

CYMDEITHAS TŶ TAWE

Adroddiad blwyddyn yn gorffen 31 Mawrth 2024 i'r Comisiwn Elusennau

Nod a dibenion

Mae gan Gymdeithas Tŷ Tawe ddau brif nod

- Hyrwyddo addysg a gwybodaeth gyffredinol y gymuned trwy gefnogi astudio a gwerthfawrogi'r iaith Gymraeg, hanes Cymru, ac etifeddiaeth ddiwylliannol Cymru.
- Sefydlu a chynnal canolfan i'r gymuned a fydd yn darparu cyfleusterau i'r aelodau ac aelodau'r gymuned ac ar gyfer eu hymwneud a'i gilydd trwy gyfrwng yr iaith Gymraeg mewn chwaraeon, dysgu'r Gymraeg, cerdd a dawns, a llenyddiaeth.

Amcanion a Gweithgareddau

Mae Cymdeithas Tŷ Tawe'n ymrwymedig i sicrhau bod cynifer â phosib yn mynychu digwyddiadau yn y Ganolfan, a bod defnydd o'r Gymraeg yn cael ei ehangu yn Abertawe.

Mae Cymdeithas Tŷ Tawe, gyda chymorth ei is-gwmni, Menter Iaith Abertawe, yn cynnal siop Gymraeg, yn trefnu digwyddiadau wythnosol i ddysgwyr yr iaith, ac yn trefnu sesiynau adloniant wythnosol.

Trwy gynnal y Ganolfan, mae Cymdeithas Tŷ Tawe'n darparu lle i gyrff, sefydliadau a mudiadau sy'n defnyddio'r Gymraeg ac yn hyrwyddo'r defnydd ohoni. Mae'r rhain yn cynnwys Côr Tŷ Tawe, Dysgu Gymraeg Bae Abertawe, Clwb Darllen, cangen Merched y Wawr, cangen Gorllewin Morgannwg Urdd Gobaith Cymru, dosbarthiadau i ddysgwyr Dysgu Gymraeg Bae Abertawe ac eraill.

Cyflawniadau a Pherfformiad

Yn ystod y flwyddyn a aeth heibio, bu drysau Tŷ Tawe yn agored led y pen. Gwelwyd rhaglen lawn o weithgareddau'n cael eu cynnal, gan gynnwys nifer helaeth o gigiau, nosweithiau canu gwerin misol, sesiynau amrywiol o gelf a chrefft, cerddoriaeth a drama i bobl ifanc a phlant a nifer o rai eraill.

Darparwyd siopau siarad i ddysgwyr ar foreau Sadwrn ac lau trwy gymorth gwirfoddolwyr gydol y flwyddyn.

Llwyddodd y siop i weithredu Mawrth-Sadwrn, gan ddarparu deunyddiau i ysgolion a llyfrgelloedd a datblygwyd y gwasanaeth prynu trwy'r we.

Defnyddiwyd Tŷ Tawe'n helaeth gan nifer o'r grwpiau a enwyd, yn ogystal â threfnwyr gwyliau cerddoriaeth lleol megis NAWR a Gŵyl Ffrinj Abertawe drwy gyd-weithio gyda'r Fenter Iaith.

Bu rhai o prif gantorian poblogaidd Cymru'n canu yn y nosweithiau adloniant misol.

Datblygu'r Ganolfan

Yn sgil y gwaith ar wnaed ar ddileu lleithder, roedd modd defnyddio holl adnoddau'r adeilad yn ddirwystr.

Cafodd y Fenter Iaith gymorth ariannol gan Gyngor Dinas a Sir Abertawe i adnewyddu golwg allanol y Ganolfan yn y flwyddyn ariannol flaenorol a bu modd bwrw ati i baentio'r wal allanol eleni.

Rhedeg y Ganolfan

Cadarnhawyd incwm y Ganolfan trwy gael rhent am y siop, rhent gan y Fenter Iaith, arian am logi ystafelloedd, a chafwyd cyfraniadau parhaus gan aelodau a chefnogwyr drwy'r cynllun Clwb Cefnogwyr.

Yn ystod y flwyddyn 2022-23 aethpwyd at i newid statws elusennol y Gymdeithas i fod yn Sefydliad Ymgorfforedig Elusennol. Mae'r gwaith ar y newid hwn yn parhau ac rydym yn trafod y broses yn gyson gydag arbenigwyr sydd yn ein harwain ar y daith hon.

Staff y Fenter Iaith oedd yn bennaf yn gyfrifol am redeg y Ganolfan, wrth dderbyn incwm mewn cytundeb lefel gwasanaeth gyda Chymdeithas Tŷ Tawe. Adolygwyd y memorandwm dealltwriaeth rhwng Cymdeithas Tŷ Tawe a'r Fenter Iaith i sicrhau cydweithio effeithiol.

Roedd staffio y Fenter Iaith yn sefydlog a chroesawyd gweithwyr rhan amser i'r siop.

Gwirfoddolwyr

Mae Cymdeithas Tŷ Tawe wedi rhoi pwyslais ar ddatblygu gwirfoddolwyr o'r cychwyn. Mae hyn yn rhoi cyfle i siaradwyr newydd ddefnyddio'r Gymraeg, ac yn dod â siaradwyr Cymraeg a siaradwyr newydd at ei gilydd. Mae gwirfoddolwyr yn rhoi cymorth yn y siop bob dydd Sadwrn, a hefyd yn rhedeg y caffi, sy'n rhoi cyfle i siaradwyr newydd ddod at ei gilydd. Cafwyd cymorth tua deugain o wirfoddolwyr.

