

Company Registration Number - 05853982

The Charity Registration Number is :- 1117071

Cytûn: Eglwysi Ynghyd yng Nghymru/Churches Together in Wales Limited

Report and Accounts

31 December 2019



Cytûn: Eglwysi Ynghyd yng Nghymru/Churches Together in Wales Limited

Report and accounts for the year ended 31 December 2019

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Trustees' Annual Report for the year ended 31 December 2019

The Trustees present their Report and Accounts for the year ended 31 December 2019, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name.

The legal name of the charity is:- Cytûn: Eglwysi Ynghyd yng Nghymru/Churches Together in Wales Limited.

The charity is also known by its operating name, Cytûn.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1117071.

Mae Cytûn yn gwmni cofrestredig yng Nghymru a Lloegr.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as a company limited by guarantee, registered under the Companies Acts . The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

Ystafell 3.3 / Room 3.3

Ty Hastings / Hastings House, Llys Fitzalan / Fitzalan Court (opposite Brunel House)

Caerdydd / Cardiff

CF24 0BL

Ffôn / Telephone 03300169860

E-bost / Email post@cytun.cymru Web address www.cytun.co.uk

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

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EGLWYSI SY’N AELODAU / MEMBER CHURCHES

Categori A (a) / Category A (a)

1. Byddin yr Iachawdwriaeth / The Salvation Army
2. Eglwys Bresbyteraidd Cymru / The Presbyterian Church of Wales
3. Cymanfa Bedyddwyr De Cymru / South Wales Baptist Association
4. Eglwys Lutheriaid Almaeneg ei Hiaith yn Ne Cymru / German Speaking Lutheran Church in South Wales
5. Undeb Bedyddwyr Cymru / The Baptist Union of Wales
6. Undeb yr Annibynwyr Cymraeg / The Union of Welsh Independents
7. Y Gynghrair Gynulleidfaol / The Congregational Federation
8. Yr Eglwys Ddiwygiedig Unedig / The United Reformed Church
9. Yr Eglwys Gatholig Rufeinig / The Roman Catholic Church
10. Yr Eglwys Fethodistaidd / The Methodist Church
11. Yr Eglwys yng Nghymru / The Church in Wales
12. Yr Eglwys Uniongred Indiaidd / The Indian Orthodox Church
13. Eglwys Pentecost DU / The Church of Pentecost UK

Categori A (b) / Category A (b)

1. Cymdeithas Grefyddol y Cyfeillion / The Religious Society of Friends

Categori B (a) / Category B (a)

1. Eglwys Bresbyteraidd De Korea yng Nghymru / Presbyterian Church of South Korea in Wales
2. Eglwys Adfentiaid y Seithfed Dydd yng Nghymru / Seventh Day Adventists Church in Wales
3. Yr Eglwys Uniongred Ethiopiaidd / The Ethiopian Orthodox Church

Aelodau Categori B (b) / Category B (b) Membership

1. Cymorth Cristnogol / Christian Aid
2. CAFOD
3. Cymdeithas Dai Aelwyd / Aelwyd Housing Association
4. Rhwydwaith Dwristaidd yr Eglwysi / Churches Tourism Network
5. Cymdeithas y Beibl / Bible Society
6. Drwy'r Tô / Through the Roof
7. Cyngor Cymru ar Alcohol a Chyffuriau Eraill / Welsh Council on Alcohol and Other Drugs
8. Siop Lyfrau Eglwysi Ynghyd, Caerdydd / Churches Together Bookshop, Cardiff
9. Cyngor Ysgolion Sul Cymru / Welsh Sunday Schools Council
10. Comisiwn yr Eglwysi Cyfamodol / Commission of the Covenanted Churches
11. Cyngor Eglwysi Rhyddion Cymru / Free Church Council of Wales
12. Y Ganolfan Addysg Gristnogol i Oedolion / Cardiff Adult Christian Education Centre.
13. Cyfleidio'r Dwyrain Canol / Embrace the Middle East
14. Cyfiawnder Tai / Housing Justice
15. Teuluoedd Diogel dros Blant / Safer Families for Children
16. A Rocha DU / A Rocha UK
17. Cymdeithas y Plant / The Children Society

Cytûn: Eglwys Ynghyd yng Nghymru/Churches Together in Wales Limited

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Trustees' Annual Report for the year ended 31 December 2019

The Trustees in office on the date the report was approved were:-

COYLE, Dr Patrick Joseph (Cadeirydd / Chair) (Appointed 14/10/08)

GILLHAM, Revd / Parch Christopher Leon Y Gynghrair Gynulleidfaol / The Congregational Federation (Appointed 10/10/07)

CAMERON, Right Revd / Gwir Barch Gregory Kenneth Yr Eglwys yng Nghymru / The Church in Wales (Appointed 1/2/18)

EVANS, Owain Gethin Cymdeithas Grefyddol y Cyfeillion / The Religious Society of Friends (Appointed 25/6/18)

DESPRÉS, Annette Eglwys Lutheraid Almaeneg ei Hiaith / German Speaking Lutheran Church in South Wales (Appointed 27/6/13)

MORRIS, Judith Anne Undeb y Bedyddwyr Cymru/ Baptist Union of Wales (Appointed 6/6/17)

BAKER, George Lyle Byddin yr Iachadwriaeth / The Salvation Army (Appointed 21/2/19)

WALKLING, Revd / Parch Simon Edwin Yr Eglwys Ddiwygiedig Unedig / The United Reformed Church (Appointed 27/6/13)

REES, Revd / Parch Dyfrig, Undeb yr Annibynnwyr Cymraeg / Union of Welsh Independents (Appointed 10/2/20)

GALE, Revd / Parch Catherine Laura Yr Eglwys Fethodistaidd / The Methodist Church (Appointed 1/2/18)

MATTHEWS, Revd / Parch Brian Clifford Eglwys Bresbyteraidd Cymru / The Presbyterian Church of Wales (Appointed 25/6/18)

GEORGE Mr Jacob Pappy Yr Eglwys Uniongred Indiaidd / Indian Orthodox Church (Appointed 27/6/13)

KUNUTSOR, Revd / Parch Shelter Eglwys y Pentecost DU / The Church of Pentecost UK (Appointed 1/2/18)

The following persons served as Trustees during the year ended 31 December 2019 :-

COYLE, Dr Patrick Joseph (Cadeirydd / Chair) (Appointed 14/10/08)

GILLHAM, Revd / Parch Christopher Leon Y Gynghrair Gynulleidfaol / The Congregational Federation (Appointed 10/10/07)

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WALKLING, Revd / Parch Simon Edwin Yr Eglwys Ddiwygiedig Unedig / The United Reformed Church (Appointed 27/6/13)

RICHARDS, Miss Eurwen Undeb yr Annibynnwyr Cymraeg / Union of Welsh Independents (Resigned 10/2/20)

MANGHAN, Philip Gerard Yr Eglwys Gatholig Rufeinig / The Roman Catholic Church (Resigned 6/12/19)

GALE, Revd / Parch Catherine Laura Yr Eglwys Fethodistaidd / The Methodist Church (Appointed 1/2/18)

