

Rhif y Cwmni:  
02164058

Rhif Elusen: 1022320

**Mudiad Meithrin**  
(Cyfyngedig drwy warant heb gyfranddaliadau)

**Adroddiad y Cyfarwyddwyr  
a Chyfrifon Cyfunol**

**Am y flwyddyn yn diweddu 31 Mawrth 2017**

THURSDAY



\*A6LAD7FV\*

A22 14/12/2017 #262  
COMPANIES HOUSE

**Mudiad Meithrin**  
**Am y flwyddyn yn ddiweddu 31 Mawrth 2017**

**Cynnwys y Cyfrifon**

|   |                |
|---|----------------|
| <b>Manylion Cyfreithiol a Gweinyddol</b>          | <b>1</b>       |
| <b>Adroddiad Blynnyddol yr Ymddiriedolwyr</b>     | <b>2 - 13</b>  |
| <b>Adroddiad yr Archwiliwyr Annibynnol</b>        | <b>14 – 15</b> |
| <b>Datganiad Cyfunol o Weithgareddau Ariannol</b> | <b>16</b>      |
| <b>Mantolen Ariannol</b>                          | <b>17</b>      |
| <b>Llif Arian Gyfunol</b>                         | <b>18</b>      |
| <b>Nodiadau i'r Cyfrifon</b>                      | <b>19 - 36</b> |

Mudiad Meithrin Cyfyngedig  
Am y flwyddyn yn diweddu 31 Mawrth 2017

**Manylion Cyfreithiol a Gweinyddol**

|  |   |
|--|---|
| <b>RHIF ELUSEN:</b>                                      | 1022320   |
| <b>RHIF COFRESTRU CWMNI:</b>                             | 02164058  |
| <b>SWYDDFA GOFRESTREDIG:</b>                             | Y Ganolfan Integredig<br>Boulevard St Brieuc<br>Aberystwyth<br>SY23 1PD   |
| <b>CYFARWYDDWYR:</b>                                     | Alison Rees Edwards<br>Anita Evans<br>Annette Evans<br>Nia Gwyndaf<br>Gruff Hughes (wedi ymddiswyddo 21<br>Hydref 2016)<br>Geraint James<br>John Arthur Jones<br>Caryl Elin Lewis<br>Gari Colin Lewis<br>Corinna Suzanne Lloyd-Jones (Apwyntiwyd 21<br>Hydref 2016)<br>Rhiannon Lloyd<br>Rhodri Llwyd Morgan<br>Mai Roberts<br>Rhianwen H Roberts<br>Sion Tudur<br>Huw Williams<br>Lowri Williams |
| <b>PRIF WEITHREDWR AC<br/>YSGRIFENNYDD:<br/>BANCWYR:</b> | Gwenllian Haf Lansdown Davies<br><br>HSBC<br>19 Great Darkgate Street<br>Aberystwyth<br>Ceredigion SY23 1DH   |
| <b>CYFREITHWYR:</b>                                      | Darwin Gray<br>Helmont House<br>Churchill Way<br>Caerdydd CF10 2HE<br><br>Capital Law<br>Capital Building<br>Stryd Tyndall<br>Caerdydd CF10 4AX   |
| <b>ARCHWILWYR<br/>COFRESTREDIG:</b>                      | PJE, Cyfrifwyr Siartredig<br>Archwiliwr Rhedredig<br>23, Ffordd y Coleg<br>Llanbedr Pont Steffan<br>Ceredigion SA48 7DY   |

**Adroddiad Blynnyddol yr Ymddiriedolwyr**

Cyflwyna'r Ymddiriedolwyr, sef aelodau Bwrdd Cyfarwyddwyr Mudiad Meithrin, eu hadroddiad a'r adroddiadau ariannol am y flywyddyn yn diweddu 31 Mawrth 2017.

**Strwythur, Trefn Lywodraethol a Rheolaeth**

Mae'r elusen yn cael ei rheoli gan ei memorandwm ac erthyglau, a fabwysiadwyd ar y 14 Medi 1987, gydag addasiadau wedi'u dyddio 5 Hydref 1996, 2 Hydref 1999 a 21 Hydref 2016.

Mae cyfraniad pob aelod o'r elusen wedi ei gyfyngu i £1 tuag at asedau os yw'r elusen yn cael ei diddymu.

Mae Mudiad Meithrin yn fudiad gwirfoddol, sy'n golygu ei fod yn cael ei reoli ar bob lefel gan wirfoddolwyr.

Ffurflwyd Mudiad Meithrin i hybu a chefnogi addysg, gofal a datblyglad plant dan bump oed drwy'r Gymraeg o fewn cylchoedd meithrin, cylchoedd Ti a Fi, meithrinfeidd dydd a darpariaethau amrywiol eraill.

Mae aelodaeth Mudiad Meithrin yn agored i bob cylch meithrin, cylch Ti a Fi, cylch cyfansawdd, ac unigolion, os ydynt:

- Yn talu ffi aelodaeth yn flynyddol.
- Yn cadw at amcanion a pholisiau Mudiad Meithrin, ac
- Yn achos y cylchoedd meithrin, cylchoedd cyfansawdd a chylchoedd Ti a Fi, eu bod wedi cofrestru yn unol â rheoliadau cyfreithiol yn derbyn cyfansoddiad sydd yn sicrhau mai'r Gymraeg yn unig yw iaith weithredol y cylch, a bod y cylch yn derbyn unrhyw blentyn y mae ei rieni yn dymuno iddo/ iddi dderbyn ei ofal ac addysg blynnyddoedd cynnar trwy gyfrwng y Gymraeg.

Mae Mudiad Meithrin wedi ei rannu i 22 sir sydd â'u ffiniau yn cyfateb â ffiniau presennol Llywodraeth Leol. Ceir pedair talaith weithredol sydd yn cyfateb i ffiniau'r Awdurdodau Lleol (gyda Phowys yn eithriad).

**Y Bwrdd Cyfarwyddwyr**

Y Bwrdd Cyfarwyddwyr yw corff llywodraethol Mudiad Meithrin a'i aelodau yw Ymddiriedolwyr yr elusen. Y Bwrdd yw cyngor llywodraethol yr elusen sydd yn gyfrifol am faterlon polisi. Aelodau'r Bwrdd yw Swyddogion Mygedol y Mudiad, aelodau etholedig o bob talaith ac aelodau cyfetholedig. Mae aelodau Tîm Strategol Mudiad Meithrin hefyd yn mynchy'u'r cyfarfodydd Bwrdd er mwyn adrodd ar gyflawniad a chynnig cyngor yn ôl yr angen. Mae rheolwyr Mudiad Meithrin hefyd yn cael eu galw yn ôl yr angen.

Mae ymddiriedolwr yn derbyn pecyn anwytho wrth gael eu hapwyntio er mwyn sicrhau eu bod yn ymwybodol o bolisiau a threfniadau'r elusen. Mae apwyntiadau'n digwydd trwy broses agored a thrloyw gyda reciwtio agored a phenodiad trwy gyfweliad gan aelodau o'r Bwrdd Cyfarwyddwyr.

Mae'r Prif Weithredwr yn cael ei apwyntio gan y Swyddogion Cenedlaethol, a fe/hi sydd yn gofalu am weithrediad dydd i ddydd y Mudiad. Cadarnhawyd gweledigaeth 10

Mudiad Meithrin Cyfyngedig  
Am y flwyddyn yn diwedd y 31 Mawrth 2017

mlynedd (2015-2025) *Dewiniaith* ar ôl ymgynghori gyda'r gwirfoddolwyr, staff a'r cyhoedd. Mae'n cynnwys targedau i bob adran o waith Mudiad Meithrin, ac fe'i hadolygir yn flynyddol dan oruchwyliaeth y Prif Weithredwr. Mae'n amlinellu targedau a blaenoriaethau gwaith Mudiad Meithrin ac felly'n llywio gweithgareddau'r sefydliad.

### **Y Bwrdd Cyfarwyddwyr**

Y Bwrdd yw corff llywodraethol Mudiad Meithrin. Maeaelodaeth y Bwrdd yn rhoi llais uniongyrchol a chyfartal i bob sir trwy gynrychiolaeth daleithiol.

Aelodaeth y Bwrdd:

- Swyddogion y Mudiad.
- Cynrychiolwyr talaith.
- Aelodau cyfetholedig.

Nid yw aelodau'r Bwrdd yn cael derbyn tâl na budd mewn unrhyw ffordd, ar wahân lle caniateir hynny dan Erthyglau a Memorandwm y Cwmni e.e. costau teithio.

### **Is-bwyllgorau'r Bwrdd**

Mae'r Bwrdd yn gallu penderfynu cynnull is-bwyllgorau yn ôl yr angen. Ceir un is-bwyllgor yn bresennol sef is-bwyllgor Cyllid sydd yn cadw gorolwg dros faterion archwilio, staffio a risg. Mae'n cyfarfod yn fisol ac yn adrodd i'r Bwrdd Cyfarwyddwyr yn fisol.

### **Adolygiad risg**

Mae'r Bwrdd wedi adolygu'r risgiau penodol i'r Mudiad gan geisio rheoli'r risg drwy fabwysiadu systemau priodol. Mae'r broses hon yn dilyn cofnod o'r prif risg, yn fewnol ac yn allanol. Mae'r Is-bwyllgor Cyllid yn sicrhau fod y risg yn cael ei reoli a bod trefn mewn lle i sicrhau hyn.

Mae'r prif risgiau fel a ganlyn:

Risgiau Strategol e.e. diffyg cyfeiriad gan fethu ymateb i flaenoriaethau ein haelodau a'n cyllidwyr

Risgiau Ariannol e.e. colli grantiau, diffyg cydymffurfiaeth, twyll / camgymeriadau.

Risgiau Gweithredol e.e. argyfwng mewn lleoliad, diffygion mewn isadelledd, iechyd a diogelwch.

Risgiau allanol e.e. diffyg cefnogaeth i ofal ac addysg cyfrwng Cymraeg a newidiadau polisi ar lefel Awdurdodau lleol, Llywodraeth Cymru.

### **Gweithgareddau ac Arolwg Busnes**

Prif weithgarwch y Mudiad yw darparu gofal plant ac addysg Blynnyddoedd Cynnars drwy gyfrwng y Gymraeg mewn meithrinfeidd dydd, grwpiau 'Cymraeg i Blant' (cynllun sy'n helpu rhieni i gyflwyno'r Gymraeg i'w plant), cylchoedd meithrin, cylchoedd Ti a Fi a chylchoedd cyfansawdd. Caiff y Mudiad ei ariannu gan grantiau a ddosberthir fel cymorth staffio a chyfundrefnol ynghyd â grantiau uniongyrchol. Ystyria'r Cyfarwyddwyr fod y canlyniadau am y flwyddyn a rhagolygon y cwmni a'r grŵp i'r dyfodol yn fodhaol.

### **Canlyniadau am y cyfnod**

Roedd y gwariant dros incwm am y cyfnod yn £56,000 (2016 Ail-ddatganwyd - colled £3,048,000).

### **Nod ac egwyddorion yr elusen**

Prif nod yr elusen a'i is-gwmnïau yw hybu a hyrwyddo addysg, gofal a datblygiad plant dan bum mlwydd oed, drwy gyfrwng yr iaith Gymraeg mewn cylchoedd meithrin a chylchoedd Ti a Fi ac mewn darpariaethau eraill.

Nod Mudiad Meithrin yw rhoi cyfle i bob plentyn dan oed ysgol yng Nghymru fanteisio ar brofiadau Blynnyddoedd Cynnar trwy gyfrwng y Gymraeg. Mae Mudiad Meithrin yn credu:

- Bod yr iaith Gymraeg o fantais i blant. Byddwn yn trefnu cymaint a phosibl o oriau cyswilt a hi gan ddefnyddio Cymraeg yn unig yng ngweithgareddau'r cylchoedd.
- Bod chwarae yn sylfaenol i ddatblygiad plant yn gorfforol, yn emosiynol, yn gymdeithasol ac yn ddeallusol. Byddwn yn sicrhau pob cyfle ar gyfer dysgu trwy chwarae yn y cylchoedd.
- Bod plant gwaeth beth fo'u hanghenion, yn elwa o brofiadau grwp 'Cymraeg i Blant', cylch Ti a Fi a chylch meithrin. Rydym yn croesawu plant ag anghenion dysgu ychwanegol.
- Bod y teulu yn sylfaen i ddatblygiad plant. Byddwn yn sicrhau pob cyfle i deuluoedd gefnogi profiadau cyn ysgol eu plant, ac yn cynnig cefnogaeth ieithyddol a chymdeithasol i deuluoedd trwy weithgareddau'r grwp 'Cymraeg i Blant', cylch Ti a Fi a chylch meithrin.
- Bod gan blant yr hawl i ddisgwyl y bydd oedolion sydd yn gofalu amdanynt yn eu hamddiffyn rhag camdriniaeth. Bydd y cylchoedd Ti a Fi a'r cylchoedd meithrin yn cydweithio a'r gwasanaethau statudol i amddiffyn ac i ddiogelu plant.
- Bod dilyniant i addysg Gymraeg yn hanfodol i bob plentyn sy'n mynchu ein cylchoedd.

I'r perwyl hwn, rydym yn galw am sefydlu ysgol Gymraeg o fewn cyrraedd hwylus i bob plentyn gwaeth ble maent yn byw.

### **Prif ddangosyddion perfformiad**

Mae'r Mudiad yn defnyddio sawl dangosydd i adolygu ei berfformiad ariannol. Mae'r rhelyw o'r rhain yn cynnwys cymharu'r perfformiad gyda disgwyllad cyllideb. Mae gan bob is-gwmni a phrosiect gyllideb a tharged sy'n cael eu hadolygu fesul chwarter yn arferol gan y cyllidwr. Tra dylai pob prosiect anelu i gyfrannu elfen o incwm tuag at y gost weinyddol lle bo hynny'n bosibl, bellach mae cyllidwyr yn dueddol o ffafrio peidio darparu ffi reoli i'r perwyl hwn.

Rhestir eln amryw dargedau cyffredinol yma:

- Cefnogi, cynghori a chynorthwyo darpariaethau (cylchoedd meithrin a chylchoedd Ti a Fi) fel anheddu cymunedol i aros ar agor, i gryfhau eu cynaliadwyedd ac i ehangu gwasanaethau ym mhob agwedd o'u gwaith (gan

**Mudiad Meithrin Cyfngedig**  
**Am y fwyddyn yn diwedd y 31 Mawrth 2017**

sicrhau cydlyniant agos gydag asiantaethau perthnasol fel Estyn, AGGCC, Cynghorau Sir a thrwy ddarparu cyngor ac arweiniad proffesiynol iddynt).

- Hybu a hyrwyddo gofal plant ac addysg cyfrwng Cymraeg drwy gyfrwng grwpiau Cymraeg i Blant, cylchoedd Ti a Fi a chylchoedd meithrin.
- Adnabod bylchau mewn darpariaeth a chyfleoedd i ehangu gwasanaethau ac agor darpariaethau newydd gan symbylu'r galw am ofal plant ac addysg Gymraeg (cylchoedd Ti a Fi a chylchoedd meithrin) trwy gasglu a dadansoddi data.
- Ymateb yn rhagweithiol i ymgynghoriadau a chymryd rhan mewn prosesau polisi a ffyrmau ialth yn lleol, rhanbarthol a chenedlaethol (fel y CSGAau, Asesiadau Digonolwydd Plant, Grŵp Hyrwyddo'r Gymraeg ayyb).
- Dylanwadu ar drafodaeth cymdeithas sifig ac agenda ymchwil i hybu a hyrwyddo gofal plant ac addysg cyfrwng Cymraeg.
- Cynnal gweithgareddau hybu a hyrwyddo i farchnata a normaleiddio gofal plant ac addysg cyfrwng Cymraeg trwy weithio gyda phartneriaid a thrwy strategaeth "hwyl" e.e. Parti Pyjamas, Gwyl Dewin a Doti (yr Wyl feithrin), mynchy sioeau/digwyddiadau lleol a chenedlaethol.
- Cynnig arwy DPP (Datblygiad Proffesiynol Parhaus) trwy brosiect 'Academi' i gymuned Mudiad Meithrin (ar feysydd perthnasol i fywyd y cylch meithrin yn ei holl ehangder) gan beilota 2 neu 3 o gyrsiau agored i bartneriaid.
- Cyd-weithio gyda phartneriaid yn y Ganolfan Dysgu Cymraeg Genedlaethol i adnabod cyflen i gyflwyno cwrs 'Cymraeg i'r Teulu' ac i hyrwyddo cwrs 'Cymraeg Gwaith'.

### Budd cyhoeddus

Mae Mudiad Meithrin yn elusen gofrestredig gyda'i amcanion elusennol wedi eu nodi o fewn rheolau Deddf Elusennau 2006 i gefnogi a chynorthwyo addysg a datblygiad plant dan bump oed drwy gyfrwng y Gymraeg mewn cylchoedd meithrin, cylchoedd Ti a Fi, cylchoedd cyfansawdd a meithrinfeydd dydd.

Darpara Mudiad Meithrin budd cyhoeddus drwy help ariannol a chymorth bugeiliol i'w aelodau. Mae'r rhan fwyaf o gylchoedd meithrin yn elusennau cofrestredig eu hunain. Mae cylchoedd meithrin yn agored i unrhyw blentyn trwy Gymru, heb rwystr cymdeithasol, corfforol neu ymnyddol. Mae ffioedd y cylchoedd ar raddfa briodol er mwyn sicrhau eu bod o fewn cyrraedd ariannol i bob rhiant a phenderfyniad pob cylch unigol yw'r lefel. Mewn nifer o siroedd, mae cymhorthdal ffioedd ar gael (trwy gynlluniau megis Dechrau'n Deg neu gynlluniau addysg i blant 3 oed a hŷn).

Mae'r cylchoedd yn talu ffi cofrestru/aelodaeth i Mudiad Meithrin, ac o'r herwydd yn gallu cael eu cynrychioli ar y Bwrdd trwy system o gynrychiolaeth daleithiol, a hefyd yng Nghyfarfod Blynnyddol Mudiad Meithrin.

Gall unrhyw gylch ddod yn aelod o Mudiad Meithrin cyn bellied â'i fod yn cytuno gydag amodau'r aelodaeth.

**Mudiad Meithrin Cyfngedig**  
**Am y flwyddyn yn diweddu 31 Mawrth 2017**

### **Polisi cronfeydd**

Mae Mudiad Meithrin (yr elusen) yn ymdrechu i gadw gwerth o leiaf chwe mis o wariant cyffredinol mewn cronfeydd wrth gefn, sy'n cyfateb i £800,000 mewn cronfeydd anghyfyngedig, heb eu clymu mewn asedau nac wedi eu dynodi ar gyfer pwrpas arbenig. Ar y lefel hwn, cred yr Ymddiriedolwyr y gall yr elusen barhau mewn bodolaeth am gyfnod byr pe byddai lleihad mewn incwm.

### **Polisi buddsoddi**

Mae polisi buddsoddi ar gyfer Ymddiriedolwyr wedi ei gyfeirio gan y Memorandwm ac Erthyglau. Maent wedi buddsoddi mewn cymysgedd o stoc lywodraethol, cyfrannodol iadau a buddsoddiadau eraill i gyrraedd y gofyniad i gynhyrchu incwm. Gwnaethpwyd incwm o 2.86% (2016: 3.16%) a chynnydd mewn gwerth y buddsoddiadau yn y flwyddyn o 6.45%

### **Polisi cyflogaeth**

Mae'r elusen yn gyflwynwr cyfle cyfartal a cheir polistau manwl i adlewyrchu hynny yn y llawlyfr cwmni sydd yn gasod safonau disgwyliedig ar gyfer staff a gwirfoddolwyr. Ceir proses arfarnu a rheoli perfformiad sydd yn digwydd yn flynyddol (yn ffurfiol) ac yn anffurfiol bob 6 mis.