Materion ariannol

Mae gan Gymdeithas Tŷ Tawe gyfrif wrth gefn a chyfrif cyfredol. Mae'r swm yn y cyfrif cyfredol yn amrywio o gwmpas £10,000 a'r swm yn y cyfrif wrth gefn o gwmpas £30,000.

Mae adeilad Tŷ Tawe'n rhan helaeth o'r asedau diriaethol, a nodir fel £487,374 yn ein cyfrifon. Derbyniwyd £8,981 mewn rhoddion ac incwm aelodaeth. Roedd incwm y siop a gwerthiant llyfrau'n £50,610. Derbyniwyd £15,640 yn incwm rhent, llogi ystafelloedd ac eraill. Roedd y gwariant yn cynnwys £36,234 ar stoc a masnachu, ac roedd gwariant ar gynnal y sefydliad yn £46,126. £6,586 oedd y gwariant net. Gwelir y manylion ariannol llawn yn ein hadroddiad ariannol.

Rheolaeth

Y swyddogion yn ystod y flwyddyn oedd Catrin Rowlands (Cadeirydd), Jaci Gruffudd (Trysorydd), Rhian Jones (Ysgrifennydd). Ymddiriedolwyr yr elusen oedd Heini Gruffudd, Jaci Gruffudd a Roderick Evans.

Cynhaliwyd cyfarfod blynyddol trwy gyfrwng Zoom. Mae hawl gan yr holl aelodau i gymryd rhan yn hwn, i ddewis swyddogion ac i gymeradwyo'r cyfrifon a'r adroddiad blynyddol.

Gwneir penderfyniadau dydd i ddydd gan y swyddogion, a chynhelir cyfarfodydd o bryd i'w gilydd gydag aelodau pan fo angen.

**DATGANIADAU ARIANNOL HEB EU HARCHWILIO
AM Y FLWYDDYN YN DIWEDDU
31 MAWRTH 2024**

|

CYMDEITHAS TY TAWE

Bevan Buckland LLP
Llawr Gwaelod Tŷ Ceredigion
Llys y Castell
Parc Menter Abertawe
Abertawe
SA7 9LA

CYMDEITHAS TY TAWE

**CYNNWYS Y DATGANIADAU ARIANNOL
AM Y FLWYDDYN YN DIWEDDU 31 MAWRTH 2024**

	Tudalen
Manylion Cyfeirio a Gweinyddol	1
Adroddiad yr Ymddiriedolwyr	2
Adroddiad yr Archwiliwr Annibynnol	3
Datganiad o Weithgareddau Ariannol	4
Mantolen	5
Nodiadau i'r Datganiadau Ariannol	6 i 11
Datganiad Manwl o Weithgareddau Ariannol	12 i 13

CYMDEITHAS TY TAWE
MANYLION CYFEIRIO A GWEINYDDOL
AM Y FLWYDDYN YN DIWEDDU 31 MAWRTH 2024

YMDDIRIEDOLWYR

U D R Evans Ymddiriedolwr
G H Gruffudd
Ms J M Gruffudd

PRIF GYFEIRIAD

Canolfan Ty Tawe
9, Stryd Christina
Abertawe
SA1 4EW

RHIF ELUSEN GOFRESTREDIG

514082

ARHOLWR ANNIBYNNOL

Bevan Buckland LLP
Llawr Gwaelod Tŷ Ceredigion
Llys y Castell
Parc Menter Abertawe
Abertawe
SA7 9LA

CYMDEITHAS TY TAWE

ADRODDIAD YR YMDDIRIEDOLWYR AM Y FLWYDDYN YN DIWEDDU 31 MAWRTH 2024

Mae'r ymddiriedolwyr yn cyflwyno eu hadroddiad gyda datganiadau ariannol yr elusen am y flwyddyn yn diwedd 31 Mawrth 2024. 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 a nodau

Amcan Abertawe yr hyrwyddo'r Gymraeg yn Abertawe a'r ardal.

Mae'r nodau'n cynnwys darparu canolfan Gymraeg, cynnal siop Gymraeg, darparu adnoddau i gymdeithasau Cymraeg gynnal gweithgareddau, cefnogi Menter Iaith Abertawe, cynnal gweithgareddau Cymraeg dosbarthiadau i siaradwyr Cymraeg, dysgwyr a phobl ifanc, ac i bawb yn yr ardal sy'n dymuno cryfhau eu cysylltiad â'r iaith.

