

RHIF COFRESTRU: 02803324 (Lloegr a Cymru)
RHIF COFRESTREDIG YR ELUSEN: 1130052

ADRODDIAD ARIANNOL
AM Y FLWYDDYN YN DIWEDDU 31 MAWRTH 2019
I
IAITH CYF.

Ashmole & Co.
Cyfrifwyr Ardystiedig Siartredig a Acrchwilwyr Cofrestredig
Yr Hen Ysgol
Y Cei
Caerfyrddin
Sir Gaerfyrddin
SA31 3LN



IAITH Cyf

Cynnwys

Am y flwyddyn yn diweddu 31 Mawrth 2019

	Tudalen
Adroddiad yr Ymddiriedolwyr	2 - 4
Adroddiad yr Archwilwyr	5
Dataganiad o Symudiadau	6
Mantolen	7 - 8
Nodiadau i'r Cyfrifon	9 - 14

IAITH Cyf

Adroddiad yr Ymddiriedolwyr

Mae'r ymddiriedolwyr, sydd hefyd yn gyfarwyddwyr o'r elusen at ddiben deddfwriaeth cwmnïau, yn cyflwyno eu hadroddiad blynyddol a'r datganiadau ariannol archwiliedig am y flwyddyn yn diwedd 31 Mawrth 2019. Mae'r ymddiriedolwyr wedi mabwysiadu'r darpariaethau yn y 'Datganiad o Arferion a Argymhellwyd i Elusennau', argraffwyd ym mis Mawrth 2005, wrth baratoi'r adroddiad blynyddol a'r datganiadau ariannol yma

MANYLION GWEINYDDU A CHYFEIRNOD

Rhif Cofrestru

02803324 (Cymru)

Rhif Elusen Cofrestredig

1130052

Swyddfa Gofrestredig

Uned 3

Parc Busnes Aberarad

Castell Newydd Emlyn

Sir Gâr

SA38 9DB

Ymddiriedolwyr

R Dafydd

O Llewelyn

S Williams

G Jones

Cyng A L Jones

E Lewis

Dr D Davies

G Ioan

Dr S Eaves

CW Tomos

Ymddiswyddo 28/01/19

Ymddiswyddo 12/09/18

Ysgrifennydd y cwmni

Dr K E Jones

Archwilwyr

Ashmole & Co.

Chartered Certified Accountants

Yr Hen Ysgol

Y Cei

Caerfyrddin

SA31 3LN

Bancwyr

Natwest

4 Heol Fawr

Aberteifi

Ceredigion

SA43 1NW

IAITH Cyf

Adroddiad yr Ymddiriedolwyr

CYCHWYN GWEITHGAREDDAU

Ymgorfforwyd y Cwmni ar 25fed Mawrth 1993 a chafodd statws elusennol ar 9fed Mehefin 2009.

STRWYTHUR, TREFN LLYWODRAETH A RHEOLAETH

Dogfen reoli

Mae'r elusen yn gwmni cyfyngedig dan warant heb gyfrandaliadau fel diffiniwyd gan y Ddeddf Cwmnïau 2006.

Ymddiriedolwyr

Nodwyd aelodau Bwrdd yr Ymddiriedolwyr (sydd hefyd yn gyfarwyddwyr yr elusen at ddiben deddfwriaeth cwmnïau) a gwasanaethodd yn ystod y flwyddyn ac ar ddyddiad yr adroddiad yma uchod. Penodwyd ymddiriedolwr gan yr aelodau yn y cyfarfod blynyddol neu gan yr ymddiriedolwyr lle mae swydd wag. Mae angen o leiaf tri ymddiriedolwr ar IAITH ac nid oes rhif uchafswm.

Hyfforddiant ac Anwytho Ymddiriedolwyr

Pan apwyntiwyd ymddiriedolwyr newydd, maent yn cael cynnig derbyn gwybodaeth am eu dyletswyddau a'u cyfrifoldebau. Mae hwn yn cynnwys hyfforddiant ar weithdrefnau a pholisïau'r cwmni, gan gynnwys asesiad o'r anghenion hyfforddi. Mae gan yr elusen bolisi o gynnig hyfforddiant penodol i bob ymddiriedolwr ar eu rôl a'u cyfrifoldebau. Dosberthir gwybodaeth newydd am eu swyddogaethau iddynt yn achlysurol.

Strwythur trefniadaeth

Cynhaliwyd cyfarfod o'r Bwrdd o leiaf pob chwarter. Penodwyd swyddogion gweithredol gan yr ymddiriedolwyr i reoli gweithgareddau dyddiol yr elusen dan arweiniad y Prif Weithredwr, sydd hefyd yn gweithredu fel Ysgrifennydd y Cwmni. Mae'r Ymddiriedolwyr yn gwarantu i gyfrannu uchafswm o £1 at asedion y cwmni mewn achos lle rhaid dirwyn y cwmni i ben.

ADOLYGIAD RISG

Mae gan Fwrdd yr Ymddiriedolwyr ddyletswydd i adolygu a nodi unrhyw risg mae'r elusen yn ei adnabod, gan hefyd sicrhau bod rheolaeth a gweithdrefnau perthnasol mewn lle i roi sicrwydd rhesymol rhag twyll ac unrhyw wallau. Asesir risgiau tebygol yn chwarterol mewn cyfarfodydd o'r Bwrdd Ymddiriedolwyr ar sail adroddiad y Prif Weithredwr.