Mae'r elusen yn ymgynraedd yn barhaus i gyrraedd y safon uchel ar draws yr elusen yn y ffordd y mae'r unigolion yn delio gyda'i gilydd. Bydd pob aelod o staff yn cael ei hybu i ddatblygu ei botensial a'i dalentau, er mwyn sicrhau bod yr elusen yn elwa o'r gwaith mwyaf effeithiol. Mae hyn yn cynnwys system arfamu, Datblygiad Proffesiynol Parhaus a threfn rheoli perfformiad. Yn ychwanegol, yn sgil sefydlu cartref newydd i holl faterion uwch sgrilio, hyfforddi a Datblygiad Proffesiynol Parhaus Mudiad Meithrin sef 'academi', mae ystod o gyflenwad Datblygiad Proffesiynol Parhaus a hyfforddi ar gael yn daleithiol, yn genedlaethol ac ar-lein.

### **Is-gwmniau**

Mae'r cyfrifon sydd yn yr adroddiad yn cynrychioli'r canlyniad cyfnerthedig o'r elusen a'i is-gwmniau, Cam wrth Gam Cyf, Siop Dewin a Doti Cyf, a Meithrinfeydd Cymru Cyf. Mae prif nod ac amcanion yr is-gwmniau yma fel a ganlyn:

- Cam Wrth Gam - hyfforddi oedolion a disgylion ysgol hŷn i ennill cymwysterau gofal plant trwy gyfrwng y Gymraeg;
- Siop Dewin a Doti - gwerthu adnoddau addysgiadol Cymraeg a dwyieithog addas i blant (Blynnyddoedd Cynnar). Ers cychwyn 2017 mae'r Siop bellach yn fasnach o fewn Mudiad Meithrin;
- Meithrinfeydd Cymru Cyf (MCC) - rheoli meithrinfeydd dydd yr elusen a chylchoedd meithrin sydd yn aelodau o MCC.

Mae'r cwmniau yn rhoi unrhyw etw i'r elusen drwy rodd gymorth.

### **Perfformiad y flwyddyn**

Cafwyd blwyddyn dda o ran ansawdd a safon y ddarpariaeth yn y cylchoedd meithrin gyda'n staff (ac eraill) yn eu cefnogi a'u cyngori. Nodwyd fod 84% o gylchoedd meithrin wedi cael arolwg 'Estyn' Da a'r mwyafrif llethol o gylchoedd yn enyn 5\* allan o 5\* mewn cynlluniau hyllendid bwyd. Cynhalwyd seremoni wobrwyd gyntaf

Mudiad Meithrin (i ddathlu rhagoriaeth yn ein darpariaethau) a chynhaliwyd sawl digwyddiad i nodi carreg filltir bwysig sef pen-blwydd y Mudiad yn 45.

Daeth y newyddion fod cynllun hyfforddiant cenedlaethol 'Cam wrth Gam' (un o ddeilliannau cyfnod 'laith Pawb') yn wynebu newidiadau sylfaenol. Darparwyd estyniad blwyddyn (ar gyfer y cyfnod 2016/17) a daeth cyfle i is-gontactio gyda gwahanol ddarparwyr ar y fframwaith cymhwysco drwy brentisiaethau (cynllun Ewropeaidd newydd). Rhagwelwyd y byddai meinu prawf caeth y cynllun yn heriol ac fe'n profwyd yn gywir. Mae awydd ymystg Llywodraeth Cymru a'i phartneriaid i ddysgu gwersi'n sgil hyn.

Yn y cyfamser, mae'n cynllun hyfforddi cenedlaethol wedi parhau gyda'r gwaith o gymhwysco ymarferwyr gofal drwy gyfrwng y Gymraeg gyda'r newyddion y bydd blwyddyn ychwanegol o gyllid ar gael yn 2017/18.

Ar ddiwedd y flwyddyn, daeth y newyddion y bu i Mudiad Meithrin sicrhau ehangiad i'r tendr newydd 'Cymraeg I Blant' gan sicrhau y bydd traw'r cynllun ar hyd Cymru gyfan. Dyma gynllun sydd yn sicrhau gweithgarwch gydlynus ym maes y Blynnyddoedd Cynnar gan sicrhau taith iaith y plentyn o'r crud trwy'r cylch Ti a Fi ymlaen i'r cylch meithrin ac ymlaen i addysg Gymraeg gyda gweithgareddau cefnogol ychwanegol.

Prif darged y gwaith fydd i gynyddu niferoedd siaradwyr Cymraeg drwy weld cynnydd yn niferoedd y plant sy'n mynychu cylchoedd Ti a Fi a chylchoedd meithrin a, maes o law, nifer y plant sy'n cyrraedd ac yn aros mewn addysg Gymraeg. Bydd y gwaith yma'n gyfraniad allweddol i darged newydd Llywodraeth Cymru o gael miliwn o siaradwyr Cymraeg erbyn 2050.

Parhaodd Mudiad Meithrin i gynnig arweiniad cadarn i bartneriaeth 'Cwlwm' gan gefnogi agenda mynd i'r afael â thlodi trwy atgyfnerthu gwaith rhagleni allweddol yn ogystal â rhagleni cefnogi gofal plant, hawliau plant, chwarae a chyfranogi Llywodraeth Cymru. Cefnoga'r bartneriaeth deuluoedd mewn ffyrdd ymarferol a mesuradwy, gyda phwyslais penodol ar atgyfnerthu teuluoedd a lleihau'r ddibyniaeth ar ymyrraeth barhaus. Cynigwyd estyniad 6 mis i'r cynllun a sicrwydd o gyllid am 3 mlynedd arall er mwyn gwreddu targedau ym maes polisi gofal plant a threchu tlodi.

Bu hon yn flwyddyn heriol unwaith eto yn ariannol. Er hynny, cafwyd sefydlogrwydd o ran sefyllfa staffio'r adran gyllid gyda phenodiad Dorian Evans fel rheolwr cyllid/bwrsar a chafwyd cyfle i adolygu systemau a blaenoriaethau.

Daethpwyd i'r canlyniad, yn sgil newidiadau gan 'Gyllid a Thollau', i ddileu gwasanaeth TWE (Talu wrth Ennill) y Mudiad fel na fyddai cylchoedd meithrin yn colli allan ar gyfleoedd yn sgil polisi newydd 'Gofal Plant Di-Dreth'. Hefyd, yn sgil adolygiad trylwyr a chwmp mewn incwm, penderfynwyd nad oedd marchnad mwyach i Siop Dewin a Doti ar ei ffurf hanesyddol.

Penderfynwyd yn anfoddog i gau'r siop gan ganolbwytio ar werthu nwyddau unigryw i'r Mudiad ar wefan y Mudiad yn unig. Gyda marchnad gynyddol gystadleuol, gwellwyd colledion yn ein meithrinfeidd (mewn cyfnod ble caeodd sawl meithrinfa breifat). Amser a ddengys a fydd trefniadau cyllido amgen (yn sgil y polisi o 30 awr o ofal plant rhad ac am ddim) yn arwain at newid er gwell. Yn dilyn arweiniad yr Is-bwyllgor Cyllid bu adolygiad a arweiniodd at newidiadau fydd yn sail i gryfhau rheolaeth ariannol o fewn y Mudiad. Mae'r strwythurau cyllid bellach mewn sefyllfa i gynnig gwasanaeth effeithiol ac effeithlon i'r dyfodol.

Pigion eraill o'r flwyddyn aeth heibio:

### Hyfforddiant a Datblygu

- Lansio canllaw newydd i Gylchoedd Ti a Fi gyda nifer o sesiynau hyfforddiant taleithiol (wedi'i gyllido gan y Gronfa Loteri Fawr)
- Hyfforddiant perthnasol i staff a gwirfoddolwyr llawr gwlad drwy Gymru gyfan dan fantell 'academi' gyda phrospectws tymhorol, darpariaeth ar-lein a hyfforddiant wyneb yn wyneb e.e. 8 cwsr gwahanol, 28 lleollad, 28 sesiwn hyfforddiant a 389 o unigolion wedi mynchu hyfforddiant yn nhalaith y gogledd ddwyrain / canolbarth
- Cynhadledd Datblygu Staff un-dydd
- Staff adran 'Adnoddau Dynol' Mudiad Meithrin yn cyrraedd y 3 uchaf yng ngwobrau Adnoddau Dynol cenedlaethol Cymru

### Ansawdd a Safon y ddarpariaeth llawr gwlad

- Dyfarnu Seren Arian gyntaf i gylch meithrin (yn sgil mabwysiadu cynllun ansawdd newydd 'Safonau Serennog')
- Cynnig pecyn aelodaeth/gwasanaeth ar 3 lefel gwahanol i gylchoedd meithrin gan annog darpariaethau i sefydlu fel sefydliad elusennol corfforedig
- 84% o gylchoedd meithrin wedi derbyn aroiwg Estyn 'Da' ar draws Cymru
- Symud at gyfundrefn gwiriadau diogelwch (GDG) gyda chynllun uCheck gan ddarparu gwasanaeth o ansawdd a safon i gylchoedd meithrin
- Nifer o adrannau Blynnyddoedd Cynnars, Dechrau'n Deg ac Addysg yn y Cyngorau Sir yn cydnabod ansawdd ein cynllun 'Safonau Serennog' ac yn mynnu bod cylchoedd meithrin sydd yn ddarparwyr yn ennill y sêl Seren Arian. Mae hyn yn gydnabyddiaeth fod y cynllun yn sicrhau ansawdd a safon uchel o fewn y cylchoedd meithrin
- Cylch Meithrin Bodffordd, Ynys Môn yn cael sylw yn Adroddiad Blynnyddol 'Estyn' am arfer da

### Hybu a Hyrwyddo'r Gymraeg yn y Blynnyddoedd Cynnars

- Cynnal sioeau Gŵyl Dewin a Doti dros Gymru gyfan yng nghwmni Carys John o gwmni poblogaidd Ffa-La-La! dros gyfnod o fis ym mis Mehefin
- Cynnal *Parti Pyjamas Mwya'r Byd!* Er mai ym mis Mai 2017 y bu'r Parti, fe ddechreuwyd ar y paratoadau nol ym mis Hydref 2016 gan sicrhau nawdd gan gwmni pyjamas Aykroyds yn y Bala, a chynnal nifer o weithgareddau i gynnal momentwm nes y digwyddiad a oedd yn cynnwys: cystadleuaeth dylunio pyjamas i Dewin, llunio cerdd i Dewin a llunio stori a fyddai'n cael ei chyhoeddi yn y cylchgrawn *Wcw a'i Ffrindiau*
- Cydweithio i gynnal Seremoni Gwobrau cyntaf y Mudiad ynghyd â Chlinio Dathlu ac Ocsïwn Addewidion – diwrnod byrlymus a llwyddiannus lawn a oedd yn berllianw wythnosau lawer o waith tîm. Braff iawn gweld ymateb y staff a gwirfoddolwyr y cylchoedd

## Datblygiadau llawr gwlad

- Rhol cyflwyniad i ' Fforwm Strategol y Blynnyddoedd Cynnar' yng Nghyngor Merthyr Tudful ar fanteision dwyieithrwydd a thrafod yr iaith yng nghyd-destun strategaeth y Sir ar gyfer y blynnyddoedd cynnar a pholisiau'r Llywodraeth
- 4 Cyngor Sir yn nhalaith y gogledd ddwyrain / canolbarth wedi gweld gwerth yn y cynllun trochi iaith 'Croesi'r Bont' ac yn ariannu swyddog iaith. Y cynllun wedi ei ganmol gan Estyn mewn sawl arofwg
- Bwrwym wedi codi o fewn cylchoedd Ti a Fi gyda 7 cylch Ti a Fi newydd wedi eu sefydlu gyda 2 arall ddechrau Mai 2017 yn y gogledd ddwyrain
- Agor cylch meithrin newydd yn ardal Bro Dysynni, Gwynedd
- Cyd-welthlo a Chyngor Ynys Môn i sicrhau lle i gylchoedd meithrin mewn dwy ysgol newydd
- Derbyn cyllid gan Gynghorau Sir y de orllewin / canolbarth ar gyfer prosiectau penodol i gefnogi cylchoedd meithrin yn y dalaith
- Ennill tendr *Dechrau Deg Ceredigion* sef, rheoli tri gwasanaeth: Cylchoedd Meithrin Aberteifi, Ffrindiau Bach Tegryn a Ffrindiau Bach yr Eos
- Ennill tendr Cynllun Cyfeirio Sir Ceredigion sy'n cefnogi plant ag anghenion ychwanegol mewn nifer o gylchoedd meithrin
- Ymateb i doriadau posib yng nghyllideb y cylchoedd yng Ngwynedd a Môn a sicrhau dim lleihad ar gyfer 2017-18
- Rhol cyflwyniad i ymwelwyr lechyd Mynwy, Torfaen a Chasnewydd am fanteision dwyieithrwydd. Daeth y cyfle i godi ymwybyddiaeth am ddwyieithrwydd trwy gytundeb ar y cyd gyda WPPA, CPPC a PACEY yng Nhasnewydd hefyd

## Dylanwadu

- Lansio adran 'Blog' newydd ar wefan Mudiad Meithrin gydag erthyglau amrywiol am faterion pwysig i'r Blynnyddoedd Cynnar
- Mynychu cyfarfodydd cyson gyda phartneriaid, Aelodau Cynulliad, Gweinidogion Llywodraeth Cymru ayyb
- Chwarae rhan flaenllaw wrth gyd weithio gyda Llywodraeth Cymru ar y cynnig Gofal Plant (darpariaeth 30 awr). Mae cefnogaeth a chydnabyddiaeth fod gofal cyfrwng Cymraeg yn hanfodol bwysig fel rhan o'r cynnig. Fe fydd y pellot yn cychwyn ym mis Medi 2017
- Mudiad Meithrin yn gyson cyrraedd y 3 cyfrif fwyaf poblogaidd (yn ystod 'yr awr Gymraeg' ar Trydar)
- Adolygiad annibynnol ffafriol (gan gwmni 'arad ymchwil') o gyflawniad prosiect 'Cwlwm' (a arweinir gan Mudiad Meithrin) a chadarnhad o gyllid am 3 blynedd a hanner ychwanegol

**Mudiad Meithrin Cyfngedig**  
**Am y flwyddyn yn diwedd 31 Mawrth 2017**

- Sefydlu partneriaeth gydweithio gyda'r Ganolfan Dysgu Cymraeg Genedlaethol a esgorodd ar gynnal 2 gwrs peilot Cymraeg i'r Teulu i deuluoedd ifanc yn Fflint/Wrecsam, a llunio ac argraffu cylchgrawn Gŵyl Dewin a Doti a ddosbarthwyd i bob plentyn yn ein darparlaethau cyn y Pasg eleni

#### **'Cymraeg i Blant'**

- Trefnu hyfforddiant ioga babi er mwyn medru cynnig grwpiau ioga babi fel rhan o arwy cyllun 'Cymraeg i Blant'
- Gweld nifer y grwpiau a nifer y mynchywyr cyllun 'Cymraeg i Blant' yn cynyddu'n gyson dros y flwyddyn i: 7595 (oedolion) ac 8143 (plant)
- Derbyn cadamhad y byddai'r cyllun yn datblygu'n gynllun Cymru-gyfan yn 2017-18

#### **Is-adeiledd Digidol**

- Penodi, anwytho, hyfforddi a rheoli Swyddog Cynorthwyo Digidol newydd
- Trosglwyddo gwasanaeth e-bost i Office 365, symud nifer fawr o ddogfennau i One Drive er mwyn eu rhannu drwy Office 365 yn hytrach nag ar rwydweithiau mewnol, trosglwyddo pawb o Skype i Skype for Business
- Arbrofi gyda'r gwasanaethau newydd sy'n rhan o Office 365 e.e. Grwpiau, SharePoint a chynnig hyfforddiant syml a chefnogaeth i staff i ddefnyddio rhain gan eu hannog i'w defnyddio er mwyn gweithio'n fwy effeithlon

#### **Gwaith Polisi**

- Adolygu polisiau mewnol ar gyfer y cylchoedd meithrin gan ddarparu set o bolisiau newydd i bob cylch meithrin addasu a mabwysiadu
- Arwain a chydlyn maes polisi ag hyfforddiant Amddiffyn Plant Mudiad Meithrin
- Arwain a chydlyn maes polisi cynhwysiant mewnol ac allanol Mudiad Meithrin

#### **Gwaith 'Cam wrth Gam'**

- Sicrhau fod cant o ddysgwyr yn ennill cymhwyster cydnabyddedig Lefel 3 mewn Gofal Plant
- Cryfhau cynllun ysgolion *Cam wrth Gam* er gwaethaf heriau cylidol yr ysgolion, a hefyd ehangu gyda thair ysgol newydd yn ymuno yn y cynllun sef: Bryntawe/Gwyr a Bro Morgannwg
- Derbyn adroddiad canmoliaethus Swyddog Sicrhau Ansawdd Allanol corff dyfarnu Cache yn cydnabod fod ein cynllun hyfforddiant cenedlaethol "yn gweithredu ar lefel uchel iawn ymhob agwedd o gyflwyno, asesu a sicrhau ansawdd. Mae staff Cam wrth Gam yn cefnogi eu dysgwyr yn dda iawn drwy ddatblygu eu gwybodaeth, sgiliau a'u dealltwriaeth gan iwyddo i ennill eu cymwysterau."

Rhagwelier blwyddyn fyrlymus arall gyda phenderfyniadau strategol heriol yn wyneb newidiadau i drefniadau cyllido'r Mudiad a'r diddordeb cynyddol ym myd gofal plant o du'r Llywodraeth.

### **Cefnogaeth ariannol**

Ariennir yr elusen yn bennaf gan Lywodraeth Cymru, drwy gefnogaeth Uned y Gymraeg mewn Addysg, Grant Datblygu Plant a Theuluoedd a Grant Rhaglen Hyfforddi Blynnyddoedd Cynnwr cyfrwng Gymraeg. Mae nifer y grantiau sirol a chynlluniau cyfeirio a dderbyniwyd gan Mudiad Meithrin wedi lleihau, ond rydym yn parhau i gydweithio'n agos gyda'r Awdurdodau Lleol ar bob cyfle. Mae Mudiad Meithrin yn ddiochgar iawn i Lywodraeth Cymru am y gefnogaeth barhaol ac i'r Awdurdodau Lleol sy'n parhau i ariannu cefnogaeth sirol sy'n holl bwysig i gynnig y gefnogaeth gorau oll i ddarpariaethau'r Mudiad.

### **Cynlluniau l'r dyfodol**

Yn unol â gweledigaeth *Dewiniaith* mae nifer o gynlluniau ar gyfer y dyfodol gan gynnwys adolygiad chwarter cyntaf o'r strategaeth ei hun. Bydd hyn yn sicrhau bod y Mudiad yn parhau i adnabod yr angen a phrif flaenoriaethau gwaith.

Er y newyddion ffafriol ar ddiwedd y flwyddyn ariannol y bydd cynnydd yn y cyllid ar gael i Mudiad Meithrin fuddsoddi mewn cymhwys o uwch-sgilio'r gweithlu, mae'n hanfodol parhau i sicrhau y cydnabyddir pwysigrwydd y gwaith. Yn wir, 'does dim pwysicach i ddyfodol cylchoedd meithrin na sicrhau staff cymwys sy'n meddu ar sgiliau addas yn y Gymraeg.

Yn sgil datblygiad parhaus 'Meithrinfeidd Cymru' byddwn yn cynnal adolygiad manwl o weithgaredd pob meithrinfa ddydd yn ystod y flwyddyn nesaf a gosod cynlluniau pendant ar gyfer y busnesau er mwyn sicrhau perfformiad lefel uchel gan yr is-gwmni.

Edrychwn ymlaen at barhau i saernio gweithgaredd 'Cymraeg i Blant' fel elfen allweddol i'n gwaith o gyflwyno Cymraeg i deuluoedd, o gyfrannu at gynnydd yn nifer y siaradwyr Cymraeg ac o gefnogi rhieni i gyflwyno'r Gymraeg i'w plant (beth bynnag fo i alth y cartref).

Yn sgil gwerthusiad annibynnol ffafriol o brosiect 'Cwlwm' (a ariennir drwy Grant Datblygu Plant a Theuluoedd Llywodraeth Cymru) edrychwn ymlaen at gytuno i dargedau gwaith er gyfer y 3 mlynedd a hanner nesaf gan gofio mai un polisi hollbwysig yw'r cynnig newydd o 30 awr o ofal plant rhad ac am ddim i blant 3 a 4 oed sydd a'u rhieni mewn gwaith.