CYFLAWNIAD A PHERFFORMIAD

Gweithgareddau elusenol

Mae gweithgareddau elusenol yn ymwneud â hyrwyddo'r iaith Gymraeg a'i diwylliant yn ardal Abertawe. Er 1987 sefydlodd yr elusen Ganolfan Gymraeg yn Abertawe. Dysgodd miloedd y Gymraeg yn y Ganolfan. Denwyd cannoedd i wirfoddoli i gyflawni amcan a nodau'r elusen. Cynhaliodd gannoedd o weithgareddau, gan gynnwys sesiynau wythnosol dysgu anffurfiol i ddysgwyr a siaradwyr Cymraeg, gyda'r nod o ategu dysgu ffurfiol. Cynhaliodd degau o gymdeithasau Cymraeg eu gweithgareddau yn y Ganolfan, a darparwyd sesiynau cerddoriaeth ac adloniant cyson, gan hyrwyddo grwpiau a chantorion Cymraeg a diwylliant cerddorol Cymraeg. Lansiodd dwsinau o lyfrau Cymraeg yn y Ganolfan. Trwy ddarparu siop Gymraeg, sydd hefyd yn bwynt galwad cyntaf i rai sydd am ymwneud â'r Gymraeg, rhoddwyd ffocws i'r Gymraeg yng nghanol y ddinas. Trwy gyfrwng Menter Iaith Abertawe, sy'n is-bwyllgor i Gymdeithas Ty Tawe, estynnwyd amcanion yr elusen i'r gymuned yn gyffredinol, gan gynnal clybiau ieuenctid, gweithgareddau i bobl ifanc, sesiynau meithrin a gweithgareddau eraill, gan gynnwys presenoldeb ar y cyfryngau digidol.

ADOLYGIAD ARIANNOL

Polisi cronfeydd wrth gefn

Cynhaliwyd cronfeydd wrth gefn o £53,158 yn y banc ar ddiwedd y flwyddyn ac mae pob un ohonynt yn gronfeydd anghyfyngedig. Cofnododd yr elusen colled o £6,586. Mae'r Ymddiriedolwyr wedi adolygu'r sefyllfa ariannol ac maent yn fodlon bod yr elusen yn gallu parhau i weithredu hyd y gellir rhagweld ac am o leiaf y deuddeg mis nesaf.

STRWYTHUR, LLYWODRAETHU A RHEOLI

Dogfen lywodraethu

Rheolir yr elusen gan ei dogfen lywodraethu, gweithred o ymddiriedolaeth ac mae'n elusen anghorfforedig.

Rheoli risg

Mae'r ymddiriedolwyr yn deall y gofynion i fonitro'r risgiau sy'n wynebu'r elusen. Cynhelir asesiadau risg gan bwyllgor yr elusen.

Cymeradwywyd drwy orchymyn y bwrdd ymddiriedolwyr arFedi 3ydd..... a llofnodwyd ar ei ran gan:

J.Gruffudd

.....
Ms J M Gruffudd - Ymddiriedolwr

**ADRODDIAD YR ARCHWILIWR ANNIBYNNOL I YMDDIRIEDOLWYR
CYMDEITHAS TY TAWE**

Adroddiad yr archwiliwr annibynnol i ymddiriedolwyr Cymdeithas Tŷ Tawe

Rwy'n adrodd i'r ymddiriedolwyr elusennol ar fy archwiliad o gyfrifon Cymdeithas Tŷ Tawe (yr Ymddiriedolaeth) am y flwyddyn a ddaeth i ben ar 31 Mawrth 2024.

Cyfrifoldebau a sail adroddiad

Fel ymddiriedolwyr elusen yr Ymddiriedolaeth, rydych yn gyfrifol am baratoi'r cyfrifon yn unol â gofynion Deddf Elusennau 2011 ('y Ddeddf').

Rwy'n adrodd mewn perthynas â'm harchwiliad o gyfrifon yr Ymddiriedolaeth a gynhaliwyd o dan Adran 145 o'r Ddeddf ac wrth gynnal fy arholiad rwyf wedi dilyn yr holl Gyfarwyddiadau perthnasol a roddir gan y Comisiwn Elusennau o dan Adran 145(5)(b) o'r Ddeddf.

Datganiad yr Archwiliwr Annibynnol

Rwyf wedi cwblhau fy archwiliad. Rwy'n cadarnhau nad oes unrhyw faterion materol wedi dod i'm sylw mewn cysylltiad â'r archwiliad sy'n rhoi rheswm imi gredu hynny mewn unrhyw ffordd berthnasol:

1. na chedwid cofnodion cyfrifyddu mewn perthynas â'r Ymddiriedolaeth fel sy'n ofynnol gan Adran 130 o'r Ddeddf; neu
2. nad yw'r cyfrifon yn cyd-fynd â'r cofnodion hynny; neu
3. nad yw'r cyfrifon yn cydymffurfio â'r gofynion perthnasol ynghylch ffurf a chynnwys cyfrifon a nodir yn Rheoliadau Elusennau (Cyfrifon ac Adroddiadau) 2008 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 archwiliad annibynnol.

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



Harri Lloyd-Davies

Bevan Buckland LLP
Llawr Gwaelod Tŷ Ceredigion
Llys y Castell
Parc Menter Abertawe
Abertawe
SA7 9LA

Dyddiad: 3/9/24.....

CYMDEITHAS TY TAWE

**DATGANIAD O WEITHGAREDDAU ARIANNOL
AM Y FLWYDDYN YN DIWEDDU 31 MAWRTH 2024**

	Notes	2024 Unrestricted fund £	2023 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		8,981	9,217
Other trading activities	2	50,610	54,566
Investment income	3	543	105
Other income		<u>15,640</u>	<u>20,080</u>
Total		<u>75,774</u>	<u>83,968</u>
 EXPENDITURE ON			
Raising funds		36,234	39,257
Charitable activities			
General		<u>46,126</u>	<u>38,959</u>
Total		<u>82,360</u>	<u>78,216</u>
 NET INCOME/(EXPENDITURE)		(6,586)	5,752
 RECONCILIATION OF FUNDS			
Total funds brought forward		<u>560,209</u>	<u>554,457</u>
 TOTAL FUNDS CARRIED FORWARD		<u><u>553,623</u></u>	<u><u>560,209</u></u>