AMCANION A GWEITHGAREDDAU

Prif amcan yr elusen yw cynnal canolfan ragoriaeth mewn polisi a chynllunio iaith sy'n cyfrannu at hyfywedd y Gymraeg a ieithoedd rhanbarthol eraill. Amcanion yr elusen yw: cynnal ymchwil a phrosiectau datblygol mewn perthynas a pholisi a chynllunio iaith; hyrwyddo gweithgareddau addysgiadol a hyfforddiant proffesiynol yn y maes; a darparu cyngor, cefnogaeth a gwasanaeth i gynorthwyo sefydliadau i ddatblygu arferion dwyieithog. Mae'r elusen yn darparu budd i'r cyhoedd drwy'r amcanion uchod a thrwy hyrwyddo'r defnydd o ieithoedd rhanbarthol a lleiafrifol megis y Gymraeg. Mae'r ymddiriedolwyr wedi ystyried y cyfarwyddyd a rhoddwyd gan y Comisiwn Elusennau ar fudd i'r cyhoedd.

LLWYDDIANNAU A PHERFFORMAID YR ELUSEN

Gweithgareddau elusennol

Rhoddir adolygiad o lwyddiannau a pherfformiadau'r elusen gan y Cadeirydd a'r Prif Weithredwr yn y Cyfarfod Cyffredinol Blynyddol.

ADOLYGIAD ARIANNOL

Polisi cronfeydd

Sefydlwyd polisi gan yr ymddiriedolwyr lle dylai cronfeydd cyffredinol, sydd heb ei fuddsoddi neu wedi eu hymrwymo mewn asedau sefydlog, fod rhwng 3 a 6 mis o wariant cyffredinol, ar gyfartaledd i'r flwyddyn sydd i ddod dylai fod rhwng £30,000 i £60,000 mewn cronfeydd wrth gefn. Ar y lefel hwn, teimlai'r ymddiriedolwyr bydd yr elusen yn medru parhau i weithredu mewn achos o ddiffyg incwm sylweddol. Ar ddiwedd flwyddyn oedd gan y cwmni £34,762 tu cefn. Y flwyddyn sydd diweddu Mawrth 2019 yw'r trydydd flwyddyn llawn o newidiadau strwythur y cwmni, sef cadw gorbenion i lawr gyda nifer cyfyngedig o staff craidd a manteisio ar staff llawrydd er mwyn diwallugofynion staffio prosiectau. Mae'r ymddiriedolwyr yn fodlon ar ganlyniadau'r flwyddyn, ac ol i'r cwmni cynhyrchu colled o £10,837 cyn costau'r cynllun pensiwn.

IAITH Cyf

Adroddiad yr Ymddiriedolwyr

Cronfeydd mewn diffyg

Adroddir ar ganlyniadau'r elusen yn y Datganiad o Weithgareddau Ariannol ar dudalen 6. Mae'r diffyg net o weithgareddau cyffredinol, cyn colledion yn ôl ystadeg yswiriant ar y cynllun pensiwn, yn dangos colled o £10,837. Mae hwn cyn colled ychwanegol cyllidol y cynllun pensiwn o £17,000 (2018 colled o £21,000).

Mae'r ymddiriedolwyr o'r farn bod rhwymedigaethau'r cynllun pensiwn wedi eu darparu amdanynt yn briodol ac maent yn hyderus bydd y diffyg yn cael ei ddileu dros y tymor hir.

Polisi buddsoddi ac amcanion

Rheolwyd pwerau buddsoddi'r ymddiriedolwyr gan y Memorandwm ac Erthyglau Cymdeithasiad. Mae gan yr ymddiriedolwyr bolisi o gadw unrhyw arian fel ased llifol mewn cyfrifon cadw byr dymor, llog uchel, a gall eu mynychu'n rhwydd. Mae'r ymddiriedolwyr o'r farn nad oes gan yr elusen ddigon o arian wrth gefn i ystyried buddsoddi mewn ffurfiau eraill ar hyn o bryd.

Datblygiadau'r dyfodol

Yn gwyno, bydd y cwmni yn parhau gyda i ffurf ailstrwythuredig gan gynnal nifer cyfyngo staff craidd ac ehangu ymhellach ar y tim o ymgynghorwyr cysylltiol a llawrydd. Mae'r strwythur hwnyn caniatáu i'r cwmni barhau i gynnal a thyfu ei chasiti i gyflawni prosiectau tra'n cadw costau staff mor isel â phosib. Mae'r cwmni yn parhau iflaenoriaethu ail-tyfu ei waith trwy ennill prosiectau newydd ac amrywiol.

Cyfrifoldebau'r ymddiriedolwyr

Yr Ymddiriedolwyr (sydd hefyd yn gyfarwyddwr o gwmni IAITH Cyfyngedig at ddiben deddfwriaeth cwmnïau) sydd yn gyfrifol am baratoi Adroddiad yr Ymddiriedolwyr a'r cyfrifon ariannol yn unol â'r deddfwriaeth berthnasol ac Ymarferion Cyfrifyddol Cyffredinol Derbyniol y Deyrnas Unedig.

Yn ôl y ddeddf ar gyfer cwmnïau, mae'n ofynnol i'r ymddiriedolwyr baratoi cyfrifon ar gyfer pob flwyddyn ariannol a fydd yn rhoi darlun gwir a theg o sefyllfa ariannol y cwmni yn ystod y cyfnod hwnnw. Wrth baratoi'r cyfrifon hyn, mae'n rhaid i'r ymddiriedolwyr:

- ddewis polisiau cyfrifyddol addas a'u gweithredu'n gyson
- ddyfarnu ac amcangyfrif yn rhesymol ac yn ddoeth;
- baratoi'r cyfrifon ar y sail y bydd y cwmni yn dal i weithredu os nad yw'n amhriodol i dybio hyn.
- arsylwi'r dulliau a'r egwyddorion yn yr adroddiad ' Datganiadau o Arferion a Argymhellwyd i Elusennau'.

