650	188,090	752,740
Magazines	80,717	13,583	94,300
Youth and community costs	1,236,116	343,899	1,580,015
	<u>5,904,513</u>	<u>899,283</u>	<u>6,803,796</u>

The central costs of the Urdd have been allocated to the charitable activities on the basis of a percentage of income.

Cwmni Urdd Gobaith Cymru

**Notes to the Financial Statements - continued
for the year ended 31 March 2021**

8. SUPPORT COSTS

	Management	Finance	Governance costs	Totals
	£	£	£	£
Wages	653,128	-	34,086	687,214
Social security	77,429	-	4,119	81,548
Pensions	37,803	-	2,045	39,848
Repairs and renewals	7,471	-	-	7,471
Professional fees	-	-	65,384	65,384
Auditors' remuneration	-	-	8,000	8,000
Bank charges	-	9,818	-	9,818
	<u>775,831</u>	<u>9,818</u>	<u>113,634</u>	<u>899,283</u>

9. NET INCOME

Net income) is stated after charging:

	2021	2020
	£	£
Auditors' remuneration	8,000	16,500
Amortisation	164	-
Depreciation - owned assets	139,689	121,989
Rent	73,605	101,994
Loss on disposal of fixed asset	<u>5,160</u>	<u>6,695</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

The charity reimbursed various trustees for general expenses (e.g. travel to meetings etc) totalling £nil during the year (2020: £615).

Cwmni Urdd Gobaith Cymru

Notes to the Financial Statements - continued
for the year ended 31 March 2021

11. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	4,696,236	5,569,464
Social security costs	332,247	433,228
Other pension costs	<u>223,141</u>	<u>274,365</u>
	<u>5,251,624</u>	<u>6,277,057</u>

The average monthly number of employees during the year was as follows:

	2021	2020
Charitable activities	237	311
Cost of generating funds	1	1
Administration and management	<u>10</u>	<u>13</u>
	<u>248</u>	<u>325</u>

During the year, one member of staff earned between £60,000 and £70,000 (2020: one), and one employee earned between £70,000 and £80,000 (2020: one). These figures are based on gross salary.

During the year redundancy costs of £354,869 were incurred (2020: £18,396).

Cost of Key Staff

Together with the Chief Executive the Urdd has nine heads of department who form the Senior Management Team which is responsible for managing the day-to-day activities of the charity. Total payments made to the Senior Management Team are shown below:

	2021	2020
	£	£
Gross salary	510,772	547,867
Employer's national insurance	<u>57,690</u>	<u>63,316</u>
	<u>568,462</u>	<u>611,183</u>

Cwmni Urdd Gobaith Cymru

Notes to the Financial Statements - continued
for the year ended 31 March 2021

12. PRIOR YEAR FINANCIAL STATEMENTS

	Note	Unrestricted funds £	Restricted funds £	Endowment funds £	2020 Total funds £
INCOME AND ENDOWMENTS					
FROM					
Donations and legacies	2	549,934	-	-	549,934
Charitable activities					
Grants - Supporting charitable activities	5	24,568	3,255,167	-	3,279,735
Llangrannog and Pentre Ifan residential centre		3,076,969	-	-	3,076,969
Glan Llyn residential centre		1,898,807	-	-	1,898,807
Cardiff residential centre		965,318	-	-	965,318
Sports department		349,201	-	-	349,201
Apprentices department		221,857	-	-	221,857
Eisteddfod festival and department		914,368	-	-	914,368
Magazines		71,644	-	-	71,644
Subscriptions and membership		448,188	-	-	448,188
Other trading activities	3	82,882	13,800	-	96,682
Investment income	4	<u>67,072</u>	<u>-</u>	<u>10,771</u>	<u>77,843</u>
Total		8,670,808	3,268,967	10,771	11,950,546
EXPENDITURE ON					
Raising funds	6	44,243	-	-	44,243
Charitable activities					
Llangrannog and Pentre Ifan residential centre		2,919,766	-	-	2,919,766
Glan Llyn residential centre		2,045,720	-	-	2,045,720
Cardiff residential centre		935,425	-	-	935,425
Sports department		451,940	660,940	-	1,112,880
Apprentices department		282,706	133,144	-	415,850
Eisteddfod festival and department		1,308,544	448,441	3,950	1,760,935
Magazines		109,916	28,990	-	138,906
Youth and community costs		<u>860,708</u>	<u>1,078,498</u>	<u>-</u>	<u>1,939,206</u>
Total		8,958,968	2,350,013	3,950	11,312,931
Net gains/(losses) on investments		<u>(370,313)</u>	<u>-</u>	<u>(47,674)</u>	<u>(417,987)</u>
NET INCOME / (EXPENDITURE)		(658,473)	918,954	(40,853)	219,628
Transfers between funds	21	<u>1,939,162</u>	<u>(1,932,394)</u>	<u>(6,768)</u>	<u>-</u>
Net movement in funds		1,280,689	(1,013,440)	(47,621)	219,628
RECONCILIATION OF FUNDS					
Total funds brought forward		18,634,876	1,944,434	268,870	20,848,180
TOTAL FUNDS CARRIED FORWARD		<u>19,915,565</u>	<u>930,994</u>	<u>221,249</u>	<u>21,067,808</u>