The notes form part of these financial statements

CYMDEITHAS TY TAWE

**MANTOLEN
31 MAWRTH 2024**

	Notes	2024 Unrestricted fund £	2023 Total funds £
FIXED ASSETS			
Tangible assets	6	487,374	494,504
CURRENT ASSETS			
Stocks	7	20,000	20,500
Debtors	8	1,863	4,564
Cash at bank		<u>53,803</u>	<u>53,158</u>
		75,666	78,222
CREDITORS			
Amounts falling due within one year	9	(6,992)	(7,667)
		<u>68,674</u>	<u>70,555</u>
NET CURRENT ASSETS			
		556,048	565,059
TOTAL ASSETS LESS CURRENT LIABILITIES			
CREDITORS			
Amounts falling due after more than one year	10	(2,425)	(4,850)
		<u>553,623</u>	<u>560,209</u>
NET ASSETS			
FUNDS	11		
Unrestricted funds		<u>553,623</u>	<u>560,209</u>
TOTAL FUNDS		<u>553,623</u>	<u>560,209</u>

The financial statements were approved by the Board of Trustees and authorised for issue onSeptember 3rd 2024..... and were signed on its behalf by:

J.Gruffudd

.....
J M Gruffudd - Trustee

CYMDEITHAS TY TAWE

NODIADAU I'R DATGANIADAU ARIANNOL AM Y FLWYDDYN YN DIWEDDU 31 MAWRTH 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

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.

Donations and legacies income includes donations, membership, gifts and grants that provide core funding or are of a general nature and are recognised where there is entitlement, probability of receipt and the amount can be measured with sufficient reliability.

Other trading activities are made up of shop and book sales. These are recognised upon receipt.

Investment income is made up of interest on funds held on deposit. This is recognised upon receipt.

Other income is made up of room hire, rental income and insurance claim.

Income from room hire is recognised when the hire takes place.

Rental income is recognised upon receipt, and is deferred when the payment has been received in advanced of the period it relates.

Insurance claim is credited to the Statement of Financial Activities upon receipt.

Grant income relates to fixed asset additions and is released each year in line with the depreciation.

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

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

Freehold property	- 1% on cost
Plant and machinery	- Straight line over 4 years

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 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.

CYMDEITHAS TY TAWE

NODIADAU I'R DATGANIADAU ARIANNOL - parhad AM Y FLWYDDYN YN DIWEDDU 31 MAWRTH 2024

1. ACCOUNTING POLICIES - continued

Fund accounting

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

Financial instruments

The company 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 company's balance sheet when the company 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.

Impairment of financial assets

Financial assets, other than those held at fair value through profit and loss, are assessed for indicators of impairment at each reporting end date.

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in profit or loss.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in profit or loss.

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 company 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.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

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.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business 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 company's contractual obligations expire or are discharged or cancelled.

CYMDEITHAS TY TAWE

**NODIADAU I'R DATGANIADAU ARIANNOL - parhad
AM Y FLWYDDYN YN DIWEDDU 31 MAWRTH 2024**

1. ACCOUNTING POLICIES - continued

Financial instruments

Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

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

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Merchandise	22,221	29,049
Book income	<u>28,389</u>	<u>25,517</u>
	<u>50,610</u>	<u>54,566</u>

3. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	<u>543</u>	<u>105</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund
	£
INCOME AND ENDOWMENTS FROM	
Donations and legacies	9,217
Other trading activities	54,566
Investment income	105
Other income	<u>20,080</u>
Total	<u>83,968</u>
 EXPENDITURE ON	
Raising funds	39,257
 Charitable activities	
General	<u>38,959</u>
Total	78,216

CYMDEITHAS TY TAWE

**NODIADAU I'R DATGANIADAU ARIANNOL - parhad
AM Y FLWYDDYN YN DIWEDDU 31 MAWRTH 2024**

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued			Unrestricted fund £
			<u>5,752</u>
NET INCOME			5,752
RECONCILIATION OF FUNDS			
Total funds brought forward			554,457
			<u>560,209</u>
TOTAL FUNDS CARRIED FORWARD			<u>560,209</u>
 6. TANGIBLE FIXED ASSETS			
	Freehold property £	Plant and machinery £	Totals £
COST			
At 1 April 2023	493,695	17,126	510,821
Additions	<u>-</u>	<u>1,344</u>	<u>1,344</u>
At 31 March 2024	<u>493,695</u>	<u>18,470</u>	<u>512,165</u>
DEPRECIATION			
At 1 April 2023	9,874	6,443	16,317
Charge for year	<u>4,937</u>	<u>3,537</u>	<u>8,474</u>
At 31 March 2024	<u>14,811</u>	<u>9,980</u>	<u>24,791</u>
NET BOOK VALUE			
At 31 March 2024	<u>478,884</u>	<u>8,490</u>	<u>487,374</u>
At 31 March 2023	<u>483,821</u>	<u>10,683</u>	<u>494,504</u>
 7. STOCKS			
		2024 £	2023 £
Stocks		<u>20,000</u>	<u>20,500</u>
 8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
		2024 £	2023 £
Prepayments		<u>1,863</u>	<u>4,564</u>

CYMDEITHAS TY TAWE

**NODIADAU I'R DATGANIADAU ARIANNOL - parhad
AM Y FLWYDDYN YN DIWEDDU 31 MAWRTH 2024**

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	858	154
Taxation and social security	-	531
Other creditors	<u>6,134</u>	<u>6,982</u>
	<u>6,992</u>	<u>7,667</u>

10. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2024	2023
	£	£
Other creditors	<u>2,425</u>	<u>4,850</u>

11. MOVEMENT IN FUNDS

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General fund	560,209	(6,586)	553,623
	<u>560,209</u>	<u>(6,586)</u>	<u>553,623</u>
TOTAL FUNDS	<u>560,209</u>	<u>(6,586)</u>	<u>553,623</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	75,774	(82,360)	(6,586)
	<u>75,774</u>	<u>(82,360)</u>	<u>(6,586)</u>
TOTAL FUNDS	<u>75,774</u>	<u>(82,360)</u>	<u>(6,586)</u>

Comparatives for movement in funds

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
Unrestricted funds			
General fund	554,457	5,752	560,209
	<u>554,457</u>	<u>5,752</u>	<u>560,209</u>
TOTAL FUNDS	<u>554,457</u>	<u>5,752</u>	<u>560,209</u>

CYMDEITHAS TY TAWE

**NODIADAU I'R DATGANIADAU ARIANNOL - parhad
AM Y FLWYDDYN YN DIWEDDU 31 MAWRTH 2024**

11. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	83,968	(78,216)	5,752
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>83,968</u>	<u>(78,216)</u>	<u>5,752</u>

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

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	554,457	(834)	553,623
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>554,457</u>	<u>(834)</u>	<u>553,623</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	159,742	(160,576)	(834)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>159,742</u>	<u>(160,576)</u>	<u>(834)</u>

12. RELATED PARTY DISCLOSURES

There have been no related party transactions in the reporting period that require disclosure.

CYMDEITHAS TY TAWE

**DATGANIAD MANWL O WEITHGAREDDAU ARIANNOL
AM Y FLWYDDYN YN DIWEDDU 31 MAWRTH 2024**

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts and membership income	5,057	5,347
Gift aid	536	1,445
Grants	<u>3,388</u>	<u>2,425</u>
	8,981	9,217
Other trading activities		
Merchandise	22,221	29,049
Book income	<u>28,389</u>	<u>25,517</u>
	50,610	54,566
Investment income		
Deposit account interest	543	105
Other income		
Rental income	15,400	18,625
Room hire	<u>240</u>	<u>1,455</u>
	<u>15,640</u>	<u>20,080</u>
Total incoming resources	75,774	83,968
EXPENDITURE		
Other trading activities		
Opening stock	20,500	20,500
Purchases	35,734	39,257
Closing stock	<u>(20,000)</u>	<u>(20,500)</u>
	36,234	39,257
Charitable activities		
Sundries	3,181	1,477
Support costs		
Management		
Wages	4,345	3,477
Rates and water	1,873	1,480
Insurance	3,273	2,268
Light and heat	4,926	1,714
Advertising	529	759
Management charge	10,000	10,000
Repairs	3,300	2,138
Travelling	-	154
Till support costs	1,080	930
Computer costs	261	269
Accountancy	2,555	4,264
Licences and subscriptions	1,749	1,493
Freehold property	4,937	4,937
Carried forward	38,828	33,883

This page does not form part of the statutory financial statements

CYMDEITHAS TY TAWE

**NODIADAU I'R DATGANIADAU ARIANNOL - parhad
AM Y FLWYDDYN YN DIWEDDU 31 MAWRTH 2024**

	2024	2023
	£	£
Management		
Brought forward	38,828	33,883
Plant and machinery	<u>3,536</u>	<u>3,019</u>
	42,364	36,902
Finance		
Bank charges	<u>581</u>	<u>580</u>
Total resources expended	<u>82,360</u>	<u>78,216</u>
Net (expenditure)/income	<u>(6,586)</u>	<u>5,752</u>

This page does not form part of the statutory financial statements

**DATGANIADAU ARIANNOL HEB EU HARCHWILIO
AM Y FLWYDDYN YN DIWEDDU
31 MAWRTH 2024**

|

CYMDEITHAS TY TAWE

Bevan Buckland LLP
Llawr Gwaelod Tŷ Ceredigion
Llys y Castell
Parc Menter Abertawe
Abertawe
SA7 9LA

CYMDEITHAS TY TAWE

CYNNWYS Y DATGANIADAU ARIANNOL AM Y FLWYDDYN YN DIWEDDU 31 MAWRTH 2024

	Tudalen
Manylion Cyfeirio a Gweinyddol	1
Adroddiad yr Ymddiriedolwyr	2
Adroddiad yr Archwiliwr Annibynnol	3
Datganiad o Weithgareddau Ariannol	4
Mantolen	5
Nodiadau i'r Datganiadau Ariannol	6 i 11
Datganiad Manwl o Weithgareddau Ariannol	12 i 13

CYMDEITHAS TY TAWE
MANYLION CYFEIRIO A GWEINYDDOL
AM Y FLWYDDYN YN DIWEDDU 31 MAWRTH 2024

YMDDIRIEDOLWYR

U D R Evans Ymddiriedolwr
G H Gruffudd
Ms J M Gruffudd

PRIF GYFEIRIAD

Canolfan Ty Tawe
9, Stryd Christina
Abertawe
SA1 4EW

RHIF ELUSEN GOFRESTREDIG

514082

ARHOLWR ANNIBYNNOL

Bevan Buckland LLP
Llawr Gwaelod Tŷ Ceredigion
Llys y Castell
Parc Menter Abertawe
Abertawe
SA7 9LA

CYMDEITHAS TY TAWE

ADRODDIAD YR YMDDIRIEDOLWYR AM Y FLWYDDYN YN DIWEDDU 31 MAWRTH 2024

Mae'r ymddiriedolwyr yn cyflwyno eu hadroddiad gyda datganiadau ariannol yr elusen am y flwyddyn yn diwedd 31 Mawrth 2024. 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 a nodau

Amcan Abertawe yr hyrwyddo'r Gymraeg yn Abertawe a'r ardal.