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

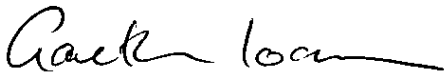
DATGANIAD O WYBODAETH A DDATGELWYD I'R ARCHWILWYR

Yn ôl dealltwriaeth yr ymddiriedolwyr, nid oes yna unrhyw wybodaeth berthnasol (fel diffiniwyd gan Adran 418 o'r Ddeddf Gwmnïau 2006) nid yw archwilwyr y cwmni elusennol yn ymwybodol o, ac mae pob ymddiriedolwr wedi cymryd bob cam bosib fel disgwylir i ymddiriedolwr, i sicrhau eu bod yn ymwybodol o unrhyw wybodaeth archwiledig ac i sicrhau bod archwilwyr yr elusen yn ymwybodol o'r wybodaeth hynny.

ARCHWILWYR

Cynigwyd i ail-benodi Ashmole a'i Gwmni, Cyfrifwyr Siartredig fel archwilwyr i'r cwmni yn ystod y flwyddyn i ddod.

Cymeradwywyd gan yr ymddiriedolwyr ar 17 Gorffennaf 2019 a'i llofnodwyd ar eu rhan gan:



G Ioan - Cadeirydd Bwrdd yr Ymddiriedolwyr

IAITH Cyf - Adroddiad yr Archwilydd Annibynnol i Ymddiriedolwyr

Adroddaf ar gyfrifon y cwmni am y flwyddyn yn diwedd 31 Mawrth 2019, y rhai a gyflwynir ar dudalennau 6 i 15.

Cyfrifoldebau perthnasol yr ymddiriedolwyr a'r archwilydd

Yr ymddiriedolwyr (sydd hefyd yn gyfarwyddwyr y cwmni at ddibenion cyfraith cwmnïau) sy'n gyfrifol am baratoi'r cyfrifon. Mae'r ymddiriedolwyr o'r farn nad yw'n ofynnol cynnal archwiliad ariannol ar gyfer y flwyddyn hon dan ran 144(2) o Ddeddf Elusennau 2011 (Deddf 2011), a bod angen cynnal archwiliad annibynnol.

Ar ôl bodloni fy hun nad yw'n ofynnol i'r elusen gael archwiliad ariannol dan gyfraith cwmnïau a'i bod yn gymwys i gael archwiliad annibynnol, fy nghyfrifoldeb i yw:

archwilio'r cyfrifon yn unol â rhan 145 o Ddeddf 2011;

dilyn y gweithdrefnau a nodir yn y Cyfarwyddiadau Cyffredinol a roddwyd gan y Comisiwn Elusennau dan ran 145 (5) (b) o Ddeddf 2011; a

datgan a oes unrhyw faterion penodol wedi dod i'm sylw.

Sail adroddiad yr archwilydd annibynnol

Cyflawnwyd fy archwiliad yn unol â'r Cyfarwyddiadau Cyffredinol a roddwyd gan y Comisiwn Elusennau. Mae'r archwiliad yn cynnwys adolygu'r cofnodion cyfrifyddu a gedwir gan yr elusen a chymharu'r cyfrifon a gyflwynir â'r cofnodion hynny. Mae hefyd yn cynnwys ystyried unrhyw eitemau neu ddatgeliadau anarferol yn y cyfrifon, a cheisio esboniad gennych chi yr ymddiriedolwyr ynghylch unrhyw faterion felly. Nid yw'r gweithdrefnau a ddilynwyd yn darparu'r holl dystiolaeth a fyddai'n ofynnol mewn archwiliad ariannol ac felly ni fynegir barn ynghylch a yw'r cyfrifon yn rhoi "darlun gwir a theg" ac mae'r adroddiad wedi'i gyfyngu i'r materion hynny a nodwyd yn y datganiad isod.

Datganiad yr archwilydd annibynnol

Mewn perthynas â'm harchwiliad, nid oes unrhyw fater wedi dod i'm sylw:

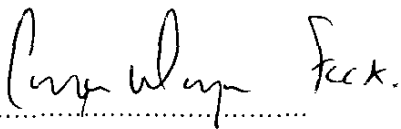
1. Sy'n rhoi achos rhesymol i mi gredu mewn unrhyw ffordd berthnasol bod y gofynion:

(a) i gadw cofnodion cyfrifyddu yn unol â rhan 386 a 387 o Ddeddf Cwmnïau 2006; a

(b) pharatoi cyfrifon sy'n cyd-fynd â'r cofnodion cyfrifyddu, yn cydymffurfio â gofynion cyfrifyddu rhan 394 a 395 o Deddf Cwmnïau 2006 ac â dulliau ac egwyddorion y Datganiad o Arferion Cymeradwy: Cyfrifyddu ac Adrodd gan Elusennau

heb gael eu bodloni; nac

2. y dylid, yn fy marn i, tynnu sylw ato er mwyn cael dealltwriaeth briodol o'r cyfrifon.



Carwyn Morgan Bsc FCCA
Ashmole & Co.
Yr Hen Ysgol
Y Cei
Caerfyrddin
Sir Gaerfyrddin
SA31 3LN