MATTHEWS, Revd / Parch Brian Clifford Eglwys Bresbyteraidd Cymru / The Presbyterian Church of Wales (Appointed 25/6/18)

GEORGE Mr Jacob Pappy Yr Eglwys Uniongred Indiaidd / Indian Orthodox Church (Appointed 27/6/13)

KUNUTSOR, Revd / Parch Shelter Eglwys y Pentecost DU / The Church of Pentecost UK (Appointed 1/2/18)

Cytûn: Eglwysi Ynghyd yng Nghymru/Churches Together in Wales Limited

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Trustees' Annual Report for the year ended 31 December 2019

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

Fel elusen, nod eglur Cytûn yw uno mewn pererindod yr eglwysi hynny yng Nghymru sydd, gan gydnabod datguddiad Duw yng Nghrist, yn cyffesu yr Arglwydd Iesu Grist yn Dduw a Gwaredwr yn ôl yr Ysgrythurau; ac mewn ufudd-dod i ewyllys Duw ac yng ngrym yr Ysbryd Glân, yn ymrwymo'u hunain i geisio dyfnhau eu cymundeb â Christ ac â'i gilydd yn yr Eglwys, sef ei gorff ef, ac i gyflawni eu cenhadaeth o gyhoeddi'r efengyl drwy dystiolaethu a gwasanaethu gyda'i gilydd yn y byd, er gogoniant yr un Duw, Tad, Mab ac Ysbryd Glân.

As a charity, Cytûn has the clear aim of uniting in pilgrimage those churches in Wales which, acknowledging God's revelation in Christ, confess the Lord Jesus Christ as God and Saviour according to the Scriptures; and, in obedience to God's will and in the power of the Holy Spirit, commit themselves to seek a deepening of their communion with Christ and with one another in the Church, which is his body, and to fulfil their mission to proclaim the Gospel by common witness and service in the world, to the glory of one God, Father, Son and Holy Spirit.

The main activities undertaken in relation to those purposes during the year.

Ffynonellau incwm yr elusen yw: cyfraniadau gan aelodau ac asiantaethau sy'n bartneriaid, tanysgrifiadau oddi wrth gyrff eciwmenaidd rhanbarthol a lleol a grantiau adnoddau ymarferol oddi wrth Gyngor Gweithredu Gwirfoddol Cymru ar gyfer gwaith a gyflawnwyd mewn perthynas â Chyngor Partneriaeth y Trydydd Sector Llywodraeth Cymru.

Tri phrif weithgaredd Cytûn ar gyfer codi arian oedd: sicrhau cyfraniadau oddi wrth yr eglwysi a'r enwadau sy'n aelodau, sicrhau tanysgrifiadau oddi wrth grwpiau lleol a rhanbarthol a sicrhau cymorth oddi wrth Gyngor Gweithredu Gwirfoddol Cymru i alluogi Cytûn i gyflawni ein dyletswyddau tuag at gymunedau ffydd Cymru.

The charity's sources of income are: contributions from members and partner agencies, subscriptions from regional and local ecumenical bodies and capacity grants from the Wales Council for Voluntary Action for work completed relating to the Welsh Assembly Government's Third Sector Partnership Council. Cytûn's three main fundraising activities were: raising contributions from member churches and denominations, gaining subscriptions from local and regional groups and gaining support from the Wales Council for Voluntary Action to enable Cytûn to meet its obligations to Wales' faith communities.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

Mae'r Ymddiriedolwyr yn ymwybodol o ganllawiau'r Comisiwn Elusennau ar fudd i'r cyhoedd, gan gynnwys y canllawiau ar hyrwyddo crefydd. Mae'r Ymddiriedolwyr wedi rhoi sylw i ganllawiau'r Comisiwn Elusennau ar fudd i'r cyhoedd wrth reoli gweithgareddau'r elusen.

The Trustees are mindful of the Charity Commission's guidance on Public Benefit including the guidance on advancement of religion. The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

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The charity's strategies for achieving its aims and objectives in the future.

Mae Cytûn yn amcanu darparu "gofod eciwmenaidd strwythuredig" ar gyfer cyfarfod a thrafod gan hwyluso astudio materion o ddiddordeb cyffredinol ar y cyd a meithrin cysylltiadau rhwng yr eglwysi parthed materion ffydd a threfn a'r materion ehangach a drafodir yn y fforwm cyhoeddus yng Nghymru. Parhawyd i gynnig cynlluniau i gefnogi prosiectau eciwmenaidd lleol a grwpiau eciwmenaidd lleol a rhanbarthol drwy gynhyrchu cylchlythyrau rheolaidd, ymweliadau gan aelodau'r tîm staff a chynnig cymorth ymarferol ar gyfer tystio eciwmenaidd yn lleol.

Cafodd cysylltiadau gyda'r gymuned Gristnogol fyd-eang eu hybu drwy sawl ffordd.

Mewn ymateb i geisiadau gan eglwysi ac mewn partneriaeth â phartneriaid Cristnogol eraill megis y Gynghrair Efengylaidd, darparodd Cytûn beth cymorth gweinyddol i alluogi Cyngor Rhyng-grefyddol Cymru i ddatblygu ei swyddogaeth fel man cyfarfod ar gyfer deialog rhwng cymunedau ffydd.

Mae gan y tîm staff batrwm o gyfarfodydd rheolaidd i gadw golwg ar y cynnydd gyda'r Cynllun Gwaith a'r modd y cyflawnir nodau ac amcanion strategol cyffredinol yr elusen. Mae'r staff yn adrodd yn ôl i'r Bwrdd, y Grŵp Galluogi a'r Cyfarfod Cyffredinol Blynnyddol. Cytunwyd ar Gynllun Gwaith drafft newydd.

Cytûn seeks to provide a "structured ecumenical space" for meeting and encounter, facilitating a shared study on common issues and fostering relationships among and between the churches regarding faith and order issues and the wider matters discussed in the public place in Wales.

Continued proposals have been put in place to support local ecumenical projects and local and regional ecumenical groups by the production of regular newsletters, visits by the staff team and practical support for local acts of ecumenical witness.

Links with the world-wide Christian community were furthered by a variety of means.

In response to requests from churches and in partnership with other Christian partners, such as the Evangelical Alliance, Cytûn provided some administrative support for the Inter-faith Council for Wales to develop its own capacity as a place for dialogue between faith communities.

The staff team has a rolling pattern of meetings which keep a check on the progress of the Workplan and the delivery of the charity's overall strategic aims and objectives. The staff reports back to the Board, the Enabling Group and the Annual General Meeting. A new draft Workplan was agreed.

The main achievements and performance of the charity during the year.

Canolbwyntiodd gweithgareddau mwyaf arwyddocaol Cytûn ar gynnig cymorth eciwmenaidd i'r eglwysi sy'n aelodau drwy hwyluso eu tystiolaeth ar y cyd, cynnal cyfarfodydd ar y cyd, briffio a darparu adnoddau ar gyfer addoli a hyfforddi.

Rhoddwyd cefnogaeth i nifer o gyrff yn y trydydd sector gan gynnwys Urdd Gobaith Cymru, yr Ymgyrch Cenedl Noddfa, Eisteddfod Genedlaethol Cymru a nifer o gymunedau ffydd eraill.