Mae'r nodau'n cynnwys darparu canolfan Gymraeg, cynnal siop Gymraeg, darparu adnoddau i gymdeithasau Cymraeg gynnal gweithgareddau, cefnogi Menter Iaith Abertawe, cynnal gweithgareddau Cymraeg dosbarthiadau i siaradwyr Cymraeg, dysgwyr a phobl ifanc, ac i bawb yn yr ardal sy'n dymuno cryfhau eu cysylltiad â'r iaith.

CYFLAWNIAD A PHERFFORMIAD

Gweithgareddau elusenol

Mae gweithgareddau elusenol yn ymwneud â hyrwyddo'r iaith Gymraeg a'i diwylliant yn ardal Abertawe. Er 1987 sefydlodd yr elusen Ganolfan Gymraeg yn Abertawe. Dysgodd miloedd y Gymraeg yn y Ganolfan. Denwyd cannoedd i wirfoddoli i gyflawni amcan a nodau'r elusen. Cynhaliodd gannoedd o weithgareddau, gan gynnwys sesiynau wythnosol dysgu anffurfiol i ddysgwyr a siaradwyr Cymraeg, gyda'r nod o ategu dysgu ffurfiol. Cynhaliodd degau o gymdeithasau Cymraeg eu gweithgareddau yn y Ganolfan, a darparwyd sesiynau cerddoriaeth ac adloniant cyson, gan hyrwyddo grwpiau a chantorion Cymraeg a diwylliant cerddorol Cymraeg. Lansiodd dwsinau o lyfrau Cymraeg yn y Ganolfan. Trwy ddarparu siop Gymraeg, sydd hefyd yn bwynt galwad cyntaf i rai sydd am ymwneud â'r Gymraeg, rhoddwyd ffocws i'r Gymraeg yng nghanol y ddinas. Trwy gyfrwng Menter Iaith Abertawe, sy'n is-bwyllgor i Gymdeithas Ty Tawe, estynnwyd amcanion yr elusen i'r gymuned yn gyffredinol, gan gynnal clybiau ieuenctid, gweithgareddau i bobl ifanc, sesiynau meithrin a gweithgareddau eraill, gan gynnwys presenoldeb ar y cyfryngau digidol.

ADOLYGIAD ARIANNOL

Polisi cronfeydd wrth gefn

Cynhaliwyd cronfeydd wrth gefn o £53,158 yn y banc ar ddiwedd y flwyddyn ac mae pob un ohonynt yn gronfeydd anghyfyngedig. Cofnododd yr elusen colled o £6,586. Mae'r Ymddiriedolwyr wedi adolygu'r sefyllfa ariannol ac maent yn fodlon bod yr elusen yn gallu parhau i weithredu hyd y gellir rhagweld ac am o leiaf y deuddeg mis nesaf.

STRWYTHUR, LLYWODRAETHU A RHEOLI

Dogfen lywodraethu

Rheolir yr elusen gan ei dogfen lywodraethu, gweithred o ymddiriedolaeth ac mae'n elusen anghorfforedig.

Rheoli risg

Mae'r ymddiriedolwyr yn deall y gofynion i fonitro'r risgiau sy'n wynebu'r elusen. Cynhelir asesiadau risg gan bwyllgor yr elusen.

Cymeradwywyd drwy orchymyn y bwrdd ymddiriedolwyr arFedi 3ydd..... a llofnodwyd ar ei ran gan:

J.Gruffudd

.....
Ms J M Gruffudd - Ymddiriedolwr

**ADRODDIAD YR ARCHWILIWR ANNIBYNNOL I YMDDIRIEDOLWYR
CYMDEITHAS TY TAWE**

Adroddiad yr archwiliwr annibynnol i ymddiriedolwyr Cymdeithas Tŷ Tawe

Rwy'n adrodd i'r ymddiriedolwyr elusennol ar fy archwiliad o gyfrifon Cymdeithas Tŷ Tawe (yr Ymddiriedolaeth) am y flwyddyn a ddaeth i ben ar 31 Mawrth 2024.

Cyfrifoldebau a sail adroddiad

Fel ymddiriedolwyr elusen yr Ymddiriedolaeth, rydych yn gyfrifol am baratoi'r cyfrifon yn unol â gofynion Deddf Elusennau 2011 ('y Ddeddf').

Rwy'n adrodd mewn perthynas â'm harchwiliad o gyfrifon yr Ymddiriedolaeth a gynhaliwyd o dan Adran 145 o'r Ddeddf ac wrth gynnal fy arholiad rwyf wedi dilyn yr holl Gyfarwyddiadau perthnasol a roddir gan y Comisiwn Elusennau o dan Adran 145(5)(b) o'r Ddeddf.