Yn atodol, mae unrhyw newid polisi sylweddol yn sgil ymrwymiad tebygol Llywodraeth Cymru ym maes gofal plant a'r Cyfnod Sylfaen yn mynd i ddyylanwadu ar weithgaredd Mudiad Meithrin a'r is-gwmniau (yn benodol yr ymrwymiad gan bob plaid namyn un i gynyddu oriau gofal plant / addysg rhad ac am ddim i 30 awr yr wythnos).

### **Parti perthynol**

Ariennir yr elusen yn bennaf gan Lywodraeth Cymru trwy Uned y Gymraeg mewn Addysg ac Is-adran Gofal Plant a Chwarae.

Mudiad Meithrin Cyfyngedig  
Am y flwyddyn yn diweddu 31 Mawrth 2017

### **Gwirfoddolwyr**

Y Bwrdd Cyfarwyddwyr sydd yn gyfrifol am graffu ar weithgaredd strategol y sefydliad. Cyfarfu'r Cyfarwyddwyr yn fisol i drafod gweithgaredd yr is-gwmnïau yn eu tro yn chwarterol. Mae'r elusen yn ddiolchgar iawn i'w holl gwirfoddolwyr sydd wedi cyfrannu at bwylgorau'r Mudiad yn ystod y flwyddyn ddiwethaf.

Yn ychwanegol, ceir mintai o gwirfoddolwyr yn y pwylgorau sirol ac ar bwylgorau rheoli gwirfoddol y cyhoedd meithrin. Cydnabyddwn ein dyled i bob un chonynt yn eu hamryw ddyletswyddau.

### Datganiad o Gyfrifoldebau'r Ymddiriedolwyr

Mae'r Ymddiriedolwyr (sydd hefyd yn Gyfarwyddwyr Mudiad Meithrin i bwrpas cyfraith cwmni) yn gyfrifol am gynhyrchu'r Adroddiad Blynnyddol a'r datganiad cyllidol mewn cytundeb gyda'r gyfraith cymwys a'r Ymarferiad Cyfrifo Cyffredinol Derbyniol Deymas Unedig (Egwyddorion Derbyniol Cyfrifo Cyffredinol).

Mae cyfralh cwmniau yn mynnu fod y Cyfarwyddwyr yn darparu datganiadau cyllidol ar gyfer bob blwyddyn ariannol, sy'n rhoi darlun teg o gyflwr y cwmni a'i is-gwmniau, a'r derbyniadau a'r adnoddau a dderbyniwyd gan gynnwys incwm a gwariant yr elusen a'r grŵp am y cyfnod hwnnw. Wrth barato'i'r datganiadau cyllidol, mae disgwl i'r Ymddiriedolwyr i:

- Ddewis polisiau cyfrifyddol addas ac yna'u cymhwys o'n gyson;
- Arsylwi trefnau ac egwyddorion y SORP elusennau;
- Gwneud dyfarniadau ac amcangyfrifon sy'n rheymol a chall;
- Darparu datganiadau cyllidol ar sail busnes hyfw oni bai ei fod yn anaddas i gymryd yn ganiataol y bydd y cwmni yn parhau mewn busnes;
- Nodi a yw'r safonau cyfrifyddu priodol wedi cael ei ddilyn, a datganu ac esbonio yn yr adroddiad blynnyddol unrhyw ymadawiad o bwys.

Mae'r Ymddiriedolwyr yn gyfrifol am gadw cyfrifon priodol sy'n datgelu gyda chywirdeb rheymol ac ar unrhyw adeg gyflwr cyllidol y cwmni a'r grŵp ac yn eu galluogi i sicrhau fod y datganiadau cyllidol yn cydsynio â Deddf Cwmniau 2006. Maent hefyd yn gyfrifol am sicrhau asedau'r cwmni a'r grŵp a gan hynny i gymryd camau rheymol i atal ac i ddarganfod twyll ac afreoleidd-dra arall.

Nid yw'r Ymddiriedolwyr yn ymwybodol o unrhyw wybodaeth arall y dylai'r archwiliwyr fod yn ymwybodol ohono (fel y diffinnir dan Ran 418 o Ddeddf Cwmniau 2006) ynglŷn â'r elusen a'i is-gwmniau. Mae'r Ymddiriedolwyr wedi cymryd camau i wneud yn siŵr eu bod yn ymwybodol o unrhyw wybodaeth archwiliad a gwneud yn siŵr fod yr archwiliwyr yn ymwybodol o'r wybodaeth yma.

Mae'r Ymddiriedolwyr yn gyfrifol am y wybodaeth gorfforaethol a chyfrifo sydd wedi ei gynnwys ar wefan yr elusen. Mae rheolau yn y Deyrnas Unedig ynglŷn â pharatoi gwybodaeth a rhannu adroddiad blynnyddol yn gallu amrywio o'i gymharu â chyfreithiau eraill.

#### **Archwiliwyr**

Mae erthyglau'r cwmni yn gofyn am ail-apwyntio'r archwiliwyr yn flynyddol. Mae PJE, Cyfrifwyr Siartredig wedi dangos parodwydd i barhau fel archwiliwyr. Yn unol â ran 485 (4) o Ddeddf Cwmniau 2006, bydd cynnig i ail-apwyntio PJE Cyfrifwyr Siartredig ac Archwiliwyr Cofrestredig yn cael ei roi o flaen y Cyfarfod Blynnyddol.

Arwyddwyd yn ôl gorchymyn y Bwrdd o Ymddiriedolwyr a'i arwyddo ar ei ran.

Dr Gwenllian Haf Lansdown Davies

**Ysgrifennydd**

Dyddiad 22/06/2017

**Adroddiad yr Archwiliwyr Annibynnol i aelodau**

**Mudiad Meithrin Cyfyngedig am y flwyddyn yn diweddu 31 Mawrth 2017**

Yr ydym wedi archwilio datganiadau ariannol Mudiad Meithrin am y flwyddyn yn diweddu ar y 31 Mawrth 2017, sydd yn cynnwys polisiau cyfrifyddol, datganiadau gweithgareddau ariannol, mantolenni, datganiad llif arian a nodiadau 1127. Paratowyd y cyfrifon yn unol a'r fframwaith adroddiadol cyllidol fesul y gyfraith perthnasol a Safonau Cyfrifyddol y DU (Ymarferion Cyfrifyddol Derbyniol y Deyrnas Unedig).

Gwnaed yr adroddiad yma i aelodau'r cwmni elusennol yn unig, yn unol ar Deddf Elusenau 2011 ac y Ddeddf Gwmniau 2006. Mae ein gwaith archwilio wedi ei ymgymryd fel y gallwn nodi i'r aelodau'r materion hynny y dylem ei nodi yn adroddiad yr archwiliwyr ac i ddîm pwrras arall. I gyrraedd y pellaf y gyfraith, nid ydym yn derbyn cyfrifoldeb i unrhyw un ar wahân i'r cwmni ac aelodau'r elusen fel corff, am ein gwaith archwilio, am yr adroddiad yma, nac am y farn rydym wedi ei ffurio.

**Cyfrifoldebau priodol ymddiriedolwyr ac archwiliwyr**

Mae'r ymddiriedolwyr (sydd hefyd yn gyfarwyddwyr Mudiad Meithrin ar gyfer gyfraith cwmniau) yn gyfrifol am baratoi Adroddiad Blynnyddol yr Ymddiriedolwyr a'r cyfrifon yn unol â safonau cyfrifo perthnasol y Deyrnas Unedig ac i sicrhau darlun gwir a theg. Mae arnom ddyletswydd i archwilio'r cyfrifon hynny, yn unol â gofynion cyfreithiol a rheoliadau perthnasol y Safonau Archwilio Rhwngwladol (Y Deyrnas Unedig ac Iwerddon).

Ein cyfrifoldebau ni yw archwilio'r datganiadau ariannol yn unol â'r gyfraith ac hefyd y fframwaith rheoleiddio berthnasol a'r Safonau Archwilio Rhwngwladol (y DU ac Iwerddon). Mae'r safonau hynny yn mynnu ein bod yn cydymffurfio a Safonau Etheol ar gyfer Archwiliwyr (Bwrdd Ymarfer Archwilio).

**Sail ein gwaith archwilio ar y datganiadau ariannol**

Cynhalwyd a gweithredwyd ein harchwiliad er mwyn i ni gasglu'r holl wybodaeth ac eglurhad a oedd yn ein barn ni yn angenrheidiol i ddarparu'r dystiolaeth ddigonol ar ein cyfer, fel sicrwydd rhesymol bod y datganiadau ariannol yn rhydd o gamfynegiant, boed o ganlyniad i dwyll neu oherwydd unrhyw afreoleidd-dra neu gamgymeriad arall. Mae archwiliad yn cynnwys: ein haseslad o amcangyfrifon sytweddol a dyfarniadau a wnaed gan y cyfarwyddwyr wrth baratoi'r cyfrifon, ac yn trafod i ba raddau y mae polisiau'r cwmni'n gweudu i'w amgylchiadau, yn cael eu gweithredu'n gyson a'u datguddio'n ddigonol; pa mor ddigonol yw'r ddull o gyflwyno gwybodaeth yn y cyfrifon.

Yn ogystal, darllenwn yr holl wybodaeth ariannol ac anariannol yn Adroddiad y Cyfarwyddwyr er mwyn nodi anghysondebau perthnasol â'r datganiadau ariannol archwiliadig. Os deuwn yn ymwybodol o unrhyw gamddatganiadau neu anghysondebau perthnasol amlwg, ystyriwn y goblygiadau i'n hadroddiad.

Mudiad Meithrin Cyfngedig  
Am y flwyddyn yn diweddu 31 Mawrth 2017

**Barn**

Yn ein barn ni:-

- mae'r datganiadau ariannol yn rhoi darlun gwir a theg o sefyllfa ariannol y cwmni elusennol a'r grŵp ar 31 Mawrth 2017 ac o'r adnoddau a dderbyniwyd a defnyddiwyd, ac o'r incwm dros wariant, am y flwyddyn honno;
- paratowyd y cyfrifon yn unol â'r Ddeddf Gwmniau 2006;
- paratowyd y cyfrifon yn unol ag Ymarferion Cyfrifyddol Derbyniol y DU;
- mae'r wybodaeth a ddarparwyd yn Adroddiad yr Ymddiriedolwyr am y flwyddyn ariannol perthnasol yn gyson gyda'r datganiadau ariannol.

**Materion yr ydym yn adrodd arnynt yn ôl eithriad**

Yn ein barn ni, nid oes gennym unrhyw fater i'w adrodd yn unol â'r materion isod lle mae Deddf Cwmniau 2006 yn gofyn i ni ystyried:

- Cofnodion cyfrifo digonal heb eu cadw neu gofnodion annigonol ar gyfer ein harchwiliad gan gangen na chafodd ymwelliad gennym; neu
- Nid yw'r Datganiadau Ariannol yn cyd-fynd a'r cofnodion ariannol; neu
- Ni chafodd datgeliad penodol o gyflog cyfarwyddwyr fel yn ôl y gyfraith ei wneud; neu
- Ni chawsom yr holl wybodaeth neu ddogfennaeth ar gyfer ein harchwiliad; neu
- Nid oedd y cyfarwyddwyr a'r hawl i baratoi'r datganiadau ariannol ac Adroddiad yr Ymddiriedolwyr yn unol â rheolau ar gyfer cwmniau bychan.

22/6/

2017

Donald R Patterson FCA, FCCA  
Uwch Archwiliwr Statudol, ar ran  
PJE, Cyfrifwyr Siartredig  
Archwiliwyr Cofrestredig

23 Stryd y Coleg  
Llanbedr Pont Steffan  
Ceredigion  
SA48 7DY

Mudiad Meithrin Cyfyngedig  
Am y flwyddyn yn diweddu 31 Mawrth 2017

Datganiad cyfunol o Weithgareddau Ariannol am y flwyddyn yn diweddu 31 Mawrth 2017

|   | Cronfa<br>Anghyfng-<br>edig | Cronfa<br>Gyfng-<br>edig | Cronfa<br>Waddol | 2017         | Ail-ddatganwyd<br>2016 |
|---|-----------------------------|--------------------------|------------------|--------------|------------------------|
|   | £'000                       | £'000                    | £'000            | £'000        | £'000                  |
| <b>Incwm a gwaddollion:</b>                     |                             |                          |                  |              |                        |
| Rhoddion a Chymroedd                            | 2                           | 8                        | -                | 8            | 5                      |
| Gweithgareddau elusennol                        | 3                           | -                        | 3,403            | 3,403        | 4,001                  |
| Gweithgareddau masnachol arall                  | 4                           | 1,447                    | 120              | 1,567        | 1,708                  |
| Buddsoddiadau                                   | 5                           | -                        | 9                | 9            | 10                     |
| Arall   | 6                           | 23                       | -                | 23           | 22                     |
| <b>Cyfanswm</b>                                 |                             | <b>1,478</b>             | <b>3,532</b>     | <b>5,010</b> | <b>5,746</b>           |
| <b>Gwariant</b>                                 |                             |                          |                  |              |                        |
| Costau cynhyrchu incwm                          | 8                           | 97                       | 49               | 146          | 218                    |
| Costau elusennol                                | 9                           | 1,395                    | 3,453            | 4,848        | 8,381                  |
| Arall   | 10                          | 14                       | 89               | 103          | 180                    |
| <b>Cyfanswm</b>                                 |                             | <b>1,506</b>             | <b>3,591</b>     | <b>5,097</b> | <b>8,779</b>           |
| (Lleihad) / Cynnydd ar ail-brislo buddsoddladau |                             | -                        | 31               | 31           | (15)                   |
| <b>Incwm / gwariant net</b>                     |                             | <b>(28)</b>              | <b>(28)</b>      | <b>(56)</b>  | <b>(3,048)</b>         |
| Trosglwyddiadau rhwng cronfeydd                 |                             | (115)                    | 107              | (8)          | -                      |
| Cronfa wedi ei drosglwyddo i'r Mudiad           |                             | -                        | 8                | 8            | -                      |
| <b>Symudiadau net mewn cronfeydd</b>            |                             | <b>(143)</b>             | <b>87</b>        | <b>(56)</b>  | <b>(3,048)</b>         |
| Cronfeydd agoradol ar 1 Ebrill 2016             |                             | 3,178                    | 709              | 3,890        | 6,938                  |
| Cronfeydd cau ar 31 Mawrth 2017                 | 22                          | <b>3,035</b>             | <b>796</b>       | <b>3,834</b> | <b>3,890</b>           |

Mae'r datganiad cyfuno o weithgareddau ariannol yn cynnwys pob etw a cholled yn y flwyddyn.

Mae pob incwm a gwariant yn perthyn i incwm o weithrediadau sydd yn parhau.

Mudiad Meithrin Cyfngedig  
Am y flwyddyn yn diweddu 31 Mawrth 2017

Mantolenni

| Nodyn                                      | <u>Y Grŵp</u>  |               | <u>Y Cwmni</u> |               |
|--|----------------|---------------|----------------|---------------|
|  | Ail-ddatganwyd |               | 2017<br>£'000  | 2016<br>£'000 |
|  | 2017<br>£'000  | 2016<br>£'000 |                |               |
| <b>Asedau sefydlog</b>                     |                |               |                |               |
| Asedau Sefydlog Anghyffyrddadwy            | 14             | -             | -              | -             |
| Asedau Sefydlog Cyffyrddadwy Buddsoddiadau | 15             | 2,325         | 2,318          | 2,320         |
|  | 16             | 513           | 478            | 513           |
|  |                | <b>2,838</b>  | <b>2,796</b>   | <b>2,833</b>  |
|  |                |               |                | <b>2,791</b>  |
| <b>Asedau cyfredol</b>                     |                |               |                |               |
| Stoc                                       | 17             | 7             | 27             | 7             |
| Dyledwyr                                   | 18             | 303           | 482            | 434           |
| Banc ac arian parod                        |                | 968           | 922            | 459           |
|  |                | <b>1,278</b>  | <b>1,431</b>   | <b>900</b>    |
|  |                |               |                | <b>1,066</b>  |
| <b>Credydwyr: i'w talu o fewn blwyddyn</b> | 19             | (282)         | (337)          | (166)         |
| <b>Asedau cyfredol net</b>                 |                | <b>996</b>    | <b>1,094</b>   | <b>734</b>    |
| <b>Asedau net</b>                          |                | <b>3,834</b>  | <b>3,890</b>   | <b>3,567</b>  |
|  |                |               |                | <b>3,660</b>  |

**Cynrychiolwyd gan:**

|                                     |       |              |              |              |
|-------------------------------------|-------|--------------|--------------|--------------|
| Cronfeydd anghyfyngedig:            | 3,035 | 3,178        | 2,978        | 3,109        |
| Cronfa gyffredinol                  |       |              |              |              |
| Cronfeydd cyfyngedig                | 20    | 796          | 709          | 586          |
| Cronfeydd gwaddol                   | 21    | 3            | 3            | 3            |
| <b>Cyfanswm cronfeydd yr elusen</b> |       | <b>3,834</b> | <b>3,890</b> | <b>3,567</b> |
|                                     |       |              |              | <b>3,660</b> |

Mae'r ymddiriedolwyr wedi paratoi cyfrifon grŵp yn unol ag adran 398 o Ddeddf Cwmnïau 2006 ac adran 138 o Ddeddf Elusennau 2011.

Mae'r nodiadau ar dudalenau 16-33 yn rhan annatod o'r datganiadau ariannol hyn. Cymeradwywyd y cyfrifon gan Fwrdd y Cyfarwyddwyr ar 22 Mehefin 2017 ac arwyddwyd ar eu rhan gan:

Rhodri Llwyd Morgan  
Cyfarwyddwyr

Gwenllian Haf Lansdown Davies  
Ysgrifennydd

Mudiad Meithrin Cyfyngedig  
Am y flwyddyn yn diweddu 31 Mawrth 2017

Datganiad Llif Arlan

|  | Nodyn | 2017  |       | Ail-ddatganwyd<br>2016 |       |
|--|-------|-------|-------|------------------------|-------|
|  |       | £'000 | £'000 | £'000                  | £'000 |
| <b>(All-lif) /Mewnllif net o<br/>weithgareddau</b>                     | 25    |       | 49    |                        | 90    |
| <b>Enillion o fuddsoddi a chyllido</b>                                 |       |       |       |                        |       |
| Llog a dderbyniwyd   |       | 1     |       | 1                      |       |
| Rhaniadau buddsoddiadau  |       | 8     |       | 9                      |       |
|  |       | 9     |       |                        | 10    |
| <b>Gwariant cyfalaf a buddsoddi<br/>cylidol</b>                        |       |       | (12)  |                        | (12)  |
|  |       |       | 46    |                        | 88    |
| <b>Cynnydd mewn arian yn y<br/>flwyddyn</b>                            | 26    |       | 46    |                        | 88    |
| <b>Cymhwysiad o lif arian net i symudiadau mewn cronfeydd ariannol</b> |       |       |       |                        |       |
| Cynnydd/ (Lleihad) mewn arian yn<br>y flwyddyn                         | 26    |       | 46    |                        | 88    |
| Cronfeydd ariannol<br>ar 1 Ebrill 2016                                 | 27    |       | 922   |                        | 834   |
| Cronfeydd ariannol<br>ar 31 Mawrth 2017                                | 27    |       | 968   |                        | 922   |

Mudiad Meithrin Cyfyngedig  
Am y flwyddyn yn diweddu 31 Mawrth 2017

Nodiadau i'r Cyfrifon am y flwyddyn yn diweddu 31 Mawrth 2017

**1. Gwybodaeth gyffredinol**

Mae'r cwmni yn gwmni elusennol ac yn gwmni preifat cyfyngedig drwy warant a heb gyfalaф cyfrannau wedi ei ymgorffori yng Nghymru a Lloegr.

Cyfeiriad y swyddfa gofrestredig yw:

Y Ganolfan Integredig

Boulevard St Brieuc

Aberystwyth

Ceredigion

SY23 1PD

Cymru

Cafodd y datganiadau ariannol hyn eu hawdurdodi i'w cyhoeddi gan y Bwrdd ar 22 Mefhefin 2017.

