

RHIF CWMNI COFRESTREDIG: 02375424 (Cymru a Lloegr)
RHIF ELUSEN GOFRESTREDIG: 702506

Adroddiad yr Ymddiriedolwyr a
Datganiadau ariannol heb eu harchwilio ar gyfer y flwyddyn
yn diweddu 31 Mawrth 2023

am

Cwmni Theatr Arad Goch
(Cwmni cyfyngedig drwy warant)

Emyr Mortimer Cyf
32 Y Maes
Caernarfon
Gwynedd
LL55 2NN

Cwmni Theatr Arad Goch

Cynnwys y datganiadau ariannol **ar gyfer y flwyddyn a ddaeth i ben ar 31 Mawrth 2023**

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Cwmni Theatr Arad Goch

Manylion Cyfeirio a Gweinyddol
ar gyfer y flwyddyn a ddaeth i ben ar 31 Mawrth 2023

YMDDIRIEDOLWYR	Mrs S M Boswell Mr D Creunant Dr D H Edwards Mrs S Gibson Ms E H G Jones Mrs A M Jones Mrs G Owen Mr SM Rees Ms R C Williams Mr S Pennant
YSGRIFENNYDD CWMNI	Mrs N W Evans
SWYDDFA GOFRESTREDIG	Stryd Y Baddon Aberystwyth Ceredigion SY23 2NN
RHIF CWMNI COFRESTREDIG	02375424 (England and Wales)
RHIF ELUSEN GOFRESTREDIG	702506
ARHOLWR ANNIBYNNOL	Emyr Mortimer Cyf 32 Y Maes Caernarfon Gwynedd LL55 2NN
CYFREITHWYR	Humphrey, Roberts & Bott 1 Alfred Place Aberystwyth Ceredigion SY23 2BS
CYFRIFWYR	Emyr Mortimer Cyf 32 Y Maes Caernarfon Gwynedd LL55 2NN

Cwmni Theatr Arad Goch (Rhif cofrestru: 02375424)

Adroddiad yr Ymddiriedolwyr **ar gyfer y flwyddyn a ddaeth i ben ar 31 Mawrth 2023**

Mae'r ymddiriedolwyr sydd hefyd yn gyfarwyddwyr yr elusen at ddibenion Deddf Cwmnïau 2006, yn cyflwyno eu hadroddiad gyda datganiadau ariannol yr elusen am y flwyddyn a ddaeth i ben ar 31 Mawrth 2023. Mae'r ymddiriedolwyr wedi mabwysiadu darpariaethau Cyfrifeg ac Adrodd gan Elusennau: Datganiad o Ymarfer a Argymhellir sy'n berthnasol i elusennau sy'n paratoi eu cyfrifon yn unol â'r Safon Adrodd Ariannol sy'n gymwys yn y DU a Gweriniaeth Iwerddon (FRS 102) (daeth i rym 1 Ionawr 2019).

AMCANION A GWEITHGAREDDAU

Amcanion ac amcanion

Prif amcan yr elusen yw hyrwyddo, cynnal, gwella a chynyddu addysg y cyhoedd drwy hyrwyddo'r celfyddydau addysgol a drama o ragoriaeth, yn enwedig y grefft o ddrama, addasiadau dramatig, dynwared, llenyddiaeth, dawn, canu a cherddoriaeth. Mae'r elusen yn darparu budd cyhoeddus drwy gynhyrchu a pherfformio dramâu a gweithdai i blant a phobl ifanc. Mae'r elusen hefyd yn cynnal cyrsiau hyfforddi a gweithdai ar gyfer plant ac athrawon drama. Mae'r gweithgareddau hyn yn cael eu hariannu gan grantiau, yn fwyaf arbennig gan Gyngor Celfyddydau Cymru.

Nod Arad Goch yw creu theatr gyfoes Gymreig o'r ansawdd uchaf, a fydd yn ehangu ac yn cyfrannu at ddealltwriaeth ddiwylliannol, bersonol a phersonol ei chynulleidfia.

Nod yr elusen yw darparu cefnogaeth a chyfleoedd i artistiaid i'w galluogi i ddatblygu eu syniadau. Mae hyn yn hyrwyddo datblygiad a gwella'r celfyddydau yng Nghymru, ac felly'n cyfrannu at gyfoeth diwylliannol ein gwlad.

Mae'r ymddiriedolwyr wedi rhoi sylw i ganllawiau'r Comisiwn Elusennau ar fudd cyhoeddus.

Gweithgareddau elusennol

Mae adolygiad llawn o gyflawniad a pherfformiad yr elusen ar gael mewn adroddiad cadeirydd ar wahân a fydd yn cael ei gyflwyno yn y Cyfarfod Cyffredinol Blyneddol. Mae'r ymddiriedolwyr yn falch bod lefelau cyfranogi a meintiau cynulleidfaoedd yn cefnogi eu hasesiad bod yr elusen yn cyflawni ei hamcan, yn ogystal â chymorth parhaus Cyngor Celfyddydau Cymru.

Budd y cyhoedd

Mae'r ymddiriedolwyr wedi cydymffurfio â'u dyletswyddau fel y nodir yn Adran 17(5) Deddf Elusennau 2011 i roi sylw dyledus i'r canllawiau budd cyhoeddus a gyhoeddwyd gan y Comisiwn Elusennau.

ADOLYGIAD ARIANNOL

Prif ffynonellau ariannu

Prif ffynhonnell ariannu'r elusen yw Cyngor Celfyddydau Cymru a gyfrannodd £355,964 (2022: £350,703) o gyllid refeniw craidd ar gyfer y flwyddyn.

Dangosir canlyniadau'r elusen yn y Datganiad o Weithgareddau Ariannol. Mae'r adnoddau net sy'n dod i mewn yn gyffredinol yn dangos gwared o £23,042 (2022: £16,615).

Polisi ac amcanion buddsoddi

Mae pwerau buddsoddi'r ymddiriedolwyr yn cael eu llywodraethu gan y Memorandwm a'r Erthyglau Cymdeithasu. Mae gan yr ymddiriedolwyr bolisi o gadw unrhyw arian dros ben fel cronfeydd hylif er budd uchel sy'n dwyn adneuon tymor byr, y gellir eu cyrchu'n rhwydd. Mae'r ymddiriedolwyr o'r farn nad oes gan yr elusen ddigon o arian wrth gefn i warantu buddsoddiadau mewn ffurfiau eraill.

Adroddiad yr Ymddiriedolwyr
ar gyfer y flwyddyn a ddaeth i ben ar 31 Mawrth 2023

ADOLYGIAD ARIANNOL

Polisi wrth gefn

Mae'r ymddiriedolwyr wedi sefydlu polisi lle dylai'r cronfeydd cyffredinol anghyfyngedig ("y cronfeydd wrth gefn am ddim") a ddelir gan yr elusen fod yn gyfwerth â 3 i 6 mis o'r adnoddau a wariwyd, sy'n cyfateb i oddeutu £125,000 a £250,000 mewn cronfeydd cyffredinol.

Ar y lefel hon mae'r ymddiriedolwyr yn teimlo y byddent yn gallu parhau â gweithgareddau presennol yr elusen. Os bydd gostyngiad sylweddol yn y cyllid, byddai'n amlwg angen ystyried sut y byddai'r cyllid yn cael ei ddisodli neu sut y byddai'r gweithgareddau'n newid. Ar hyn o bryd mae'r gronfa gyffredinol yn £299,317 (2022: £298,379), sydd ychydig yn uwch na'r lefel darged bresennol, ond yn yr amseroedd chwyddiant hyn, ni ystyrir bod y gwerth wrth gefn presennol yn ormodol.

CYNLLUNIAU YN Y DYFODOL

Mae adolygiad llawn o ddatblygiadau arfaethedig yr elusen ar gyfer y dyfodol ar gael mewn Adroddiad Cadeirydd ar wahân a fydd yn cael ei gyflwyno yn y Cyfarfod Cyffredinol Blyneddol. Mae cynllun pedair blynedd diwygiedig wedi'i gyflwyno i Gyngor Celfyddydau Cymru.

STRWYTHUR, LLYWODRAETHU A RHEOLI

Dogfen lywodraethol

Rheolir yr elusen gan ei dogfennau llywodraethu, Memorandwm ac Erthyglau Cymdeithasu, ac mae'n ffurfio cwmni cyfyngedig, cyfyngedig drwy warant, fel y'i diffinnir gan Ddeddf Cwmnïau 2006.

Recriwtio a phenodi ymddiriedolwyr newydd

Nodir enwau'r ymddiriedolwyr (sydd hefyd yn gyfarwyddwyr at ddibenion cyfraith cwmnïau) ar dudalen 1. Caiff ymddiriedolwyr eu penodi gan yr aelodau yn y Cyfarfod Cyffredinol neu gan yr ymddiriedolwyr os oes swyddi gwag. Y nifer lleiaf o ymddiriedolwyr yw 3 a'r uchafswm o 20. Caiff ymddiriedolwyr eu penodi am gyfnod o dair blynedd ac maent yn ymddeol drwy gylchdro.

Strwythur sefydliadol

Mae'r ymddiriedolwyr yn cyfarfod bob chwarter. Mae'r cyfrifoldeb am redeg yr elusen, o ddydd i ddydd, yn cael ei ddirprwyo i'r Cyfarwyddwr Artistig, Jeremy Turner, a'r Rheolwr Gweinyddol, Nia Wyn Evans, sy'n cael eu penodi gan yr ymddiriedolwyr. Mae gan yr ymddiriedolwyr yr is-bwyllgorau canlynol sy'n adrodd i'r prif Fwrdd:-

- Is-bwyllgor adeiladau
- Is-bwyllgor Agor Drysau
- Is-bwyllgor artistig
- Is-bwyllgor staffio
- Is-bwyllgor busnes a nawdd

Mae atebolrwydd yr aelod o'r elusen wedi'i gyfyngu i £1 yr un.