Cytûn's most significant activities have focused on providing ecumenical support to member churches through: facilitating their shared witness, holding shared meetings, providing briefings and resourcing worship and training.

Support was given to a number of third sector organisations including Urdd Gobaith Cymru, the Nation of Sanctuary movement, Eisteddfod Genedlaethol Cymru and a number of other faith communities.

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The difference the charity's performance during the year has made to the beneficiaries of the charity and the wider society

Prif fuddiolwyr gwaith yr elusen yw'r eglwysi sy'n aelodau, y rhwydweithiau a'r cyrff cysylltiedig. Mae eglwysi a grwpiau lleol a rhanbarthol wedi elwa o gynhyrchu, mewn partneriaeth ag Eglwysi Ynghyd ym Mhrydain ac Iwerddon, adnoddau astudio ac adnoddau addysgol dwyieithog. Cefnogwyd gwaith caplaniaethau arbenigol mewn carchardai ac ysbytai, yng nghefn gwlad ac yn y lluoedd arfog a'r heddlu. Mae Cytûn wedi cynorthwyo Llywodraeth Cymru drwy gynorthwyo gweinyddiaeth ei Fforwm Hil a'r Fforwm Rhyng-ffydd Cymru. Rhoddwyd cefnogaeth i Gymorth Cristnogol a CAFOD. Cefnogwyd gwaith Partneriaeth Mewnffudo Cymru.

Ymhlith buddiolwyr eraill mae eglwysi lleiafrifol ethnig a sefydlwyd yng Nghymru a phobl sydd wedi'u dadleoli a gynorthwyir gan Rwydwaith Ffoaduriaid Eglwysi De Cymru a Rhwydwaith Cyfiawnder Hiliol Cytûn.

Cyflawnwyd amcanion Cytûn yn y ffyrdd canlynol: tystio i undod gweladwy'r Eglwysi Cristnogol a gweithio tuag at hynny o fewn Comisiwn yr Eglwysi Cyfamodol, cynorthwyo gyda gwaith ar y cyd o dan nawdd Cyngor Eglwysi Rhyddion Cymru yn arbennig parthed materion yn ymwneud â chaplaniaethau cyhoeddus a gwaith gyda Chynghorau Ymgynghorol Sefydlog ar Addysg Grefyddol, tynnu sylw at waith yr holl eglwysi ac enwadau sy'n aelodau a'r cyrff cysylltiedig ymhlith ei gilydd a cherbron y cyhoedd ehangach yng Nghymru.

Drwy Fwrdd a rhwydweithiau'r elusen a'r memoranda cyd-ddealltwriaeth gyda Chomisiwn yr Eglwysi Cyfamodol a Chyngor Eglwysi Rhyddion Cymru, mae Cytûn yn darparu cyfle i'r Eglwysi gyfarfod a chynllunio eu gwaith ar y cyd a chyfrannu tuag at ddatblygiad Cynllun Gwaith treigl yr elusen. Mynychodd aelodau'r staff gynulliadau, cyrff llywodraethol, synodau a phwyllgorau'r enwadau.

Rhoddwyd cymorth i alluogi'r Eglwysi i ymgysylltu â llywodraethau ar lefel y Deyrnas Unedig a'r lefel ddatganoledig drwy lunio papurau briffio, cynnal cyfarfodydd, gwasanaethu ar gyrff cyhoeddus, ymgynghori a chynnig cyngor.

The main beneficiaries of the charity's work are the member churches, networks and bodies in association. Local and regional churches and groups have benefitted from the production, in partnership with Churches Together in Britain and Ireland, of bilingual study and educational resources. The work of specialist chaplaincies in prisons, hospitals, rural ministry and the services has been supported.

Cytûn has assisted the Welsh Government by enabling the administration of its Race Forum and the Faith Communities Forum. Equality and faith was discussed with a number of stakeholders. Support was given to Christian Aid and CAFOD. Support was also given to the Wales Migration Partnership.

Other beneficiaries include newer ethnic minority churches in Wales and displaced people supported by the South Wales Churches Refugee Network and the Cytûn Racial Justice Network.

Cytûn's aims have been achieved by: witnessing to and working towards the visible unity of the Christian Churches within the Commission of the Covenanted Churches, assisting the shared work of the Free Church Council of Wales especially in public chaplaincy issues and engagement with SACREs, and in highlighting the work of all the member churches and denominations and bodies in association before each other and the wider public in Wales.

Cytûn provides, through its Board, networks and memoranda of understanding with the Commission of the Covenanted Churches and the Free Church Council of Wales an opportunity for the Churches to meet and to plan their work together and to shape the charity's rolling Workplan. Staff members attended denominational assemblies, governing bodies, synods and committees.

Support was given in enabling Churches to engage with UK and devolved government through: the production of briefing papers, the holding of meetings, serving on public bodies and consultations and providing advice.

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Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

Caiff yr Ymddiriedolwyr eu recriwtio a'u hapwyntio yn dilyn eu henwebu gan Aelodau Categori A. Yr ymddiriedolwyr sydd â'r cyfrifoldeb terfynol am redeg yr elusen. Buont yn cyfarfod yn rheolaidd drwy'r flwyddyn. Darperir gwybodaeth i'r ymddiriedolwyr yn rheolaidd er mwyn sicrhau bod ganddynt y wybodaeth ddiweddaraf ynghylch materion rheoleiddiol a materion eraill. Ceir Pwyllgor Cyllid sy'n ystyried materion ariannol yn fanwl ac mae Pwyllgor Adnoddau Dynol yn trafod materion staffio. Mae'r ddau bwyllgor yn adrodd yn ôl i'r Ymddiriedolwyr drwy Fwrdd Cytûn ac mae hynny'n wir hefyd am Rwydwaith Cyfiawnder Hiliol Cytûn.

The Trustees are recruited and appointed following nomination by Category A Members. The Trustees have ultimate responsibility for the conduct of the charity. They have met regularly throughout the year. Regular information is provided to the trustees to ensure they are updated on regulatory and other matters. A Finance Committee considers in detail finance issues and a Human Resources Committee considers staffing matters. Both committees report back to the trustees through the Cytûn Board as does Cytûn's Racial Justice Network.

Bancwyr/Bankers	CAF Bank Ltd. 25 Kings Hill Avenue, West Mailing, Kent, ME19 4JQ
Cyfrifwyr/Accountants	Cross and Bowen. 11 Calvert Terrace, Abertawe/Swansea, SA1 6AT

Financial review

The charity's financial position at the end of the year ended 31 December 2019

The financial position of the charity at 31 December 2019 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2019	2018
	£	£
Net income	(8,792)	(3,290)
Unrestricted Revenue Funds available for the general purposes of the charity	91,018	97,173
Designated Revenue Funds	158,868	160,238
Total Unrestricted Funds	249,886	257,411
Restricted Revenue Funds	668	1,935
Total Funds	250,554	259,346

Financial review of the position at the reporting date, 31 December 2019 .

Ystyrir sefyllfa ariannol Cytûn yn gadarn gyda'r incwm yn ddigonol i ariannu ein gweithgareddau craidd i'r rhan helaethaf ac erys lefel yr arian wrth gefn yn iach.