**2. Polisiau cyfrifo**

Mae'r prif polisiau cyfrifyddu a fabwysiadwyd, dyfarniadau a ffynonellau o ansicrwydd wrth barato'i'r datganiadau ariannol fel y ganlyn:

i. Sail gyfrifyddol

Mae'r adroddiadau ariannol wedi cael eu paratoi ar sail cost hanesyddol o gyfrifyddu, ar wahân i fuddsoddiadau sydd wedi eu cynnwys ar werth y farchnad. Maent yn dilyn argymhellion a gynhwysir yn "Adrodd a Chyfrifo am Elusennau; Datganiad o Arferion a Argymhellwyd i Elusennau" a gyhoeddwyd yn Ionawr 2015, ac FRS 102 a gyhoeddwyd ym Medi 2015 sydd yn berthnasol i Safonau Cyfrifo Prydeinig a Deddf Cwmniau 2006.

ii. Cysoni gydag arfer cyfrifyddu blaenorol a dderbynir yn gyffredinol

Wrth barato'i'r cyfrifon, mae'r ymddiriedolwyr wedi ystyried wrth gymhwys o'r polisiau cyfrifyddu sy'n ofynnol gan FRS 102 a'r Charities SORP nad oedd angen ailddatgan eitemau cymharol.

iii. Busnes Gweithredol

Mae'r cyfrifon wedi cael eu paratoi ar sail busnes gweithredol.

iv. Datganiadau ariannol y grŵp

Mae cyfrifon yr elusen a'r is-gwmniau wedi eu cyfuno llinell wrth llinell. Mae'r elusen wedi cymryd mantais o'r angen i barato'i cyfrif ei w a cholled ei hunan yn unol â'r hyn a ganiateir gan Adran 403 o Ddeddf Cwmniau 2006 a pharagraff 397 o'r SORP.

v. Incwm

Cydnabyddir incwm gan yr elusen pan ddarperir yr hawl i gael yr arian, a bydd unrhyw amodau perfformiad ynglwm wrth yr eitem (au) o incwm wedi cael eu bodloni, mae'n debygol y bydd yr incwm wedi cael ei dderbyn a gall y swm gael ei fesur yn ddibynadwy.

**Mudiad Meithrin Cyfngedig**  
**Am y flwyddyn yn diweddu 31 Mawrth 2017**

**Nodiadau i'r Cyfrifon am y flwyddyn yn diweddu 31 Mawrth 2017**

Caiff Incwm gan lywodraeth a grantiau eraill, boed yn grantiau 'cyfalaf' neu grantiau 'refeniw', cael eu cydnabod gan yr elusen pan ddarperir yr hawl i gael yr arian, a bydd unrhyw amodau perfformiad ynglwm wrth y grantiau wedi'u bodloni, mae'n debygol y bydd yr Incwm yn cael ei dderbyn a gall y swm gael ei fesur yn ddibynadwy ac nid yw'n cael ei ohirio.

Ar gyfer cymnroddion, cymerir yr hawl i'w cymryd fel y cynharaf o'r dyddiad y naill: mae'r elusen yn ymwybodol bod profiant wedi'i roi, yr ystâd wedi cael ei gwblhau a hysbysiad wedi ei wneud gan yr ysgutor (ion) i'r ymddiriedolwyr y bydd dosbarthiad yn cael ei wneud, neu pan dderbynir dosbarthiad gan y stad.

**vi. Llog derbynadwy**

Ceir llog ar gronfeydd a ddelir ei gynnwys pan gaiff ei dderbyn a gall y swm gael ei fesur yn ddibynadwy gan yr elusen, mae hyn fel arfer ar hysbysiad o'r llog a dalwyd neu sy'n daladwy gan y Banc.

**vii. Cronfeydd cyffredinol**

Mae cronfeydd cyffredinol yn cynnwys rhoddion ac incwm a dderbyniwyd heb bwrrpas arbennig ac felly ar gael fel cronfa gyffredinol. Ni osodir amodau allanol ar gronfeydd cyffredinol.

**viii. Cronfeydd prosiectau cyfalaf**

Yn dilyn deddfwriaeth FRS 102 penderfynwyd trosglwyddo cronfa prosiectau cyfalaf o gronfeydd cyfngedig i gronfeydd anghyfngedig. Cafodd hyn ei adlewyrch yn flwyddyn 'ail-ddatganwyd' 2016, gan ddylai fod wedi ei fabwysiadu pan cafodd FRS 102 ei ddilyn am y tro cyntaf ar 31 Mawrth 2016. Mae hyn yn newid polisi gan fod dim amodau a dim gorfodaeth ad-dalu ar y cyllid cyfalaf bellach.

**ix. Gwariant a TAW na ellir ei adennill**

Cydnabuwyd costau a threuliau yn y cyfnod pan yn ddyledus. Mae costau yn cynnwys TAW gan nad yw'r elusen wedi ei chofrestru ac felly yn methu ei hawlio yn ôl. Dosbarthwyd costau i gronfeydd ar sail costau uniongyrchol.

Lle nad yw'n bosib i'w ddosbarthu ar y sail yma, sef costau cynnal y mudiad, dosrannwyd y costau i weithgareddau elusennol ar sail fwyaf teg. Mae costau lywodraethu yn cynrychioli'r gost o weinyddu'r elusen a chwrdd â gofynion cyfansoddiadol a statudol. Mae'r gost o godi arian yn cynrychioli'r gost o hybu'r Mudiad a'r adrann nawdd.

**x. Dyrannu costau cynnal**

Costau cynnal yw'r swyddogaethau hynny sy'n cynorthwyo gwaith yr elusen ond nid ydynt yn ymgymryd â gweithgareddau elusennol yn uniongyrchol. Mae costau cynnal yn cynnwys costau swyddfa, cyllid, personol, y gyflwynses a chostau llywodraethu sy'n cefnogi'r elusen.

**Nodiadau i'r Cyfrifon am y flwyddyn yn diweddu 31 Mawrth 2017**

Mae'r costau hyn wedi cael eu dyrannu rhwng cost o godi arian a gwariant ar weithgareddau elusennol. Mae'r seiliau ar ba gostau cynnal sydd wedi'u dyrannu yn cael eu cynnwys yn y nodiadau.

**x. Prydles weithredol**

Mae taliadau prydles lle mae holl risgiau a gwobrau atodol i berchnogaeth yn cael eu cadw gan y prydleswyr yn cael eu trin fel prydles weithredol. Mae'r taliadau yma, gan gynnwys costau rhent, yn cael eu cydnabod wrth i'r taliadau ddod yn ddyledus.

**xii. Asedau sefydlog cyffyrddadwy**

Mae asedau sefydlog cyffyrddadwy yn cael eu datgan yn y fantolen ar bris cost llai dibrisiad sydd wedi crynhoi. Nid yw asedau a gwerth llai na £1,000 yn cael eu cynnwys fel asedau sefydlog.

Cyfrifir dibrisiad i ddileu cost lai gwerth gweddillol o asedau sefydlog dros amcangyfrif o gyfnod eu bywyd defnyddiol yn ôl y graddau canlynol:

|                        |                |
|------------------------|----------------|
| Celfi ac offer swyddfa | 3 – 10 mlynedd |
|------------------------|----------------|

Mae adeiladau rhydd-ddaliadol a phrydles yn cael ei chyfrifo wrth ddefnyddio gwerth teg ac felly ddim yn cael ei dibrisio.

**xiii. Dyledwyr**

Dyledwyr Masnach ac eraill yn cael eu cydnabod fel y swm sy'n ddyledus ar ôl setliad unrhyw ddisgownt masnach a gynigir. Ceir rhagdaliadau eu prisio ar y swm a dalwyd ymlaen llaw yn glir o unrhyw ostyngiadau masnachol sy'n ddyledus.

**xiv. Arian parod a chyfwerth ag arian parod**

Arian parod a chyfwerth ag arian parod yn cynnwys arian wrth law.

**xv. Credydwyr masnachu**

Credydwyr masnach yn rhwymedigaethau i dalu am nwyddau neu wasanaethau sydd wedi cael eu caffael yn nhrefti arferol y busnes gan gyflenwyr.

**xvi. Buddsoddiadau**

Cydnabuwyd buddsoddiadau ar eu gwerth masnachol ar ddyddiad y fantolen. Ail-brisiwyd y buddsoddiadau a chydnabuwyd unrhyw ennill neu golled yn eu gwerth yn y Datganiad o Weithgareddau Ariannol.

**xvii. Canghennau**

Nid yw'r cyfrifon yn cynnwys canlyniadau unrhyw Bwyllgor Sir neu Gylch Meithrin gan nad ydynt o dan reolaeth yr elusen.

Mudiad Meithrin Cyfyngedig  
Am y flwyddyn yn diweddu 31 Mawrth 2017

Nodiadau i'r Cyfrifon am y flwyddyn yn diweddu 31 Mawrth 2017

xviii. Trethi

Nid oes ddarpariaeth ar gyfer trethi i'w gael yn y Cyfrifon gan fod statws elusennol cofrestredig gan y Mudiad ac mae gohebiaeth gyda'r Cyllid Gwladol yn dangos fod yr incwm net yn cael ei eithrio.

xix. Stoc

Stoc yn cael ei gynnwys ar yr isaf o gost neu werth gwreddadwy net.

xx. Costau pensiwn

Mae'r elusen yn gweithredu dau gynllun pensiwn ar gyfer staff cymwys.

Mae 3 o staff y Mudiad yn rhan o Gynllun Pensiwn Athrawon, sy'n gynllun cenedlaethol statudol cyfrannol, cynllun pensiwn lle mae'r budd wedi'i ddiffinio a heb ei gyllido. Nid oes modd i staff newydd ymuno yn y cynllun. Gweinyddwyd gan yr Asiantaeth Pensiwn Athrawon, asiantaeth weithredol Adran Addysg a Chyflori. Aseswyd costau pensiwn gan Actwari'r Llywodraeth. Cyfrannodd yr Elusen 16.48% (2016: 16.48% o 1 Medi 2016 a 14.1% cyn hynny) o gyflogau pensiynadwy i'r cynllun am y flwyddyn yn diweddu 31 Mawrth 2017 sef £30,761 (2016: £30,562). Cydnabuwyd y gost yn y datganiad ariannol pan yn ddyledus.

Polisi pensiwn Mudiad Meithrin yw cynllun pensiwn gyda chyfraniadau wedi'i diffinio. Gweithredir y cynllun yn annibynnol. Delir asedion y cynllun yma ar wahân i asedion yr elusen. Cafodd yr asedion ei buddsoddi gan gwmni yswiriant. Cydnabuwyd y gost yn y datganiadau ariannol pan yn ddyledus. Roedd y gost am y flwyddyn yn £211,070 (2016: £223,028) gan y cyflogwr a £90,508 wedi ei aberthu drwy'r cyflog (2016: £89,611) sy'n cynrychioli 3% neu 6% o gyflogau pensiynadwy.

xxi. FRS 102 ac addasiad cyfnod blaenorol

Yn dilyn mabwysiadu FRS 102 ar 31 Mawrth 2016, penderfynwyd ail-brisio adeiladau Mudiad Meithrin wrth ddefnyddio gwerth teg neu 'fair value', cafodd adeilad hefyd ei drosglwyddo o asedau rhydd-ddaliadol i fuddsoddiadau (gweler nodyn 16), a hefyd cafodd cronfa prosiectau cyfalaf ei drosglwyddo o gronfa gyfyngedig i gronfa anghyfyngedig (gweler nodyn 20). Ni chafodd rhain ei wneud yn cyfrifon 31 Mawrth 2016 ond yn dilyn cyngor professiynol, penderfynwyd defnyddio'r polisi cyfrifyddu yma a chafwyd ei weithredu drwy addasiad i'r cyfnod blaenorol 'prior period adjustment'. Mae'r gymhariaeth lle mae'n berthnasol wedi cael ei chyfeirio at fel 'ail-ddatgarwyd 2016'.

**2. Rhoddion a Chymynroddion**

|                         | 2017<br>£'000 | 2016<br>£'000 |
|-------------------------|---------------|---------------|
| Unigolion a Sefydliadau | 3             | 5             |
| Cymynrodd               | 5             | -             |
|                         | <b>8</b>      | <b>5</b>      |

**Mudiad Meithrin Cyfyngedig**  
**Am y flwyddyn yn diweddu 31 Mawrth 2017**

**Nodiadau i'r Cyfrifon am y flwyddyn yn diweddu 31 Mawrth 2017**

**3. Incwm o weithgareddau elusennol**

|  | Cronfeydd<br>Anghyfng-<br>edig | Cronfeydd<br>Cyfyng-<br>edig | 2017<br>Cyfanswm | 2016<br>Cyfanswm |
|--|--------------------------------|------------------------------|------------------|------------------|
| <b>Grantiau craidd</b>   | <b>£'000</b>                   | <b>£'000</b>                 | <b>£'000</b>     | <b>£'000</b>     |
| Uned y Gymraeg mewn Addysg   | -                              | 1406                         | 1406             | 1,181            |
| <b>Grantiau arall</b>  |                                |                              |                  |                  |
| Llywodraeth Cymru  |                                |                              |                  |                  |
| Cymraeg i Blant  |                                | 500                          | 500              | -                |
| Adran Plant a Theuluoedd   |                                | -                            | -                | -                |
| Grant Cyflawni Plant a Theuluoedd  |                                | -                            | -                | 318              |
| Prosiect Cwlwm   |                                | 324                          | 324              |                  |
| Swyddog Datblygu Cyfnod Sylfaen/   |                                | 37                           | 37               | 37               |
| Adran Cwricwlwm Cyfnod Sylfaen - Cynllun<br>Hyfforddi Cam wrth Gam       |                                | 469                          | 469              | 1,645            |
| Prosiectau Sirol   |                                |                              |                  |                  |
| Cyngor Sir Caerdydd  |                                | -                            | -                | 9                |
| Cyngor Dinas Casnewydd   |                                | 14                           | 14               | 16               |
| Cyngor Blaenau Gwent - Brynithel   |                                | 48                           | 48               | -                |
| Cyngor Gwynedd – Llanllyfn   |                                | 56                           | 56               | -                |
| Cyngor Bwrdeistref Sirol Torfaen   |                                | -                            | -                | 1                |
| Cyngor Bwrdeistref Sirol Merthyr   |                                |                              |                  | 7                |
| Cyngor Bwrdeistref Sirol Rhondda Cynon Taf                               |                                |                              |                  | -                |
| Cyngor Sir Mynwy   |                                | 4                            | 4                | 4                |
| Cyngor Sir Powys   |                                |                              |                  | 11               |
| Cyngor Bwrdeistref Sirol Blaenau Gwent                                   |                                |                              |                  | 13               |
| Cyngor Sir Penfro  |                                | 4                            | 4                | 7                |
| Cyngor Sir Ceredigion  |                                | 14                           | 14               | 15               |
| Cyngor Sir Ceredigion – Ffrindiau Bach yr<br>Eos, Aberporth ac Aberteifi |                                | 143                          | 143              | 150              |
| Cyngor Dinas Abertawe - Datblygu   |                                | 7                            | 7                | 4                |
| Cyngor Dinas Abertawe – Plantos Bach                                     |                                | -                            | -                | 49               |
| Cyngor Bwrdeistref Sirol Castell Nedd Port<br>Talbot                     |                                |                              |                  | -                |
| Cyngor Bwrdeistref Wrecsam   |                                | 27                           | 27               | 105              |
| Cyngor Sir Dinbych   |                                | 13                           | 13               | 59               |
| Cyngor Sir Flint   |                                | 74                           | 74               | 98               |
| Cyngor Sir Caerfyrddin   |                                | 7                            | 7                | 10               |
| Pwylgor Sir Conwy  |                                | 35                           | 35               | 21               |
| Pwylgor Sir Ynys Môn   |                                |                              |                  | 13               |
| Cynllun Cyfeirio Awdurdodau Lleol  |                                |                              |                  |                  |
| Cyngor Sir Ceredigion  |                                | 100                          | 100              | 106              |
| Cyngor Bwrdeistref Sirol Rhondda Cynon Taf                               |                                | 28                           | 28               | 47               |
| Cyngor Bwrdeistref Sirol Merthyr   |                                | 40                           | 40               | 31               |
| Cyngor Bwrdeistref Sirol Caerfili  |                                |                              |                  | -                |
| Cyngor Sir Caerdydd  |                                | 9                            | 9                | -                |
| Cyngor Sir Caerfyrddin   |                                | -                            | -                | 24               |
| Cyngor Sir Gwynedd   |                                | 26                           | 26               | 15               |
| Cyngor Sir Ynys Môn  |                                | 18                           | 18               | 5                |
| Cynlluniau Swyddfa'r Gogledd   |                                |                              |                  | -                |
| <b>Cyfanswm</b>  |                                | <b>3,403</b>                 | <b>3,403</b>     | <b>4,001</b>     |

Mudiad Meithrin Cyfyngedig  
Am y flwyddyn yn diweddu 31 Mawrth 2017

Nodiadau i'r Cyfrifon am y flwyddyn yn diweddu 31 Mawrth 2017

**4. Gweithgareddau Masnachol Arall**

|                                    | Cronfeydd<br>Anghyfnygedig | Cronfeydd<br>Cyfyngedig | 2017<br>Cyfanswm<br>£'000 | 2016<br>Cyfanswm<br>£'000 |
|------------------------------------|----------------------------|-------------------------|---------------------------|---------------------------|
| Gwerthiannau                       | 1,400                      | -                       | 1,400                     | 1,531                     |
| Aelodaeth ac Yswiriant y Cylchoedd | -                          | 81                      | 81                        | 81                        |
| Incwm Masnachol Arall              | 47                         | 39                      | 86                        | 96                        |
|                                    | <b>1,447</b>               | <b>120</b>              | <b>1,567</b>              | <b>1,708</b>              |

**5. Llog ac Incwm buddsoddiadau**

|                 | Cronfeydd<br>Anghyfnyg-<br>edig | Cronfeydd<br>Cyfyng-<br>edig | Cronfa<br>Waddol | 2017<br>Cyfanswm<br>£'000 | 2016<br>Cyfanswm<br>£'000 |
|-----------------|---------------------------------|------------------------------|------------------|---------------------------|---------------------------|
| Llog banc       | 1                               | -                            | -                | 1                         | 1                         |
| Incwm o fuddran | 8                               | -                            | -                | 8                         | 9                         |
|                 | <b>9</b>                        | <b>-</b>                     | <b>-</b>         | <b>9</b>                  | <b>10</b>                 |

**6. Incwm Arall**

|                    | 2017<br>£'000 | 2016<br>£'000 |
|--------------------|---------------|---------------|
| Llogi Ystafelloedd | 12            | 9             |
| Cylch Rhagorol     | -             | 2             |
| Incwm Amrywiol     | 11            | 11            |
|                    | <b>23</b>     | <b>22</b>     |

**Mudiad Meithrin Cyfyngedig**  
**Am y flwyddyn yn diweddu 31 Mawrth 2017**

**7. Incwm o'r is-gwmni a'r meithrinfeydd**

Mae canlyniadau'r cyfrifon cyfunol yn cynnwys is-gwmnïau'r elusen, fel nodir yn nodyn 16. Mae'r elw yn flynyddol yn cael ei roi i Fudiad Meithrin. Mae crynodeb o ganlyniadau'r is-gwmnïau isod. Mae cyfrifon wedi eu harchwilio wedi eu cofrestru gyda Thŷ'r Cwmnïau. Mae canlyniadau'r is-gwmnïau wedi eu cyfuno ar sail llinell wrth linell. Pwrpas yr is-gwmnïau yw: -

- Dewin a Dotl Cyf - gwerthiant adnoddau addysgiadol i blant.
- Meithrinfeydd Cymru - rhedeg meithrinfeydd dydd yr elusen.
- Cam wrth Gam Cyf - cwmni cyfyngedig drwy warant sy'n hyfforddi oedolion i ennill cymwysterau gofal plant

|                        | Dewin a<br>Dotl | Meithrinfeydd<br>Cymru | Cam<br>wrth<br>Gam |
|------------------------|-----------------|------------------------|--------------------|
|                        | £'000           | £'000                  | £'000              |
| Incwm                  | 18              | 1,533                  | 616                |
| Cost gwerthiant        | (27)            | (91)                   | (64)               |
| (Colled) / Elw gros    | (9)             | 1,442                  | 552                |
| Costau gweithredol     | (21)            | (1,522)                | (557)              |
| Incwm gweithredu arall | 78              | 77                     |                    |
| Elw / (Colled) net     | <b>48</b>       | (3)                    | (5)                |