Sefydlu a hyfforddi ymddiriedolwyr newydd

Pan gânt eu penodi, hysbysir ymddiriedolwyr newydd o'u rôl a'u cyfrifoldebau. Mae hyn yn cynnwys hyfforddiant ar bolisïau ac arferion yr elusen. Mae gan yr elusen bolisi o gynnig hyfforddiant sy'n addas ar gyfer anghenion unigol ymddiriedolwyr.

Adroddiad yr Ymddiriedolwyr

ar gyfer y flwyddyn a ddaeth i ben ar 31 Mawrth 2023

STRWYTHUR, LLYWODRAETHU A RHEOLI

Rheoli risg

Mae dyletswydd ar yr ymddiriedolwyr i nodi ac adolygu'r risgiau y mae'r elusen yn agored iddynt ac i sicrhau bod rheolaethau priodol ar waith i roi sicrwydd rhesymol yn erbyn twyll a chamgymeriadau.

Mae'r elusen yn dilyn y llyfryn polisi o ran nodi a mynd i'r afael â meysydd risg sylweddol, ac mae'r Bwrdd yn cyfarfod bob chwarter er mwyn trafod sut y gellir lleihau'r rhain. Mae'r ymddiriedolwyr o'r farn nad oes unrhyw risgiau sylweddol y mae angen eu datgelu yn yr adroddiad hwn. Mae data ariannol a rheolaeth yn cael eu hadolygu bob chwarter gan y trysorydd a'r Bwrdd.

DIGWYDDIADAU ERS DIWEDD Y FLWYDDYN

Rhoddir gwybodaeth am ddigwyddiadau ers diwedd y flwyddyn yn y nodiadau i'r datganiadau ariannol.

DATGANIAD O GYFRIFOLDEBAU'R YMDDIRIEDOLWYR

Mae'r ymddiriedolwyr (sydd hefyd yn gyfarwyddwyr Cwmni Theatr Arad Goch at ddibenion cyfraith cwmnïau) yn gyfrifol am baratoi Adroddiad yr Ymddiriedolwyr a'r datganiadau ariannol yn unol â'r gyfraith berthnasol a Safonau Cyfrifo'r Deyrnas Unedig (Arfer Cyfrifeg a Dderbynnir yn gyffredinol gan 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 gyflwr materion y cwmni elusennol ac adnoddau sy'n dod i mewn a'u cymhwyso, gan gynnwys incwm a gwariant, y cwmni elusennol am y cyfnod hwnnw. Wrth baratoi'r datganiadau ariannol hynny, mae'n ofynnol i'r ymddiriedolwyr

- dewis polisiâu cyfrifyddu addas ac yna eu cymhwyso'n gyson;
- dilyn y dulliau a'r egwyddorion yn yr Elusen SORP;
- llunio barn ac amcangyfrifon sy'n rhesymol ac yn ddarbodus;
- paratoi'r datganiadau ariannol ar y sail bryder parhaus oni bai ei bod yn amhriodol tybio y bydd y cwmni elusennol yn parhau mewn busnes.

Mae'r ymddiriedolwyr yn gyfrifol am gadw cofnodion cyfrifyddu priodol sy'n datgelu sefyllfa ariannol y cwmni elusennol yn rhesymol gywir ar unrhyw adeg ac i'w galluogi i sicrhau bod y datganiadau ariannol yn cydymffurfio â Deddf Cwmnïau 2006. Maent hefyd yn gyfrifol am ddiogelu asedau'r cwmni elusennol ac felly am gymryd camau rhesymol i atal a chanfod twyll ac afreoleidd-dra eraill.

Cymeradwywyd drwy orchymyn bwrdd yr ymddiriedolwyr ar

Llofnodwyd ar ei ran gan:

.....
Mrs N W Evans - Ysgrifennydd

Adroddiad yr Arholwr Annibynnol i'r Ymddiriedolwyr
Cwmni Theatr Arad Goch (Rhif cofrestredig: 02375424)

Adroddiad yr arholwr annibynnol i ymddiriedolwyr Cwmni Theatr Arad Goch ('y Cwmni')

Rwy'n adrodd i'r ymddiriedolwyr elusennol ar fy arholiad o gyfrifon y Cwmni am y flwyddyn a ddaeth i ben ar 31 Mawrth 2023.

Cyfrifoldebau a sail adroddiad

Fel ymddiriedolwyr elusen y Cwmni (a hefyd ei gyfarwyddwyr at ddibenion cyfraith cwmnïau) rydych yn gyfrifol am baratoi'r cyfrifon yn unol â gofynion Deddf Cwmnïau 2006 ('Deddf 2006').

Ar ôl bodloni fy hun nad yw'n ofynnol i gyfrifon y Cwmni gael eu harchwilio o dan Ran 16 o Ddeddf 2006 a'u bod yn gymwys i'w harchwilio'n annibynnol, rwy'n adrodd mewn perthynas â'm arholiad o gyfrifon eich elusen fel y'u cynhelir o dan Adran 145 o Ddeddf Elusennau 2011 ('Deddf 2011'). Wrth gynnal fy arholiad rwyf wedi dilyn y cyfarwyddiadau a roddwyd gan y Comisiwn Elusennau o dan Adran 145(5) (b) o Ddeddf 2011.

Datganiad yr Arholwr Annibynnol

Gan fod incwm gros eich elusen yn fwy na £250,000 mae'n rhaid i'ch arholwr fod yn aelod o gorff rhestredig. Gallaf gadarnhau fy mod yn gymwys i ymgymryd â'r arholiad oherwydd fy mod yn aelod o Sefydliad y Cyfrifwyr Siartredig yng Nghymru a Lloegr, sy'n un o'r cyrff rhestredig.

Rwyf wedi cwblhau fy arholiad ac rwy'n cadarnhau nad oes unrhyw faterion wedi dod i'm sylw mewn cysylltiad â'r arholiad gan roi rheswm imi gredu:

1. ni chedwid cofnodion cyfrifeg mewn perthynas â'r Cwmni fel sy'n ofynnol gan Adran 386 o Ddeddf 2006; neu
2. nad yw'r cyfrifon yn cyd-fynd â'r cofnodion hynny; neu
3. nad yw'r cyfrifon yn cydymffurfio â gofynion cyfrifyddu Adran 396 o Ddeddf 2006 ac eithrio unrhyw ofyniad bod y cyfrifon yn rhoi barn wir a theg nad yw'n fater sy'n cael ei ystyried fel rhan o arholiad annibynnol; neu
4. nid yw'r cyfrifon wedi'u paratoi yn unol â dulliau ac egwyddorion y Datganiad Ymarfer a Argymhellir ar gyfer cyfrifeg ac adrodd gan elusennau (sy'n berthnasol i elusennau sy'n paratoi eu cyfrifon yn unol â'r Safon Adrodd Ariannol sy'n gymwys yn y DU a Gweriniaeth Iwerddon (FRS 102)).

Nid oes gennyf unrhyw bryderon ac nid wyf wedi dod ar draws unrhyw faterion eraill mewn cysylltiad â'r arholiad y dylid tynnu sylw ato yn yr adroddiad hwn er mwyn galluogi dealltwriaeth briodol o'r cyfrifon.

Emyr Rice-Roberts BA FCA

Emyr Mortimer Cyf
32 Y Maes
Caernarfon
Gwynedd
LL55 2NN

Dyddiad:

Cwmni Theatr Arad Goch

Datganiad o weithgareddau ariannol (Yn cynnwys cyfrif incwm a gwariant) ar gyfer y flwyddyn a ddaeth i ben ar 31 Mawrth 2023

		Cronfeydd anghyfyngedig	Cronfeydd cyfyngedig	31.3.23 Cyfanswm cronfeydd	31.3.22 Cyfanswm cronfeydd ailddatgan
	Nodiadau	£	£	£	£
INCWM A GWADDODION					
Rhoddion a chymynroddion	3	388,699	-	388,699	378,135
Gweithgareddau elusennol	6				
Grantiau prosiect		-	61,579	61,579	50,859
Costau cynhyrchu, datblygu, gweithdy		20,458	-	20,458	16,032
Gweithgareddau masnachu eraill	4	64,826	1,833	66,659	49,743
Incwm buddsoddi	5	1,040	-	1,040	29
Cyfanswm		475,023	63,412	538,435	494,798
GWARIANT	7				
Gweithgareddau elusennol					
Costau cynhyrchu, datblygu, gweithdy		483,083	7,123	490,206	461,082
Arall		25,187	-	25,187	17,101
Cyfanswm		508,270	7,123	515,393	478,183
INCWM NET/(GWARIANT)		(33,247)	56,289	23,042	16,615
Trosglwyddiadau rhwng cronfeydd	18	28,393	(28,393)	-	-
Symud net mewn cronfeydd		(4,854)	27,896	23,042	16,615
CYMODI CRONFEYDD					
Cyfanswm yr cronfeydd a gyflwynwyd		318,751	1,083,986	1,402,737	1,402,154
Fel yr adroddwyd o'r blaen					
Addasiad blwyddyn flaenorol	13	23,319	-	23,319	7,287
Fel y cafodd ei ailddatgan		342,070	1,083,986	1,426,056	1,409,441
CYFANSWM CRONFEYDD I'W CARIO YMLAEN		337,216	1,111,882	1,449,098	1,426,056

Mae'r nodiadau yn rhan o'r datganiadau ariannol hyn

Cwmni Theatr Arad Goch (Rhif cofrestredig: 02375424)

Mantolen Cydbwysedd
31 Mawrth 2023

		Cronfeydd anghyfyngedig	Cronfeydd cyfyngedig	31.3.23 Cyfanswm cronfeydd	31.3.22 Cyfanswm cronfeydd ailddatgan
	Nodiadau	£	£	£	£
ASEDAU SEFYDLOG	15				
Asedau cyfalaf		37,899	1,024,053	1,061,952	1,091,535
ASEDAU PRESENNOL	16				
Dyledwyr		54,085	135	54,220	44,668
Arian mewn banc ac mewn llaw		252,808	87,752	340,560	303,761
		306,893	87,887	394,780	348,429
CREDYDWYR					
Symiau sy'n ddyledus o fewn blwyddyn	17	(7,576)	(58)	(7,634)	(13,908)
ASEDAU NET CYFREDOL		299,317	87,829	387,146	334,521
CYFANSWM ASEDAU LLAI RHWYMEDIGAETHAU CYFREDOL		337,216	1,111,882	1,449,098	1,426,056
ASEDAU NET		337,216	1,111,882	1,449,098	1,426,056
CRONFEYDD	18				
Cronfeydd anghyfyngedig				337,216	342,070
Cronfeydd cyfyngedig				1,111,882	1,083,986
CYFANSWM CRONFEYDD				1,449,098	1,426,056

Mae gan y cwmni elusennol hawl i gael ei eithrio rhag archwiliad o dan Adran 477 o Ddeddf Cwmnïau 2006 am y flwyddyn a ddaeth i ben ar 31 Mawrth 2023.