Nodir newidiadau penodol i asedau sefydlog yn nodiadau'r cyfrifon.

The financial position of Cytûn is considered sound with core activities mostly covered by income whiles reserves continue to be healthy.

Specific changes in fixed assets are detailed in the notes to the accounts.

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Policies on reserves.

Amcan y polisi yw sicrhau bod gan yr elusen ddigon o arian rhydd sydd ar gael ar gyfer cyfarfod â gofynion o leiaf tri mis o wariant blyneddol wedi ei gyllidebu. Mae'r cronfeydd yn cael eu hadolygu'n rheolaidd er mwyn sicrhau y gall yr elusen eu defnyddio ar gyfer cyflawni ei amcanion.

Roedd balansau credyd yr arian ar ddyddiad y fantolen yn Gronfeydd Refeniw Cyffredinol Anghyfyngedig £91,018 (2018 £97,173), Cronfeydd Refeniw Dynodedig £158,868 (2018 £160,238*) a Chronfeydd Refeniw Cyfyngedig £668 (£1,935*).

* Cronfa Dystiolaeth wedi'i dyrannu fel Cronfa Ddynodedig gan nad yw'n Gronfa Gyfyngedig fel a gytunwyd yn CCB 2019.

The policy is to ensure that the charity has sufficient free and available funds to meet at least three months of annual budgeted expenditure. The funds are under continuing review to enable the charity to put them to use in achieving its objectives.

The credit balances of the funds at the balance sheet date were Unrestricted General Revenue Funds £91,018 (2018 £97,173), Designated Revenue Funds £158,868 (2018 £160,238*) and Restricted Revenue Funds £668 (2018 £1,935*).

* Witness Fund allocated as a Designated Fund because it is not a Restricted Fund as agreed at the AGM 2019.

Availability and adequacy of assets of each of the funds

Y mae'r Ymddiriedolwyr yn fodlon fod asedau'r elusen ym mhob cronfa ar gael ac yn ddigonol ar gyfer cyfarfod â'i oblygiadau parthed pob confa.

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Plans For the Future

Summary of plans for the future and the trustees' perspective of the future direction of the charity.

Y Flwyddyn Nesaf (2020)

Drwy roi Cynllun Gwaith arall ar waith mae Cytûn wedi gallu cynnig gwasanaethau i'r enwadau a'r eglwysi sy'n aelodau ac i'r cyrff cysylltiedig mewn modd cost effeithiol sy'n gwneud y gorau o botensial bod â thîm staff llawn a sefydlog a bod â memoranda dealltwriaeth gweithredol gyda Chomisiwn yr Eglwysi Cyfamodol a Chyngor Eglwysi Rhyddion Cymru.

Next Year (2020)

The implementation of Cytûn's new Workplan has enabled the charity to provide its member denominations and churches and bodies in association with a cost effective service delivery maximizing the potential provided by a full and settled staff complement and working memoranda of understanding with the Commission of the Covenanted Churches and the Free Church Council of Wales

Details of The Independent Examiner

Mr T. P. Hopkins

Member of Chartered Accountants

Cross and Bowen

Swansea

SA1 6AT

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Trustees' Annual Report for the year ended 31 December 2019

Datganiad o Gyfrifoldebau Cyfarwyddwyr ac Ymddiriedolwyr

Ymddiriedolwyr yr elusen sy'n gyfrifol am baratoi'r cyfrifon yn unol â thelerau Deddf Cwmnïau 2006, Deddf Elusennau 2011 a rheoliadau elusennau (cyfrifon ac adroddiadau) 2008. Er gwaethaf y gofyniad penodol yn y rheoliadau statudol presennol, Rheoliadau elusennau (cyfrifon ac adroddiadau) 2008, i baratoi'r datganiadau ariannol yn unol â'r SORP 2005, o ystyried y ffaith bod y SORP 2005 wedi'i thynnu'n ôl, penderfynodd yr Ymddiriedolwyr ddechongli'r cyfrifoldeb hwn fel gofyniad iddynt ddilyn yr arferion gorau presennol a pharatoi'r cyfrifon yn ôl y GTA 102 SORP (datganiad o arfer a argymhellir ar gyfer cyfrifyddu ac adrodd gan elusennau) 2015, (fel y'i diwygiwyd gan y bwletin a gyhoeddwyd ym mis Hydref 2018 ac sy'n gymwys i bob cyfnod cyfrifyddu sy'n dechrau ar neu ar ôl 1 Ionawr 2019), (y SORP),.

Yn benodol, mae Deddf Cwmnïau 2006 a'r gyfraith elusennau yn gofyn ar i Fwrdd yr Ymddiriedolwyr baratoi datganiadau ariannol ar gyfer pob blwyddyn ariannol sy'n rhoi darlun gwir a theg o gyflwr busnes yr elusen ar ddiwedd y flwyddyn ariannol ac o'r gwarged neu ddiffyg yr elusen. Wrth baratoi'r datganiadau ariannol hynny mae gofyn i'r Bwrdd:

- i baratoi'r cyfrifon yn unol â Ymarfer Cyfrifo Cyffredinol y Deyrnas Unedig a Dderbynnir yn Gyffredinol (Safonau Cyfrifo'r Deyrnas Unedig a chyfraith berthnasol).
- dewis polisiau cyfrifyddu addas ac yna eu cymhwyso'n gyson;
- gwneud dyfarniadau ac amcangyfrifon sy'n rhesymol ac yn ddoeth; a
- pharatoi'r datganiadau ariannol ar sail busnes gweithredol oni bai ei bod yn amhriodol tybio y bydd yr elusen yn parhau mewn busnes.
- safonau a datganiadau o nodi a chyfrifo perthnasol arfer a argymhellir wedi eu dilyn, yn amodol ar unrhyw ddeunydd wyriadau a ddatgelwyd ac a esboniwyd yn y datganiadau ariannol;

Mae'r gyfraith yn mynnu bod rhaid i'r ymddiriedolwyr beidio cymeradwyo'r cyfrifon oni bai eu bod yn fodlon eu bod yn rhoi darlun cywir a theg o gyflwr busnes yr elusen ac o' warged neu' ddiffyg yr elusen am y flwyddyn.

Mae'r Ymddiriedolwyr hefyd yn gyfrifol am gynnal cofnodion cyfrifo digonol sy'n datgelu gyda chywirdeb rhesymol ar unrhyw adeg sefyllfa ariannol yr elusen ac sy'n ddigonol i ddangos ac egluro trafodion yr elusen ac sy'n eu galluogi i sicrhau bod y datganiadau ariannol yn cydymffurfio â Deddf Cwmnïau 2006 ac yn cydymffurfio â rheoliadau a wnaed o dan y Ddeddf Elusennau. Maent hefyd yn gyfrifol am ddiogelu asedau'r elusen ac felly am gymryd camau rhesymol i atal a datgelu twyll ac anghysondebau eraill.

Mae'r Ymddiriedolwyr hefyd yn gyfrifol am gynnwys Adroddiad yr Ymddiriedolwyr ac mae cyfrifoldeb statudol y Archwiliwr Annibynnol o ran yr Adroddiad yr Ymddiriedolwyr wedi'i gyfyngu i archwilio'r adroddiad a sicrhau bod, ar wyneb yr adroddiad, nid oes unrhyw ddeunydd anghysondebau gyda'r ffigurau a ddatgelwyd yn y datganiadau ariannol.