17 Gorfennaf 2019

IAITH Cyf

Datganiad o Symudiadau Ariannol
am y flwyddyn yn diweddu 31 Mawrth 2019

		Cronfa rhydd	Cronfa cyfyng	31.3.19 Cyfanswm	31.3.18 Cyfanswm
		£	£	£	£
ADNODDAU I FEWN					
Incwm buddsoddiadol	2	6	-	6	12
Adnoddau i fewn wrth gweithgareddau i gynhyrchu cyllid					
Prosiectau		<u>202,817</u>	<u>-</u>	<u>202,817</u>	<u>318,566</u>
Cyfanswm adnoddau i fewn		202,823	-	202,823	185,747
ADNODDAU A DDEFNDDIWD					
Gweithgareddau elusenol					
Costau prosiectau		230,660		230,660	319,606
Costau eraill gwariwyd		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cyfanswm adnoddau a ddefnyddiwyd		230,660	-	230,660	319,606
INCWM NET CYN TROSLWYDDIADAU					
		(27,837)	-	(27,837)	(1,028)
Trosglwyddiadau gros rhwng cronfeydd	9	<u>17,480</u>	<u>(17,480)</u>	<u>-</u>	<u>-</u>
Incwm a gwariant am y flwyddyn		(10,357)		(27,837)	(1,028)
Enillion a colledion eraill					
Enillion/(colledion) yn ol ystadeg yswiriant ar cynllun pensiwn		<u>(76,000)</u>	<u>-</u>	<u>(76,000)</u>	<u>128,000</u>
Symudiad net yn gronfeydd		(86,357)	-	(103,837)	126,972
Cronfa d/y		(378,163)	17,480	(360,683)	(487,660)
Cronfa c/y		<u>(464,520)</u>	<u>-</u>	<u>(464,520)</u>	<u>(360,688)</u>

IAITH CyfMantolenAm y flwyddyn yn diweddu 31 Mawrth 2019

		Cronfa rhydd	Cronfa cyfyng	31.3.19 Cyfanswm	31.3.18 Cyfanswm
		£	£	£	£
ASEDAU SEFYDLOG					
Asedau	6	718	-	718	442
ASEDAU CYFREDOL					
Dyledwyr	7	62,021	-	62,021	26,605
Arian mewn llaw ac yn y banc		<u>25,176</u>	<u>-</u>	<u>25,176</u>	<u>89,137</u>
		87,197	-	87,197	115,742
CREDYDWYR					
Symiau'n daladwy o fewn blwyddyn	8	(52,435)	-	(52,435)	(69,872)
ASEDAU CYFREDOL NET		<u>34,762</u>	<u>-</u>	<u>34,762</u>	<u>45,870</u>
CYFANSWM ASEDAU LLAI ASEDAU CYFREDOL NET		35,480	-	35,480	46,312
RHWYMEDIGAETH PENSIWN	10	(500,000)	-	(500,000)	(407,000)
ASEDAU NET		<u>(464,520)</u>	<u>-</u>	<u>(464,520)</u>	<u>(360,688)</u>
CRONFA	9				
Cronfeydd rhydd				(464,520)	(378,168)
Cronfeydd cyfyng				-	<u>17,480</u>
CYFANSWM Y CRONFEYDD				<u>(464,520)</u>	<u>(360,688)</u>

IAITH Cyf

Mantolen - parhad
At 31 Mawrth 2019

Mae'r cwmni elusennol yn cael ei hawl i gael ei eithrio rhag archwilio ariannol o dan adran 477 o Ddeddf Cwmnïau 2006 ar gyfer y flwyddyn yn diweddu 31 Mawrth 2019.

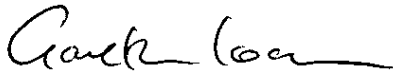
Nid yw'r aelodau wedi mynnu gan y cwmni elusennol i sicrhau archwiliad ariannol o'i ddatganiadau ariannol ar gyfer y flwyddyn yn diweddu 31 Mawrth 2019 unol ag Adran 476 o Ddeddf Cwmnïau 2006.

Mae'r ymddiriedolwyr yn cydnabod eu cyfrifoldebau am

- (a) sicrhau bod y cwmni elusennol yn cadw cofnodion cyfrifeg sy'n cydymffurfio ag Adrannau 386 a 387 o Ddeddf cwmnïau 2006 ac
- (b) paratoi datganiadau ariannol sy'n rhoi darlun gwir a theg o gyflwr materion y cwmni elusennol ar ddiwedd pob blwyddyn ariannol ac o'i gwarged neu ddiffyg ariannol 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 mae'n berthnasol i'r cwmni elusennol.

Mae'r datganiadau ariannol wedi eu paratoi yn unol â darpariaethau arbennig Rhan 15 o Ddeddf Cwmnïau 2006 gyda golwg ar gwmnïau elusennol bach ac â'r Safon Adrodd Ariannol ar gyfer Endidau Llai (effeithiol Ionawr 2015).

Cafodd y datganiadau ariannol eu cymeradwyo gan Fwrdd yr Ymddiriedolwyr ar17/7/19..... ac fe'u llofnodwyd ar ei ran gan:



.....
G Ioan - Ymddiriedolwr

1. POLISIAU CYFRIFYDDU

Sail Cyfrifo

Mae'r cyfrifion am y cwmni elusennol wedi eu paratoi dan y "SORP" (FRS 102) (effeithiol Ionawr 2015), a Deddf Cwmnïau 2006.

Safon Adroddiad Ariannol 102 – eithriad datgelu

Ma'r cwmni wedi cymryd mantais o'r eithradu datgelu i baratoi y cyfrifon, fel y caniateir gan FRS 102.

- Gofynion Adran 7 – datganiad llif arian;
- Gofynion Adran 3 – datganiad ariannol baragraff cyflwyniad 3.17 (d).
- Gofynion Adran 33 – paragraff datgelu barti cysylltiedig 33.7.

Adnoddau a ddefnyddiwyd

Cydnabuwyd costau a threuliau yn y cyfnod pan yn ddyledus ac fe'u dosbarthwyd i gronfeydd ar sail costau uniongyrchol. Lle nad yw'n bosib i'w dosbarthu ar y sail yma, dosrannwyd y costau rhwng costau elusennol uniongyrchol a gweinyddiaeth ar sail cysondeb defnydd yr adnoddau. Mae costau trefn llywodraethol yn cynrychioli'r gost o weinyddu'r elusen a chwrdd â gofynion cyfansoddiadol a statudol.

Adnoddau a dderbyniwyd

Cynhwysir incwm o fuddsoddiadau a ffynonellau eraill pan mae gan yr elusen yr hawl cyfreithiol iddynt a gall y swm ei fesur gyda sicrwydd a chywirdeb rhesymol. Gohiriwyd incwm ond pan fo'n perthyn i gyfnod arall yn y dyfodol.