Cwmni Urdd Gobaith Cymru

Notes to the Financial Statements - continued
for the year ended 31 March 2021

13. INTANGIBLE ASSETS

	Computer Software £	Totals £
COST		
Additions	<u>32,213</u>	<u>32,213</u>
At 31 March 2021	<u>32,212</u>	<u>32,212</u>
ACCUMULATED AMORTISATION		
Charge for the year	<u>164</u>	<u>164</u>
At 31 March 2021	<u>164</u>	<u>164</u>
NET BOOK VALUE		
At 31 March 2021	<u><u>32,049</u></u>	<u><u>32,049</u></u>
At 31 March 2020	<u><u>-</u></u>	<u><u>-</u></u>

Cwmni Urdd Gobaith Cymru

Notes to the Financial Statements - continued
for the year ended 31 March 2021

14. TANGIBLE FIXED ASSETS

	Freehold property £	Long leasehold £	Plant and machinery £	Motor vehicles £	Totals £
COST OR VALUATION					
At 1 April 2020	14,345,018	300,000	2,963,000	129,588	17,737,606
Additions	2,016,662	-	112,266	-	2,128,928
Disposals	-	-	(1,567,520)	-	(1,567,520)
At 31 March 2021	<u>16,361,680</u>	<u>300,000</u>	<u>1,507,746</u>	<u>129,588</u>	<u>18,299,014</u>
DEPRECIATION					
At 1 April 2020	-	22,800	2,089,430	85,687	2,197,917
Charge for year	-	1,500	124,214	10,975	136,689
Eliminated on disposal	-	-	(1,562,360)	-	(1,562,360)
At 31 March 2021	<u>-</u>	<u>24,300</u>	<u>651,284</u>	<u>96,662</u>	<u>772,246</u>
NET BOOK VALUE					
At 31 March 2021	<u>16,361,680</u>	<u>275,700</u>	<u>856,462</u>	<u>32,926</u>	<u>17,526,768</u>
At 31 March 2020	<u>14,345,018</u>	<u>277,200</u>	<u>873,570</u>	<u>43,901</u>	<u>15,539,689</u>

The freehold property (Land and buildings) of the Urdd were professionally re-valued in 2016 at £12,733,800 by Rhys Davies MRICS, FAAV, N.Sch of R G Jones, Farmers Marts, Dolgellau. Additions subsequent to the revaluation date are included at cost. Rhys Davies MRICS, FAAX, N.Sch has confirmed that the carrying value of the assets is still in line with the previous valuation, and a full professional re-valuation will take place in the next financial year.

The cost of freehold property that would be recognised in the financial statements had they not been revalued would be £16,488,313 (2020: £14,471,651).

Leasehold buildings are included at their original cost and depreciated over the period of the lease.