Cytûn: Eglwysi Ynghyd yng Nghymru/Churches Together in Wales Limited

Company Registration Number - 05853982

Trustees' Annual Report for the year ended 31 December 2019

Statement of Directors' and Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

Cytûn: Eglwysi Ynghyd yng Nghymru/Churches Together in Wales Limited

Company Registration Number - 05853982

Trustees' Annual Report for the year ended 31 December 2019

Dull paratoi cyfrifon - Darpariaethau cwmni bach

Nodir y datganiadau ariannol ar dudalennau 14 i 34

Mae'r datganiadau ariannol wedi cael eu paratoi gan weithredu'r SORP FRS 102 (datganiad o arfer a argymhellir ar gyfer cyfrifyddu ac adrodd gan elusennau) 2015, (fel y'i diwygiwyd gan y bwletin a gyhoeddwyd ym mis Hydref 2018 ac sy'n berthnasol i'r holl gyfnodau cyfrifyddu sy'n dechrau ar neu ar ôl 1 Ionawr 2019), (y SORP), ac yn unol â safon adrodd ariannol 102,

Mae'r cyfrifon hyn wedi'u paratoi yn unol â'r darpariaethau yn Rhan 15 o Ddeddf Cwmnïau 2006 sy'n gymwys i gwmnïau'n perthyn i'r drefn cwmnïau bach.

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 14 to 34.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016)

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 21 May 2020.

DR. PATRICK COYLE

Director and Trustee

Cytûn: Eglwysi Ynghyd yng Nghymru/Churches Together in Wales Limited

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 December 2019

I report to the Trustees on my examination of the financial statements of the charitable company on pages 14 to 34 for the year ended 31 December 2019 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW), and under the historical cost convention and the accounting policies set out on page 21.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 9, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Cytûn: Eglwysi Ynghyd yng Nghymru/Churches Together in Wales Limited

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in section 396 of the Companies Act 2006 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;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

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 financial statements to be reached.

Signed:-

Mr T. P. Hopkins - Independent Examiner

Chartered Accountants

Cross and Bowen
11 Calvert Terrace
Swansea
SA1 6AT

This report was signed on 21 May 2020

Cytûn: Eglwys Ynghyd yng Nghymru/Churches Together in Wales Limited - Statement of Financial Activities for the year ended 31 December 2019

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 December 2019, as required by the Companies Act 2006)

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2019 £	2019 £	2019 £	2018 £
Income & Endowments from:					
Donations & Legacies	A1	198,126	1,000	199,126	185,007
Investments	A4	1,008	-	1,008	877
Total income	A	199,134	1,000	200,134	185,884
Expenditure on:					
Charitable activities	B2	206,659	2,267	208,926	189,174
Total expenditure	B	206,659	2,267	208,926	189,174
Net income for the year		(7,525)	(1,267)	(8,792)	(3,290)
Net income after transfers	A-B-C	(7,525)	(1,267)	(8,792)	(3,290)
Net movement in funds		(7,525)	(1,267)	(8,792)	(3,290)
Reconciliation of funds:-	E				
Total funds brought forward		257,411	1,935	259,346	262,636
Total funds carried forward		249,886	668	250,554	259,346

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

The notes attached on pages 21 to 34 form an integral part of these accounts.

Cytûn: Eglwys Ynghyd yng Nghymru/Churches Together in Wales Limited - Statement of Financial Activities for the year ended 31 December 2019

Cytûn: Eglwys Ynghyd yng Nghymru/Churches Together in Wales Limited - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

	SORP Ref	Prior Year Unrestricted Funds 2018 £	Prior Year Restricted Funds 2018 £	Prior Year Total Funds 2018 £
Income & Endowments from:				
Donations & Legacies	A1	182,007	3,000	185,007
Charitable activities	A2	-	-	-
Other trading activities	A3	-	-	-
Investments	A4	877	-	877
Other	A5	-	-	-
Total income	A	182,884	3,000	185,884
Expenditure on:				
Raising funds	B1	-	-	-
Charitable activities	B2	187,088	2,086	189,174
Other	B3	-	-	-
Tax on surplus on ordinary activities	B3	-	-	-
Other taxation	B3	-	-	-
Total expenditure	B	187,088	2,086	189,174
Net gains on investments	B4	-	-	-
Net income for the year		(4,204)	914	(3,290)
Transfers between funds	C	-	-	-
Net income after transfers		(4,204)	914	(3,290)
Net movement in funds		(4,204)	914	(3,290)
Reconciliation of funds:-				
Total funds brought forward		261,615	1,021	262,636
Total funds carried forward		257,411	1,935	259,346

All activities derive from continuing operations

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.'

The notes attached on pages 21 to 34 form an integral part of these accounts.

Cytûn: Eglwysi Ynghyd yng Nghymru/Churches Together in Wales Limited - Statement of Financial Activities for the year ended 31 December 2019

Cytûn: Eglwysi Ynghyd yng Nghymru/Churches Together in Wales Limited - Resources applied in the year ended 31 December 2019 towards fixed assets for Charity use:-

	2019	2018
	£	£
Funds generated in the year as detailed in the SOFA	(8,792)	(3,290)
Net resources available to fund charitable activities	<u>(8,792)</u>	<u>(3,290)</u>

The notes attached on pages 21 to 34 form an integral part of these accounts.

Cytûn: Eglwysi Ynghyd yng Nghymru/Churches Together in Wales Limited - Statement of Financial Activities for the year ended 31 December 2019

Movements in revenue and capital funds for the year ended 31 December 2019

Revenue accumulated funds

	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total Funds 2019 £	Last year Total Funds 2018 £
Accumulated funds brought forward	257,411	1,935	259,346	262,636
Recognised gains and losses before transfers	(7,525)	(1,267)	(8,792)	(3,290)
	249,886	668	250,554	259,346
Closing revenue funds	249,886	668	250,554	259,346

Designated revenue funds included within the unrestricted funds above

	Total Funds 2019 £	Last year Total Funds 2018 £
At 1 January	160,238	149,436
Transfer (to)/from revenue accumulated funds	(1,370)	10,802
At 31 December	158,868	160,238

The purposes for which these funds have been designated are described in Note 18 to the accounts.

Summary of funds

	Unrestricted and Designated funds 2019 £	Restricted Funds 2019 £	Total Funds 2019 £	Last Year Total Funds 2018 £
Revenue accumulated funds	91,018	668	91,686	99,108
Revenue designated funds	158,868	-	158,868	160,238
Total funds	249,886	668	250,554	259,346

The notes attached on pages 21 to 34 form an integral part of these accounts.