Asedau

Mae'r asedau sefydlog wedi eu dibrisio dros eu bywyd defnyddiol ar y cyfraddau canlynol.

Offer a pheiriannau - 33% o gost a 20% o gost.

Treth

Mae'r elusen yn rhydd o dalu treth gorfforaethol ar eu gweithgareddau elusennol.

Cronfeydd cyffredinol

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

Mae cronfa cyfyng yn cynrychioli arian a dderbyniwyd tuag at bwrpasau arbennig o fewn amcanion yr elusen a lle ceir amodau ar eu gwario. Codwyd gwariant sy'n ymwneud â'r nod yma i'r gronfa, ynghyd â dyraniad teg o gostau gweinyddu a rheoli. Ceir eglurhad o bob cronfa yn y nodiadau i'r cyfrifon.

Pensiwn

Mae'r cwmni yn gweinyddu cynllun pensiwn cyfraniadau wedi ei ddiffinio a chynllun pensiwn cyfraniadol. Ynglŷn â'r cynllun ddiffinio, codwyd cost achlysurol y cynllun i'r datganiad o weithgareddau ariannol ar sail cost ddisgwyliedig y staff dros oes eu gwasanaeth. Talwyd cyfraniadau yn unol ag argymhellion yr actiwari. Talwyd £12,000 (2018: £10,000) i'r cynllun yma ar swm oedd yn ddyledus i'r cynllun ar 31 Mawrth 2019 oedd £1,258.

Ynglŷn â'r cynllun cyfraniadol, cydnabuwyd y gost yn y datganiad o weithgareddau ariannol yn y flwyddyn pan yn ddyledus. Y gost am y flwyddyn oedd £2,778 (2018: £2,531).

IAITH Cyf

Nodiadau i'r cyfrifon - 31 Mawrth 2019

2. INCWM BUDDSODDIADOL

	31.3.19	31.3.18
	£	£
Llog	<u>6</u>	<u>12</u>

3. NET / (ALLAN) ADNODDAU I MEWN

	31.3.19	31.3.18
	£	£
Ffi archwilwyr	1,000	1,000
Dibrisiant	<u>470</u>	<u>258</u>

4. CYDNABYDDIAETH A BUDDIANNAU YMDIRIEDOLWYR

Nid oedd tâl unrhyw ymddiriedolwyr neu fudd-daliadau eraill ar gyfer y flwyddyn yn diweddu 31 Mawrth 2019 nac ar gyfer y flwyddyn yn diweddu 31 Mawrth 2018.

Treuliau ymddiriedolwyr

Nid oedd treuliau dim ymddiriedolwyr a dalwyd am y flwyddyn yn diweddu 31 Mawrth 2019 nac ar gyfer y flwyddyn yn diweddu 31 Mawrth 2018.

5. COSTAU STAFF

	31.3.19	31.3.18
	£	£
Cyflogau	97,553	85,872
Yswiriant gwladol	6,939	5,789
Pensiwn	<u>20,621</u>	<u>19,877</u>
	<u>125,113</u>	<u>111,538</u>

Rhifau gweithwyr ar gyfartaledd yn ystod y flwyddyn oedd:

	31.3.19	31.3.18
Staff ymchwil a datblygu	3	2
Rheoli a gweinyddol	<u>1</u>	<u>1</u>
	<u>4</u>	<u>3</u>

Nid oes un aelod a staff yn ennill mwy na £60,000 y flwyddyn.

6. ASEDAU SEFYDLOG

	Offer a pheiriannau
COST	
1 Ebrill 2018	96,686
Ychwanegiadau	<u>746</u>
31 Mawrth 2019	<u>97,432</u>
Dibrisio	
1 Ebrill 2018	96,244
Cost y flwyddyn	<u>470</u>
31 Mawrth 2019	<u>96,714</u>
Gwerth yn y llyfrau	
31 Mawrth 2019	<u>718</u>
31 Mawrth 2018	442

Cwmni Iaith Cyf

Nodiadau i'r cyfrifon - 31 Mawrth 2019

7. DYLEDWYR

	31.3.19	31.3.18
	£	£
Dyledwyr masnachol	62,021	26,605
Taliadau ymlaen llaw	-	-
	<u>62,021</u>	<u>26,605</u>

8. CREDYDWYR

	31.3.19	31.3.18
	£	£
Credydwy'r masnachol	32,458	44,696
Trethi ac yswiriant gwladol	1,914	2,513
TAW	14,805	19,412
Credydwy'r arall	<u>3,258</u>	<u>3,253</u>
	<u>52,435</u>	<u>61,923</u>

9. SYMUDIADIAU YN Y CRONFEYDD

	Ar 1.4.18 £	Symudiadau net yn cronfeydd £	Trosglwyddia -dau rhwng y cronfeydd £	Ar 31.3.19 £
Cronfa rhydd				
Cronfa rhydd	(378,168)	(103,837)	17,480	(464,520)
Cronfa cyfyng				
	17,480	-	(17,480)	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
CYFANSWM Y CRONFEYDD	<u>(360,683)</u>	<u>(103,837)</u>	<u>-</u>	<u>(464,520)</u>

Symudiad net yn y cronfeydd, sydd wedi cael ei gynnwys yn yr uchod:

	Adnoddau mewn £	Adnoddau allan £	Enillion/ Colledion £	Symudiadau yn y cronfeydd £
Cronfa rhydd				
Cronfa rhydd	202,817	(230,660)	(76,000)	(103,837)
Cronfa cyfyng				
	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
CYFANSWM Y CRONFEYDD	<u>202,817</u>	<u>(230,660)</u>	<u>(76,000)</u>	<u>(103,837)</u>