**Mantolen**

|                          |          |            |            |
|--------------------------|----------|------------|------------|
| Cyfanswm Asedau          | -        | 271        | 277        |
| Cyfanswm Rhwymedigaethau | -        | (159)      | (121)      |
|                          | <b>-</b> | <b>112</b> | <b>156</b> |

**8. Costau Cynhyrchu Incwm**

|  | Cronfeydd                  | Cronfeydd               | 2017              | 2016              |
|--|----------------------------|-------------------------|-------------------|-------------------|
|  | Anghyfng-<br>edig<br>£'000 | Cyfng-<br>edig<br>£'000 | Cyfanswm<br>£'000 | Cyfanswm<br>£'000 |
| Cost unlongyrchol o<br>gynhyrchu incwm | 95                         | 15                      | 110               | 120               |
| Ymgyrchoedd marchnata                  | 2                          | 34                      | 36                | 98                |
|  | <b>97</b>                  | <b>49</b>               | <b>146</b>        | <b>218</b>        |

Mudiad Meithrin Cyfyngedig  
Am y flwyddyn yn diweddu 31 Mawrth 2017

**9. Dadansoddiad costau elusennol arall**

|                                     | Cronfeydd<br>Anghyfynegedig | Cronfeydd<br>Cyfyngedig | 2017<br>Cyfanswm | All – ddatganwyd<br>2016<br>Cyfanswm |
|-------------------------------------|-----------------------------|-------------------------|------------------|--------------------------------------|
|                                     | £'000                       | £'000                   | £'000            | £'000                                |
| Cost prosiectau Mudiad Meithrin Cyf | 7                           | 49                      | 56               | 199                                  |
| Cost prosiectau Cam wrth Gam        | 22                          | 43                      | 65               | 828                                  |
| Cost prosiectau Cynlluniau Cyfeirio | 2                           | 92                      | 94               | 145                                  |
| Grantiau a ddyrannwyd               | 2                           | 84                      | 86               | 103                                  |
| Cost cyflogaeth                     | 1,237                       | 2,574                   | 3,811            | 3,552                                |
| Costau staffio                      | 3                           | 38                      | 41               | 26                                   |
| Costau telithio                     | 11                          | 194                     | 205              | 261                                  |
| Costau adeiladau                    | 52                          | 118                     | 170              | 135                                  |
| Costau swyddfa                      | 54                          | 164                     | 218              | 295                                  |
| Yswirlant                           | 2                           | 97                      | 99               | 105                                  |
| Dibrisiant o asedion sefydlog       | 3                           | -                       | 3                | 2,732                                |
|                                     | <b>1,395</b>                | <b>3,453</b>            | <b>4,848</b>     | <b>8,381</b>                         |

**10. Dadansoddiadau o gostau llywodraethu**

|   | Cronfeydd<br>Anghyfynegedig | Cronfeydd<br>Cyfyngedig | 2017<br>Cyfanswm | 2016<br>Cyfanswm |
|---|-----------------------------|-------------------------|------------------|------------------|
|   | £'000                       | £'000                   | £'000            | £'000            |
| Costau archwiliwyr                          | 2                           | 8                       | 10               | 13               |
| Costau cyfrifwyr                            | -                           | 1                       | 1                | 18               |
| Costau cyfreithwyr a proffesiynol<br>eraill | 1                           | 31                      | 32               | 50               |
| Costau cyfarfod ac adroddiad<br>blynnyddol  | -                           | 4                       | 4                | 2                |
| Costau cyfarfodydd ac<br>ymddiriedolwyr     | -                           | 3                       | 3                | 4                |
| Dyledion drwg                               | 6                           | 32                      | 38               | 78               |
| Llog a chostau eraill                       | -                           | 2                       | 2                | 2                |
| Llogau banc                                 | 5                           | 8                       | 13               | 13               |
|   | <b>14</b>                   | <b>89</b>               | <b>103</b>       | <b>180</b>       |

Mudiad Meithrin Cyfngedig  
Am y flwyddyn yn diweddu 31 Mawrth 2017

**11. Cost yn ôl gweithgareddau elusengar**

|   | Costau<br>Union-<br>gyrchol<br>£'000 | Dibri-<br>siant<br>£'000 | Costau<br>Cynnal<br>£'000 | Cost<br>cynhyrch<br>u incwm<br>£'000 | Llywod-<br>raethiant<br>£'000 | 2017<br>£'000 | 2016<br>£'000 |
|---|--------------------------------------|--------------------------|---------------------------|--------------------------------------|-------------------------------|---------------|---------------|
| Hyfforddiant                            | 645                                  | 13                       | 71                        | 8                                    | 11                            | 748           | 1,527         |
| Gwasanaethau i'r<br>blynnyddoedd cynnar | 1,551                                | 2                        | 44                        | 83                                   | 15                            | 1,695         | 1,839         |
| Datblygu'r<br>blynnyddoedd cynnar       | 1,735                                | 79                       | 436                       | 105                                  | 68                            | 2,423         | 2,713         |
| Cynhwysiant                             | 245                                  | 11                       | 59                        | 10                                   | 9                             | 334           | 232           |
|   | <b>4,176</b>                         | <b>105</b>               | <b>610</b>                | <b>206</b>                           | <b>103</b>                    | <b>5,200</b>  | <b>6,311</b>  |

**11a. Dadansoddiad o gostau cynnal**

Mae'r elusen yn y lle cyntaf yn nodi costau ei swyddogaethau cefnogi. Yna mae'n nodi'r costau hynny sy'n ymwneud â'r swyddogaeth llywodraethu. Ar ôl nodi ei gostau llywodraethu, mae'r costau cynnal sy'n weddill ynghyd â'r costau llywodraethu yn cael eu dosrannu rhwng y gweithgareddau elusennol allweddol. Mae'r tabl isod yn dangos y sail ar gyfer dosrannu.

**2017 Sail dyraniad  
Cyfanswm**

|                            | £'000      |
|----------------------------|------------|
| Costau cyflogau a theithio | 303        |
| Costau staffio             | 29         |
| Costau swyddfa             | 143        |
| Costau adeiladau           | 108        |
| Yswiriant                  | 27         |
|                            | <b>610</b> |

Mudiad Meithrin Cyfngedig  
Am y flwyddyn yn diweddu 31 Mawrth 2017

Nodiadau i'r Cyfrifon am y flwyddyn yn diweddu 31 Mawrth 2017

**12. Costau staffio**

|                            | 2017<br>£'000 | 2016<br>£'000 |
|----------------------------|---------------|---------------|
| Cyflogau                   | 3,388         | 3,136         |
| Yswiriant Gwladol cyflogwr | 189           | 189           |
| Pensiwn                    | 224           | 227           |
|                            | <hr/>         | <hr/>         |
| Teithio a chynhaliaeth     | 3,811         | 3,552         |
|                            | <hr/>         | <hr/>         |
|                            | 206           | 261           |
|                            | <hr/>         | <hr/>         |
|                            | 4,017         | 3,813         |

Mae un aelod o staff yn ennill rhwng £60,000 - £70,000 (gan gynnwys Yswiriant Gwladol Cyflogwr ac eithrio Cyfraniadau Pensiwn).

Talwyd iawndal diswyddo o £4,833 yn ystod y flwyddyn yn sgil ail strwythuro o fewn y cwmni. Polisi'r cwmni yw cyfrifo am gostau diswyddo yn y flwyddyn ymaent yn codi.

**13. Nifer o staff**

|                                      | 2017<br>Cyfartaledd | 2017<br>fte | 2016  |
|--------------------------------------|---------------------|-------------|-------|
| Hyfforddi ac ansawdd                 | 31                  | 27          | 30    |
| Gwasanaethau i'r blynnyddoedd cynnar | 122                 | 87          | 130   |
| Cynhwysiant                          | 5                   | 4           | 9     |
| Datblygu'r blynnyddoedd cynnar       | <hr/>               | 69          | 82    |
|                                      | 99                  | <hr/>       | <hr/> |
|                                      | <hr/>               | 187         | 251   |
|                                      | 257                 | <hr/>       | <hr/> |

Nid yw'r ymddiriedolwyr yn derbyn unrhyw fath o dâl na chydubyddiaeth ac ni ddarperir pensiwn ar eu cyfer. Derbyniodd 7 ymddiriedolwr a gwirfoddolwyr gostau teithio oedd yn gyfanswm o £2,930 (2016: £3,516) am y flwyddyn.

**14. Asedau Sefydlog Anghyffyddadwy**

|  | Y Grŵp a'r Cwmni |               |
|--|------------------|---------------|
|  | 2017<br>£'000    | 2016<br>£'000 |
| Hawlfraint Siop Dewin a Doti Cyf       | -                | 10            |
| Ewyllys Da Ysgol Fach Ni               | <hr/>            | 20            |
| Asedau a barhawyd                      | -                | 30            |
| Gwareduyd                              | <hr/>            | (30)          |
| Cost ar 31 Mawrth 2017                 | <hr/>            | -             |
| Amorteiddiad ar 1 Ebrill 2016          | -                | 30            |
| Darparwyd ar gyfer y flwyddyn          | <hr/>            | -             |
| Gwareduyd                              | <hr/>            | (30)          |
| Amorteiddiad ar 31 Mawrth 2017         | <hr/>            | -             |
| Gwerth yr asedau ar ddiwedd y flwyddyn | <hr/>            | -             |

Mudiad Meithrin Cyfyngedig  
Am y flwyddyn yn diweddu 31 Mawrth 2017

Nodiadau i'r Cyfrifon am y flwyddyn yn diweddu 31 Mawrth 2017

**15. Asedau sefydlog cyffyrddadwy**

Y Grŵp

|                                     | Adelladau<br>Rhydd-<br>ddaliadol<br>£'000 | Adelladau<br>ar brydles<br>£'000 | Offer a<br>Chelfi<br>Swyddfa<br>£'000 | Moduron<br>£'000 | Cyfanswm<br>£'000 |
|-------------------------------------|---|----------------------------------|---------------------------------------|------------------|-------------------|
| <b>Cost</b>                         |   |                                  |                                       |                  |                   |
| Ar 1 Ebrill 2016                    | 729                                       | 5,953                            | 732                                   | 10               | 7,424             |
| Ychwanegiadau                       | -   | -                                | 10                                    | -                | 10                |
| Gwerthiannau                        | -   | -                                | (38)                                  | -                | (38)              |
| Ar 31 Mawrth 2017                   | <b>729</b>                                | <b>5,953</b>                     | <b>704</b>                            | <b>10</b>        | <b>7,396</b>      |
| <b>Dbrisiant</b>                    |   |                                  |                                       |                  |                   |
| Ar 1 Ebrill 2016                    | 269                                       | 4,183                            | 644                                   | 10               | 5,106             |
| Dbrisiant ar gyfer y<br>flwyddyn    | -   | -                                | 3                                     | -                | 3                 |
| Gwerthiannau                        | -   | -                                | (38)                                  | -                | (38)              |
| Ar 31 Mawrth 2017                   | <b>269</b>                                | <b>4,183</b>                     | <b>609</b>                            | <b>10</b>        | <b>5,071</b>      |
| <b>Gwerth ar y llyfrau<br/>net</b>  |   |                                  |                                       |                  |                   |
| Ar 31 Mawrth 2017                   | <b>460</b>                                | <b>1,770</b>                     | <b>95</b>                             | -                | <b>2,325</b>      |
| Ar 31 Mawrth 2016<br>All-ddatganwyd | 460                                       | 1,770                            | 88                                    | -                | 2,318             |

Y Cwmni

|                                     | Adelladau<br>Rhydd-<br>ddaliadol<br>£'000 | Adelladau<br>ar brydles<br>£'000 | Offer a<br>Chelfi<br>Swyddfa<br>£'000 | Moduron<br>£'000 | Cyfanswm<br>£'000 |
|-------------------------------------|---|----------------------------------|---------------------------------------|------------------|-------------------|
| <b>Cost</b>                         |   |                                  |                                       |                  |                   |
| Ar 1 Ebrill 2016                    | 729                                       | 5,953                            | 656                                   | 10               | 7,348             |
| Ychwanegiadau                       | -   | -                                | 8                                     | -                | 8                 |
| Gwerthiannau                        | -   | -                                | (38)                                  | -                | (38)              |
| Ar 31 Mawrth 2017                   | <b>729</b>                                | <b>5,953</b>                     | <b>626</b>                            | <b>10</b>        | <b>7,318</b>      |
| <b>Dbrisiant</b>                    |   |                                  |                                       |                  |                   |
| Ar 1 Ebrill 2016                    | 269                                       | 4,183                            | 573                                   | 10               | 5,035             |
| Dbrisiant ar gyfer y<br>flwyddyn    | -   | -                                | 1                                     | -                | 1                 |
| Gwerthiannau                        | -   | -                                | (38)                                  | -                | (38)              |
| Ar 31 Mawrth 2017                   | <b>269</b>                                | <b>4,183</b>                     | <b>536</b>                            | <b>10</b>        | <b>4,998</b>      |
| <b>Gwerth ar y llyfrau<br/>net</b>  |   |                                  |                                       |                  |                   |
| Ar 31 Mawrth 2017                   | <b>460</b>                                | <b>1,770</b>                     | <b>90</b>                             | -                | <b>2,320</b>      |
| Ar 31 Mawrth 2016<br>All-ddatganwyd | 460                                       | 1,770                            | 83                                    | -                | 2,313             |

Mudiad Meithrin Cyfyngedig  
Am y flwyddyn yn diweddu 31 Mawrth 2017

**Nodiadau i'r Cyfrifon am y flwyddyn yn diweddu 31 Mawrth 2017**

**16. Buddsoddiadau**

|                           | <u>Y Grŵp</u>  |                            | <u>Y Cwmni</u> |                            |
|---------------------------|----------------|----------------------------|----------------|----------------------------|
|                           | 2017           | All-<br>ddatganwyd<br>2016 | 2017           | All-<br>ddatganwyd<br>2016 |
|                           | £              | £                          | £              | £                          |
| Buddsoddiad mewn is-gwmni | -              | -                          | 1              | 102                        |
| Buddsoddiad eraill        | <b>512,976</b> | <b>477,595</b>             | <b>512,976</b> | <b>477,595</b>             |
|                           | <b>512,976</b> | <b>477,595</b>             | <b>512,977</b> | <b>477,697</b>             |

*Buddsoddiadau mewn is-gwmni: -*

Ar 31 Mawrth 2017, daliodd yr elusen 100% o'r cyfranddaliadau a rheolaeth o'r cwmniâu canlynol: -

| Gwlad<br>Corfforiad    | Math o<br>gyfranddaliad | Natur y busnes               |
|------------------------|-------------------------|------------------------------|
| Meithrifeydd Cymru Cyf | Cymru a Lloegr          | Cyfranddaliadau<br>cyffredin |
| Cam wrth Gam Cyf       | Cymru a Lloegr          | Cyfyngedig trwy<br>warant    |

Cafodd cyfranddaliadau mewn is-gwmni Dewin a Doti ei ysgrifennu i ffwrdd yn ystod y flwyddyn.

**Buddsoddiad eraill: Stociau a Chyfranddaliadau**

|                                 | £              |
|---------------------------------|----------------|
| Gwerth marchnad 1 Ebrill 2016   | 292,920        |
| Buddrannau a llog a dderbyniwyd | 8,983          |
| Costau rheoli buddsoddiadau     | (360)          |
| Cynnydd yn gwerth buddsoddiadau | 26,758         |
| Ar 31 Mawrth 2017               | <b>328,301</b> |

**Buddsoddiad eraill: Adeiladau\***

|   | £              |
|---|----------------|
| Ar 1 Ebrill 2016                            | 184,675        |
| Trosglwyddiadau o Adeiladau rhydd-ddaliadol | -              |
| Ar 31 Mawrth 2017                           | <b>184,675</b> |

Dellir y buddsoddiadau mewn cronfeydd gwaddol ac adlewyrchwyd symudiad mewn prisiaint yn y cyfrifon hyn. Mae'r buddsoddiadau yn cael ei reoli yn allanol gan frocer buddsoddiadau.

\*Yn dilyn mabwysiadu FRS 102 am y tro cyntaf ar 31 Mawrth 2016, cafodd adeilad ei ail-ddosbarthu o aised sefydlog rhydd-ddaliadol i buddsoddiadau. Mae'r dosbarth yma yn dilyn newid defnydd, ac yn dilyn yr ail-ddosbarthu cafodd y dibrisiant yr adeilad ei ôl-droi

**Mudiad Meithrin Cyfyngedig**  
**Am y flwyddyn yn diweddu 31 Mawrth 2017**

**Nodiadau i'r Cyfrifon am y flwyddyn yn diweddu 31 Mawrth 2017**

**17. Stoc**

|                  | <b>Y Grŵp</b> |   | 2016<br>£'000 |
|------------------|---------------|---|---------------|
|                  | 2017<br>£'000 | 7 |               |
| Nwyddau ar werth |               |   | 27            |

**18. Dyledwyr**

|                                     | <b>Y Grŵp</b> | 2016<br>£'000 | <b>Y Cwmni</b> | 2016<br>£'000 |
|-------------------------------------|---------------|---------------|----------------|---------------|
|                                     | 2017<br>£'000 |               | 2017<br>£'000  |               |
| <b>O fewn blwyddyn:</b>             |               |               |                |               |
| Dyledwyr masnachol                  | 303           | 470           | 297            | 319           |
| Darpariaeth ar gyfer dyledwyr gwael | (94)          | (72)          | (90)           | (72)          |
| Symiau'n ddyledus o'r is-gwmniau    | -             | -             | 151            | 268           |
| Rhagdaliadau                        | 74            | 78            | 73             | 76            |
| Dyledwyr eraill                     | 20            | 6             | 3              | 3             |
|                                     | <b>303</b>    | <b>482</b>    | <b>434</b>     | <b>594</b>    |

**19. Credydwyr - symiau'n daladwy o fewn blwyddyn**

|                                       | <b>Y Grŵp</b> | 2016<br>£'000 | <b>Y Cwmni</b> | 2016<br>£'000 |
|---------------------------------------|---------------|---------------|----------------|---------------|
|                                       | 2017<br>£'000 |               | 2017<br>£'000  |               |
| <b>Credydwyr masnachol</b>            |               |               |                |               |
| Symiau'r sy'n ddyledus i'r is-gwmniau | 61            | 55            | 52             | 25            |
| Credydwyr eraill                      | 40            | 125           | 23             | 78            |
| Croniadau ac incwm gohiriedig         | 134           | 78            | 69             | 27            |
| Treth ac Yswiriant Gwladol            | 47            | 43            | 32             | 35            |
| Treth ar Werth Pensiwn                | -             | 1             | -              | -             |
|                                       | <b>282</b>    | <b>337</b>    | <b>166</b>     | <b>197</b>    |