Cytûn: Eglwys Ynghyd yng Nghymru/Churches Together in Wales Limited - Statement of Financial Activities for the year ended 31 December 2019

**Cytûn: Eglwys Ynghyd yng Nghymru/Churches Together in Wales Limited
Income and Expenditure Account for the year ended 31 December 2019 as required by the Companies Act 2006**

	2019 £	2018 £
<i>Income</i>		
Income from operations	199,126	185,007
Investment income		
Interest receivable	1,008	877
Gross income in the year before exceptional items	200,134	185,884
Gross income in the year including exceptional items	200,134	185,884
<i>Expenditure</i>		
Charitable expenditure, excluding depreciation and amortisation	204,192	185,010
Depreciation and amortisation	728	910
Governance costs	4,006	3,254
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	208,926	189,174
Net income before tax in the financial year	(8,792)	(3,290)
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	(8,792)	(3,290)
Retained surplus for the financial year	(8,792)	(3,290)

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 21 to 34 form an integral part of these accounts.

Cytûn: Eglwysi Ynghyd yng Nghymru/Churches Together in Wales Limited - Balance Sheet as at 31 December 2019

		SORP		2019	2018
		Note Ref		£	£
Fixed assets		A			
Tangible assets	9	A2		2,914	3,642
Current assets		B			
Debtors	10	B2	24,271	71,541	
Cash at bank and in hand		B4	298,110	257,389	
Total current assets			322,381	328,930	
Creditors: amounts falling due within one year	11	C1	(74,741)	(73,226)	
Net current assets				247,640	255,704
The total net assets of the charity				250,554	259,346

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds					
Restricted Revenue Funds	15	D2	668	1,935	
				668	1,935
Unrestricted Funds					
Unrestricted Revenue Funds	15	D3	91,018	97,173	
				91,018	97,173
Designated Funds					
Designated Revenue Funds	15	D3	158,868	160,238	
				158,868	160,238
Total charity funds				250,554	259,346

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

Cytûn: Eglwysi Ynghyd yng Nghymru/Churches Together in Wales Limited - Balance Sheet as at 31 December 2019

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 13.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.

THE REVEREND CHRISTOPHER GILLHAM

Trustee

Approved by the board of trustees on 21 May 2020

The notes attached on pages 21 to 34 form an integral part of these accounts.

Cytûn: Eglwysi Ynghyd yng Nghymru/Churches Together in Wales Limited

Notes to the Accounts for the year ended 31 December 2019

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Going Concern

The Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. The Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

Risks and future assumptions

The charity is a public benefit entity.

The Trustees are mindful of the Charity Commission's guidance on Public Benefit including the guidance on advancement of religion. They believe that the services and support that the Union offers and extends to churches, Local Associations, ministers, church leaders and individual members enable its member churches to better serve the widest possible sectors of their communities. Beyond that the Union enables its members also to support and serve communities across the world through its membership of the Council for World Mission and partnerships including Christian Aid.

Policies relating to categories of income and income recognition.

Nature of income

Gross income represents the value, member contributions, donations & grants and some exchange transactions.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Cytûn: Eglwysi Ynghyd yng Nghymru/Churches Together in Wales Limited

Notes to the Accounts for the year ended 31 December 2019

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned, and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

Income from legacies

Income from legacies is recognised when the charity has sufficient evidence that a gift has been left to them, that where required, probate has been granted, the executor is satisfied that the property in question will not be required to satisfy claims in the estate, that it is probable that the amount will be received by the charity, and the amount to be received can be estimated with sufficient accuracy, and that any conditions attached to the legacy are either within the control of the charity or have been met.

Where a payment is received from an estate or is notified as receivable by the executors after the reporting date and before the accounts are authorised for issue but it is clear that the payment had been agreed by the executors prior to the end of the reporting period, then the amount concerned is treated as an adjusting event and accrued as income in the accounting period if receipt is probable.

Where the charity has established entitlement to a legacy but there is uncertainty as to the amount of the payment, details of the legacy are disclosed as a contingent asset until the criteria for income recognition are met. Where a legacy is subject to the interest of a life tenant, the legacy is not recognised as income until the death of the life tenant.

If it is doubtful that full settlement of a legacy debtor will be received, then an adjustment is made to reduce the amount of the legacy debtor and legacy income rather than charging the adjustment as expenditure in the Statement of Financial Activities

Donated goods, facilities and services

Donated fixed assets are recognised at the current fair value. All such donations are recognised as donation income, and debited to fixed assets.

Cytûn: Eglwysi Ynghyd yng Nghymru/Churches Together in Wales Limited

Notes to the Accounts for the year ended 31 December 2019

Donated goods that are not fixed assets are accounted for at a fair value, unless it is impractical to reliably measure the value of the donated items.

In the absence of any direct evidence of fair value of donated goods, then a value is derived from the cost of the item to the donor or, in the case of goods that are expected to be sold, the estimated resale value after deducting any anticipated costs of sales.

If it is impracticable to measure the fair value of goods donated for resale, or the costs of valuation outweigh the benefits, the donated goods are recognised as income when sold, with an equivalent amount being recognised as an expense.

The costs of goods donated for distribution to beneficiaries is deemed to be the fair value of those goods upon receipt. When the goods are distributed freely or for a nominal consideration, then the carrying amount is adjusted at the time of sale, to the value at the point of distribution and the adjustment is shown as a cost of donations made.

The carrying amount of any stock held for distribution is assessed for impairment at the reporting date. All donated goods are recognised as donation income, and debited to trading stock. When trading stock is subsequently sold, or appropriated to meet an expense, then the carrying value of the stock is recognised as an expense. In accordance with the SORP, goods donated for distribution to beneficiaries, or for consumption by the charity are included in '*legacies and donations*'. Goods donated for resale are included in '*Income from other trading activities*'

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt. If the goods held are to be distributed freely or for a nominal consideration, then the carrying amount is subsequently adjusted to reflect the lower of deemed cost adjusted for any loss of service potential and replacement cost. Replacement cost is the economic cost incurred if the charity was to replace the service potential of the donated goods at its own expense in the most economic manner.

Donated services and facilities (including seconded staff and use of property) are included in the accounts on the basis of the value of the gift to the charity.

All donated services and facilities are recognised as donation income when received, (provided the value of the gift can be measured reliably) and recognised as an expense with an equivalent value.

Membership subscriptions

The income and any associated Gift Aid or other tax refund from a membership subscription received by the charity in the nature of a gift, is accounted for on the same basis as a donation.

The income from a membership subscription received by the charity where the subscription purchases the right to services or benefits is recognised as income from charitable activities.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Cytûn: Eglwysi Ynghyd yng Nghymru/Churches Together in Wales Limited

Notes to the Accounts for the year ended 31 December 2019

Allocating costs to activities

Direct costs that are specifically related to an activity are allocated to that activity. Shared direct costs and support costs are apportioned between activities.

The basis for apportionment, which is consistently applied, and proportionate to the circumstances, is :-

Staffing - on the basis of time spent in connection with any particular activity.

Staffing - on a per capita basis, based on the number of people employed within any particular activity.

Premises related costs - on the proportion of floor area occupied by a particular activity.

Non specific support costs - on the basis of the usage of resources, in terms of time taken, capacity used, request made or other measures

Estimation techniques used in apportioning costs - give details

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Plant and machinery	20 % reducing balance
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Accounting for capital grants and fixed asset funds.

Gifts of tangible fixed assets or grants of a capital nature, given for the purposes of acquiring specific assets to be fully utilised in the furtherance of the objects of the charity, are credited to fixed asset funds after the donated asset has been received or sums have been properly expended on the restricted purpose.