The Trustees are of the opinion that depreciating the freehold property (land and buildings) would not result in an accurate representation of the said properties, this being due to the continuous investment, by way of repairs and maintenance. The Trustees acknowledge that an accounting policy not to depreciate the freehold property is a departure from the Companies Act 2006, and hence have adopted the alternative provisions therein to state assets held as freehold property on a revaluation basis. Under this basis, the Trustees are committed to ensuring that revaluations should be made with sufficient regularity to ensure that the carrying amount of the revalued fixed assets do not differ materially from that which would be determined using a 'value in use' basis for the residential centres and 'fair value' for other properties, at the balance sheet date. In addition, the carrying value of freehold properties are reviewed at each reporting period date to determine whether there is any indication of impairment. If such an indication exists, the asset recoverable amount is estimated. The recoverable amount of an asset is the greater of its net selling price and its value in use. At 31st March 2021, the Trustees are of the opinion that the Fair value of freehold buildings is currently reported value.

Detailed plans are in place for major redevelopment works at Glan Llyn and Llangrannog, such that the value of properties will warrant a further revaluation on completion of the works to ensure the accuracy of the financial statements. It is not considered practical to carry out property valuations on an annual basis due to the costs involved, but any major changes to general market values or the condition of the properties will warrant another valuation. The Trustees have not identified any indicators of impairment to the properties since the last valuation.

Cwmni Urdd Gobaith Cymru

Notes to the Financial Statements - continued
for the year ended 31 March 2021

15. FIXED ASSET INVESTMENTS

	Listed investments £	Investment Property £	Totals £
MARKET VALUE			
At 1 April 2020	2,734,596	350,000	3,084,596
Additions	239,800	-	239,800
Disposals	(236,029)	-	(236,029)
Net movement of cash holding within investment	(7,563)	-	(7,563)
Revaluations	<u>783,021</u>	<u>-</u>	<u>783,021</u>
At 31 March 2021	<u>3,513,825</u>	<u>350,000</u>	<u>3,863,825</u>
NET BOOK VALUE			
At 31 March 2021	<u>3,513,825</u>	<u>350,000</u>	<u>3,863,825</u>
At 31 March 2020	<u>2,734,596</u>	<u>350,000</u>	<u>3,084,596</u>

The majority of investments are in the UK. Any foreign investments are generally low value and held within the Canaccord Genuity investment portfolio.

The charity has investments in M&G Charifund and Blackrock Charishare representing 44.6% (2020: 49.6%) and 7.4% (2020: 7.4%) respectively of the total investment portfolio.

The market value of investments held in the Canaccord Genuity portfolio was £1,421,152 (2020: £1,092,183).

Fixed asset investments have been recognised at their market value as at balance sheet date. The investments have been revalued and any gain or loss in their value has been recognised in the Statement of Financial Activities.

Analysis of investments:

	2021 £	2020 £
Cash or cash equivalents	53,809	61,948
Listed investments	<u>3,460,016</u>	<u>2,672,648</u>
	<u>3,513,825</u>	<u>2,734,596</u>

The cost of the investments is as follows:

	2021 £	2020 £
Historical cost of investments as at 31 March	1,326,799	1,464,501

16. STOCKS

	2021 £	2020 £
Stocks	<u>23,483</u>	<u>30,641</u>

Cwmni Urdd Gobaith Cymru

**Notes to the Financial Statements - continued
for the year ended 31 March 2021**

17. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade debtors	142,391	427,970
Other debtors	107,683	70,520
Accrued income	-	13,394
VAT	-	2,482
Prepayments	<u>262,931</u>	<u>264,493</u>
	<u><u>513,005</u></u>	<u><u>778,859</u></u>

18. CURRENT ASSET INVESTMENTS

	2021	2020
	£	£
Cash invested in bonds	<u>-</u>	<u>896,943</u>

Current asset investments, representing cash invested in short-term bonds, are stated at their commercial value as at the balance-sheet date.

19. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Other loans (see note 20)	20,020	74,588
Trade creditors	216,252	177,904
Social security and other taxes	129,071	106,138
Other creditors	63,418	131,253
Deferred income	789,639	439,236
Accrued expenses	110,848	193,228
Payments in advance	<u>106,531</u>	<u>220,517</u>
	<u><u>1,435,779</u></u>	<u><u>1,342,864</u></u>

20. LOANS

An analysis of the maturity of loans is given below:

	2021	2020
	£	£
Amounts falling due within one year on demand:		
Other loans	<u>20,020</u>	<u>74,588</u>
	<u><u>20,020</u></u>	<u><u>74,588</u></u>

Other loans relate to loans to the Charity from various of the regional groups on which interest is paid at a rate of 0.5% above base rate.

Cwmni Urdd Gobaith Cymru

Notes to the Financial Statements - continued
for the year ended 31 March 2021

21. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2021	2020
	£	£
Within one year	6,394	12,616
Between one and five years	<u>9,759</u>	<u>4,465</u>
	<u>16,153</u>	<u>17,081</u>

The future operating lease commitments are not included in the financial statements.

22. MOVEMENT IN FUNDS

	At 1/4/20	Net movement	Transfers	At 31/3/21
	£	in funds	between funds	£
	£	£	£	£
Unrestricted funds				
General fund	19,915,565	1,658,251	8,674	21,582,490
Restricted funds				
John and Rhys James Fund	6,800	10,000	-	16,800
John and Ceridwen Medal	5,240	-	-	5,240
Apprentices Projects	45,000	(45,000)	-	-
Welsh Government	48,000	(48,000)	-	-
Capital Fund	<u>825,954</u>	<u>1,861,890</u>	-	<u>2,687,844</u>
	930,994	1,778,890	-	2,709,884
Endowment funds				
County Cup Fund	109,841	31,787	(4,041)	137,587
Corwen Home Fund	3,635	1,038	(196)	4,477
Art and Craft Fund	2,426	694	(131)	2,989
Glesni Evans Fund	2,773	793	(150)	3,416
Olwen Griffiths Fund	11,036	2,643	(389)	13,290
Ethleen Thomas Fund	1,591	259	(54)	1,796
Olwen Phillips / Pam Weaver Fund	3,999	993	(176)	4,816
Sim Davies Fund	15,481	2,495	(531)	17,445
Rhian Criddle Fund	2,056	-	53	2,109
Sharon Bonds Fund	1,076	(18)	-	1,058
Pendyrus Fund	13,652	2,905	(549)	16,008
Dr D Davies Fund	<u>53,683</u>	<u>11,310</u>	<u>(2,510)</u>	<u>62,483</u>
	221,249	54,899	(8,674)	267,474
TOTAL FUNDS	<u>21,067,808</u>	<u>3,492,040</u>	<u>-</u>	<u>24,559,848</u>

Cwmni Urdd Gobaith Cymru

Notes to the Financial Statements - continued
for the year ended 31 March 2021

22. MOVEMENT IN FUNDS – continued

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
Unrestricted funds				
General fund	3,334,127	(2,412,725)	736,849	1,658,251
Restricted funds				
John and Rhys James Fund	10,000	-	-	10,000
Sports Projects	413,934	(413,934)	-	-
Apprentices Projects	157,500	(202,500)	-	(45,000)
Local Councils / Institutions Grants	498,499	(498,499)	-	-
Welsh Government	1,291,608	(1,339,608)	-	(48,000)
Welsh Books Council	40,200	(40,200)	-	-
Other Grants	33,650	(33,650)	-	-
UK Government Job Retention Scheme	1,910,817	(1,910,817)	-	-
Capital Fund	<u>1,861,890</u>	<u>-</u>	<u>-</u>	<u>1,861,890</u>
	6,218,098	(4,439,208)	-	1,778,890
Endowment funds				
County Cup Fund	4,041	-	27,746	31,787
Corwen Home Fund	196	-	842	1,038
Art and Craft Fund	131	-	563	694
Glesni Evans Fund	150	-	643	793
Olwen Griffiths Fund	389	-	2,254	2,643
Ethleen Thomas Fund	54	-	205	259
Olwen Phillips / Pam Weaver Fund	176	-	817	993
Sim Davies Fund	531	-	1,964	2,495
Rhian Criddle Fund	-	-	-	-
Sharon Bonds Fund	-	-	(18)	(18)
Pendyrus Fund	549	-	2,356	2,905
Dr D Davies Fund	<u>2,510</u>	<u>-</u>	<u>8,800</u>	<u>11,310</u>
	8,727	-	46,172	54,899
TOTAL FUNDS	<u><u>9,560,952</u></u>	<u><u>(6,851,933)</u></u>	<u><u>783,021</u></u>	<u><u>3,492,040</u></u>