Mudiad Meithrin Cyfyngedig  
Am y flwyddyn yn diweddu 31 Mawrth 2017

Nodiadau i'r Cyfrifon am y flwyddyn yn diweddu 31 Mawrth 2017

**20. Cronfeydd Cyfyngedig**

|                                      | Balans 31<br>Mawrth 2016<br>All-<br>ddatganwyd<br>£'000 | Derbyni<br>wyd | Gwariwyd | Arali | Balans<br>31<br>Mawrth<br>2017<br>£'000 |
|--------------------------------------|---|----------------|----------|-------|---|
| £'000                                |   |                |          |       |   |
| <u>Llywodraeth Cymru</u>             |   |                |          |       |   |
| Grant Swyddog Datblygu'r Cyfnod      | -   | 37             | (37)     | -     | -                                       |
| Sylfaen – Llywodraeth Cymru (i)      |   |                |          |       |   |
| Grant Cyflawni Plant a Theuluoedd –  | -   | 321            | (321)    | -     | -                                       |
| Prospect Cwffwm (ii)                 |   |                |          |       |   |
| Cymraeg i Blant                      | -   | 500            | (500)    | -     | -                                       |
| Uned y Gymraeg mewn Addysg (iii)     | -   | 1,406          | (1,406)  | -     | -                                       |
| Prospectau Cyfalaaf (iv)             | -   | -              | -        | -     | -                                       |
| <u>Prospectau sirol (v)</u>          |   |                |          |       |   |
| Caerdydd – Strategaeth Plant         | -   | 9              | (7)      | -     | 2                                       |
| Penfro – Datblygu                    | 4   | 3              | (7)      | -     | -                                       |
| Ceredigion – Datblygu                | -   | 9              | (9)      | -     | -                                       |
| Ceredigion – Iaith                   | 6   | 5              | (6)      | -     | 5                                       |
| Ceredigion – Dechrau'n Deg           | -   | 143            | (143)    | -     | -                                       |
| Ffrindiau Bach yr Eos, Abertawe,     |   |                |          |       |   |
| Aberporth a Camau Bach               |   |                |          |       |   |
| Caerfyrddin – Datblygu               | -   | 7              | (7)      | -     | -                                       |
| Dinbych – Dechrau'n Deg              | 5   | 60             | (60)     | -     | 5                                       |
| Dinbych – Croesi'r Bont              | -   | 11             | (11)     | -     | -                                       |
| Wrecsam – Teuluoedd yn Gyntaf        | 2   | 10             | (6)      | -     | 6                                       |
| Wrecsam – Croesi'r Bont              | -   | 18             | (4)      | -     | 12                                      |
| Fflint – Arall                       | -   | 17             | (17)     | -     | -                                       |
| Fflint – Dechrau'n Deg Treffynnon    | -   | 5              | (5)      | -     | -                                       |
| Fflint – Dechrau'n Deg Garden City   | -   | 52             | (52)     | 46    | 46                                      |
| Casnewydd - Tl a Fi                  | 16  | 14             | (17)     | -     | 13                                      |
| Gwynedd – Dechrau'n Deg              | -   | 56             | (55)     | -     | 1                                       |
| Llanllŷn                             |   |                |          |       |   |
| Gwynedd Arall                        | -   | 3              | (3)      | -     | -                                       |
| Merthyr – drwy law Clybiau Plant     | -   | 8              | (8)      | -     | -                                       |
| Cymru                                |   |                |          |       |   |
| Conwy                                | -   | 4              | (4)      | -     | -                                       |
| Blaenau Gwent a Gwdfhw Brynithel     | 1   | 48             | (41)     | -     | 8                                       |
| Mynwy – Ti a Fi                      | -   | 4              | (3)      | -     | 1                                       |
| Powys – Cymhorthdai fioedd           | 21  | -              | -        | -     | 21                                      |
| Abertawe – Orfau Datblygu            | -   | 7              | (7)      | -     | -                                       |
| Pwylgor Sir Ynys Môn                 | -   | 13             | (13)     | -     | -                                       |
| Pwylgor Sir Conwy                    | -   | 21             | (21)     | -     | -                                       |
| Pwylgor Sir Gwynedd                  | -   | 15             | (15)     | -     | -                                       |
| Pwylgor Sir Wrecsam                  | -   | 1              | (1)      | -     | -                                       |
| Pwylgor Sir Caerdydd                 | -   | 8              | -        | -     | 8                                       |
| Prospect Cam wrth Gam vi)            | 161   | 618            | (623)    | -     | 156                                     |
| Cynlluniau Cyfeirio vii) Law yn Llaw | 22  | 52             | (58)     | -     | 16                                      |
| Cynlluniau Cyfeirio vii) Ceredigion  | -   | 20             | (20)     | -     | -                                       |
| - Addysg                             |   |                |          |       |   |
| - Gwasanaethau plant a theuluoedd    | -   | 14             | (14)     | -     | -                                       |
| - Teuluoedd yn Gyntaf                | -   | 23             | (23)     | -     | -                                       |
| - Dechrau'n Deg                      | -   | 41             | (41)     | -     | -                                       |
| - Arall                              | -   | 2              | -        | -     | 2                                       |
| Cynlluniau Cyfeirio vii) Caerfyrddin | 12  | -              | (12)     | -     | -                                       |
| Cynllun Cyfeirio Conwy               | -   | 11             | (11)     | -     | -                                       |
| Cynllun Cyfeirio Gwynedd             | -   | 8              | (8)      | -     | -                                       |
| Cynllun Cyfeirio Ynys Môn            | -   | 5              | (5)      | -     | -                                       |
| Cronfa Elisabeth Gwynn               | 459   | 9              | -        | 26    | 494                                     |
| Williams viii)                       |   |                |          |       |   |
|                                      | 709   | 3,616          | (3,601)  | 72    | 798                                     |

**Mudiad Meithrin Cyfngedig**  
**Am y flwyddyn yn diweddu 31 Mawrth 2017**

**Nodiadau i'r Cyfrifon am y flwyddyn yn diweddu 31 Mawrth 2017**

**20. Cronfeydd Cyfngedig (parhad)**

- i) Derbynnir grant Swyddog Datblygu'r Cyfnod Sylfaen gan Lywodraeth Cymru i gyflogi Swyddog sy'n arbenigo yn y maes.
- ii) Mae Mudiad Meithrin yn gweithredu fel prif bartner i brosiect Cwlwm, daeth yn weithredol o 1 Hydref 2014. Ariennir y prosiect drwy grant cyflawni plant a Theuluoedd Llywodraeth Cymru. Gwerth y grant yw £4,324,396 o 1 Hydref 2014 hyd 31 Mawrth 2018. Mudiad Meithrin sy'n derbyn y grant ac yn ei ddyrannu i 4 sefydliad arall sy'n rhan o'r bartneriaeth. Mae pob un o'r partneriaid wedi ymrwymo i adroddiad ar wariant y grant fel rhan o'u cyfrifon blynnyddol.
- iii) Dyma grant Uned y Gymraeg mewn Addysg ers Ebrill 2013. Mae'r grant wedi ei gyfyngu ar gyfer pwrrpas penodol a derbynnir ad-daliad o unrhyw gostau sydd wedi eu talu gogyfer a'r pwrrpasau hyn.
- iv) Yn dilyn mabwysiadu FRS 102 am y tro cyntaf ar 31 Mawrth 2016 penderfynwyd trosglwyddo cronfa prosiectau cyfalaf o gronfeydd cyfngedig i gronfeydd anghyfngedig. Mae hyn yn newid polisi gan fod dim amodau ar y cyllid cyfalaf bellach. Cafodd ei adlewyrchu yn cyfrifon ail-ddatganwyd 2016
- v) Derbynnir grantiau gan amrywiol siroedd tuag at waith penodol yn y sir honno. Rydym wedi rhannu'r grantiau fesul cyllid o fewn y sir honno.
- vi) Mae cyllid hyfforddiant a dderbynnir gan Gam wrth Gam Cyf wedi ei ddiogelu ar gyfer prosiectau hyfforddiant penodol ac ni all gael ei ddefnyddio ar gyfer unrhyw bwrrpas arall.
- vii) Mae cynlluniau cyfeirio yn cael eu hariannu gan nifer o Awdurdodau Lleol i sicrhau cynhwysiant i blant sydd ag anghenion ychwanegol.
- viii) Mae ewyllys y diweddar Mrs Elizabeth Gwynn Williams mewn nifer o gyfranddaliadau, mewn asedion cyfredol, buddsoddiadau ac arian parod. Cyfngwyd y gronfa tuag at waith Mudiad Meithrin trwy Gymru.

**21. Cronfeydd Gwaddol**

|                                | Balans<br>31<br>Mawrth<br>2016 | Incwm | Gwariant | 31 Mawrth<br>2017 |
|--------------------------------|--------------------------------|-------|----------|-------------------|
|                                | £                              | £     | £        | £                 |
| Cronfa Goffa Eiddwen Edwards * | 2,797                          | -     | -        | 2,797             |
|                                | <hr/>                          | <hr/> | <hr/>    | <hr/>             |
|                                | 2,797                          | -     | -        | 2,797             |

\* Cronfa sefydlwyd er cof am y diweddar Eiddwen Edwards. Trosglwyddwyd cyfalaf o £2,500 i'r Mudiad gan y teulu. Defnyddir cyllid o'r gronfa ar gyfer cynorthwyo aelodau'r staff i fynychu cyrsiau iaith.

Mudiad Meithrin Cyfyngedig  
Am y flwyddyn yn diweddu 31 Mawrth 2017

Nodiadau i'r Cyfrifon am y flwyddyn yn diweddu 31 Mawrth 2017

**22 Dadansoddiad o'r asedau net rhwng y croneydd**

|   | <u>Y Grŵp</u>       |                           |                                 |                     |
|---|---------------------|---------------------------|---------------------------------|---------------------|
|   | Asedau<br>sefydlog  | Asedau<br>Cyfredol<br>net | Credydwyr<br>o fewn<br>blwyddyn | Cyfanswm            |
|   | £'000               | £'000                     | £'000                           | £'000               |
| <b>Croneydd Cyfyngedig:</b>                   |                     |                           |                                 |                     |
| Prosiectau Cyfalaf                            | -                   | -                         | -                               | -                   |
| Cyllid Sirol (yn cynnwys Cynlluniau Cyfeirio) | -                   | 146                       | -                               | 146                 |
| Cam wrth Gam                                  | -                   | 277                       | (121)                           | 156                 |
| Cronfa Elizabeth Gwynn Williams               | 328                 | 166                       | -                               | 494                 |
| <b>Croneydd Gwaddol:</b>                      |                     |                           |                                 |                     |
| Cronfa Goffa Eiddwen Edwards                  | -                   | 3                         | -                               | 3                   |
| <b>Croneydd anghyfyngedig:</b>                |                     |                           |                                 |                     |
| Cronfa Gyffredinol                            | 2,510               | 686                       | (161)                           | 3,035               |
|   | <b><u>2,838</u></b> | <b><u>1,278</u></b>       | <b><u>(282)</u></b>             | <b><u>3,834</u></b> |

|   | <u>Y Cymni</u>      |                           |                                 |                     |
|---|---------------------|---------------------------|---------------------------------|---------------------|
|   | Asedau<br>sefydlog  | Asedau<br>Cyfredol<br>net | Credydwyr<br>o fewn<br>blwyddyn | Cyfanswm            |
|   | £'000               | £'000                     | £'000                           | £'000               |
| <b>Croneydd Cyfyngedig:</b>                   |                     |                           |                                 |                     |
| Prosiectau Cyfalaf                            | -                   | -                         | -                               | -                   |
| Cyllid Sirol (yn cynnwys Cynlluniau Cyfeirio) | -                   | 92                        | -                               | 92                  |
| Cronfa Elizabeth Gwynn Williams               | 328                 | 166                       | -                               | 494                 |
| <b>Croneydd Gwaddol:</b>                      |                     |                           |                                 |                     |
| Cronfa Goffa Eiddwen Edwards                  | -                   | 3                         | -                               | 3                   |
| <b>Croneydd anghyfyngedig:</b>                |                     |                           |                                 |                     |
| Cronfa Gyffredinol                            | 2,505               | 639                       | (166)                           | 2,978               |
|   | <b><u>2,833</u></b> | <b><u>900</u></b>         | <b><u>(166)</u></b>             | <b><u>3,567</u></b> |

**23 Ymrwymiad Cyfalafol**

Ar 31 Mawrth 2017, nid oedd y Grŵp wedi ymrwymo i fwy o wariant cyfalaf.

Mudiad Meithrin Cyfyngedig  
Am y flwyddyn yn diweddu 31 Mawrth 2017

**Nodiadau i'r Cyfrifon am y flwyddyn yn diweddu 31 Mawrth 2017**

**24. Ymrwymiadau cyllidol**

Ar 31 Mawrth 2017, roedd ymrwymiadau blynnyddol ar brydlesi gweithredol fel a ganlyn:

|                          | 2017<br>£'000 | 2016<br>£'000 |
|--------------------------|---------------|---------------|
| O fewn blwyddyn          | 2             | -             |
| Rhwng dwy a phum mlynedd | 74            | 41            |
| Dros bum mlynedd         | -             | -             |
|                          | <b>76</b>     | <b>41</b>     |

**25 Cymhwysiad o'r mewnlif o adnoddau net i'r allanlif o arian net o weithgareddau**

|   | 2017<br>£'000 | Ail-ddatganwyd<br>2016<br>£'000 |
|---|---------------|---------------------------------|
| Mewnlif net adnoddau am y flwyddyn<br>(Elw) / Colled ar buddsoddiadau | (56)<br>(27)  | (3,048)<br>15                   |
| Derbyniadau o werthu buddsoddiad                                      | (4)           | -                               |
| Llog a dderbyniwyd  | (1)           | (1)                             |
| Rhaniadau buddsoddiadau   | (8)           | (9)                             |
| Dibrariant  | 3             | 2,732                           |
| Lleihad mewn stoc   | 19            | 14                              |
| Lleihad mewn dyledwyr   | 179           | 491                             |
| Cynnydd mewn credydwyr  | <u>(56)</u>   | <u>(104)</u>                    |
| Mewnlif o arian net o weithgareddau                                   | <b>49</b>     | <b>90</b>                       |

**26 Dadansoddiad o'r llif arian am benawdau a ddangoswyd yn net yn y datganiad llif arian**

|  | 2017<br>£'000 | 2016<br>£'000 |
|--|---------------|---------------|
| All-lif / (Mewnlif) o arian            | 49            | 90            |
| Cyllid a drosglwyddwyd i'r Mudiad      | -             | -             |
| Llog a dderbyniwyd/talwyd              | 1             | 1             |
| Buddran                                | 8             | 9             |
| Derbyniadau o werthu buddsoddiadau     | 4             | -             |
| Prynlad o asedau sefydlog              | (9)           | (3)           |
| Gwaredu dibrisiant o asedau a werthwyd |               |               |
| Incwm net o fuddsoddiadau              | <u>(7)</u>    | <u>(9)</u>    |
|  | <b>46</b>     | <b>88</b>     |
| Symudiad yn yr arian yn y flwyddyn     | <b>46</b>     | <b>88</b>     |

**Mudiad Meithrin Cyfyngedig**  
**Am y flwyddyn yn diweddu 31 Mawrth 2017**

| 27 | <b>Dadansoddiad o symudladau mewn cronfeydd ariannol</b> |                     |                   | <b>Ar 31 Mawrth</b> | <b>Ar 31 Mawrth</b> |
|----|--|---------------------|-------------------|---------------------|---------------------|
|    |  | <b>Ar 31 Mawrth</b> | <b>Lilf arian</b> | <b>2016</b>         | <b>2017</b>         |
|    |  |                     |                   | <b>£'000</b>        | <b>£'000</b>        |
|    | Cyfrif banc ac arian parod                               |                     | 922               | 46                  | <b>968</b>          |
|    | Cyfanswm cronfeydd arian                                 |                     | 922               | 46                  | <b>968</b>          |
|    | <b>Dangoswyd ar y fantolen: -</b>                        |                     |                   |                     |                     |
|    | Cyfrif banc ac arian parod                               |                     | 922               | 46                  | <b>968</b>          |
|    |  |                     | 922               | 46                  | <b>968</b>          |

Mudiad Meithrin Cyfyngedig  
For the year ended 31<sup>st</sup> March 2017

**Company No. : 02164058**

**Charity No.: 1022320**

**Mudiad Meithrin**  
(Limited by guarantee without shares)

**Directors' Report  
and Consolidated Accounts**

**For the year ended 31<sup>st</sup> March 2017**

Mudiad Meithrin Cyfyngedig  
For the year ended 31<sup>st</sup> March 2017

**Contents of the Accounts**

|  |       |
|--|-------|
| Legal and Administrative Details               | 1     |
| Trustees' Annual Report                        | 2-13  |
| Independent Auditor's Report                   | 14-15 |
| Consolidated Statement of Financial Activities | 16    |
| Financial Balance sheet                        | 17    |
| Consolidated Cash-flow                         | 18    |
| Notes to the Accounts                          | 19-36 |

Mudiad Meithrin Cyfyngedig  
For the year ended 31<sup>st</sup> March 2017

Legal and Administrative Details

|                                       |  |
|---------------------------------------|--|
| <b>CHARITY NO.:</b>                   | 1022320  |
| <b>REGISTERED COMPANY NO.:</b>        | 02164058   |
| <b>REGISTERED OFFICE:</b>             | The Integrated Centre<br>Boulevard St Brieuc<br>Aberystwyth<br>SY23 1PD  |
| <b>DIRECTORS:</b>                     | Alison Rees Edwards<br>Anita Evans<br>Annette Evans<br>Nia Gwyndaf<br>Gruff Hughes (resigned 21 <sup>st</sup> October 2016)<br>Geraint James<br>John Arthur Jones<br>Caryl Elin Lewis<br>Garl Colin Lewis<br>Corinna Suzanne Lloyd-Jones (appointed 21 <sup>st</sup> October 2016)<br>Rhiannon Lloyd<br>Rhodri Llwyd Morgan<br>Mai Roberts<br>Rhianwen H Roberts<br>Sion Tudur<br>Huw Williams<br>Lowri Williams |
| <b>CHIEF EXECUTIVE AND SECRETARY:</b> | Gwenllian Haf Lansdown Davies  |
| <b>BANKERS:</b>                       | HSBC<br>19 Great Darkgate Street<br>Aberystwyth<br>Ceredigion SY23 1DH   |
| <b>SOLICITORS:</b>                    | Darwin Gray<br>Helmont House<br>Churchill Way<br>Cardiff CF10 2HE<br><br>Capital Law<br>Capital Building<br>Tyndall Street<br>Cardiff CF10 4AX   |
| <b>REGISTERED AUDITORS:</b>           | PJE, Chartered Accountants<br>Registered Auditors<br>23 College Street<br>Lampeter<br>Ceredigion SA48 7DY  |

Mudiad Meithrin Cyfyngedig  
For the year ended 31<sup>st</sup> March 2017

**Trustees' Annual Report**

The trustees, i.e. the members of Mudiad Meithrin's Board of Directors, present their report and the financial reports for the year ended 31<sup>st</sup> March 2017.

**Structure, Governance and Management**

The charity is governed by its memorandum and articles as adopted on 14<sup>th</sup> September 1987, with modifications dated 5<sup>th</sup> October 1996, 2<sup>nd</sup> October 1999 and 21<sup>st</sup> October 2016.

The contribution of each member of the charity is restricted to £1 towards the assets in the event of the charity being wound up.

Mudiad Meithrin is a voluntary organisation, which means that it is managed by volunteers at every level.

Mudiad Meithrin was formed to promote and support Welsh-medium education, care and development of children under five within nursery groups [cylchoedd meithrin], parent and toddler groups [Cylchoedd Ti a Fi], nurseries and various other provisions.

The membership of Mudiad Meithrin is open to all nursery groups, parent and toddler groups, composite groups, nurseries and individuals, providing that:

- they pay an annual membership fee,
- they abide by Mudiad Meithrin's objectives and policies, and
- in the case of nursery groups, composite groups and parent and toddler groups, that they are registered in accordance with the legal rules, that they accept the constitution which ensures that Welsh is the only operative language within the group, and that the group accepts any child whose parents wish him/her to receive his/her care and early years' education through the medium of Welsh.

Mudiad Meithrin is divided into 22 counties, the boundaries of which correspond to present Local Government boundaries. There are four administrative areas which correspond to Local Authority boundaries (with Powys as an exception).

**The Board of Directors**

The Board of Directors is Mudiad Meithrin's governing body, and its members are the charity's trustees. The Board is the charity's governing council and has responsibility for policy matters. The members of the Board are the Honorary Officers of the Mudiad, elected members from each region and co-opted members. Members of Mudiad's Strategy Team also attend Board meetings to report on performance and offer advice as necessary. Mudiad Meithrin's managers are also called as necessary.

Trustees receive an induction pack on appointment to ensure that they are aware of the charity's policies and procedures. Appointments are made through an open and transparent process, involving open recruitment, and through interview with members of the Board or Directors.

The Chief Executive is appointed by the National Officers and s/he cares for the day to day running of the Mudiad. *Dewiniaith*, the 10-year vision for 2015-2025, was confirmed following consultation with volunteers and staff. It includes targets for each section of Mudiad Meithrin's work, and it is reviewed annually under

Mudiad Meithrin Cyfngedig  
For the year ended 31<sup>st</sup> March 2017

the supervision of the Chief Executive. It outlines targets and priorities for Mudiad Meithrin's work and thus guides the organisation's activities.

### **The Board of Directors**

The Board of Directors is Mudiad Meithrin's governing body. Membership of the Board gives each county a direct and equal voice through regional representation.

Membership of the Board:

- Mudiad's Officers.
- Regional representatives.
- Co-opted members.