Nid yw'r aelodau wedi gofyn i'r cwmni gael archwiliad o'i ddatganiadau ariannol ar gyfer y flwyddyn a ddaeth i ben ar 31 Mawrth 2023 yn unol ag Adran 476 o Ddeddf Cwmnïau 2006.

Mae'r ymddiriedolwyr yn cydnabod eu cyfrifoldebau dros

- sicrhau bod y cwmni elusennol yn cadw cofnodion cyfrifeg sy'n cydymffurfio ag Adrannau 386 a 387 o Ddeddf Cwmnïau 2006 a
- paratoi datganiadau ariannol sy'n rhoi golwg wir a theg ar gyflwr materion y cwmni elusennol ar ddiwedd pob blwyddyn ariannol ac o'i warged neu ddiffyg ar gyfer pob blwyddyn ariannol yn unol â gofynion Adrannau 394 a 395 ac sydd fel arall yn cydymffurfio â gofynion Deddf Cwmnïau 2006 sy'n ymwneud â datganiadau ariannol, i'r graddau y bo'n berthnasol i'r cwmni elusennol.

Mae'r nodiadau yn rhan o'r datganiadau ariannol hyn

Cwmni Theatr Arad Goch (Rhif cofrestredig: 02375424)

Mantolen Cydbwysedd - parhau
31 Mawrth 2023

Paratowyd y datganiadau ariannol hyn yn unol â'r darpariaethau sy'n berthnasol i gwmnïau elusennol sy'n ddarostyngedig i'r drefn cwmnïau bach.

Cymeradwywyd y datganiadau ariannol gan Fwrdd yr Ymddiriedolwyr a'u hawdurdodi i'w cyhoeddi ar ac fe'u llofnodwyd ar ei ran gan:

.....
Mrs E H G Jones - Ymddiriedolwr

.....
Mrs S M Boswell - Ymddiriedolwr

Mae'r nodiadau yn rhan o'r datganiadau ariannol hyn

Cwmni Theatr Arad Goch

Datganiad Llif Arian

ar gyfer y flwyddyn a ddaeth i ben ar 31 Mawrth 2023

	31.3.23	31.3.22
		Fel y
		cafodd ei
		ailddatgan
Nodiadau	£	£
Arian yn llifo o weithgareddau gweithredu		
1		
Arian a gynhyrchir o weithrediadau	39,903	(10,786)
Llog a dalwyd	(1)	-
Arian net a ddarperir gan / (a ddefnyddir yn) gweithgareddau gweithredu	<u>39,902</u>	<u>(10,786)</u>
 Arian yn llifo o weithgareddau buddsoddi		
Prynu asedau sefydlog diriaethol	(4,143)	(9,600)
Gwerthu asedau sefydlog diriaethol	-	500
Llog a dderbyniwyd	<u>1,040</u>	<u>29</u>
Arian net a ddefnyddir mewn gweithgareddau buddsoddi	<u>(3,103)</u>	<u>(9,071)</u>
 Newid mewn arian parod a chyfwerth ag arian parod yn y cyfnod adrodd		
Cyfwerth ag arian parod ac arian parod ar ddechrau'r cyfnod adrodd	36,799	(19,857)
	<u>303,761</u>	<u>323,618</u>
 Cyfwerth ag arian parod ac arian parod ar ddiwedd y cyfnod adrodd		
	<u>340,560</u>	<u>303,761</u>

Mae'r nodiadau yn rhan o'r datganiadau ariannol hyn

Cwmni Theatr Arad Goch

Nodiadau i'r Datganiad Llif Arian
ar gyfer y flwyddyn a ddaeth i ben ar 31 Mawrth 2023

1. CYMODI INCWM NET I LIF ARIAN NET O WEITHGAREDDAU GWEITHREDU

	31.3.23	31.3.22
		Fel y
		cafodd ei
		ailddatgan
	£	£
Incwm net ar gyfer y cyfnod adrodd (yn unol â'r Datganiad o Weithgareddau Ariannol)	23,042	16,615
Addasiadau ar gyfer:		
Taliadau dibrisiant	33,727	35,117
Llog a dderbyniwyd	(1,040)	(29)
Llog a dalwyd	1	-
Cynnydd mewn dyledwyr	(9,552)	(26,422)
Gostyngiad mewn credydwyd	<u>(6,275)</u>	<u>(36,067)</u>
Arian net a ddarperir gan/(a ddefnyddir yn) gweithrediadau	<u>39,903</u>	<u>(10,786)</u>

2. DADANSODDIAD O NEWIDIADAU MEWN CRONFEYDD NET

	Ar 1.4.22	Llif arian	Ar 31.3.23
	£	£	£
Arian net			
Arian mewn banc ac mewn llaw	<u>303,761</u>	<u>36,799</u>	<u>340,560</u>
	<u>303,761</u>	<u>36,799</u>	<u>340,560</u>
Cyfanswm	<u>303,761</u>	<u>36,799</u>	<u>340,560</u>

Mae'r nodiadau yn rhan o'r datganiadau ariannol hyn

Cwmni Theatr Arad Goch

Nodiadau i'r datganiadau ariannol

ar gyfer y flwyddyn a ddaeth i ben ar 31 Mawrth 2023

1. GWYBODAETH GYFFREDINOL

Mae'r elusen yn gwmni preifat cyfyngedig drwy warant, wedi'i gofrestru yng Nghymru a Lloegr ac yn elusen gofrestredig yng Nghymru a Lloegr. Cyfeiriad y swyddfa gofrestredig yw Stryd Y Baddon, Aberystwyth, Ceredigion, SY23 2NN.

2. POLISIÂU CYFRIFEG

Sail paratoi'r datganiadau ariannol

Paratowyd datganiadau ariannol y cwmni elusennol, sy'n endid budd cyhoeddus o dan FRS 102, yn unol â'r Elusennau SORP (FRS 102) 'Cyfrifeg ac Adrodd gan Elusennau: Datganiad o Ymarfer a Argymhellir sy'n berthnasol i elusennau sy'n paratoi eu cyfrifon yn unol â'r Safon Adrodd Ariannol sy'n gymwys yn y DU a Gweriniaeth Iwerddon (FRS 102) (daeth i rym 1 Ionawr 2019)', 'Safon Adrodd Ariannol 102 'Y Safon Adrodd Ariannol sy'n gymwys yn y DU a Gweriniaeth Iwerddon' a Deddf Cwmnïau 2006. Mae'r datganiadau ariannol wedi cael eu paratoi o dan y confensiwn costau hanesyddol.

Mae'r datganiadau ariannol yn cael eu paratoi mewn sterling, sef yr arian gweithredol yr endid.

Cyfyngedig drwy warant

Cwmni cyfyngedig drwy warant yw Cwmni Theatr Arad Goch. Mae atebolrwydd aelodau'r elusen wedi'i gyfyngu i £1 yr un.

Mynd yn bryder

Nid oes unrhyw ansicrwydd sylweddol ynghylch gallu'r elusen i barhau fel pryder gweithredol.

Incwm

Mae'r holl incwm yn cael ei gydnabod yn y Datganiad o Weithgareddau Ariannol unwaith y bydd gan yr elusen hawl i'r cronfeydd, mae'n debygol y bydd yr incwm yn cael ei dderbyn a gellir mesur y swm yn ddibynadwy.

Mae'r polisiâu penodol canlynol yn cael eu cymhwyso i gategoriâu penodol o incwm:

- * Cydnabyddir incwm o roddion neu grantiau pan fo tystiolaeth o hawl i'r rhodd, mae'n debygol y gellir ei dderbyn a gellir mesur ei swm yn ddibynadwy.
- * Mae incwm o gcontractau ar gyfer cyflenwi gwasanaethau yn cael ei gydnabod gyda darparu'r gwasanaeth dan gcontract. Caiff hyn ei ddosbarthu fel cronfeydd anghyfyngedig oni bai bod gofyniad cytundebol iddo gael ei wario ar bwrpas penodol a'i ddychwelyd os na chaiff ei wario, ac os felly gellir ei ystyried yn gyfyngedig.
- * Caiff grantiau cyfalaf eu cydnabod fel cronfeydd cyfyngedig a'u amorteiddio trwy randaliadau blyneddol cyfartal ar yr un sail â'r tâl dibrisiant sy'n berthnasol i'r asedau dan sylw a'u trosglwyddo i gronfeydd cyffredinol.