Where the terms of the gift require the charity to hold the asset on an ongoing basis for a specific purpose, then the fixed asset fund so created is categorised as a restricted fixed asset fund, and the relevant restrictions are noted in the fixed asset note 9.

Where the terms of the gift are met once the asset is acquired, so allowing the charity to use the asset on an unrestricted basis, including the right to receive the proceeds of any future sale of the asset on an unrestricted basis, then the fixed asset fund so created is categorised as a designated fixed asset fund.

When assets are acquired for the furtherance of the charity's objects, utilising the charity's own unrestricted funds, a transfer is made from unrestricted funds to a designated fixed asset fund.

Whether acquired with unrestricted or restricted funds, the asset acquired is initially shown in the balance sheet at the full cost of acquisition or subsequent revaluation.

As the related assets are depreciated, in accordance with the depreciation policy, in order to reflect the diminution in the asset, a transfer is made from the relevant fixed asset funds to either unrestricted or restricted revenue funds, as appropriate to the terms of the original gift, if any.

The effect of this policy is that the aggregate of all fixed asset funds shall equate to the net book value of fixed assets.

In the first year that this policy was adopted, a transfer to fixed asset funds was made equivalent to the net book value of the assets.

Any residual liability to the donor arising from, for example, the asset's future sale, is disclosed as a contingent liability unless the event that would trigger repayment of the grant becomes probable in which case a liability for repayment is recognised.

Insofar as this policy relates to Government grants and to the extent that it may be a departure from the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), such departure is justified on the basis that it is in order to comply with the SORP.

Cytûn: Eglwysi Ynghyd yng Nghymru/Churches Together in Wales Limited

Notes to the Accounts for the year ended 31 December 2019

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Leasing and hire purchase contracts and commitments

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the charity, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

There are no endowment funds.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

Cytûn: Eglwysi Ynghyd yng Nghymru/Churches Together in Wales Limited

Notes to the Accounts for the year ended 31 December 2019

4 Significance of financial instruments to the charity's position

There is no significance of financial instruments to the charity's financial position or performance.

5 Net surplus before tax in the financial year

	2019 £	2018 £
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	728	910
Pension costs	10,415	8,361

6 Staff costs and emoluments

<i>Salary costs</i>	2019 £	2018 £
Gross Salaries excluding trustees and key management personnel	115,368	105,188
Employer's National Insurance for all staff	8,830	7,452
Employer's contribution to defined benefit pension schemes	10,415	8,361
Total salaries, wages and related costs	134,613	121,001

The average number of full time staff employed in the year was 4 4

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

7 Defined contribution pension schemes

The charity operates a defined contribution pension scheme, the costs of which are shown above.

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

8 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

Cytûn: Eglwysi Ynghyd yng Nghymru/Churches Together in Wales Limited

Notes to the Accounts for the year ended 31 December 2019

9 Tangible fixed assets

<i>Current Year</i>	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 January 2019	-	35,735	-	35,735
At 31 December 2019	-	35,735	-	35,735
Depreciation				
At 1 January 2019	-	32,093	-	32,093
Charge for the year	-	728	-	728
At 31 December 2019	-	32,821	-	32,821
Net book value				
At 31 December 2019	-	2,914	-	2,914
At 31 December 2018	-	3,642	-	3,642

<i>Prior Year</i>	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
01 January 2018	-	35,735	-	35,735
31 December 2018	-	35,735	-	35,735
Depreciation				
01 January 2018	-	31,183	-	31,183
Charge for the year	-	910	-	910
31 December 2018	-	32,093	-	32,093
Net book value				
31 December 2018	-	3,642	-	3,642
31 December 2017	-	4,552	-	4,552

10 Debtors

	2019	2018
	£	£
Contributions	22,035	57,841
Prepayments and accrued income	1,373	2,747
Other debtors	863	10,953
	24,271	71,541

Cytûn: Eglwysi Ynghyd yng Nghymru/Churches Together in Wales Limited

Notes to the Accounts for the year ended 31 December 2019

11 Creditors: amounts falling due within one year	2019	2018
	£	£
Trade creditors	176	427
Accruals	1,140	1,116
Amounts owed to group undertakings and undertakings in which the charity has a participating interest	69,781	68,351
PAYE, NIC VAT and other taxes	3,644	3,332
	74,741	73,226

Guarantees made by the charity on behalf of trustees

12 Income and Expenditure account summary	2019	2018
	£	£
At 1 January 2019	259,346	262,636
Surplus after tax for the year	(8,792)	(3,290)
At 31 December 2019	250,554	259,346

13 No related party transactions

There were no transactions with related parties in the year.

14 Particulars of how particular funds are represented by assets and liabilities

At 31 December 2019	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	2,914	-	-	2,914
Current Assets	162,845	158,868	668	322,381
Current Liabilities	(74,741)	-	-	(74,741)
	91,018	158,868	668	250,554

At 1 January 2019	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	3,642	-	-	3,642
Current Assets	166,757	160,238	1,935	328,930
Current Liabilities	(73,226)	-	-	(73,226)
	97,173	160,238	1,935	259,346

Cytûn: Eglwysi Ynghyd yng Nghymru/Churches Together in Wales Limited

Notes to the Accounts for the year ended 31 December 2019

15 Change in total funds over the year as shown in Note 14 , analysed by individual funds

	Funds brought forward from 2018	Movement in funds in 2019	Transfers between funds in 2019	Funds carried forward to 2020
	£	See Note 16 £	See Note 17 £	£
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	97,173	(7,525)	1,370	91,018
Designated Revenue Funds	160,238	-	(1,370)	158,868
Total unrestricted and designated funds	257,411	(7,525)	-	249,886
<i>Restricted funds:-</i>				
Chaplaincy fund	1,935	(1,267)	-	668
Total restricted funds	1,935	(1,267)	-	668
Total charity funds	259,346	(8,792)	-	250,554

16 Analysis of movements in funds over the year as shown in Note 15

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2019	2019	2019	2019
	£	£	£	£
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	199,134	(206,659)	-	(7,525)
<i>Restricted funds:-</i>				
Chaplaincy fund	1,000	(2,267)	-	(1,267)
	200,134	(208,926)	-	(8,792)

Gains and losses are detailed in notes 0,0, 0, 0 and 0

17 Details of transfers between funds in the

The transfers shown in note 15 above are:-

	2019 £
To/(from) Unrestricted Revenue Funds in accordance with the accounting policy 'Accounting for capital grants and fixed asset funds'.	1,370
To/(from) Designated Revenue Funds	(1,370)
Net transfers	-

Cytûn: Eglwysi Ynghyd yng Nghymru/Churches Together in Wales Limited

Notes to the Accounts for the year ended 31 December 2019

18 The purposes for which the funds as

Unrestricted and designated funds:-

Unrestricted Revenue Funds

These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

Designated Revenue Funds

The funds were initially set up by the unincorporated charity, Eglwysi Ynghyd yng Nghymru Churches Together in Wales (charity number 246209). The balances on each fund were transferred to this charity on 1st January 2007. Details of each fund are as follows:

Property and Development Reserve

The Fund was set up to finance a house for the General Secretary, later it was designated for alternative office accommodation. Our present office accommodation is on the 1st floor of the South Wales Baptist College. As it has no disabled access, our office accommodation is continually under review.