The members of the Board of Directors receive no payment or allowance of any kind, apart from where this is permitted under the Company's Articles and Memorandum, e.g. travelling expenses.

### **Sub-committees of the Board**

The Board may decide to convene sub-committees as required. There is one sub-committee at present, the Finance sub-committee, which monitors matters relating to audit, staff and risk. It meets monthly and reports to the Board of Directors on a monthly basis.

### **Risk review**

The Board has reviewed the risks specific to the Mudiad and endeavours to manage risks by adopting appropriate systems. This process tracks records of the principal risks, internally and externally. The Finance Sub-committee ensures that risks are managed and that arrangements are in place to ensure this.

### **The principal risks are as follows:**

- Strategic Risks e.g. lack of direction and failure to respond to the priorities of our members and finance providers.
- Financial Risks e.g. loss of grants, non-conformance, fraud / error.
- Operational Risks e.g. site emergencies, structural defects, health and safety.
- External risks e.g. a lack of support for Welsh-medium care and education, and policy changes at Local Authority, Welsh Government level.

### **Activities and Business Overview**

The Mudiad's principal activity is the provision of Welsh-medium care and early years education in nurseries, 'Cymraeg i Blant' [Welsh for Kids] (a scheme helping parents to introduce Welsh to their children), nursery groups, parent and toddler groups [Ti a Fi] and composite groups. The Mudiad is funded through grants allocated to staffing and organisational support, together with direct grants. The Directors' view is that the results for the year, and projections for the future of the company and group, are satisfactory.

Mudiad Meithrin Cyfngedig  
For the year ended 31<sup>st</sup> March 2017

## **Results for the period**

Expenditure over income for the period amounted to £56,000 (2016 – Re-declared – loss of £3,048,000).

## **The charity's aim and principles**

The principal aim of the charity and its subsidiaries is to promote and facilitate Welsh-medium education and development for children under five within nursery groups, parent and toddler groups and in other types of provision.

Mudiad Meithrin's aim is to provide opportunities for all pre-school age children in Wales to avail themselves of Early Years experiences through the medium of Welsh. Mudiad Meithrin believes that:

- The Welsh language is an advantage to children. We organise as many contact hours as possible with the language, and use only Welsh in group activities.
- Play is fundamental to children's development - physically, emotionally, socially and intellectually. We provide every opportunity for learning through play in the groups.
- Children, whatever their needs, benefit from the experiences gained at 'Cymraeg I Blant' [Welsh for Kids], parent and toddler and nursery groups. We welcome children with additional learning needs.
- The family is the basis for children's development. We provide every opportunity for families to support their children's pre-school experiences, and offer linguistic and social support to families through the activities of the 'Welsh for Kids' groups, parent and toddler and nursery groups.
- Children have the right to expect that the adults who care for them should protect them from abuse. The parent and toddler and nursery groups co-operate with the statutory services to protect and safeguard children.
- Continuity of Welsh education is essential for all children attending our groups.

To these ends, we call for the establishment of Welsh schools within a reasonable distance of each and every child, wherever they may live.

## **Principal performance indicators**

The Mudiad uses several indicators to review its financial performance. Most of these involve comparison between performance and budgetary expectations. Each subsidiary and project has a budget and target, which is normally reviewed by the finance providers quarterly. Although each project should aim to contribute a component of income to the administrative cost where possible, funding bodies now tend to prefer not to provide a management fee for this purpose.

Our general targets are listed below:

- To support, advise and assist provisions (nursery and parent and toddler groups) in community settings to stay open, to increase their sustainability and to expand services in all aspects of their work (including ensuring close collaboration with relevant organisations such as Estyn, CSSIW, County Councils and through the provision of professional advice and guidance).
- To promote and further Welsh-medium childcare and education through the Welsh for Kids groups, parent and toddler groups and nursery groups.
- To identify gaps in provision and opportunities to expand services and to open new provisions, thus stimulating the demand for Welsh-medium childcare and education (parent and toddler and nursery groups) through gathering and analysing data.

Mudiad Meithrin Cyfngedig  
For the year ended 31<sup>st</sup> March 2017

- To respond proactively to consultations and to participate in local, regional and national policy processes and language forums (such as WESPs, Childcare Sufficiency Assessments, Welsh Development Groups etc).
- To influence the discussions of the civic society and the research agenda in terms of promoting and developing Welsh-medium childcare and education.
- To organise promotion and development activities to market and normalise Welsh-medium childcare and education, working with partners and through the “fun” strategy e.g. the Pyjama Party, Gŵyl Dewin a Doti (the nursery festival), presence at local and national shows and events.
- To provide CPD (Continuous Professional Development) provision through the ‘Academi’ project for the Mudiad Meithrin community (in areas relevant to nursery life as a whole) piloting 2 or 3 open courses for partners.
- To work with partners in the National Welsh Learning Centre to identify opportunities for the introduction of a ‘Welsh for Families’ course and to promote a ‘Welsh for Work’ course.

#### **Public benefit**

Mudiad Meithrin is a registered charity, with its charitable objects set within the rules of the Charities Act 2006 to support and assist the education and development of children under five through the medium of Welsh in nursery groups, parent and toddler groups, composite groups and day nurseries.

Mudiad Meithrin provides public benefit through the provision of financial help and pastoral support to its members. Most nursery groups are charities themselves. Nursery groups are open to any child across Wales, without social, physical or intellectual restriction. Group fees are kept at an appropriate level to ensure that they are within financial reach of every parent. Fee subsidies are available in some counties (through schemes such as Flying Start or education schemes for over 3-year olds).

Groups pay a fee to register with/become members of Mudiad Meithrin, and consequently can be represented on the Board via a system of regional representation, as well as at Mudiad Meithrin’s Annual Meeting.

Any group may become a member of Mudiad Meithrin, providing that it agrees with the terms of membership.

Mudiad Meithrin Cyfngedig  
For the year ended 31<sup>st</sup> March 2017

### **Reserves policy**

Mudiad Meithrin (the charity) strives to keep at least six months' worth of general expenditure in reserve funds, which corresponds to £800,000 of unrestricted funds, not tied in to assets or designated for a specific purpose. At this level, the Trustees believe that the charity can continue in existence for a short period should it face a reduction in income.

### **Investment policy**

The Trustees' investment policy is guided by the Memorandum and Articles of Association. They have invested in a mix of government stock, shares and other investments so as to satisfy the requirement to generate income. During the year, income of 2.86% was generated (2016: 3.16%) and the year saw an increase of 6.45% in the value of investments.

### **Employment policy**

The charity is an equal opportunity employer and has detailed policies to reflect this in the company handbook which lays down standards expected for staff and volunteers. There is a policy for appraisal and performance management which is carried out (formally) once a year and informally every six months.

The charity constantly endeavours to reach the highest standards throughout in the way in which individuals deal with each other. Every member of staff is encouraged to develop their potential and talents, to ensure that the charity benefits from the most effective work. This includes a system of appraisal, Continuous Professional Development and a performance management procedure. In addition, following the setting up of 'academi', the new home for all Mudiad Meithrin's upskilling, training and Continuing Professional Development, a range of Continuing Professional Development opportunities and training are available locally, nationally and online.

### **Subsidiaries**

The accounts in the report represent the consolidated results of the charity and its subsidiaries, namely Cam wrth Gam Cyf, Siop Dewin a Doti Cyf and Meithrinfeydd Cymru Cyf. The aim and objectives of these subsidiaries are as follows:

- Cam wrth Gam ~ to train adults and older school pupils to gain Welsh-medium childcare qualifications;
- Siop Dewin a Doti – to sell Welsh and bilingual educational resources suitable for (Early Years) children. Since its inception in 2017, the Shop now trades within Mudiad Meithrin;
- Meithrinfeydd Cymru Cyf (MCC) – to manage the charity's day nurseries and nursery groups which are members of MCC.

The companies donate any profit made to the charity through gift aid.

### **Performance for the year**

It has been a good year in terms of the quality and standard of provision in the nursery groups with our staff (and others) providing support and advice. It should be noted that 84% of the nursery groups attained Good reports from Estyn and that the vast majority of them achieved 5\* out of 5\* in terms of food hygiene. The inaugural Mudiad Meithrin award ceremony (celebrating excellence in our provisions) was held, and several events were staged to celebrate the important milestone of the Mudiad's 45<sup>th</sup> anniversary.

Mudiad Meithrin Cyfngedig  
For the year ended 31<sup>st</sup> March 2017

We heard that the national training scheme 'Cam wrth Gam' (one of the outcomes of the 'Iaith Pawb' period) was facing fundamental changes. A year-long extension was granted (for the period 2016/7) and this provided an opportunity to sub-contract with different providers under qualification through apprenticeship framework (a new European scheme). Our anticipation was that the scheme's strict criteria would be challenging, and were proved right. The Welsh Government and partners are keen to learn lessons from this.

In the meantime, the national training scheme continued with the work of ensuring that care practitioners gained qualifications through the medium of Welsh, with the news that finance will be available for a further year in 2017/18.

At the end of the year we heard that Mudiad Meithrin had been granted an extension to the new tender to implement 'Cymraeg i Blant' [Welsh for Kids] across Wales. The aim of this scheme is to provide coherent activity in Early Years work, ensuring that the children's language is to be Welsh from the cradle to the toddler group, on to the nursery and on to Welsh-medium education, along with additional supporting activities.

The main aim will be to increase the number of Welsh speakers by seeing an increase in the number of children attending Ti a Fi nursery groups and, in due course, the number of children reaching and remaining in Welsh language education. This is all to increase the number of Welsh speakers. This work will make an important contribution to the Welsh Government's new target of a million Welsh speakers by 2050.

Mudiad Meithrin continued to offer firm leadership to 'Cwlwm' partners, and continued to support the tackling poverty agenda through strengthening the work of key programmes, in addition to Welsh Government programmes supporting child care, children's rights, play and participation. The partnership supports families in a practical and measurable ways, with a particular emphasis on strengthening families and reducing their dependency on long-term interventions. The scheme was granted a 6-month extension and an assurance of funding for a further 3 years to achieve targets in terms of childcare policy and tackling poverty.

Financially, this was once again a challenging year. However, the staffing situation in the finance department stabilised following the appointment of Dorian Evans as finance manager/bursar which provided an opportunity for systems and priorities to be reviewed.

In light of changes made by HMRC, a decision was made to end the PAYE service for Mudiad so that the nursery groups would not miss out on opportunities provided by the new 'Tax-free Childcare' policy. Also, following a detailed review and decrease in income, it was decided that there was no longer a market for Siop Dewin a Doti in its historic form.

A decision was made to close the shop, and to focus on selling goods unique to the Mudiad on the Mudiad's website only. In an increasingly competitive market, our nurseries made losses (at a time when many private nurseries closed). Only time will tell whether the alternative funding arrangements (in light of the policy to provide 30 hours of free childcare) will mean a change for the better. Following the guidance of the Finance Sub-committee, a review was carried out, leading to changes which will form the basis for strengthening financial management within the Mudiad. The funding structures are now in place to offer an effective and efficient service for the future.

Mudiad Meithrin Cyfyngedig  
For the year ended 31<sup>st</sup> March 2017

Some other news from the past year:

### **Training and Development**

- A new guide for Ti a Fi groups was launched including several regional training sessions (funded by the Big Lottery Fund).
- Training relevant to grass-roots staff and volunteers across Wales was provided through the 'academi' with a term by term prospectus, on-line provision and face to face training i.e. 8 different courses, 28 locations, 28 training sessions and 389 individuals attending training in the north-east/mid-Wales region.
- A One-day Staff Development Conference was held.
- Mudiad Meithrin's Human Resources staff reached the top 3 in the National Human Resources Awards for Wales.

### **Quality and Standard of grass-roots provision**

- The first Silver Star was awarded to a nursery group (following the adoption of the new 'Safonau Serennog' quality standard).
- A three-level membership/service package was offered to nursery groups, to encourage settings to establish themselves as incorporated charitable organisations.
- 84% of nursery groups achieved a 'Good' Estyn report across Wales.
- Moves were made towards a system of security checks (DBS) through the uCheck scheme, providing a high quality and standards of service for nurseries.
- Several County Council Early Years, Flying Start and Education departments acknowledged the quality of our Safonau Serennog scheme, stipulating that nursery group providers must achieve the Silver Star award. This is recognition that the scheme ensures quality and high standards within nursery groups.
- Cylch Meithrin Bodffordd, Anglesey, was mentioned in Estyn's Annual Report for good practice.

### **Promoting and Developing Welsh in the Early Years**

- Gŵyl Dewin a Doti shows were staged across Wales over a period of a month in June with Carys John from the popular Ffa-La-La! company.
- The *World's Biggest Pyjama Party!* Although the party was held in May 2017, the preparations began back in October 2016 with sponsorship from Aykroyds pyjama company in Bala, and numerous events were held to build momentum for the event, including a competition to design pyjamas for Dewin, poetry writing for Dewin, and story writing to be published in the magazine *Wcw a'i Ffrindiau*.
- The Mudiad's first Awards Ceremony was held, along with a Celebration Dinner and Auction of Promises – this was a very exciting and successful day and was the culmination of many weeks of teamwork. It was lovely to see the response of staff and volunteers from the groups.

## **Grass-roots developments**

- A presentation to Merthyr Tydfil Council's Early Years Strategic Forum on the advantages of bilingualism, where the language was discussed in the context of the County's early years strategy and Government Policy.
- Four County Councils in the north-east / mid-Wales region realised the value of the 'Croesi'r Bont' language immersion scheme and funded a language officer. The scheme was praised by Estyn in several inspections.
- Activity increased within the Ti a Fi groups, 7 new Ti a Fi groups were established and a further 2 started in the north-east in May 2017.
- A new nursery group opened in Bro Dysynni, Gwynedd.
- We worked with Anglesey Council to provide space for nursery groups in two new schools.
- Funding granted by County Councils in the south-west / mid-Wales for specific projects to support nursery groups in the region.
- We won the Ceredigion Flying Start tender to manage three services: Cylchoedd Meithrin Aberteifi, Ffrindiau Bach Tegryn a Ffrindiau Bach yr Eos.
- We won the tender for the Ceredigion Referral Scheme supporting children with additional needs in a number of nursery groups.
- We responded to potential cuts in the budgets of groups in Gwynedd and Anglesey, ensuring no reduction for 2017-18.
- We gave a presentation to Health Visitors from Monmouthshire, Torfaen and Newport on the advantages of bilingualism. The opportunity to raise awareness of bilingualism arose through a joint agreement with WPPA, CPPC and PACEY in Newport.

## **Influence**

- A new 'blog' section was launched on the Mudiad Meithrin website offering a variety of articles on issues of importance to the Early Years
- We attended regular meetings with partners, Assembly Members, Welsh Government Ministers etc.
- We played a prominent role in work with the Welsh Government on the Childcare offer (30 hours of provision). Ensuring support and recognition for the fact that Welsh-medium childcare is of essential importance to the offer. The pilot scheme will begin in September 2017.
- Mudiad Meithrin regularly reaches the 3 most popular accounts (on Twitter's 'Welsh Hour').
- A positive independent review (by 'Arad Research') on the delivery of the 'Cwlwm' project (led by Mudiad Meithrin) and confirmation of funding for a further 3.5 years.

Mudiad Meithrin Cyfngedig  
For the year ended 31<sup>st</sup> March 2017

- We established a collaborative partnership with the National Welsh Learning Centre, which led to 2 Welsh for Families pilot courses for young families in Flint/Wrexham and the creation and printing of a Gwyl Dewin a Dot magazine which was distributed to every child in our provisions before Easter this year.

### **Welsh for Kids**

- We organised baby yoga training in order to offer baby yoga groups as part of the Welsh for Kids scheme's offer.
- We saw the number of groups and attendees of the 'Welsh for Kids' scheme increasing consistently over the year to: 7595 (adults) and 8143 (children).
- We received confirmation that the scheme would develop to be a whole-Wales scheme in 2017-18

### **The Digital Infrastructure**

- The appointment, induction, training and management of a new Assistant Digital Officer.
- Transferring the e-mail system to *Office 365*, moving a large number of documents to *One Drive* so that they can be shared through *Office 365* rather than through internal networks, transferring everyone from *Skype* to *Skype for Business*.
- Experimenting with the new services available through *Office 365* e.g. Groups, *SharePoint* and providing basic training and support to enable staff to use these, encouraging them to use these to work more efficiently.

### **Policy Work**

- Reviewing internal policies for nursery groups, providing a new set of policies for each group to adapt and adopt.
- Guiding and coordinating policy with Mudiad Meithrin's Child Protection training.
- Guiding and coordinating Mudiad Meithrin's internal and external inclusion policy area.

### **Cam wrth Gam work**

- Ensuring that a hundred learners achieve a Level 3 recognised qualification in Childcare.
- Strengthening the Cam wrth Gam schools scheme despite financial challenges in schools, and also expanding it with three new schools joining the scheme, namely: Bryntawe/Gwyr and Bro Morgannwg.
- Receiving a glowing report from the Cache awarding body's External Quality Assurance Officer stating that our national training scheme "operates on a very high level in all aspects of provision, assessment and quality assurance. The Cam wrth Gam staff support their learners very well by developing their knowledge, skills and understanding, enabling them to succeed in gaining qualifications."

Mudiad Meithrin Cyfngedig  
For the year ended 31<sup>st</sup> March 2017

We anticipate another busy year with challenging strategic decisions in light of changes to the Mudiad's funding arrangements and the Welsh Government's increasing interest in childcare.

### **Financial support**

The charity is chiefly funded by the Welsh Government, through the support of the Welsh in Education Unit, the Children and Families Development Grant and the Welsh-medium Early Years Training Programme Grant. The number of county grants and referral schemes received by Mudiad Meithrin has fallen, but we continue to work closely with Local Authorities at every opportunity. Mudiad Meithrin is very grateful to the Welsh Government for their continued support and to the Local Authorities who continue to fund support on a county level, which is essential to provide the best possible support to the Mudiad's provision.

### **Future plans**

In line with the *Dewiniaith* vision, we have numerous plans, including a first quarterly review of the strategy itself. This will ensure that the Mudiad continues to identify need and the principal work priorities.

Despite the positive news at the end of the financial year that there will be an increase in the funding available for Mudiad Meithrin to invest in qualifications and upskilling the workforce, it is essential that we continue to ensure that the importance of the work continues to be recognised. Indeed, nothing is more important to the future of the nursery groups than ensuring that they have qualified staff who possess appropriate skills in the Welsh language.

Following on from the continuous development of Meithrinfeydd Cymru, we will carry out a detailed review of the activities of all of our day nurseries over the next year, and set firm plans for the businesses to ensure a high level of performance by the subsidiary.

We look forward to continue to shape the 'Welsh for Kids' activities as a key aspect of our work in introducing Welsh to families, contributing to an increase in the number of Welsh speakers and of supporting parents to introduce Welsh to their children (whatever the language spoken at home).

In light of the positive independent appraisal of the 'Cwlwm' project (funded through a Welsh Government Children and Families Development Grant), we look forward to the approval of the working targets for the next 3.5 years, bearing in mind that one of the essential policies is the new offer of 30 hours of free childcare for 3 and 4-year olds with working parents.

In addition, any significant changes in light of the Welsh Government's probable commitment in terms of childcare and the Foundation Phase will affect the activities of Mudiad Meithrin and its subsidiaries (specifically the commitment by all but one of the parties to increase free childcare/learning time to 30 hours per week).

### **Related party**

The charity is mainly financed by the Welsh Government through the Welsh in Education Unit and the Childcare and Play Division.

Mudiad Meithrin Cyfyngedig  
For the year ended 31<sup>st</sup> March 2017

**Volunteers**

The Board of Directors is responsible for scrutiny of the organisation's strategic activity. The Board met monthly to discuss the activity of the subsidiaries, quarterly, in turn. The charity is extremely grateful to all volunteers who have contributed to the Mudiad's committees over the past year.

In addition, many people have volunteered on the county committees and on voluntary management committees for the nursery groups. We acknowledge our debt to every one of them for carrying out their various duties.

Mudiad Meithrin Cyfyngedig  
For the year ended 31<sup>st</sup> March 2017

**Statement of Trustee Responsibilities**

The trustees (who are also directors of Mudiad Meithrin for the purposes of company law) are responsible for producing the Annual Report and financial statement in accordance with the relevant law and United Kingdom Generally Accepted Accounting Practice (Generally Accepted Accounting Principles).