Cwmni Theatr Arad Goch

Nodiadau i'r Datganiadau Ariannol - parhau **ar gyfer y flwyddyn a ddaeth i ben ar 31 Mawrth 2023**

2. POLISIÂU CYFRIFYDDU - parhau

Gwariant

Cydnabyddir rhwymedigaethau fel gwariant cyn gynted ag y bydd rhwymedigaeth gyfreithiol neu adeiladol yn ymrwmo'r elusen i'r gwariant hwnnw, mae'n debygol y bydd angen trosglwyddo buddion economaidd wrth setlo a gellir mesur swm y rhwymedigaeth yn ddibynadwy. Cyfrifir gwariant ar sail groniadau ac fe'i dosbarthwyd o dan benawdau sy'n cydgrynhoi'r holl gostau sy'n gysylltiedig â'r categori. Lle na ellir priodoli'r costau'n uniongyrchol i benawdau penodol, fe'u dyrennir i weithgareddau ar sail sy'n gyson â'r defnydd o adnoddau.

Asedau sefydlog diriaethol

Asedau diriaethol yn cael eu cofnodi i ddechrau am gost, ac yna nodir ar gost llai o unrhyw ddibrisiant cronedig a cholledion nam. Cofnodir unrhyw asedau diriaethol sy'n cael eu cario ar y gwerth teg ar ddyddiad ailbrisio llai unrhyw ddibrisiant cronedig dilynol a cholledion nam cronedig dilynol.

Cydnabyddir cynnydd yn swm cario ased o ganlyniad i ailbrisio mewn enillion a cholledion cydnabyddedig eraill, oni bai ei fod yn gwrthdroi tâl am amhariad a gydnabuwyd yn flaenorol fel gwariant o fewn y datganiad o weithgareddau ariannol. Cydnabyddir gostyngiad yn swm cario ased o ganlyniad i ailbrisio, mewn enillion a cholledion cydnabyddedig eraill, ac eithrio y mae'n gwrthbwysu unrhyw enillion ailbrisio blaenorol, ac os felly dangosir y golled o fewn enillion a cholledion cydnabyddedig eraill ar y datganiad o weithgareddau ariannol.

Cyfrifir dibrisiant er mwyn dileu cost neu brisiad ased, llai ei werth gweddilliol, dros fywyd economaidd defnyddiol yr ased hwnnw fel a ganlyn:

Eiddo rhydd-ddaliadol	2% llinell syth
Gosodiadau, ffitiadau ac offer	20% lleihau cydbwysedd
Cerbydau modur	25% yn lleihau cydbwysedd
Offer cyfrifiadurol	20% lleihau cydbwysedd

Mae unrhyw eitem unigol dros £100 yn cael ei gyfalafu a'i chynnwys mewn asedau sefydlog.

Cynhelir adolygiad ar gyfer dangosyddion nam ar bob dyddiad adrodd, gyda'r swm y gellir ei adennill yn cael ei amcangyfrif lle mae dangosyddion o'r fath yn bodoli. Pan fydd y gwerth cario yn fwy na'r swm adferadwy, amharir ar yr ased yn unol â hynny. Mae namau blaenorol hefyd yn cael eu hadolygu ar gyfer gwrthdroi posibl ar bob dyddiad adrodd.

Trethiant

Mae'r elusen wedi'i heithrio rhag treth gorfforaeth ar ei gweithgareddau elusennol.

Cyfrifeg y Gronfa

Gellir defnyddio cronfeydd anghyfngedig yn unol â'r amcanion elusennol yn ôl disgrisiwn yr ymddiriedolwyr.

Dim ond at ddibenion cyfyngedig penodol y gellir defnyddio arian cyfyngedig o fewn amcanion yr elusen. Mae cyfyngiadau'n codi pan bennir gan y rhoddwr neu pan godir arian at ddibenion cyfyngedig penodol.

Mae esboniad pellach o natur a phwmpas pob cronfa wedi'i chynnwys yn y nodiadau i'r datganiadau ariannol.

Cwmni Theatr Arad Goch

Nodiadau i'r Datganiadau Ariannol - parhau ar gyfer y flwyddyn a ddaeth i ben ar 31 Mawrth 2023

2. POLISIÂU CYFRIFYDDU - parhau

Costau pensiwn a budd-daliadau ôl-ymddeol eraill

Mae'r cwmni elusennol yn gweithredu cynllun pensiwn cyfraniadau diffiniedig. Codir cyfraniadau sy'n daladwy i gynllun pensiwn y cwmni elusennol i'r Datganiad o Weithgareddau Ariannol yn y cyfnod y maent yn perthyn iddo.

Offerynnau ariannol

Cydnabyddir ased ariannol neu atebolrwydd ariannol dim ond pan ddaw'r endid yn barti i ddarpariaethau contractiol yr offeryn.

Yn wreiddiol, cydnabyddir offerynnau ariannol sylfaenol ar y swm y gellir ei dderbyn neu'n daladwy gan gynnwys unrhyw gostau trafodion cysylltiedig, oni bai bod y trefniant yn darfodiad cyllido, lle mae'n cael ei gydnabod ar werth presennol y taliadau yn y dyfodol gostyngol ar gyfradd llog marchnad ar gyfer offeryn dyled tebyg.

Mae asedau cyfredol a rhwymedigaethau cyfredol yn cael eu mesur wedyn ar yr arian parod neu gydnabyddiaeth arall y disgwylir iddo gael ei dalu neu ei dderbyn ac nid gostyngiad.

Yn dilyn hynny, mesurir offerynnau dyled am gost dibrisio.

Mae asedau ariannol sy'n cael eu mesur ar gost neu gost dibrisio yn cael eu hadolygu ar gyfer tystiolaeth wrthrychol o amhariad ar ddiwedd pob dyddiad adrodd. Os oes tystiolaeth wrthrychol o amhariad, cydnabyddir colled nam o dan y pennawd priodol yn y datganiad o weithgareddau ariannol y cydnabuwyd yr enillion cychwynnol ynddynt.

Cydnabyddir unrhyw wrthdroad nam ar unwaith, i'r graddau nad yw'r gwrthdroad yn arwain at gario swm yr ased ariannol sy'n fwy na'r hyn y byddai'r swm cario wedi bod pe na bai'r nam wedi'i gydnabod o'r blaen.

3. RHODDION A CHYMYNRODDION

	31.3.23	31.3.22
		Fel y
		cafodd ei
		ailldatgan
	£	£
Grantiau	<u>388,699</u>	<u>378,135</u>

Mae'r grantiau a dderbynnir, sydd wedi'u cynnwys yn yr uchod, fel a ganlyn:

	31.3.23	31.3.22
		Fel y
		cafodd ei
		ailldatgan
	£	£
Grantiau eraill	<u>388,699</u>	<u>378,135</u>

Cwmni Theatr Arad Goch

Nodiadau i'r Datganiadau Ariannol - parhau ar gyfer y flwyddyn a ddaeth i ben ar 31 Mawrth 2023

4. GWEITHGAREDDAU MASNACHU ERAILL

	31.3.23	31.3.22 as restated
	£	£
Ffioedd Perfformiad	41,298	11,888
Ffioedd gweithdy a hyfforddiant	6,405	5,548
Incwm arall	18,956	8,926
Nawdd	-	30,000
Grantiau refeniw cofid y cyngor	-	20,749
Costau cynhyrchu - cofid	-	(27,368)
	<u>66,659</u>	<u>49,743</u>

5. INCWM BUDDSODDI

	31.3.23	31.3.22 as restated
	£	£
Llog cyfrif adnau	992	29
Llog arall	48	-
	<u>1,040</u>	<u>29</u>

6. INCWM O WEITHGAREDDAU ELUSENNOL

	31.3.23	31.3.22 Fel y cafodd ei ailddatgan
	£	£
Grantiau Gweithgaredd Grantiau prosiect	61,579	50,859
Rhyddhad treth theatr Costau cynhyrchu, datblygu, gweithdy	<u>20,458</u>	<u>16,032</u>
	<u>82,037</u>	<u>66,891</u>

Mae'r grantiau a dderbynnir, sydd wedi'u cynnwys yn yr uchod, fel a ganlyn:

	31.3.23	31.3.22 Fel y cafodd ei ailddatgan
	£	£
Grantiau cysylltiedig â'r prosiect	<u>61,579</u>	<u>50,859</u>

Cwmni Theatr Arad Goch

Nodiadau i'r Datganiadau Ariannol - parhau ar gyfer y flwyddyn a ddaeth i ben ar 31 Mawrth 2023

7. COSTAU GWEITHGAREDDAU ELUSENNOL

	Costau Uniongyrchol £	Costau cefnogi (nodyn 8) £	Cyfanswm £
Costau cynhyrchu, datblygu, gweithdy	<u>332,259</u>	<u>157,947</u>	<u>490,206</u>

8. COSTAU CEFNOGI

	Rheolaeth £
Costau cynhyrchu, datblygu, gweithdy	<u>157,947</u>

9. INCWM NET/(GWARIANT)

Nodir incwm net / (gwariant) ar ôl codi tâl / (credydu):

	31.3.23	31.3.22 Fel y cafodd ei ailddatgan
	£	£
Dibrisiant - asedau sy'n eiddo	<u>33,726</u>	<u>35,116</u>

10. CYDNABYDDIAETH A BUDDION YMDDIRIEDOLWYR

Nid oedd unrhyw gydnabyddiaeth ariannol na buddion eraill ar gyfer y flwyddyn yn diweddu ar 31 Mawrth 2023 nac am y flwyddyn a ddaeth i ben ar 31 Mawrth 2022.

Treuliau ymddiriedolwyr

Ni thalwyd treuliau ymddiriedolwyr am y flwyddyn a ddaeth i ben ar 31 Mawrth 2023 nac am y flwyddyn a ddaeth i ben ar 31 Mawrth 2022.

