

CYMEN CYF
DATGANIADAU ARIANNOL BYR
31 MAWRTH 2014



JONES & GRAHAM
Cyfrifwyr Siartredig Ardystiedig
45 Stryd y Dyffryn,
DINBYCH
Sir Ddinbych
LL16 3AH



CYMEN CYF

DATGANIADAU ARIANNOL BYR

BLWYDDDDYN YN DIWEDDU 31 MAWRTH 2014

CYNNWYS

TUDALEN

Mantolen Fer

1

Nodiadau i'r cyfrifon byr

3

CYMEN CYF

Tudalen 1

MANTOLEN FER**31 MAWRTH 2014**

	Nodyn	2014 £	2013 £
ASEDAU SEFYDLOG	2		
Asedau diriaethol		82,337	19,875
ASEDAU CYFREDOL			
Stoc		15,600	1,884
Dyledwyr		996,094	879,118
Arian yn y banc ac mewn llaw		97,940	123,687
		<u>1,109,634</u>	<u>1,004,689</u>
CREDYDWYR: Symiau'n ddyledus o fewn blwyddyn		<u>181,363</u>	<u>165,155</u>
ASEDAU CYFREDOL NET		<u>928,271</u>	<u>839,534</u>
CYFANSWM ASEDAU LLAI RHWYMEDIGAETHAU CYFREDOL		1,010,608	859,409
CREDYDWYR : Symiau'n ddyledus ar ôl mwy na blwyddyn		52,442	75
GRANTIAU LLYWODRAETH	3	<u>20,000</u>	<u>-</u>
		<u>938,166</u>	<u>859,334</u>
CYFALAF A CHRONFEYDD			
Cyfalaf cyfranddaliadau ecwiti wedi'u galw	4	36,272	36,272
Cronfeydd eraill		1,910	1,910
Cyfrif elw a cholled		<u>899,984</u>	<u>821,152</u>
CRONFEYDD Y CYFRANDDALWYR		<u>938,166</u>	<u>859,334</u>

Am y flwyddyn yn diweddu 31 Mawrth 2014 roedd gan y cwmni yr hawl i eithrio rhag archwilio y cyfrifon yn rhinwedd adran 477 o'r Ddeddf Cwmnïau 2006 yn berthnasol i gwmnïau bychain

Dyletswyddau'r cyfarwyddwyr

- Nid yw'r aelodau wedi gofyn i'r cwmni gael archwiliad o'r cyfrifon am y flwyddyn berthnasol yn unol ag adran 476 y Ddeddf, ac
- Mae'r cyfarwyddwyr yn cydnabod eu dyletswyddau i gydymffurfio gyda gofynion y Ddeddf ynglŷn â pharatoi y cyfrifon

Paratowyd y cyfrifon yma yn unol a'r darpariaethau perthnasol i gwmnïau yn ôl y drefn i gwmnïau bychain a gyda'r Safon Adroddiad Ariannol i Gyrff Bychain (effeithiol Ebrill 2008)

CYMEN CYF

MANTOLEN FER (parhad)

31 MAWRTH 2014

Cytunwyd y datganiadau ariannol gan y cyfarwyddwyr ar 20.8. 2014, a llofnodwyd ar eu rhan gan


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MRS M W CADWALADR

CYMEN CYF**NODIADAU I'R DATGANIADAU ARIANNOL BYR****BLWYDDYN YN DIWEDDU 31 MAWRTH 2014****1. POLISIAU CYFRIFO****Sail Cyfrifo**

Paratowyd y datganiadau ariannol ar sail dulliau cost hanesyddol ac yn ôl Safon Adroddiad Ariannol i Gyrff Bychain (effeithiol Ebrill 2008)

Cyfuniad

Ym marn y cyfarwyddwyr, mae mentrau'r cwmni a'r is-gwmni yn cynnwys grŵp bychan Felly cymerodd y cwmni fantais o'r eithriad a ddarperir gan Adran 398 o Ddeddf Cwmnïau 2006 i beidio paratoi cyfrifon grŵp

Trosiant

Mae'r trosiant a ddangosir yn y cyfrif elw a cholled yn cynrychioli symiau a anfonebwyd yn ystod y flwyddyn, heb gynnwys Treth Ar Werth

Ynglŷn â chontractau hir dymor a chontractau am wasanaethau cyfredol, mae trosiant yn cynrychioli gwerth y gwaith a wnaed yn y flwyddyn, yn cynnwys amcangyfrifiadau o symiau nad anfonebwyd. Cydnabyddir trosiant parthed contractiau hir dymor a chontractiau cyfredol drwy gyfeirio at y camau gorffenedig