Mission Fund Reserve

The fund is the final balance of a previous Mission Project, it awaits a suitable project for the Fund to start or complete.

Garden Festival Reserve

The Fund is the final balance of the Churches Pavilion at the Ebbw Vale Garden Festival. It is now designated to be used to fund the Churches' presence at the Royal Welsh Show, National Eisteddfod and the Urdd Eisteddfod.

Witness

The Fund is to be used to fund the Churches' presence at the Royal Welsh Show, National Eisteddfod and the Urdd Eisteddfod.

Restricted funds:-

Chaplaincy fund

The Fund is to be used for the expenses of the Chaplains based at the Royal Welsh showground for their work in the rural community.

19 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity is obliged to contribute such amount as may be required not exceeding £1 to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Cytûn: Eglwysi Ynghyd yng Nghymru/Churches Together in Wales Limited

Detailed analysis of income and expenditure for the year ended 31 December 2019 as required by the SORP 2015

This analysis is classsified by conventional nominal descriptions and not by activity.

20 Donations, Grants and Legacies

	Current year Unrestricted Funds 2019 £	Current year Restricted Funds 2019 £	Current year Total Funds 2019 £	Prior Year Total Funds 2018 £
Revenue grants and donations from non public bodies				
Wales Council for Voluntary Action (non-recurring)	3,516	-	3,516	3,560
World Women's Day of Prayer	300	-	300	500
Local Council Contributions	773	-	773	206
Witness income	26,182	-	26,182	22,177
Chaplaincy income	-	1,000	1,000	3,000
Welcome to Wales	3,249	-	3,249	4,698
Donations and legacies	270	-	270	12
CTBI	20,464	-	20,464	9,492
World Council of Churches	1,010	-	1,010	-
Observer Churches/Bodies in Association	1,000	-	1,000	-
Total private sector revenue grants	56,764	1,000	57,764	43,645

Revenue grants and donations from non public bodies (Include Gift Aid donations from subsidiaries) - Prior Year analysis

	Prior Year Unrestricted Funds 2018 £	Prior Year Restricted Funds 2018 £	Prior Year Total Funds 2018 £	
Prior Year	40,645	3,000	43,645	
	Current year Unrestricted Funds 2019 £	Current year Restricted Funds 2019 £	Current year Total Funds 2019 £	Prior Year Total Funds 2018 £
Membership subscriptions as donations	141,362	-	141,362	141,362

Cytûn: Eglwysi Ynghyd yng Nghymru/Churches Together in Wales Limited

Detailed analysis of income and expenditure for the year ended 31 December 2019 as required by the SORP 2015

Total Donations, Grants and Legacies					
Total Donations, Grants and Legacies	A1	198,126	1,000	199,126	185,007
<i>Prior year</i>		Unrestricted Funds 2018 £	Restricted Funds 2018 £	Prior Year Total Funds 2018 £	
Total Donations, Grants and Legacies	A1	182,007	3,000	185,007	
21 Investment income					
		Current year Unrestricted Funds 2019 £	Current year Restricted Funds 2019 £	Current year Total Funds 2019 £	Prior Year Total Funds 2018 £
Bank Interest Receivable		1,008	-	1,008	877
Total investment income	A4	1,008	-	1,008	877
22 Expenditure on charitable activities - Direct spending					
<i>Current Year</i>		Current year Unrestricted Funds 2019 £	Current year Restricted Funds 2019 £	Current year Total Funds 2019 £	Prior Year Total Funds 2018 £
Gross wages and salaries - charitable activities		115,368	-	115,368	105,188
Employers' NI - Charitable activities		8,830	-	8,830	7,452
Defined benefit pension costs - charitable activities		10,415	-	10,415	8,361
Travel and Subsistence - Charitable Activities		8,755	-	8,755	12,300
Welcome to Wales		1,800	-	1,800	3,003
Council meetings		1,696	-	1,696	1,511
Regional meetings and forums		1,548	-	1,548	1,938
Total direct spending	B2a	148,412	-	148,412	139,753

Cytûn: Eglwysi Ynghyd yng Nghymru/Churches Together in Wales Limited

Detailed analysis of income and expenditure for the year ended 31 December 2019 as required by the SORP 2015

23 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2019	2019	2019	2018
	£	£	£	£
<i>Premises Expenses</i>				
Rent payable	16,483	-	16,483	16,251
Service charges payable	673	-	673	658
<i>Administrative overheads</i>				
Telephone, fax and internet	3,322	-	3,322	3,849
Postage	184	-	184	428
Stationery and printing	1,037	-	1,037	1,468
Information and publications	154	-	154	1,604
Subscriptions	402	-	402	394
Equipment expenses	1,360	-	1,360	1,458
Liability and contents insurance	1,442	-	1,442	1,542
Sundry expenses	1,352	-	1,352	620
Witness expenses	27,688	-	27,688	11,483
Chaplaincy expenses	-	2,267	2,267	2,086
Commission share of overhead	(4,007)	-	(4,007)	-
<i>Professional fees paid to advisors other than the auditor or examiner</i>				
Simultaneous translations	2,274	-	2,274	1,940
Written translations	1,079	-	1,079	1,416
<i>Financial costs</i>				
Bank charges	70	-	70	60
Depreciation & Amortisation in total for	728	-	728	910
Support costs before reallocation	54,241	2,267	56,508	46,167
Total support costs - Current Year	54,241	2,267	56,508	46,167

The basis of allocation of costs between activities is described under accounting policies

<i>Prior Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Prior Year Total Funds
	2019	2019	2018
	£	£	£
<i>Administrative overheads</i>			
Chaplaincy expenses	-	2,086	2,086
Support costs before reallocation	44,081	2,086	46,167
Total support costs - Prior Year	44,081	2,086	46,167

The basis of allocation of costs between activities is described under accounting policies

Cytûn: Eglwysi Ynghyd yng Nghymru/Churches Together in Wales Limited

Detailed analysis of income and expenditure for the year ended 31 December 2019 as required by the SORP 2015

24 Other Expenditure - Governance costs

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2019	2019	2019	2018
	£	£	£	£
Independent Examiner's fees	2,392	-	2,392	2,350
Payroll costs	725	-	725	648
Staff meetings	889	-	889	256
Total Governance costs	4,006	-	4,006	3,254

All the expenditure in the prior year was unrestricted.

25 Total Charitable expenditure

<i>Current Year</i>		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2019	2019	2019	2018
		£	£	£	£
Total direct spending	B2a	148,412	-	148,412	139,753
Total support costs	B2d	54,241	2,267	56,508	46,167
Total Governance costs	B2e	4,006	-	4,006	3,254
Total charitable expenditure	B2	206,659	2,267	208,926	189,174

<i>Prior Year</i>		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
		2018	2018	2018
		£	£	£
Total direct spending	B2a	139,753	-	139,753
Total support costs	B2d	44,081	2,086	46,167
Total Governance costs	B2e	3,254	-	3,254
Total charitable expenditure	B2	187,088	2,086	189,174