11. COSTAU STAFF

	31.3.23	31.3.22 Fel y cafodd ei ailddatgan
	£	£
Cyflogau	291,214	287,570
Costau nawdd cymdeithasol	14,112	12,393
Costau pensiwn eraill	<u>10,229</u>	<u>9,138</u>
	<u>315,555</u>	<u>309,101</u>

Cwmni Theatr Arad Goch

Nodiadau i'r Datganiadau Ariannol - parhau ar gyfer y flwyddyn a ddaeth i ben ar 31 Mawrth 2023

11. COSTAU STAFF - parhau

Roedd nifer cyfartalog y gweithwyr yn ystod y flwyddyn fel a ganlyn:

	31.3.23	31.3.22 Fel y cafodd ei ailddatgan
Actorion a chynhyrchiad	1	2
Technegol a marchnata	3	5
Gweinyddu a rheoli	4	4
	<u>8</u>	<u>11</u>

Ni chafodd yr un gweithiwr fwy na £60,000 mewn tal yn y cyfnod.

12. CYMARIAETHAU AR GYFER GWEITHGAREDDAU'R DATGANIAD ARIANNOL

	Cronfeydd anghyfyngedig £	Cronfeydd cyfyngedig £	Cyfanswm cronfeydd (ailddatgan) £
INCWM A GWADDODION O			
Rhoddion a chymynroddion	378,135	-	378,135
Gweithgareddau elusenol			
Grantiau prosiect	30,711	20,148	50,859
Costau cynhyrchu, datblygu, gweithdy	16,032	-	16,032
Gweithgareddau masnachu eraill	17,117	32,626	49,743
Incwm buddsoddi	<u>29</u>	<u>-</u>	<u>29</u>
Cyfanswm	<u>442,024</u>	<u>52,774</u>	<u>494,798</u>
GWARIANT AR			
Gweithgareddau elusenol			
Costau cynhyrchu, datblygu, gweithdy	351,475	109,607	461,082
Arall	<u>16,669</u>	<u>432</u>	<u>17,101</u>
Cyfanswm	<u>368,144</u>	<u>110,039</u>	<u>478,183</u>
INCWM NET/(GWARIANT)	73,880	(57,265)	16,615
Trosglwyddiadau rhwng cronfeydd	<u>(68,543)</u>	<u>68,543</u>	<u>-</u>
Symud net mewn cronfeydd	5,337	11,278	16,615

Cwmni Theatr Arad Goch

Nodiadau i'r Datganiadau Ariannol - parhau ar gyfer y flwyddyn a ddaeth i ben ar 31 Mawrth 2023

12. CYMARIAETHAU AR GYFER GWEITHGAREDDAU'R DATGANIAD ARIANNOL - parhau

	Cronfeydd anghyfyngedig £	Cronfeydd cyfyngedig £	Cyfanswm cronfeydd (ailddatgan) £
CSONI CRONFEYDD			
Cyfanswm yr cronfeydd a gyflwynwyd			
Fel yr adroddwyd o'r blaen	329,446	1,072,708	1,402,154
Addasiad blwyddyn flaenorol	<u>7,287</u>	<u>-</u>	<u>7,287</u>
Fel y cafodd ei ailddatgan	<u>336,733</u>	<u>1,072,708</u>	<u>1,409,441</u>
 CYFANSWM YR ARIAN YN CAEL EI GARIO YMLAEN	 <u>342,070</u>	 <u>1,083,986</u>	 <u>1,426,056</u>

13. ADDASIAD BLWYDDYN BLAENOROL

Roedd yr addasiadau blwyddyn flaenorol, sy'n gyfanswm o £23,319 yn ymwneud â chynnwys hawliadau credyd treth theatr 2021 a 2022 yn y datganiadau ariannol.

14. CYDNABYDDIAETH ARHOLWYR ANNIBYNNOL

Roedd tâl yr arholwr annibynnol yn golygu ffi arholiad o £750 (ffi archwilio 2022: £2,500) gyda £3,025 ychwanegol (2022: £2,750) ar gyfer cyfrifyddiaeth, cydymffurfio â threth a gwasanaethau eraill nad ydynt yn arholiadau.

15. ASEDAU SEFYDLOG

	Eiddo rhydd £	Offer a peiriannau £	Asedau prosiect agor drysau £
COST			
Ar 1 Ebrill 2022	1,178,700	346,905	931
Ychwanegiadau	<u>-</u>	<u>2,061</u>	<u>-</u>
Ar 31 Mawrth 2023	<u>1,178,700</u>	<u>348,966</u>	<u>931</u>
 DIBRISIAD			
Ar 1 Ebrill 2022	133,191	321,618	890
Dibrisiad am y flwyddyn	<u>23,574</u>	<u>5,469</u>	<u>8</u>
Ar 31 Mawrth 2023	<u>156,765</u>	<u>327,087</u>	<u>898</u>
 GWERTH LLYFR NET			
Ar 31 Mawrth 2023	<u>1,021,935</u>	<u>21,879</u>	<u>33</u>
Ar 31 Mawrth 2022	<u>1,045,509</u>	<u>25,287</u>	<u>41</u>

Cwmni Theatr Arad Goch

Nodiadau i'r Datganiadau Ariannol - parhau ar gyfer y flwyddyn a ddaeth i ben ar 31 Mawrth 2023

15. ASEDAU SEFYDLOG - parhau

	Moduron £	Offer a chyfrifiaduron £	Cyfanswm £
COST			
Ar 1 Ebrill 2022	12,431	99,912	1,638,879
Ychwanegiadau	1,995	87	4,143
	<u>14,426</u>	<u>99,999</u>	<u>1,643,022</u>
Ar 31 Mawrth 2023			
DIBRISIAD			
Ar 1 Ebrill 2022	12,055	79,590	547,344
Dibrisio am y flwyddyn	593	4,082	33,726
	<u>12,648</u>	<u>83,672</u>	<u>581,070</u>
Ar 31 Mawrth 2023			
GWERTH LLYFR NET			
Ar 31 Mawrth 2023	1,778	16,327	1,061,952
At 31 March 2022	<u>376</u>	<u>20,322</u>	<u>1,091,535</u>

16. DYLEDWYR: SYMIAU SY'N DDYLEDUS O FEWN BLWYDDYN

	31.3.23	31.3.22 Fel y cafodd ei ailddatgan
	£	£
Dyledwyr masnach	3,839	14,360
Dyledwyr eraill	43,825	23,319
TAW	1,494	2,175
Rhagdaliadau	<u>5,062</u>	<u>4,814</u>
	<u>54,220</u>	<u>44,668</u>

Cwmni Theatr Arad Goch

Nodiadau i'r Datganiadau Ariannol - parhau
ar gyfer y flwyddyn a ddaeth i ben ar 31 Mawrth 2023

17. CREDYDWYR: SYMIAU SY'N DDYLEDUS O FEWN BLWYDDYN

	31.3.23	31.3.22 Fel y cafodd ei ailddatgan
	£	£
Credydwy'r masnach	2,882	3,876
Nawdd cymdeithasol a threthi eraill	1,002	4,807
Costau cronedig	3,750	5,225
	<u>7,634</u>	<u>13,908</u>

18. SYMUD MEWN CRONFEYDD

	Ar 1.4.22 £	Addasiad blwyddyn flaenorol £	Symudiad net mewn cronfeydd £	Trosglwyddiadau rhwng cronfeydd £	Ar 31.3.23 £
Cronfeydd anghyfyngedig					
Cronfa gyffredinol	318,751	23,319	(33,247)	28,393	337,216
Cronfeydd cyfyngedig					
Grantiau cyfalaf	1,047,803	-	-	(23,783)	1,024,020
Prosiect agor drysau	36,183	-	48,724	2,895	87,802
Tu fewn tu fas	-	-	-	75	75
Clera	-	-	573	(588)	(15)
Cwrs technegol	-	-	6,992	(6,992)	-
	<u>1,083,986</u>	<u>-</u>	<u>56,289</u>	<u>(28,393)</u>	<u>1,111,882</u>
CYFANSWM CRONFEYDD	<u>1,402,737</u>	<u>23,319</u>	<u>23,042</u>	<u>-</u>	<u>1,449,098</u>

Mae symudiad net mewn cronfeydd, sydd wedi'u cynnwys yn yr uchod fel a ganlyn:

	Adnoddau i fewn £	Adnoddau allan £	Symudiad mewn cronfeydd £
Cronfeydd anghyfyngedig			
Cronfa gyffredinol	475,023	(508,270)	(33,247)
Cronfeydd cyfyngedig			
Prosiect agor drysau	51,750	(3,026)	48,724
Clera	1,833	(1,260)	573
Cwrs technegol	9,829	(2,837)	6,992
	<u>63,412</u>	<u>(7,123)</u>	<u>56,289</u>
CYFANSWM CRONFEYDD	<u>538,435</u>	<u>(515,393)</u>	<u>23,042</u>

Cwmni Theatr Arad Goch

Nodiadau i'r Datganiadau Ariannol - parhau ar gyfer y flwyddyn a ddaeth i ben ar 31 Mawrth 2023

18. SYMUD MEWN CRONFEYDD - parhau

Cymariaethau ar gyfer symudiadau mewn cronfeydd

	Ar 1.4.21 £	Addasiad blwyddyn flaenorol £	Symudiad net mewn cronfeydd £	Trosglwyddiadau rhwng cronfeydd £	Ar 31.3.22 £
Cronfeydd anghyfyngedig					
Cronfa gyffredinol	329,446	7,287	73,880	(68,543)	342,070
Cronfeydd cyfyngedig					
Grantiau cyfalaf	1,075,067	-	-	(27,264)	1,047,803
Prosiect agor drysau	(2,359)	-	(377)	38,919	36,183
Tu fewn tu fas	-	-	(14,380)	14,380	-
Clera	-	-	(42,508)	42,508	-
	<u>1,072,708</u>	<u>-</u>	<u>(57,265)</u>	<u>68,543</u>	<u>1,083,986</u>
CYFANSWM CRONFEYDD	<u>1,402,154</u>	<u>7,287</u>	<u>16,615</u>	<u>-</u>	<u>1,426,056</u>