Asedau Sefydlog

Mae'r holl asedau sefydlog yn cael eu recordio i ddechrau ar gost

Dibrisiant

Pennir Dibrisiant er mwyn dileu cost ased, llai ei werth tybiedig gweddillol, yn ystod oes economaidd ddefnyddiol yr ased honno fel a ganlyn

Offer a Dodrefn Swyddfa	- 16% Cost Gwreiddiol
Cerbydau	- 25% Cost Gwreiddiol
Offer Is-deitlo a Chyfieithu	- 16% Cost Gwreiddiol
Gosodion a Gwelliannau Eiddo Prydlesol	- 10% Cost Gwreiddiol

Gwaith ar y gweill

Mae'r gwaith ar y gweill yn cael ei werthuso ar sail costau uniongyrchol yn ogystal a gorbenion priodol ar sail lefel normal y gweithgarwch. Gwneir darpariaeth ar gyfer unrhyw golledion a ragwelir lle'n briodol. Ni chynhwysir unrhyw elfen o elw wrth werthuso'r gwaith ar y gweill

Cyntundebau Hur bryniant

Cyfalafwyd a datgelwyd asedau a ddelir dan drefniadau hur brynu dan yr asedau sefydlog diriaethol yn ôl eu gwerth teg. Trinir elfen gyfalaf taliadau'r dyfodol fel rhwymedigaeth a gosodir y llôg yn erbyn y Cyfrif Elw a Cholled ar sail llinol

Costau Pensiwn

Mae'r cwmni yn gweithredu cynllun pensiwn i'r gweithwyr. Mae asedau y cynllun yn cael eu dal arwahan i rai y cwmni. Mae'r cyfraniadau blynyddol yn cael eu dangos yn y cyfrif elw a cholled

Offerynnau Ariannol

Dynodir a chyfrifir offerynnau ariannol yn ôl sylwedd trefniant y contract, naill a'i fel asedau ariannol, rhwymedigaethau ariannol neu offerynnau ecwiti. Offeryn ecwiti yw unrhyw contract sy'n tystiolaethu budd sy'n weddill yn asedau'r cwmni ar ôl tynnu'r cwbl o'i rhwymedigaethau

CYMEN CYF**NODIADAU I'R DATGANIADAU ARIANNOL BYR****BLWYDDYN YN DIWEDDU 31 MAWRTH 2014****2. ASEDAU SEFYDLOG**

	Asedau Diriaethol £
COST	
Ar 1 Ebrill 2013	150,716
Ychwanegiadau	78,298
Ar 31 Mawrth 2014	229,014
DIBRISANT	
Ar 1 Ebrill 2013	130,841
Tâl am y flwyddyn	15,836
Ar 31 Mawrth 2014	146,677
NET GWERTH-LLYFR	
Ar 31 Mawrth 2014	82,337
Ar 31 Mawrth 2013	19,875

3. GRANT Y LLYWODRAETH

	2014 £	2013 £
Derbyniwyd	25,000	-
Amortiddiad	(5,000)	-
	20,000	-

4 CYFRANNAU CYFALAF**Cyfrannau Cyfalaf Awdurdodwyd**

	2014 £	2013 £
38,181 cyfrannau cyffredin o £1 00 yr un	38,181	38,181

Pennwyd, cyflwynwyd a thalwyd yn llawn:

	2014 Nifer	£	2013 Nifer	£
Cyfrannau cyfalaf cyffredin o £1 yr un	36,272	36,272	36,272	36,272

5. RHIANT-GWMNI

Y rhiant-gwmni yw Cymen Holdings Ltd

Company No: 2910078

CYMEN CYF

ABBREVIATED FINANCIAL STATEMENTS

31 MARCH 2014

JONES & GRAHAM

Certified Chartered Accountants and Registered Auditors

45 Vale Street

DENBIGH

Denbighshire

LL16 3AH

CYMEN CYF

ABBREVIATED FINANCIAL STATEMENTS

YEAR ENDING 31 MARCH 2014

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Notes to the abbreviated accounts	3

CYMEN CYF

ABBREVIATED BALANCE-SHEET

31 MARCH 2014

	Notes	2014 £	£	2013 £	£
FIXED ASSETS	2				
Tangible assets			82,337		19,875
CURRENT ASSETS					
Stock		15,600		1,884	
Debtors		996,094		879,118	
Cash at bank and in hand		<u>97,940</u>		<u>123,687</u>	
		1,109,634		1,004,689	
CREDITORS: Amounts falling due within one year		<u>181,363</u>		<u>165,155</u>	
NET CURRENT ASSETS			<u>928,271</u>		<u>839,534</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			1,010,608		859,409
CREDITORS: Amounts falling due after more than one year			52,442		75
GOVERNMENT GRANTS	3		<u>20,000</u>		<u>-</u>
			<u>938,166</u>		<u>859,334</u>
CAPITAL & RESERVES					
Called-up equity share capital	4		36,272		36,272
Other reserves			1,910		1,910
Profit and loss account			<u>899,984</u>		<u>821,152</u>
SHAREHOLDERS' RESERVES			<u>938,166</u>		<u>859,334</u>