Cwmni Urdd Gobaith Cymru

Notes to the Financial Statements - continued
for the year ended 31 March 2021

22. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds (i.e. for the prior year ended 31 March 2020)

	At 1/4/19 £	Net movement in funds £	Transfers between funds £	At 31/3/20 £
Unrestricted funds				
General fund	16,933,679	(658,473)	3,640,359	19,915,565
Revaluation of property fund	(126,633)	-	126,633	-
Revaluation of investments fund	<u>1,827,830</u>	<u>-</u>	<u>(1,827,830)</u>	<u>-</u>
	18,634,876	(658,473)	1,939,162	19,915,565
Restricted funds				
John and Rhys James Fund	7,662	-	(862)	6,800
John and Ceridwen Medal	5,240	-	-	5,240
Apprentices Projects	-	45,000	-	45,000
Welsh Government	-	48,000	-	48,000
Capital Fund	-	825,954	-	825,954
Buildings and Equipment Fund	<u>1,931,532</u>	<u>-</u>	<u>(1,931,532)</u>	<u>-</u>
	1,944,434	918,954	(1,932,394)	930,994
Endowment funds				
County Cup Fund	139,095	(24,022)	(5,232)	109,841
Corwen Home Fund	4,679	(790)	(254)	3,635
Art and Craft Fund	3,124	(528)	(170)	2,426
Glesni Evans Fund	4,909	(2,092)	(44)	2,773
Olwen Griffiths Fund	11,369	48	(381)	11,036
Ethleen Thomas Fund	1,619	26	(54)	1,591
Olwen Phillips / Pam Weaver Fund	4,120	(98)	(23)	3,999
Sim Davies Fund	15,751	(247)	(23)	15,481
Rhian Criddle Fund	2,003	-	53	2,056
Sharon Bonds Fund	1,069	(143)	150	1,076
Pendyrus Fund	16,575	(2,612)	(311)	13,652
Dr D Davies Fund	<u>64,557</u>	<u>(10,395)</u>	<u>(479)</u>	<u>53,683</u>
	268,870	(40,853)	(6,768)	221,249
TOTAL FUNDS	<u>20,848,180</u>	<u>219,628</u>	<u>-</u>	<u>21,067,808</u>

Cwmni Urdd Gobaith Cymru

Notes to the Financial Statements - continued
for the year ended 31 March 2021

22. MOVEMENT IN FUNDS - continued

Comparative net movement in funds (i.e. for the prior year ended 31 March 2020), included in the above are as follows:

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
Unrestricted funds				
General fund	8,670,808	(8,958,968)	(370,313)	(658,473)
Restricted funds				
John and Rhys James Fund	13,200	(13,200)	-	-
John and Ceridwen Medal	600	(600)	-	-
Sports Projects	532,373	(532,373)	-	-
Apprentices Projects	178,144	(133,144)	-	45,000
Arts Council of Wales Youth Theatre	3,091	(3,091)	-	-
Youth Officers	155,618	(155,618)	-	-
Local Councils / Institutions Grants	268,384	(268,384)	-	-
Welsh Government	1,262,613	(1,214,613)	-	48,000
Welsh Books Council	28,990	(28,990)	-	-
Capital Fund	825,954	-	-	825,954
	3,268,967	(2,350,013)	-	918,954
Endowment funds				
County Cup Fund	5,232	-	(29,254)	(24,022)
Corwen Home Fund	254	-	(1,044)	(790)
Art and Craft Fund	169	-	(697)	(528)
Glesni Evans Fund	194	(150)	(2,136)	(2,092)
Olwen Griffiths Fund	381	-	(333)	48
Ethleen Thomas Fund	54	-	(28)	26
Olwen Phillips / Pam Weaver Fund	173	(150)	(121)	(98)
Sim Davies Fund	524	(500)	(271)	(247)
Rhian Criddle Fund	-	-	-	-
Sharon Bonds Fund	-	(150)	7	(143)
Pendyrus Fund	711	(400)	(2,923)	(2,612)
Dr D Davies Fund	3,079	(2,600)	(10,874)	(10,395)
	10,771	(3,950)	(47,674)	(40,853)
TOTAL FUNDS	<u>11,950,546</u>	<u>(11,312,931)</u>	<u>(417,987)</u>	<u>219,628</u>

Cwmni Urdd Gobaith Cymru

**Notes to the Financial Statements - continued
for the year ended 31 March 2021**

22. MOVEMENT IN FUNDS - continued

Purpose of restricted funds

The endowment funds represent contributions and bequests where the contributor has noted that the money should be retained as capital. The income has been used in accordance with the terms of the endowments and included in the Statement of Financial Activities.

Buildings & equipment fund	This fund represents capital grants received towards charity premises and equipment. Each year, the grants are released to the general fund, by way of a transfer, in equal annual instalments according to the rate of depreciation where appropriate. This fund was transferred to General Unrestricted funds at 31st March 2021 as it was considered that restrictions no longer apply in respect of these reserves.
John & Ceridwen Hughes Medal	A gift was received to be used to create and present a special annual award for the outstanding work in the youth work sector.
Sports Projects	These projects have been financed by Sport Wales and the Welsh Government. The money has been used to purchase equipment and appoint sports officers, including staging Gemau Cymru annually.
John & Rhys James Fund	An annual gift is received from the Pantyfedwen Trust and allocated to County Committees and to the Surrounding Areas to promote local Urdd Eisteddfodau.
Cymraeg Pob Dydd Project	A project which extends the use of Welsh as a second language outside the classroom in English-medium schools.
Youth Officers	Various projects which focus on informal learning/extracurricular interests outside school hours, to ensure the social use of Welsh.
Youth Theatre	The company offers opportunities to the youth of Wales, between 14 and 20 years of age, to perform in a musical production, partly funded by the Arts Council of Wales.
Local Councils/Institutions Grants Welsh Government	Support in funding core regional work and joint projects with other institutions. The main grant in supporting the core work of the Urdd, to enable us to fulfil targets in strategic areas promoting Welsh to children and young people.
UK Government Job Retention Scheme	Support in funding for the costs of furloughed employees.
Capital Fund	This represents grant funding for capital projects which remain under restriction as at the balance sheet date.

23. CAPITAL COMMITMENTS

	2021	2020
	£	£
Contracted but not provided for in the financial statements	<u>2,929,657</u>	<u>416,127</u>

At the year end, a total of £2,929,657 had been contracted to be spent on capital works and repairs (2020: £416,127).

24. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021, nor for the preceding year.

Cwmni Urdd Gobaith Cymru

Notes to the Financial Statements - continued
for the year ended 31 March 2021

25. FINANCIAL INSTRUMENTS

The carrying value of the financial assets and liabilities include:

	2021	2020
	£	£
Financial assets that are debt instruments measured at amortised cost		
Fixed asset investments	3,863,825	3,084,596
Trade debtors	142,391	427,970
Other debtors	107,683	70,520
Short term investments	-	896,943
Cash at bank	4,036,497	2,079,944
 Financial assets that are debt instruments measured at amortised cost		
Other loans	(20,020)	(74,588)
Trade creditors	(216,252)	(177,904)
Other creditors	(63,418)	(131,253)
Deferred income	(789,639)	(439,236)
Accrued expenses	(110,848)	(193,228)
Payments in advance	(106,531)	(220,517)