Mae symudiad net cymharol mewn cronfeydd, sydd wedi'u cynnwys yn yr uchod fel a ganlyn:

	Adnoddau i fewn £	Adnoddau allan £	Symudiad mewn cronfeydd £
Cronfeydd anghyfyngedig			
Cronfa gyffredinol	442,024	(368,144)	73,880
Cronfeydd cyfyngedig			
Prosiect agor drysau	-	(377)	(377)
Tu fewn tu fas	32,625	(47,005)	(14,380)
Clera	<u>20,149</u>	<u>(62,657)</u>	<u>(42,508)</u>
	<u>52,774</u>	<u>(110,039)</u>	<u>(57,265)</u>
CYFANSWM CRONFEYDD	<u>494,798</u>	<u>(478,183)</u>	<u>16,615</u>

Cwmni Theatr Arad Goch

Nodiadau i'r Datganiadau Ariannol - parhau ar gyfer y flwyddyn a ddaeth i ben ar 31 Mawrth 2023

18. SYMUD MEWN CRONFEYDD - parhau

Mae sefyllfa gyfun blwyddyn 12 mis a blwyddyn flaenorol 12 mis fel a ganlyn:

	Ar 1.4.21 £	Addasiad blwyddyn flaenorol £	Symudiad net mewn cronfeydd £	Trosglwyddiadau rhwng cronfeydd £	Ar 31.3.23 £
Cronfeydd anghyfyngedig					
Cronfa gyffredinol	329,446	7,287	40,633	(40,150)	337,216
Cronfeydd cyfyngedig					
Grantiau cyfalaf	1,075,067	-	-	(51,047)	1,024,020
Prosiect agor drysau	(2,359)	-	48,347	41,814	87,802
Tu fewn tu fas	-	-	(14,380)	14,455	75
Clera	-	-	(41,935)	41,920	(15)
Cwrs technegol	-	-	6,992	(6,992)	-
	<u>1,072,708</u>	<u>-</u>	<u>(976)</u>	<u>40,150</u>	<u>1,111,882</u>
CYFANSWM CRONFEYDD	<u>1,402,154</u>	<u>7,287</u>	<u>39,657</u>	<u>-</u>	<u>1,449,098</u>

Mae blwyddyn gyfredol 12 mis a'r flwyddyn flaenorol 12 mis symudiad net cyfunol mewn cronfeydd, a gynhwysir yn yr uchod fel a ganlyn:

	Adnoddau i fewn £	Adnoddau allan £	Symudiad mewn cronfeydd £
Cronfeydd anghyfyngedig			
Cronfa gyffredinol	917,047	(876,414)	40,633
Cronfeydd cyfyngedig			
Prosiect agor drysau	51,750	(3,403)	48,347
Tu fewn tu fas	32,625	(47,005)	(14,380)
Clera	21,982	(63,917)	(41,935)
Cwrs technegol	<u>9,829</u>	<u>(2,837)</u>	<u>6,992</u>
	<u>116,186</u>	<u>(117,162)</u>	<u>(976)</u>
CYFANSWM CRONFEYDD	<u>1,033,233</u>	<u>(993,576)</u>	<u>39,657</u>

Cronfeydd cyfyngedig materol

Cronfa Grant Cyfalaf

Mae hyn yn cynrychioli grantiau cyfalaf a dderbynnir gan yr elusen i'w defnyddio i ariannu ei hadeiladu a'i chyfarpar. Gwneir trosglwyddiad yn flynyddol i'r gronfa gyffredinol o swm sy'n hafal i'r dibrisiant yn yr asedau a ariennir gan y grant.

Cwmni Theatr Arad Goch

Nodiadau i'r Datganiadau Ariannol - parhau **ar gyfer y flwyddyn a ddaeth i ben ar 31 Mawrth 2023**

18. SYMUD MEWN CRONFEYDD - parhau

Cronfeydd cyfyngedig materol - parhau

Prosiect Agor Drysau

Mae hyn yn ymwneud â gŵyl bob dwy flynedd a drefnir gan yr elusen i hyrwyddo actorion rhyngwladol, gweithgareddau dramatig tramor a pherfformiadau. Mae'r ŵyl yn cael ei hariannu gan Gyngor Celfyddydau Cymru (CCC), Cyngor Tref a noddwyr eraill.

Tu Fewn Fu Fas

Cafwyd cyllid gan Cymru lachach i fynd â'r cynhyrchiad i ysgolion cynradd ym Mhowys, wedi i gais ar y cyd am y cyllid gael ei wneud gan Arad Goch a Heddlu Dyfed Powys. Dangoswyd y cynhyrchiad i 90 o ysgolion ym Mhowys yn ystod y flwyddyn a ddaeth i ben ym mis Mawrth 2022.

Clara Ceredigion

Cafwyd cyllid gan Cynnal y Cardi er mwyn mynd â'r cynhyrchiad o amgylch cymunedau Ceredigion yn ystod haf 2021. Bu'n rhaid i'r cynhyrchiad gadw at y rheoliadau Covid llym a oedd mewn grym ar y pryd ac a oedd wedi'i anelu at gymunedau oedd wedi newyn am berfformiadau creadigol yn ystod 2021.

Cwrs Technegol

Cafwyd cyllid gan Gyngor Ceredigion ar gyfer darparu dau gwrs theatr technegol cyfrwng Cymraeg. Cynhaliwyd y cyrsiau yn ystod chwarter cyntaf 2023.

19. RHWYMEDIGAETHAU BUDD-DAL GWEITHWYR

Y swm a gydnabuwyd mewn incwm neu wariant fel cost mewn perthynas â chynlluniau cyfraniadau diffiniedig oedd £10,229 (2021: £9,330).

20. RHWYMEDIGAETHAU AMODOL

Mae Cyngor Celfyddydau Cymru yn dal cyhuddiad yn erbyn eiddo sy'n eiddo i'r elusen hyd at £157,500. Mae hyn yn ad-daladwy dim ond os yw'r elusen yn torri telerau'r grant a ddarperir.

21. DATGELIADAU PARTI CYSYLLTIEDIG

Nid oedd unrhyw drafodion partïon cysylltiedig ar gyfer y flwyddyn a ddaeth i ben ar 31 Mawrth 2023.

22. DIGWYDDIADAU AR ÔL MANTOLEN

Mae'r ymddiriedolwyr yn cadarnhau nad oes unrhyw ddigwyddiadau ar ôl mantolen i'w datgelu (2022: Nil).

REGISTERED COMPANY NUMBER: 02375424 (England and Wales)
REGISTERED CHARITY NUMBER: 702506

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2023
for
Cwmni Theatr Arad Goch
(A Company Limited by Guarantee)

Emyr Mortimer Cyf
32 Y Maes
Caernarfon
Gwynedd
LL55 2NN

Cwmni Theatr Arad Goch

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for the Year Ended 31 March 2023**

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Cwmni Theatr Arad Goch

Reference and Administrative Details
for the Year Ended 31 March 2023

TRUSTEES

Mrs S M Boswell
Mr D Creunant
Dr D H Edwards
Mrs S Gibson
Ms E H G Jones
Mrs A M Jones
Mrs G Owen
Mr SM Rees
Ms R C Williams
Mr S Pennant

COMPANY SECRETARY

Mrs N W Evans

REGISTERED OFFICE

Stryd Y Baddon
Aberystwyth
Ceredigion
SY23 2NN

**REGISTERED COMPANY
NUMBER**

02375424 (England and Wales)

**REGISTERED CHARITY
NUMBER**

702506

INDEPENDENT EXAMINER

Emyr Mortimer Cyf
32 Y Maes
Caernarfon
Gwynedd
LL55 2NN

SOLICITORS

Humphrey, Roberts & Bott
1 Alfred Place
Aberystwyth
Ceredigion
SY23 2BS

ACCOUNTANTS

Emyr Mortimer Cyf
32 Y Maes
Caernarfon
Gwynedd
LL55 2NN

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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The main objective of the charity is to promote, maintain, improve and increase the education of the public through the promotion of educational arts and drama of excellence, in particular the art of drama, dramatic adaptations, miming, literature, dance, singing and music. The charity provides a public benefit by producing and performing dramas and workshops for children and young people. The charity also holds training courses and workshops for children and drama teachers. These activities are subsidised by grants, most notably from The Arts Council of Wales.

Arad Goch aims to create a Welsh contemporary theatre of the highest quality, which will expand and contribute to the outlook, personal and cultural understanding of its audience.

The charity aims to provide support and opportunities for artists to enable them to develop their ideas. This promotes the development and improvement of the arts in Wales, hence contributing to the cultural richness of our country.

The trustees have had regard to the Charities Commission guidance on public benefit.

Charitable activities

A full review of the achievement and performance of the charity is available in a separate chairman's report which will be presented at the Annual General Meeting. The trustees are pleased that participation levels and audience sizes support their assessment that the charity is achieving its objective, as does the ongoing assistance of The Arts Council of Wales.

Public benefit

The trustees have complied with their duties as set out in Section 17(5) of the 2011 Charities Act to have due regard to the public benefit guidance published by the Charity Commission.

FINANCIAL REVIEW

Principal funding sources

The charity's principal funding source is the Arts Council for Wales who contributed £355,964 (2022: £350,703) of core revenue funding for the year.

The results of the charity are shown in the Statement of Financial Activities. The overall net incoming resources show a surplus of £23,042 (2022: £16,615).

Investment policy and objectives

The trustees' investment powers are governed by the Memorandum & Articles of Association. The trustees have a policy of keeping any surplus as liquid funds in high interest bearing short term deposits, which can be accessed readily. The trustees are of the opinion that the charity does not have sufficient reserves to warrant investments in other forms.