Datganiad yr Archwiliwr Annibynnol

Rwyf wedi cwblhau fy archwiliad. Rwy'n cadarnhau nad oes unrhyw faterion materol wedi dod i'm sylw mewn cysylltiad â'r archwiliad sy'n rhoi rheswm imi gredu hynny mewn unrhyw ffordd berthnasol:

1. na chedwid cofnodion cyfrifyddu mewn perthynas â'r Ymddiriedolaeth fel sy'n ofynnol gan Adran 130 o'r Ddeddf; neu
2. nad yw'r cyfrifon yn cyd-fynd â'r cofnodion hynny; neu
3. nad yw'r cyfrifon yn cydymffurfio â'r gofynion perthnasol ynghylch ffurf a chynnwys cyfrifon a nodir yn Rheoliadau Elusennau (Cyfrifon ac Adroddiadau) 2008 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 archwiliad annibynnol.

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



Harri Lloyd-Davies

Bevan Buckland LLP
Llawr Gwaelod Tŷ Ceredigion
Llys y Castell
Parc Menter Abertawe
Abertawe
SA7 9LA

Dyddiad: 3/9/24.....

CYMDEITHAS TY TAWE

**DATGANIAD O WEITHGAREDDAU ARIANNOL
AM Y FLWYDDYN YN DIWEDDU 31 MAWRTH 2024**

	Notes	2024 Unrestricted fund £	2023 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		8,981	9,217
Other trading activities	2	50,610	54,566
Investment income	3	543	105
Other income		<u>15,640</u>	<u>20,080</u>
Total		<u>75,774</u>	<u>83,968</u>
 EXPENDITURE ON			
Raising funds		36,234	39,257
Charitable activities			
General		<u>46,126</u>	<u>38,959</u>
Total		<u>82,360</u>	<u>78,216</u>
 NET INCOME/(EXPENDITURE)		 (6,586)	 5,752
 RECONCILIATION OF FUNDS			
Total funds brought forward		<u>560,209</u>	<u>554,457</u>
 TOTAL FUNDS CARRIED FORWARD		 <u>553,623</u>	 <u>560,209</u>

The notes form part of these financial statements

CYMDEITHAS TY TAWE

**MANTOLEN
31 MAWRTH 2024**

	Notes	2024 Unrestricted fund £	2023 Total funds £
FIXED ASSETS			
Tangible assets	6	487,374	494,504
CURRENT ASSETS			
Stocks	7	20,000	20,500
Debtors	8	1,863	4,564
Cash at bank		<u>53,803</u>	<u>53,158</u>
		75,666	78,222
CREDITORS			
Amounts falling due within one year	9	(6,992)	(7,667)
		<u>68,674</u>	<u>70,555</u>
NET CURRENT ASSETS			
		556,048	565,059
TOTAL ASSETS LESS CURRENT LIABILITIES			
CREDITORS			
Amounts falling due after more than one year	10	(2,425)	(4,850)
		<u>553,623</u>	<u>560,209</u>
NET ASSETS			
FUNDS	11		
Unrestricted funds		<u>553,623</u>	<u>560,209</u>
TOTAL FUNDS		<u>553,623</u>	<u>560,209</u>

The financial statements were approved by the Board of Trustees and authorised for issue onSeptember 3rd 2024..... and were signed on its behalf by:

J.Gruffudd

.....
J M Gruffudd - Trustee

CYMDEITHAS TY TAWE

NODIADAU I'R DATGANIADAU ARIANNOL AM Y FLWYDDYN YN DIWEDDU 31 MAWRTH 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

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.

Donations and legacies income includes donations, membership, gifts and grants that provide core funding or are of a general nature and are recognised where there is entitlement, probability of receipt and the amount can be measured with sufficient reliability.

Other trading activities are made up of shop and book sales. These are recognised upon receipt.

Investment income is made up of interest on funds held on deposit. This is recognised upon receipt.

Other income is made up of room hire, rental income and insurance claim.

Income from room hire is recognised when the hire takes place.

Rental income is recognised upon receipt, and is deferred when the payment has been received in advanced of the period it relates.

Insurance claim is credited to the Statement of Financial Activities upon receipt.

Grant income relates to fixed asset additions and is released each year in line with the depreciation.

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

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

Freehold property	- 1% on cost
Plant and machinery	- Straight line over 4 years

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 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.

CYMDEITHAS TY TAWE

NODIADAU I'R DATGANIADAU ARIANNOL - parhad AM Y FLWYDDYN YN DIWEDDU 31 MAWRTH 2024

1. ACCOUNTING POLICIES - continued

Fund accounting

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

Financial instruments

The company 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 company's balance sheet when the company 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.

Impairment of financial assets

Financial assets, other than those held at fair value through profit and loss, are assessed for indicators of impairment at each reporting end date.

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in profit or loss.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in profit or loss.

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 company 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.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

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.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business 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 company's contractual obligations expire or are discharged or cancelled.