For the year ended 31 March 2014, the company was entitled to exemption from audit of the accounts by virtue of section 477 of the Companies Act 2006 as relevant to small firms

Duties of the directors

- The members have not requested the company to carry out an audit of the accounts for the year in question in accordance with section 476 of the Act, and
- The directors acknowledge their responsibilities for complying with the requirements of the Act in relation to preparing the accounts

These accounts have been prepared in accordance with the special provisions for companies in accordance with the arrangement for small firms and with the Financial Reporting Standard for Smaller Entities (effective April 2008)

The notes on pages 3 to 4 form part of these abbreviated accounts.

CYMEN CYF

ABBREVIATED BALANCE-SHEET (continued)

31 MARCH 2014

The financial statements were approved by the directors on **20 8** 2014 and signed on their behalf by
[signature]

MRS M W CADWALADR

The notes on pages 3 to 4 form part of the abbreviated accounts.

CYMEN CYF

NOTES TO THE ABBREVIATED FINANCIAL STATEMENTS

YEAR ENDING 31 MARCH 2014

1 ACCOUNTING POLICIES

Basis of Accounting

The financial statements have been prepared on the basis of historical cost methods and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

Combination

In the opinion of the directors, the initiatives of the company and the subsidiary comprise a small group. Therefore the company availed itself of the exemption provided for in Section 398 of the Companies Act 2006 not to prepare group accounts.

Turnover

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of VAT.

Regarding long-term contracts and contracts for current services, turnover represents value of work done during the year, including an estimate of sums not invoiced. Turnover on long-term projects and current contracts is recognized by reference to completed stages.

Fixed Assets

All the fixed assets are recorded to begin at cost.

Depreciation

Depreciation is reckoned so as to write off an asset's cost, less its deemed residual value, over its useful economic life as follows:

Office Equipment and Furniture	- 16% of Original Cost
Vehicles	- 25% of Original Cost
Subtitling and Translation Equipment	- 16% of Original Cost
Fittings and Improvements to Leasehold Property	- 10% of Original Cost

Work in hand

Work in hand is valued on the basis of direct costs together with appropriate overheads at normal activity level. Provision is made for any anticipated losses where appropriate. No profit element is included in the valuation of work in hand.

Hire-Purchase Agreements

Assets held under hire-purchase arrangements have been capitalised and disclosed under tangible fixed assets at fair value. The capital element of future payments is treated as a liability and the interest is set against the Profit and Loss Account on a straight-line basis.

Pension Costs

The company operates a pension scheme for employees. The assets of the scheme are held separately from those of the company. The annual contributions are shown in the profit and loss account.

Financial Instruments

Financial instruments are denoted and accounted for in accordance with the basis on which the contracts were settled, either as financial assets, financial liabilities or equity instruments. An equity instrument is any contract which provides evidence of a residual benefit in the company assets after deducting all its liabilities.

CYMEN CYF
NOTES TO THE ABBREVIATED FINANCIAL STATEMENTS
YEAR ENDING 31 MARCH 2014

2. FIXED ASSETS

	Tangible Assets £
COST	
At 1 April 2013	150,716
Additions	<u>78,298</u>
At 31 March 2014	<u>229,014</u>
DEPRECIATION	
At 1 April 2013	130,841
Payment for the year	<u>15,836</u>
At 31 March 2014	<u>146,677</u>
NET BOOK VALUE	
At 31 March 2014	<u>82,337</u>
At 31 March 2013	<u>19,875</u>

3. GOVERNMENT GRANT

	2014 £	2013 £
Received	<u>25,000</u>	-
Amortisation	<u>(5,000)</u>	-
	<u>20,000</u>	<u>-</u>

4. SHARE CAPITAL

Authorised Share Capital:

	2014 £	2013 £
38,181 ordinary shares of £1 00 each	<u>38,181</u>	<u>38,181</u>

Allotted, issued and fully paid:

	2014 Number	£	2013 Number	£
Ordinary capital shares of £1 each	<u>36,272</u>	<u>36,272</u>	<u>36,272</u>	<u>36,272</u>

5. PARENT COMPANY

The parent company is Cymen Holdings Ltd