IAITH Cyf

Nodiadau i'r cyfrifon - 31 Mawrth 2019

10. OBLYGIADAU PENSIWN

	31.3.19	31.3.18
	£	£
Gwerth farchnad y asedion	2,333,000	2,212,000
Gwerth presennol rhywmedigaethau'r cynllun	<u>(2,833,000)</u>	<u>(2,619,000)</u>
Diffyg yn y cynllun	<u>(500,000)</u>	<u>(407,000)</u>
Rhwymedigaeth pensiwn net	<u>(500,000)</u>	<u>(407,000)</u>

	31.3.19 £	31.3.18 £
ADNODDAU A DDERBYNIWYD		
Incwm buddsoddiadol	6	12
Adnoddau i fewn wrth gweithgareddau i gynhyrchu cyllid		
Addysg ac Hyfforddiant	64,730	254,471
Ymchwil	29,180	9,900
Incwm arall	323	3,197
Ymgynghoriaeth	107,584	31,694
Grantiau	-	4,900
Prosiectau Cymunedol	1,000	9,404
	<u>202,817</u>	<u>318,566</u>
Cyfanswm adnoddau a dderbyniwyd	202,817	318,578
ADNODDAU DEFNYDDIWYD		
Gweithgareddau elusenol		
Cyflogau	80,080	77,003
Yswiriant gwladol	6,085	5,362
Pensiwn	17,843	17,346
Ffioedd prosiectau/datblygu	59,465	143,301
Teithio a chynhaliaeth	4,203	9,946
	<u>169,676</u>	<u>253,958</u>
Costau llywodraethol		
Tâl archwilwyr	1,000	1,000
Cyfrifyddol	2,663	3,931
	<u>3,663</u>	<u>4,931</u>
Costau Cefnogi		
Rheoli		
Cyflogau	17,473	8,869
Yswiriant gwladol	854	427
Pensiwn	2,778	2,531
Llogi offer	3,099	3,547
Rhent a threthu	10,292	11,862
Yswiriant	2,260	2,611
Gwres a golau	1,426	1,389
Ffôn	869	1,490
Post a phapur	2,005	1,972
Hysbysebu	685	426
Costau amrywiol	-	84
Llogi ystafelloedd	811	1,699
Cynnal a chadw	861	2,096
Tanysgrifiadau	130	147
Hyfforddiant staff	-	147
Ffi diogelu incwm	2,203	1,305
Cario ymlaen	46,106	40,602

IAITH Cyf

Nodiadau i'r cyfrifon - 31 Mawrth 2019

	31.3.19 £	31.3.18 £
Rheoli		
Dod ymlaen	46,106	40,602
Ffioedd cyfeithu	-	3,191
Meddalwedd cyfrifiadurol a chynhaliaeth	3,336	7,006
Dibrisiant offer	138	138
Dibrisiant cyfriaafuron	332	120
Enillion disgwyledig ar asedau cynllun pensiwn	(59,000)	(56,000)
Llog ar rwymedigaethau cynllun pensiwn	<u>70,000</u>	<u>69,000</u>
	60,912	64,057
Cyllid		
Treuliau banc	1,084	675
Gwahaniaethau cyfradd cyfnewid	<u>(12)</u>	<u>(15)</u>
	<u>1,072</u>	<u>660</u>
Cyfanswm adnoddau a ddefnyddiwyd	230,660	319,606
Incwm/(Gwariant)	<u>(27,837)</u>	<u>(1,028)</u>

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2019
for
Cwmni Iaith Cyf

Ashmole & Co.
Chartered Certified Accountants
The Old School
The Quay
Carmarthen
Carmarthenshire
SA31 3LN

A14
A8AHU8QJ
26/07/2019
COMPANIES HOUSE #32

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6 to 7
Notes to the Financial Statements	8 to 12
Detailed Statement of Financial Activities	13 to 14

Report of the Trustees
for the Year Ended 31 March 2019

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 2019. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Charity's principal aim is to promote, direct and research into matters relevant to the Welsh language in Wales, in addition to regional and minority languages, to promote and extend educational activities, training and development projects within Welsh society and beyond, in connection with the Welsh language and regional and minority languages, to promote and extend public education in language schemes, bilingualism and multilingualism.

Public benefit

The Charity provides a benefit to the public by giving advice, assistance and services on every subject relevant to the promotion and use of regional and minority languages. The trustees have considered the guidelines given by the Charity Commission on public benefit.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

A review of success and performances of the charity was given by the chairman at the annual meeting.

FINANCIAL REVIEW

Investment policy and objectives

The trustees' investment powers are governed by the Memorandum and Articles of Association. The trustees have a policy of keeping any monies by way of liquid assets in short-term, high interest, easily accessible deposit accounts. The trustees are of the opinion that the Charity does not have enough reserves to consider investing in any other ways at present.

Reserves policy

The trustees have established a policy whereby general funds which are not invested or committed to fixed assets should represent between 3 and 6 months of general expenditure, averaging between £30,000 and £60,000 in reserve funds. At this level, the trustees felt the charity would be able to operate in the event of a substantial shortage of income. At the year end the Company had reserves of £34,762. The year ended 31 March 2018 is the second full year of trading after a substantial restructuring programme, which is to keep a tight hold on overheads, keep a low number of full time staff and using freelance consultants to complete projects. The Company generated a deficit of £10,837 in the year. The financial statements are prepared on the assumption that the charity will carry on as a going concern.

Funds in deficit

The charity's results are reported in the Statement of Financial Activities on page 8. The net deficit or surplus from ordinary activities, before losses according to insurance statistics on the pension scheme, shows a deficit of £10,870. This is after a loss on the pension scheme of £17,000 (2018 loss of £21,000).

The trustees take the view that the pension scheme liabilities have been appropriately allowed for and are confident that the deficit will be wiped out over the long term.