Report of the Trustees
for the Year Ended 31 March 2023

FINANCIAL REVIEW

Reserves policy

The trustees have established a policy whereby the unrestricted general funds ("the free reserves") held by the charity should be equivalent to 3 to 6 months of the resources expended, which equates to approximately between £125,000 and £250,000 in general funds.

At this level the trustees feel they would be able to continue the current activities of the charity. In the event of a significant drop in funding, it would obviously be necessary to consider how the funding would be replaced or activities changed. At present the general fund amounts to £299,317 (2022: £298,379), which is slightly above the current target level, but in these inflationary times, the current free reserve value is not considered to be excessive.

FUTURE PLANS

A full review of the planned future developments of the charity is available in a separate Chairman's Report which will be presented at the Annual General Meeting. A revised four-year plan has been submitted to The Arts Council of Wales.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Recruitment and appointment of new trustees

The names of the trustees (who are also directors for the purpose of company law) are noted on page 1. Trustees are appointed by the members in General Meeting or by the trustees if there are vacant positions. The minimum number of trustees is 3 and the maximum 20. Trustees are appointed for a period of three years and retire by rotation.

Organisational structure

The trustees meet quarterly. Responsibility for running the charity, day to day, is delegated to the Artistic Director, Jeremy Turner, and the Administrative Manager, Nia Wyn Evans, who are appointed by the trustees. The trustees have the following sub committees which report to the main Board:-

- Buildings sub-committee
- Opening Doors sub-committee
- Artistic sub-committee
- Staffing sub-committee
- Business & sponsorship sub-committee

The liability of the member of the charity is limited to £1 each.

Induction and training of new trustees

When appointed, new trustees are notified of their role and responsibilities. This includes training on the policies and practices of the charity. The charity has a policy of offering training suited to the individual needs of trustees.

Report of the Trustees
for the Year Ended 31 March 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The charity follows the policy booklet with regard to noting and tackling significant risk areas, and the Board meets quarterly in order to discuss how these can be minimised. The trustees are of the opinion that there are no significant risks that require disclosure in this report. Financial and management data are reviewed quarterly by the treasurer and the Board.

EVENTS SINCE THE END OF THE YEAR

Information relating to events since the end of the year is given in the notes to the financial statements.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Cwmni Theatr Arad Goch 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;
- 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.

Approved by order of the board of trustees on and signed on its behalf by:

.....
Mrs N W Evans - Secretary

**Independent Examiner's Report to the Trustees of
Cwmni Theatr Arad Goch (Registered number: 02375424)**

Independent examiner's report to the trustees of Cwmni Theatr Arad Goch ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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

Emyr Rice-Roberts BA FCA

Emyr Mortimer Cyf
32 Y Maes
Caernarfon
Gwynedd
LL55 2NN

Date:

Cwmni Theatr Arad Goch

Statement of Financial Activities (Incorporating an Income and Expenditure Account) for the Year Ended 31 March 2023

	Notes	Unrestricted fund £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds as restated £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	388,699	-	388,699	378,135
Charitable activities	6				
Project grants		-	61,579	61,579	50,859
Production, development, workshop costs		20,458	-	20,458	16,032
Other trading activities	4	64,826	1,833	66,659	49,743
Investment income	5	1,040	-	1,040	29
Total		475,023	63,412	538,435	494,798
EXPENDITURE ON					
Charitable activities	7				
Production, development, workshop costs		483,083	7,123	490,206	461,082
Other		25,187	-	25,187	17,101
Total		508,270	7,123	515,393	478,183
NET INCOME/(EXPENDITURE)		(33,247)	56,289	23,042	16,615
Transfers between funds	18	28,393	(28,393)	-	-
Net movement in funds		(4,854)	27,896	23,042	16,615
RECONCILIATION OF FUNDS					
Total funds brought forward					
As previously reported		318,751	1,083,986	1,402,737	1,402,154
Prior year adjustment	13	23,319	-	23,319	7,287
As restated		342,070	1,083,986	1,426,056	1,409,441
TOTAL FUNDS CARRIED FORWARD		337,216	1,111,882	1,449,098	1,426,056

The notes form part of these financial statements

Cwmni Theatr Arad Goch (Registered number: 02375424)

Balance Sheet
31 March 2023

	Notes	Unrestricted fund £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds as restated £
FIXED ASSETS					
Tangible assets	15	37,899	1,024,053	1,061,952	1,091,535
CURRENT ASSETS					
Debtors	16	54,085	135	54,220	44,668
Cash at bank and in hand		<u>252,808</u>	<u>87,752</u>	<u>340,560</u>	<u>303,761</u>
		306,893	87,887	394,780	348,429
CREDITORS					
Amounts falling due within one year	17	(7,576)	(58)	(7,634)	(13,908)
NET CURRENT ASSETS		<u>299,317</u>	<u>87,829</u>	<u>387,146</u>	<u>334,521</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>337,216</u>	<u>1,111,882</u>	<u>1,449,098</u>	<u>1,426,056</u>
NET ASSETS		<u>337,216</u>	<u>1,111,882</u>	<u>1,449,098</u>	<u>1,426,056</u>
FUNDS	18				
Unrestricted funds				337,216	342,070
Restricted funds				<u>1,111,882</u>	<u>1,083,986</u>
TOTAL FUNDS				<u>1,449,098</u>	<u>1,426,056</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

Cwmni Theatr Arad Goch (Registered number: 02375424)

Balance Sheet - continued
31 March 2023

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
Mrs E H G Jones - Trustee

.....
Mrs S M Boswell - Trustee

The notes form part of these financial statements

Cwmni Theatr Arad Goch

Cash Flow Statement
for the Year Ended 31 March 2023

	Notes	31.3.23 £	31.3.22 as restated £
Cash flows from operating activities			
Cash generated from operations	1	39,903	(10,786)
Interest paid		<u>(1)</u>	<u>-</u>
Net cash provided by/(used in) operating activities		<u>39,902</u>	<u>(10,786)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(4,143)	(9,600)
Sale of tangible fixed assets		-	500
Interest received		<u>1,040</u>	<u>29</u>
Net cash used in investing activities		<u>(3,103)</u>	<u>(9,071)</u>
Change in cash and cash equivalents in the reporting period		36,799	(19,857)
Cash and cash equivalents at the beginning of the reporting period		<u>303,761</u>	<u>323,618</u>
Cash and cash equivalents at the end of the reporting period		<u>340,560</u>	<u>303,761</u>

The notes form part of these financial statements

Cwmni Theatr Arad Goch

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

	31.3.23	31.3.22
		as
		restated
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	23,042	16,615
Adjustments for:		
Depreciation charges	33,727	35,117
Interest received	(1,040)	(29)
Interest paid	1	-
Increase in debtors	(9,552)	(26,422)
Decrease in creditors	(6,275)	(36,067)
Net cash provided by/(used in) operations	<u>39,903</u>	<u>(10,786)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.22	Cash flow	At 31.3.23
	£	£	£
Net cash			
Cash at bank and in hand	<u>303,761</u>	<u>36,799</u>	<u>340,560</u>
	<u>303,761</u>	<u>36,799</u>	<u>340,560</u>
Total	<u>303,761</u>	<u>36,799</u>	<u>340,560</u>

The notes form part of these financial statements

Cwmni Theatr Arad Goch

Notes to the Financial Statements **for the Year Ended 31 March 2023**

1. GENERAL INFORMATION

The charity is a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Stryd Y Baddon, Aberystwyth, Ceredigion, SY23 2NN.

2. 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 2019)', 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.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Limited by guarantee

Cwmni Theatr Arad Goch is a company limited by guarantee. The liability of the members of the charity is limited to £1 each.

Going concern

There are no material uncertainties about the charity's ability to continue as a going concern.

Income

All 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.

The following specific policies are applied to particular categories of income:

- * Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- * Income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.
- * Capital grants are recognised as restricted funds and amortised by equal annual instalments on the same basis as the depreciation charge applicable to the assets concerned and transferred to general funds

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

2. 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 has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	2% straight line
Fixtures, fittings and equipment	20% reducing balance
Motor vehicles	25% reducing balance
Computer equipment	20% reducing balance

Any single item over the value of £100 is capitalised and included in fixed assets.

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

2. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

3. DONATIONS AND LEGACIES

	31.3.23	31.3.22
		as
		restated
	£	£
Grants	<u>388,699</u>	<u>378,135</u>

Grants received, included in the above, are as follows:

	31.3.23	31.3.22
		as
		restated
	£	£
Other grants	<u>388,699</u>	<u>378,135</u>

Cwmni Theatr Arad Goch

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

4. OTHER TRADING ACTIVITIES

	31.3.23	31.3.22 as restated
	£	£
Performance fees	41,298	11,888
Workshop & training fees	6,405	5,548
Other sundry income	18,956	8,926
Sponsorship	-	30,000
ACW covid revenue grants	-	20,749
Covid production costs	-	(27,368)
	<u>66,659</u>	<u>49,743</u>

5. INVESTMENT INCOME

	31.3.23	31.3.22 as restated
	£	£
Deposit account interest	992	29
Other interest	48	-
	<u>1,040</u>	<u>29</u>

6. INCOME FROM CHARITABLE ACTIVITIES

		31.3.23	31.3.22 as restated
	Activity	£	£
Grants	Project grants	61,579	50,859
Theatre tax relief	Production, development, workshop costs	20,458	16,032
		<u>82,037</u>	<u>66,891</u>

Grants received, included in the above, are as follows:

	31.3.23	31.3.22 as restated
	£	£
Project related grants	<u>61,579</u>	<u>50,859</u>

Cwmni Theatr Arad Goch

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 8) £	Totals £
Production, development, workshop costs	<u>332,259</u>	<u>157,947</u>	<u>490,206</u>

8. SUPPORT COSTS

	Management £
Production, development, workshop costs	<u>157,947</u>

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.23 £	31.3.22 as restated £
Depreciation - owned assets	<u>33,726</u>	<u>35,116</u>

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

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

11. STAFF COSTS

	31.3.23 £	31.3.22 as restated £
Wages and salaries	291,214	287,570
Social security costs	14,112	12,393
Other pension costs	<u>10,229</u>	<u>9,138</u>
	<u>315,555</u>	<u>309,101</u>

Cwmni Theatr Arad Goch

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

11. STAFF COSTS - continued

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

	31.3.23	31.3.22 as restated
Actors & production	1	2
Technical & marketing	3	5
Administration & management	4	4
	<u>8</u>	<u>11</u>

No employees received emoluments in excess of £60,000.