CYMDEITHAS TY TAWE

**NODIADAU I'R DATGANIADAU ARIANNOL - parhad
AM Y FLWYDDYN YN DIWEDDU 31 MAWRTH 2024**

1. ACCOUNTING POLICIES - continued

Financial instruments

Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

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

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Merchandise	22,221	29,049
Book income	<u>28,389</u>	<u>25,517</u>
	<u>50,610</u>	<u>54,566</u>

3. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	<u>543</u>	<u>105</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund
	£
INCOME AND ENDOWMENTS FROM	
Donations and legacies	9,217
Other trading activities	54,566
Investment income	105
Other income	<u>20,080</u>
Total	<u>83,968</u>
 EXPENDITURE ON	
Raising funds	39,257
Charitable activities	
General	<u>38,959</u>
Total	78,216

CYMDEITHAS TY TAWE

**NODIADAU I'R DATGANIADAU ARIANNOL - parhad
AM Y FLWYDDYN YN DIWEDDU 31 MAWRTH 2024**

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
fund
£

NET INCOME

5,752

RECONCILIATION OF FUNDS

Total funds brought forward

554,457

TOTAL FUNDS CARRIED FORWARD

560,209

6. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Totals £
COST			
At 1 April 2023	493,695	17,126	510,821
Additions	<u>-</u>	<u>1,344</u>	<u>1,344</u>
At 31 March 2024	<u>493,695</u>	<u>18,470</u>	<u>512,165</u>
DEPRECIATION			
At 1 April 2023	9,874	6,443	16,317
Charge for year	<u>4,937</u>	<u>3,537</u>	<u>8,474</u>
At 31 March 2024	<u>14,811</u>	<u>9,980</u>	<u>24,791</u>
NET BOOK VALUE			
At 31 March 2024	<u>478,884</u>	<u>8,490</u>	<u>487,374</u>
At 31 March 2023	<u>483,821</u>	<u>10,683</u>	<u>494,504</u>

7. STOCKS

	2024 £	2023 £
Stocks	<u>20,000</u>	<u>20,500</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Prepayments	<u>1,863</u>	<u>4,564</u>

CYMDEITHAS TY TAWE

**NODIADAU I'R DATGANIADAU ARIANNOL - parhad
AM Y FLWYDDYN YN DIWEDDU 31 MAWRTH 2024**

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	858	154
Taxation and social security	-	531
Other creditors	<u>6,134</u>	<u>6,982</u>
	<u>6,992</u>	<u>7,667</u>

10. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2024	2023
	£	£
Other creditors	<u>2,425</u>	<u>4,850</u>

11. MOVEMENT IN FUNDS

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General fund	560,209	(6,586)	553,623
	<u>560,209</u>	<u>(6,586)</u>	<u>553,623</u>
TOTAL FUNDS	<u>560,209</u>	<u>(6,586)</u>	<u>553,623</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	75,774	(82,360)	(6,586)
	<u>75,774</u>	<u>(82,360)</u>	<u>(6,586)</u>
TOTAL FUNDS	<u>75,774</u>	<u>(82,360)</u>	<u>(6,586)</u>

Comparatives for movement in funds

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
Unrestricted funds			
General fund	554,457	5,752	560,209
	<u>554,457</u>	<u>5,752</u>	<u>560,209</u>
TOTAL FUNDS	<u>554,457</u>	<u>5,752</u>	<u>560,209</u>

CYMDEITHAS TY TAWE

**NODIADAU I'R DATGANIADAU ARIANNOL - parhad
AM Y FLWYDDYN YN DIWEDDU 31 MAWRTH 2024**

11. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	83,968	(78,216)	5,752
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>83,968</u>	<u>(78,216)</u>	<u>5,752</u>

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

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	554,457	(834)	553,623
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>554,457</u>	<u>(834)</u>	<u>553,623</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	159,742	(160,576)	(834)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>159,742</u>	<u>(160,576)</u>	<u>(834)</u>

12. RELATED PARTY DISCLOSURES

There have been no related party transactions in the reporting period that require disclosure.

CYMDEITHAS TY TAWE

**DATGANIAD MANWL O WEITHGAREDDAU ARIANNOL
AM Y FLWYDDYN YN DIWEDDU 31 MAWRTH 2024**

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts and membership income	5,057	5,347
Gift aid	536	1,445
Grants	<u>3,388</u>	<u>2,425</u>
	8,981	9,217
Other trading activities		
Merchandise	22,221	29,049
Book income	<u>28,389</u>	<u>25,517</u>
	50,610	54,566
Investment income		
Deposit account interest	543	105
Other income		
Rental income	15,400	18,625
Room hire	<u>240</u>	<u>1,455</u>
	<u>15,640</u>	<u>20,080</u>
Total incoming resources	75,774	83,968
EXPENDITURE		
Other trading activities		
Opening stock	20,500	20,500
Purchases	35,734	39,257
Closing stock	<u>(20,000)</u>	<u>(20,500)</u>
	36,234	39,257
Charitable activities		
Sundries	3,181	1,477
Support costs		
Management		
Wages	4,345	3,477
Rates and water	1,873	1,480
Insurance	3,273	2,268
Light and heat	4,926	1,714
Advertising	529	759
Management charge	10,000	10,000
Repairs	3,300	2,138
Travelling	-	154
Till support costs	1,080	930
Computer costs	261	269
Accountancy	2,555	4,264
Licences and subscriptions	1,749	1,493
Freehold property	4,937	4,937
Carried forward	38,828	33,883

This page does not form part of the statutory financial statements

CYMDEITHAS TY TAWE

**NODIADAU I'R DATGANIADAU ARIANNOL - parhad
AM Y FLWYDDYN YN DIWEDDU 31 MAWRTH 2024**

	2024 £	2023 £
Management		
Brought forward	38,828	33,883
Plant and machinery	<u>3,536</u>	<u>3,019</u>
	42,364	36,902
Finance		
Bank charges	<u>581</u>	<u>580</u>
Total resources expended	<u>82,360</u>	<u>78,216</u>
Net (expenditure)/income	<u>(6,586)</u>	<u>5,752</u>

This page does not form part of the statutory financial statements