FUTURE PLANS

In briefly, restructuring the staffing plan by reducing the number of employed staff and establish a core team of consultants. The new structure will allow the company to continue to maintain and grow its capacity to carry out projects while keeping control of its costs. The company will prioritize growth, through winning new projects.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a company limited by guarantee without shares as defined by the Companies Act 2006. It was incorporated on 25th March 1993 and became a registered Charity on the 9th June 2009.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

Members of the board of trustees (who are also directors of the charity for the purpose of company's legislation) who served during the year and on the date of the report and noted above. A trustee is appointed by the members in an annual meeting or by the trustees when a post becomes vacant. There must be at least three trustees but there is no maximum.

Organisational structure

A meeting of the board is held every quarter. The trustees have appointed an administrative director to manage the charity's day-to-day activities. The board members guarantee to contribute a maximum of £1 to company's assets should the company be wound up.

Induction and training of new trustees

When new trustees are appointed, they are provided with information on their duties and responsibilities. This includes training in company procedures and policies including an assessment of their training needs. The charity has a policy of offering specific training to every trustee on his or her role and responsibilities.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

02803324 (England and Wales)

Registered Charity number

1130052

Registered office

Uned 3
Parc Busnes Aberarad
Castell Newydd Emlyn
Sir Gar
SA38 9DB

Trustees

R Dafydd	
G Ioan	
D R Davies	
O Llewelyn	- resigned 28.1.19
S Williams	
G Jones	- resigned 12.9.18
Cyng A L Jones	
E Lewis	
Dr S Eaves	
CM Tomos	

Company Secretary

Dr K E Jones

Independent examiner

Ashmole & Co.
Chartered Certified Accountants
The Old School
The Quay
Carmarthen
Carmarthenshire
SA31 3LN

Cwmni Iaith Cyf

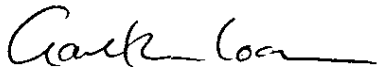
Report of the Trustees
for the Year Ended 31 March 2019

REFERENCE AND ADMINISTRATIVE DETAILS

Bankers

Natwest
4 Heol Fawr
Aberteifi
Ceredigion
SA43 1NW

Approved by order of the board of trustees on17/7/19..... and signed on its behalf by:



.....
G Ioan - Trustee

Independent Examiner's Report to the Trustees of
Cwmni Iaith Cyf

Independent examiner's report to the trustees of Cwmni Iaith Cyf ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2019.

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

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



Carwyn Morgan
ACCA
Ashmole & Co.
Chartered Certified Accountants
The Old School
The Quay
Carmarthen
Carmarthenshire
SA31 3LN

Date: 17/7/2019

Statement of Financial Activities
for the Year Ended 31 March 2019

	Notes	Unrestricted fund £	Restricted fund £	31.3.19 Total funds £	31.3.18 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities					
Projects		202,817	-	202,817	318,566
Investment income	2	6	-	6	12
Total		202,823	-	202,823	318,578
EXPENDITURE ON					
Charitable activities					
Projects		230,655	-	230,655	319,606
NET INCOME/(EXPENDITURE)		(27,832)	-	(27,832)	(1,028)
Transfers between funds	9	17,480	(17,480)	-	-
Other recognised gains/(losses)					
Actuarial gains/losses on defined benefit schemes		(76,000)	-	(76,000)	128,000
Net movement in funds		(86,352)	(17,480)	(103,832)	126,972
RECONCILIATION OF FUNDS					
Total funds brought forward		(378,168)	17,480	(360,688)	(487,660)
TOTAL FUNDS CARRIED FORWARD		(464,520)	-	(464,520)	(360,688)

The notes form part of these financial statements

Balance Sheet
At 31 March 2019

	Notes	Unrestricted fund £	Restricted fund £	31.3.19 Total funds £	31.3.18 Total funds £
FIXED ASSETS					
Tangible assets	6	718	-	718	442
CURRENT ASSETS					
Debtors	7	62,021	-	62,021	26,605
Cash at bank and in hand		25,176	-	25,176	89,137
		<u>87,197</u>	<u>-</u>	<u>87,197</u>	<u>115,742</u>
CREDITORS					
Amounts falling due within one year	8	(52,435)	-	(52,435)	(69,872)
NET CURRENT ASSETS		<u>34,762</u>	<u>-</u>	<u>34,762</u>	<u>45,870</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		35,480	-	35,480	46,312
PENSION LIABILITY	10	(500,000)	-	(500,000)	(407,000)
NET ASSETS/(LIABILITIES)		<u>(464,520)</u>	<u>-</u>	<u>(464,520)</u>	<u>(360,688)</u>
FUNDS	9				
Unrestricted funds				(464,520)	(378,168)
Restricted funds				-	17,480
TOTAL FUNDS				<u>(464,520)</u>	<u>(360,688)</u>

The notes form part of these financial statements

Cwmni Iaith Cyf

Balance Sheet - continued
At 31 March 2019

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2019.

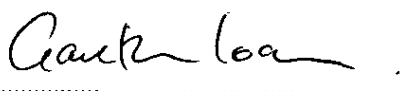
The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2019 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies.

The financial statements were approved by the Board of Trustees on17/7/19..... and were signed on its behalf by:



.....
G Ioan -Trustee

I. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemptions 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;
- the requirement of Section 3 Financial Statement Presentation paragraph 3.17(d);
- the requirements of Section 11 Financial Instruments paragraphs 11.41(b), 11.41(c), 11.41(e), 11.41(f), 11.42, 11.44, 11.45, 11.47, 11.48(a)(iii), 11.48(a)(iv), 11.48(b) and 11.48(c);
- the requirements of Section 12 Other Financial Instruments paragraphs 12.26, 12.27, 12.29(a), 12.29(b) and 12.29A;
- the requirement of Section 33 Related Party Disclosure paragraph 33.7.