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds as restated £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	378,135	-	378,135
Charitable activities			
Project grants	30,711	20,148	50,859
Production, development, workshop costs	16,032	-	16,032
Other trading activities	17,117	32,626	49,743
Investment income	<u>29</u>	<u>-</u>	<u>29</u>
Total	<u>442,024</u>	<u>52,774</u>	<u>494,798</u>
EXPENDITURE ON			
Charitable activities			
Production, development, workshop costs	351,475	109,607	461,082
Other	<u>16,669</u>	<u>432</u>	<u>17,101</u>
Total	<u>368,144</u>	<u>110,039</u>	<u>478,183</u>
NET INCOME/(EXPENDITURE)	73,880	(57,265)	16,615
Transfers between funds	<u>(68,543)</u>	<u>68,543</u>	<u>-</u>
Net movement in funds	5,337	11,278	16,615

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds as restated £
RECONCILIATION OF FUNDS			
Total funds brought forward			
As previously reported	329,446	1,072,708	1,402,154
Prior year adjustment	<u>7,287</u>	<u>-</u>	<u>7,287</u>
As restated	<u>336,733</u>	<u>1,072,708</u>	<u>1,409,441</u>
TOTAL FUNDS CARRIED FORWARD	<u>342,070</u>	<u>1,083,986</u>	<u>1,426,056</u>

13. PRIOR YEAR ADJUSTMENT

The prior year adjustments, amounting to £23,319 related to the inclusion of the 2021 and 2022 theatre tax credit claims within the financial statements.

14. INDEPENDENT EXAMINERS' REMUNERATION

The independent examiner's remuneration constituted an examination fee of £750 (2022 audit fee: £2,500) with an additional £3,025 (2022: £2,750) for accountancy, tax compliance and other non-examination services.

15. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Opening doors assets £
COST			
At 1 April 2022	1,178,700	346,905	931
Additions	<u>-</u>	<u>2,061</u>	<u>-</u>
At 31 March 2023	<u>1,178,700</u>	<u>348,966</u>	<u>931</u>
DEPRECIATION			
At 1 April 2022	133,191	321,618	890
Charge for year	<u>23,574</u>	<u>5,469</u>	<u>8</u>
At 31 March 2023	<u>156,765</u>	<u>327,087</u>	<u>898</u>
NET BOOK VALUE			
At 31 March 2023	<u>1,021,935</u>	<u>21,879</u>	<u>33</u>
At 31 March 2022	<u>1,045,509</u>	<u>25,287</u>	<u>41</u>

Cwmni Theatr Arad Goch

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

15. TANGIBLE FIXED ASSETS - continued

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 April 2022	12,431	99,912	1,638,879
Additions	<u>1,995</u>	<u>87</u>	<u>4,143</u>
At 31 March 2023	<u>14,426</u>	<u>99,999</u>	<u>1,643,022</u>
DEPRECIATION			
At 1 April 2022	12,055	79,590	547,344
Charge for year	<u>593</u>	<u>4,082</u>	<u>33,726</u>
At 31 March 2023	<u>12,648</u>	<u>83,672</u>	<u>581,070</u>
NET BOOK VALUE			
At 31 March 2023	<u>1,778</u>	<u>16,327</u>	<u>1,061,952</u>
At 31 March 2022	<u>376</u>	<u>20,322</u>	<u>1,091,535</u>

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22 as restated
	£	£
Trade debtors	3,839	14,360
Other debtors	43,825	23,319
VAT	1,494	2,175
Prepayments	<u>5,062</u>	<u>4,814</u>
	<u>54,220</u>	<u>44,668</u>

Cwmni Theatr Arad Goch

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22 as restated
	£	£
Trade creditors	2,882	3,876
Social security and other taxes	1,002	4,807
Accrued expenses	3,750	5,225
	<u>7,634</u>	<u>13,908</u>

18. MOVEMENT IN FUNDS

	At 1.4.22 £	Prior year adjustment £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds					
General fund	318,751	23,319	(33,247)	28,393	337,216
Restricted funds					
Capital grants	1,047,803	-	-	(23,783)	1,024,020
Opening doors project	36,183	-	48,724	2,895	87,802
Tu fewn tu fas	-	-	-	75	75
Clera	-	-	573	(588)	(15)
Technical course	-	-	6,992	(6,992)	-
	<u>1,083,986</u>	<u>-</u>	<u>56,289</u>	<u>(28,393)</u>	<u>1,111,882</u>
TOTAL FUNDS	<u>1,402,737</u>	<u>23,319</u>	<u>23,042</u>	<u>-</u>	<u>1,449,098</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	475,023	(508,270)	(33,247)
Restricted funds			
Opening doors project	51,750	(3,026)	48,724
Clera	1,833	(1,260)	573
Technical course	9,829	(2,837)	6,992
	<u>63,412</u>	<u>(7,123)</u>	<u>56,289</u>
TOTAL FUNDS	<u>538,435</u>	<u>(515,393)</u>	<u>23,042</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

18. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21 £	Prior year adjustment £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds					
General fund	329,446	7,287	73,880	(68,543)	342,070
Restricted funds					
Capital grants	1,075,067	-	-	(27,264)	1,047,803
Opening doors project	(2,359)	-	(377)	38,919	36,183
Tu fewn tu fas	-	-	(14,380)	14,380	-
Clera	-	-	(42,508)	42,508	-
	<u>1,072,708</u>	<u>-</u>	<u>(57,265)</u>	<u>68,543</u>	<u>1,083,986</u>
TOTAL FUNDS	<u>1,402,154</u>	<u>7,287</u>	<u>16,615</u>	<u>-</u>	<u>1,426,056</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	442,024	(368,144)	73,880
Restricted funds			
Opening doors project	-	(377)	(377)
Tu fewn tu fas	32,625	(47,005)	(14,380)
Clera	<u>20,149</u>	<u>(62,657)</u>	<u>(42,508)</u>
	<u>52,774</u>	<u>(110,039)</u>	<u>(57,265)</u>
TOTAL FUNDS	<u>494,798</u>	<u>(478,183)</u>	<u>16,615</u>

Cwmni Theatr Arad Goch

Notes to the Financial Statements - continued for the Year Ended 31 March 2023

18. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Prior year adjustment £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds					
General fund	329,446	7,287	40,633	(40,150)	337,216
Restricted funds					
Capital grants	1,075,067	-	-	(51,047)	1,024,020
Opening doors project	(2,359)	-	48,347	41,814	87,802
Tu fewn tu fas	-	-	(14,380)	14,455	75
Clera	-	-	(41,935)	41,920	(15)
Technical course	-	-	6,992	(6,992)	-
	<u>1,072,708</u>	<u>-</u>	<u>(976)</u>	<u>40,150</u>	<u>1,111,882</u>
TOTAL FUNDS	<u>1,402,154</u>	<u>7,287</u>	<u>39,657</u>	<u>-</u>	<u>1,449,098</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	917,047	(876,414)	40,633
Restricted funds			
Opening doors project	51,750	(3,403)	48,347
Tu fewn tu fas	32,625	(47,005)	(14,380)
Clera	21,982	(63,917)	(41,935)
Technical course	<u>9,829</u>	<u>(2,837)</u>	<u>6,992</u>
	<u>116,186</u>	<u>(117,162)</u>	<u>(976)</u>
TOTAL FUNDS	<u>1,033,233</u>	<u>(993,576)</u>	<u>39,657</u>

Material restricted funds

Capital Grant Fund

This represents capital grants received by the charity to be used for funding its building and equipment. A transfer is made on an annual basis to the general fund of an amount equal to the depreciation in the assets funded by the grant.

Cwmni Theatr Arad Goch

Notes to the Financial Statements - continued **for the Year Ended 31 March 2023**

18. MOVEMENT IN FUNDS - continued

Material restricted funds - continued

Opening Doors Project

This relates to a biannual festival organised by the charity to promote international actors, foreign dramatic activities and performances. The festival is funded by the Arts Council for Wales (ACW), Town Council and other sponsorships.

Tu Fewn Fu Fas

Funding was received from Healthier Wales to take the production to primary schools in Powys, after a joint application for the funding was made by Arad Goch and Dyfed Powys Police. The production was shown to 90 schools in Powys during the year ended in March 2022.

Clara Ceredigion

Funding was received from Cynnal y Cardi in order to take the production around the communities of Ceredigion during the summer of 2021. The production had to keep to the strict Covid regulations which were in force at the time and was aimed at communities which had been starved of creative performances during 2021.

Technical Course

Funding was received from Ceredigion Council for the provision of two Welsh medium technical theatre courses. The courses took place during the first quarter of 2023.

19. EMPLOYEE BENEFIT OBLIGATIONS

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £10,229 (2021: £9,330).

20. CONTINGENT LIABILITIES

The Arts Council for Wales holds a charge against a property owned by the charity to the sum of £157,500. This is repayable only if the charity breaks the terms of the grant provided.

21. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

22. POST BALANCE SHEET EVENTS

The trustees confirm that there are no post balance sheet events to disclose (2022: Nil).