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.

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.

Fixtures and fittings	- 20% on cost
Computer equipment	- 33% on cost

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2019

1. 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 Financial Activities in the period to which they relate.

2. INVESTMENT INCOME

	31.3.19	31.3.18
	£	£
Deposit account interest	6	12
	<u>6</u>	<u>12</u>

3. NET INCOME/(EXPENDITURE)

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

	31.3.19	31.3.18
	£	£
Other assurance services	1,000	1,000
Depreciation - owned assets	470	258
Hire of plant and machinery	62,564	147,779
Other operating leases	4,203	9,946
	<u>67,237</u>	<u>158,983</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2019 nor for the year ended 31 March 2018.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2019 nor for the year ended 31 March 2018.

5. STAFF COSTS

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

	31.3.19	31.3.18
Project	3	2
Support	1	1
	<u>4</u>	<u>3</u>

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

Notes to the Financial Statements - continued
for the Year Ended 31 March 2019

6. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2018	51,191	45,495	96,686
Additions	-	746	746
At 31 March 2019	51,191	46,241	97,432
DEPRECIATION			
At 1 April 2018	50,915	45,329	96,244
Charge for year	138	332	470
At 31 March 2019	51,053	45,661	96,714
NET BOOK VALUE			
At 31 March 2019	138	580	718
At 31 March 2018	276	166	442

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.19 £	31.3.18 £
Trade debtors	62,021	26,605

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.19 £	31.3.18 £
Trade creditors	32,458	44,694
Social security and other taxes	1,914	2,513
VAT	14,805	19,412
Other creditors	1,258	1,253
Accrued expenses	2,000	2,000
	52,435	69,872

9. MOVEMENT IN FUNDS

	At 1.4.18 £	Net movement in funds £	Transfers between funds £	At 31.3.19 £
Unrestricted funds				
General fund	(378,168)	(103,832)	17,480	(464,520)
Restricted funds				
TWF	17,480	-	(17,480)	-
TOTAL FUNDS	(360,688)	(103,832)	-	(464,520)

Notes to the Financial Statements - continued
for the Year Ended 31 March 2019

9. **MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	202,823	(230,655)	(76,000)	(103,832)
TOTAL FUNDS	<u>202,823</u>	<u>(230,655)</u>	<u>(76,000)</u>	<u>(103,832)</u>

Comparatives for movement in funds

	At 1.4.17 £	Net movement in funds £	At 31.3.18 £
Unrestricted Funds			
General fund	(506,039)	127,871	(378,168)
Restricted Funds			
TWF	18,379	(899)	17,480
TOTAL FUNDS	<u>(487,660)</u>	<u>126,972</u>	<u>(360,688)</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	318,578	(318,707)	128,000	127,871
Restricted funds				
TWF	-	(899)	-	(899)
TOTAL FUNDS	<u>318,578</u>	<u>(319,606)</u>	<u>128,000</u>	<u>126,972</u>

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

	At 1.4.17 £	Net movement in funds £	Transfers between funds £	At 31.3.19 £
Unrestricted funds				
General fund	(506,039)	24,039	17,480	(464,520)
Restricted funds				
TWF	18,379	(899)	(17,480)	-
TOTAL FUNDS	<u>(487,660)</u>	<u>23,140</u>	<u>-</u>	<u>(464,520)</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2019

9. MOVEMENT IN FUNDS - continued

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 £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	521,401	(549,362)	52,000	24,039
Restricted funds				
TWF	-	(899)	-	(899)
TOTAL FUNDS	<u>521,401</u>	<u>(550,261)</u>	<u>52,000</u>	<u>23,140</u>

10. EMPLOYEE BENEFIT OBLIGATIONS

	31.3.19	31.3.18
	£	£
Market value of the assets	2,333,000	2,212,000
Present value of the liabilities	(2,833,000)	(2,619,000)
Deficit in the pension scheme	(500,000)	(407,000)

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2019.

Detailed Statement of Financial Activities
for the Year Ended 31 March 2019

	31.3.19 £	31.3.18 £
INCOME AND ENDOWMENTS		
Investment income		
Deposit account interest	6	12
Charitable activities		
Education and training	64,730	259,471
Research	29,180	9,900
Sundry income	323	3,197
Consultancy	107,584	31,694
Grants	-	4,900
Community projects	1,000	9,404
	202,817	318,566
Total incoming resources	202,823	318,578
EXPENDITURE		
Charitable activities		
Wages	80,080	77,003
Social security	6,085	5,362
Pensions	17,843	17,346
Development and research fees	59,465	144,232
Travelling	4,203	9,946
	167,676	253,889
Support costs		
Management		
Wages	17,473	8,869
Social security	854	427
Pensions	2,778	2,531
Hire of plant and machinery	3,099	3,547
Rates and water	10,292	11,862
Insurance	2,620	2,611
Light and heat	1,426	1,389
Telephone	869	1,490
Postage and stationery	2,005	1,972
Advertising	685	426
Sundries	-	84
Hire of rooms	811	1,699
Repairs and renewals	856	2,096
Subscriptions	130	147
Staff training	-	147
Income protection fee	2,203	1,305
Translation fees	-	3,191
Computer maintenance	3,336	7,006
Fixtures and fittings	138	138
Carried forward	49,575	50,937

Detailed Statement of Financial Activities
for the Year Ended 31 March 2019

	31.3.19 £	31.3.18 £
Management		
Brought forward	49,575	50,937
Computer equipment	332	120
Expected return on pension scheme assets	(59,000)	(56,000)
Interest on pension scheme liabilities	70,000	69,000
	60,907	64,057
Finance		
Bank charges	1,072	660
Governance costs		
Auditors' remuneration for non audit work	1,000	1,000
	230,655	319,606
Total resources expended		
Net expenditure	(27,832)	(1,028)