Company law requires directors to prepare, for each financial year, financial statements providing a true and fair view of the state of the company and its subsidiaries, and receipts and resources received including the income and expenditure of the charity and of the group for that period. In preparing the financial statements, the trustees are expected to:

- Select and consistently apply appropriate accounting policies;
- Observe SORP procedures and principles for charities;
- Make reasonable and prudent judgements and estimates;
- Provide financial statements on a going-concern basis, unless it be judged inappropriate to assume that the company will be continuing in business;
- Note whether appropriate accounting standards have been followed, and set out and explain in the annual report any material departure.

The trustees are responsible for keeping appropriate accounts revealing, with a reasonable degree of accuracy and at any given time, the state of the company and group's financial affairs and enabling them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding company and group assets and, consequently, for taking reasonable steps to prevent and detect fraud and other irregularities.

The trustees are not aware of any additional information of which the auditors should be aware (as defined in Section 418 of the Companies Act 2006) relating to the charity and its subsidiaries. The trustees have taken steps to ensure that they are aware of any auditing information and to ensure that the auditors are aware of any such information.

The trustees are responsible for the corporate and accounting information included on the charity's website. UK rules regarding the preparation of information and the distribution of an annual report may vary in comparison with other systems of law.

**Auditors**

The company's articles require the annual reappointment of auditors. PJE Chartered Accountants have expressed their willingness to continue as auditors. In accordance with section 485(4) of the Companies Act 2006, a proposal to reappoint PJE Chartered Accountants and Registered Auditors will be put before the Annual Meeting.

Signed by order and on behalf of the board of trustees.

Dr Gwenllian Haf Lansdown Davies  
**Secretary**

Date 22/06/2017

Mudiad Meithrin Cyfyngedig  
For the year ended 31<sup>st</sup> March 2017

**Independent Auditors' Report to the members of**  
**Mudiad Meithrin Cyfyngedig for the year ended 31<sup>st</sup> March 2017**

We have audited the financial statements of Mudiad Meithrin for the year ended 31<sup>st</sup> March 2017, which include accounting policies, statements of financial activities, balance sheets, a cash-flow statement and notes 1 to 27. The financial statements have been prepared in accordance with the financial reporting framework set in the relevant law and the UK Accounting Standards (United Kingdom Acceptable Accounting Practices).

This report has been made solely to the members of the charity, in accordance with the Charities Act 2011 and the Companies Act 2006. Our auditing work has been undertaken so that we might report to the members those matters that we should set out in the auditors' report, and for no other purpose. To the fullest extent of the law, we accept no responsibility to anyone apart from the company and the members of the charity as a body for our audit work, for this report or for the opinion we have formed.

**Directors' and auditor's responsibilities**

The trustees (who are also directors of Mudiad Meithrin for the purposes of company law) are responsible for preparing the Trustees' Annual Report and accounts in accordance with relevant United Kingdom accounting standards and for ensuring that they provide a true and fair reflection. We are responsible for auditing the financial statements in line with the legal requirements and the relevant regulations of the International Auditing Standards (Britain and Ireland).

Our responsibility is to audit the financial statements in accordance with the law and the relevant regulatory framework and the International Auditing Standards (UK and Ireland). Those standards require that we conform to the Ethical Standards for Auditors (Auditing Practices Board).

**Basis of our audit on the financial statements**

We conducted and carried out our audit in order to gather all the information and explanations necessary in our opinion to provide sufficient evidence for us, as reasonable assurance that the financial statements are free of misstatement, be that due to fraud or any other irregularity or other error. The audit includes our assessment of significant estimates and judgements made by the directors in preparing the accounts, and discusses the extent to which the company's policies fit its circumstances, are consistently implemented and adequately disclosed; and the sufficiency of the method used to present information in the accounts.

In addition, we have read all the financial and non-financial information in the Directors' Report to identify any relevant inconsistencies with the audited financial statements. If we become aware of any evident misstatements or inconsistencies, we will consider the implications of these for our report.

Mudiad Meithrin Cyfngedig  
For the year ended 31<sup>st</sup> March 2017

### **Opinion**

In our opinion, the financial statements:

- provide a true and fair reflection of the financial situation of the charitable company and the group at 31st March 2017 and of the group's resources received and used, and of the income over expenditure, for the year in question;
- the accounts have been prepared in accordance with the Companies Act 2006;
- the accounts have been prepared in accordance with UK Accepted Accounting Practices;
- the information contained in the Trustees' Report for the relevant financial year is consistent with the financial statements.

### **Matters on which we are required to report by exception**

In our opinion, we have nothing to report in respect of the matters on which the Companies Act 2006 asks us to report:

- Adequate accounting records, or records adequate for our audit, were not kept by a branch not visited by us; or
- The financial statements are not in agreement with the financial records; or
- No specific disclosure of directors' salaries has been made, as specified by law; or
- We did not receive all the information or documentation needed for our audit; or
- The directors did not have the right to prepare the financial statements and Trustees' Report in accordance with the rules for small companies.

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2017

*Donald R Patterson FCA, FCCA*  
**Senior Statutory Auditor on behalf of**  
**PJE, Chartered Accountants**  
**Registered Auditors**

23 College Street  
Lampeter  
Ceredigion  
SA48 7DY

Mudiad Meithrin Cyfyngedig  
For the year ended 31<sup>st</sup> March 2017

Consolidated Statement of Financial Activities for the year ended 31<sup>st</sup> March 2017

|  | Unrestricted<br>Fund | Restricted<br>Fund | Endowment<br>Fund | 2017     | Re-<br>stated<br>2016 |
|--|----------------------|--------------------|-------------------|----------|-----------------------|
|  | £'000                | £'000              | £'000             | £'000    | £'000                 |
| <b>Income and endowments:</b>                |                      |                    |                   |          |                       |
| Gifts and legacies                           | 2                    | 8                  | -                 | -        | 8                     |
| Charitable activities                        | 3                    | -                  | 3,403             | -        | 3,403                 |
| Other trading activities                     | 4                    | 1,447              | 120               | -        | 1,567                 |
| Investments                                  | 5                    | -                  | 9                 | -        | 9                     |
| Other  | 6                    | 23                 | -                 | -        | 23                    |
| <b>Total</b>                                 |                      | <b>1,478</b>       | <b>3,532</b>      | <b>-</b> | <b>5,010</b>          |
|  |                      |                    |                   |          | <b>5,746</b>          |
| <b>Expenditure</b>                           |                      |                    |                   |          |                       |
| Income generation costs                      | 8                    | 97                 | 49                | -        | 146                   |
| Charitable costs                             | 9                    | 1,395              | 3,453             | -        | 4,848                 |
| Other  | 10                   | 14                 | 89                | -        | 103                   |
| <b>Total</b>                                 |                      | <b>1,506</b>       | <b>3,591</b>      | <b>-</b> | <b>5,097</b>          |
|  |                      |                    |                   |          | <b>8,779</b>          |
| (Decrease)/Increase on revaluation           | -                    | 31                 | -                 | 31       | (15)                  |
| Investments                                  |                      |                    |                   |          | -                     |
| <b>Net income/expenditure</b>                |                      | <b>(28)</b>        | <b>(28)</b>       | <b>-</b> | <b>(56)</b>           |
| <b>Transfers between funds</b>               |                      |                    |                   |          |                       |
| Funds transferred to the Mudiad              |                      | (115)              | 107               | -        | (8)                   |
|  |                      | -                  | 8                 | -        | -                     |
| <b>Net movements in funds</b>                |                      | <b>(143)</b>       | <b>87</b>         | <b>-</b> | <b>(56)</b>           |
| Opening funds at 1 <sup>st</sup> April 2016  |                      | 3,178              | 709               | 3        | 3,890                 |
| Closing funds at 31 <sup>st</sup> March 2017 | 22                   | <b>3,035</b>       | <b>796</b>        | <b>3</b> | <b>3,834</b>          |
|  |                      |                    |                   |          | <b>3,890</b>          |

The consolidated statement of financial activities includes all profit and loss for the year.

All income and expenditure relate to income from continuing activities.

Mudiad Meithrin Cyfngedig  
For the year ended 31<sup>st</sup> March 2017

Balance sheets

|   | Note | <u>The Group</u>    |                     | <u>The Company</u>  |                     |
|---|------|---------------------|---------------------|---------------------|---------------------|
|   |      | Re-stated           |                     | Re-stated           |                     |
|   |      | 2017<br>£'000       | 2016<br>£'000       | 2017<br>£'000       | 2016<br>£'000       |
| <b>Fixed Assets</b>                       |      |                     |                     |                     |                     |
| Intangible Fixed Assets                   | 14   | -                   | -                   | -                   | -                   |
| Tangible Fixed Assets                     | 15   | 2,325               | 2,318               | 2,320               | 2,313               |
| Investments                               | 16   | 513                 | 478                 | 513                 | 478                 |
|   |      | <u>2,838</u>        | <u>2,796</u>        | <u>2,833</u>        | <u>2,791</u>        |
| <b>Current Assets</b>                     |      |                     |                     |                     |                     |
| Stock                                     | 17   | 7                   | 27                  | 7                   | -                   |
| Debtors                                   | 18   | 303                 | 482                 | 434                 | 594                 |
| Bank & cash in hand                       |      | <u>968</u>          | <u>922</u>          | <u>459</u>          | <u>472</u>          |
|   |      | <u>1,278</u>        | <u>1,431</u>        | <u>900</u>          | <u>1,066</u>        |
| <b>Creditors: payable within one year</b> | 19   | (282)               | (337)               | (166)               | (197)               |
| <b>Net current assets</b>                 |      | <b>996</b>          | <b>1,094</b>        | <b>734</b>          | <b>869</b>          |
| <b>Net assets</b>                         |      | <b><u>3,834</u></b> | <b><u>3,890</u></b> | <b><u>3,567</u></b> | <b><u>3,660</u></b> |
| <b>Represented by:</b>                    |      |                     |                     |                     |                     |
| Unrestricted funds:                       |      |                     |                     |                     |                     |
| General Fund                              |      | 3,035               | 3,178               | 2,978               | 3,109               |
| Restricted funds                          | 20   | 796                 | 709                 | 586                 | 548                 |
| Endowment funds                           | 21   | 3                   | 3                   | 3                   | 3                   |
| <b>The charities total reserves</b>       |      | <b><u>3,834</u></b> | <b><u>3,890</u></b> | <b><u>3,567</u></b> | <b><u>3,660</u></b> |

The trustees have prepared the group's accounts in accordance with section 398 of the Companies Act 2006 and section 138 of the Charities Act 2011.

The notes on pages 16-33 are an integral part of these financial statements. The accounts were approved by the Board of Directors on 22<sup>nd</sup> June 2017 and signed on their behalf by:

**Rhodri Llwyd Morgan**  
 Director

**Gwenllian Haf Lansdown Davies**  
 Secretary

Mudiad Meithrin Cyfyngedig  
For the year ended 31<sup>st</sup> March 2017

**Cash-flow Statement**

|   | Note | 2017     |             | Re-stated<br>2016 |             |
|---|------|----------|-------------|-------------------|-------------|
|   |      | £'000    | £'000       | £'000             | £'000       |
| <b>Net Outflow/Inflow<br/>from activities</b>                       | 25   |          | <b>49</b>   |                   | 90          |
| <b>Gains from investment and<br/>funding</b>                        |      |          |             |                   |             |
| Interest received   |      | 1        |             | 1                 |             |
| Investment dividends  |      | <u>8</u> | 9           | <u>9</u>          | 10          |
| <b>Capital expenditure and<br/>financial investment</b>             |      |          | <u>(12)</u> |                   | <u>(12)</u> |
|   |      |          | <u>46</u>   |                   | <u>88</u>   |
| <b>Increase in funds over the<br/>year</b>                          | 26   |          | <b>46</b>   |                   | 88          |
| <b>Application of net cash-flow to movements in financial funds</b> |      |          |             |                   |             |
| <b>Increase/(Decrease) in funds<br/>over the year</b>               | 26   |          | <b>46</b>   |                   | 88          |
| Financial funds at 1 <sup>st</sup> April<br>2016                    | 27   |          | 922         |                   | 834         |
| Financial funds at 31st March<br>2017                               | 27   |          | <u>968</u>  |                   | <u>922</u>  |

Mudiad Meithrin Cyfyngedig  
For the year ended 31<sup>st</sup> March 2017

**Notes to the Accounts for the year ended 31<sup>st</sup> March 2017**

**1. General information:**

The company is a private company limited through shares, incorporated in England and Wales.

The registered office address is:  
The Integrated Centre  
Boulevard St Brieuc  
Aberystwyth  
Ceredigion  
SY23 1PD  
Wales

These financial statements were authorised for publication by the Board on 22<sup>nd</sup> June 2017.

**2 Accounting policies**

The principal accounting policies adopted, judgements and sources of doubt in preparation of the financial statements are as follows:

i. Accounting basis

The financial reports have been prepared on the basis of historical cost accounting, apart from investments which are included according to market value. They follow the recommendations made in "Reporting and Accounting for Charities; a Statement of Recommended Practice for Charities" published in January 2015, and FRS 102 which was published in September 2015 relating to British Accounting Standards and the Companies Act 2006.

ii. Consistency with the previous generally accepted accounting practices

In preparing the accounts, the trustees considered, in the application of the accounting practices required by FRB 102 and the Charities SORP, that comparative items did not need to be re-stated.

iii. Going concern

The accounts have been prepared on the basis of a going concern.

iv. The group's financial statements

The charity and subsidiaries' accounts have been consolidated on a line by line basis. The charity has taken advantage of the requirement to prepare its own profit and loss account in line with that which is permitted by Section 403 of the Companies Act 2006 and paragraph 397 of the SORP.

v. Income

The charity recognises income when the right to receive the money is granted, and any conditions of performance relating to the item(s) of income are satisfied and it is likely that the income will be received and the sum can be reliably measured.

Mudiad Meithrin Cyfngedig  
For the year ended 31<sup>st</sup> March 2017

**Notes to the Accounts for the year ended 31<sup>st</sup> March 2017**

The charity recognises income from the government and other grants, whether 'capital' or 'revenue' grants, when the right to receive the money is granted, and any conditions of performance relating to the grants are satisfied and it is likely that the income will be received and the sum can be reliably measured.

In terms of bequests, the right to receive these shall be taken as the earlier of the dates that either: the charity becomes aware that probate has been granted, the estate has been completed and notice given by the executor(s) to the trustees that the allocation will be made, or when the allocation is received by the estate.

vi. Receivable interest

Interest on funds held is included when it is received, and the sum can be reliably measured by the charity. This is usually on notification of the interest paid or payable by the Bank.

vii. General funds

General funds include gifts and income received without a specific purpose and as such are available as a general funds. External conditions are not set for general funds.

viii. Capital project funds

In light of the FRS 102 legislation, a decision was made to transfer capital project funds from restricted funds to unrestricted funds. This was reflected in the 'Re-stated' year of 2016, as it should have been adopted when FRS 102 was followed for the first time on 31st March 2016. This is a change of policy, as there are no longer conditions and repayment requirements on capital finance.

ix. Expenditure and non-reclaimable VAT

Costs and expenses were acknowledged during the period when due. Costs include VAT as the charity is not registered, and so cannot claim it back. Costs were allocated to funds based on direct costs.

Where it was not possible to allocate them on this basis, namely the Mudiad's running costs, the costs have been allocated to charitable activities on the fairest basis. The governing costs represent the charity's administration costs and costs of satisfying constitutional and statutory requirements. Fundraising costs represent the cost of promoting the Mudiad and the sponsorship department.

x. Allocating running costs

Running costs are those functions that support the charity's work but do not directly undertake charitable activities. The running costs include office costs, finance, personnel, the payroll and the governing costs that support the charity.

Mudiad Meithrin Cyfyngedig  
For the year ended 31<sup>st</sup> March 2017

**Notes to the Accounts for the year ended 31<sup>st</sup> March 2017**

These costs have been allocated between the cost of fundraising and expenditure on charitable activities. The basis on which the running costs are allocated have been included in the notes.

**xi. Operating leases**

Lease payments where all risks and rewards relating to ownership are retained by the leaseholders are treated as operating leases. These payments, including rent costs, are acknowledged as the payments become payable.

**xii. Tangible fixed assets**

Tangible fixed assets are stated in the balance sheet at cost price less accrued depreciation. Assets worth less than £1,000 are not included as fixed assets.

Depreciation is reckoned so as to write off the cost, less residual value, of fixed assets over their estimated useful life at the following rates:

Office furniture and equipment                    3-10 years

Freehold and leasehold buildings are accounted for using fair value and so are not depreciated.

**xiii. Debtors**

Commercial debtors and others are recognised according to the sum owed following the settlement of any commercial discount offered. Advance payments are valued at the sum paid in advance without any commercial discounts owed.

**xiv. Cash and cash equivalents**

Cash and cash equivalents include money in hand.

**xv. Trade creditors**

Trade creditors are commitments to pay for goods or services procured from suppliers by the business through the usual arrangements.

**xvi. Investments**

Investments are recognised according to their commercial value on the date of the balance sheet. Investments have been revalued and any gains or losses in value have been identified in the Statement of Financial Activity.

**xvii. Branches**

The accounts do not include the results of any County Committees or Nursery Groups as these do not fall under the control of the charity.

Mudiad Meithrin Cyfngedig  
For the year ended 31<sup>st</sup> March 2017

**Notes to the Accounts for the year ended 31<sup>st</sup> March 2017**

xviii. Taxation

No provision for taxation is included in the Accounts since the Mudiad enjoys registered charity status and correspondence with the Inland Revenue shows that net income is exempt.

xix. Stock

Stock is included at the lower of net cost or realisable value.

xx. Pension costs

The charity operates two pension schemes for eligible staff.

Three of the Mudiad's staff belong to the Teachers' Pension Scheme, which is a statutory, contributory, defined-benefit, unfunded, national scheme. New staff are not eligible to join the scheme. It is administered by the Teachers' Pensions Agency, an executive agency of the Department of Education and Employment. The pension costs have been assessed by the Government Actuary. The Charity contributed 16.48% (2016: 16.48% from 1 September 2016 and 14.1% before that) of pensionable wages to the scheme for the year ended 31st March 2017, i.e. £30,761 (2016: £30,562). The cost has been acknowledged in the financial statement as and when due.

Mudiad Meithrin's pension policy is a defined-contribution pension scheme. The scheme is independently managed. The assets of this scheme are held separately from the charity's assets. The assets have been invested by an insurance company. The cost has been acknowledged in the financial statements as and when due. The cost for the year was £211,070 (2016: £223,028 from the employer and £90,508 sacrificed through salaries (2016: £89,611) representing 3% or 6% of pensionable salaries.

xxi. FRS 102 and prior period adjustment

Following the adoption of FRS 102 on 31st March 2016, a decision was made to revalue Mudiad Meithrin's buildings using the 'fair value' basis; buildings were also transferred from freehold assets to investments (see note 16), and the capital projects fund was also transferred from a restricted fund to an unrestricted fund (see note 20). These things were not carried out in the 31st March 2016 accounts, but based on professional advice, a decision was made to implement this accounting policy and it was implemented through a prior period adjustment. The comparison, where applicable has been referred to as 'Re-stated 2016'.

**2. Donations and bequests**

|                            | <b>2017</b>    | <b>2016</b>    |
|----------------------------|----------------|----------------|
|                            | <b>£'000</b>   | <b>£'000</b>   |
| Individuals & Institutions | 3              | 5              |
| Bequest                    | 5              | -              |
|                            | <hr/> <b>8</b> | <hr/> <b>5</b> |

Mudiad Meithrin Cyfyngedig  
For the year ended 31<sup>st</sup> March 2017

**Notes to the Accounts for the year ended 31st March 2017**

**3. Income from charitable activities**

|   | Unrestricted<br>Funds<br>£'000 | Restricted<br>Funds<br>£'000 | 2017<br>Total<br>£'000 | 2016<br>Total<br>£'000 |
|---|--------------------------------|------------------------------|------------------------|------------------------|
| <b>Core grants</b>                            |                                |                              |                        |                        |
| Welsh in Education Unit                       | -                              | 1,406                        | 1,406                  | 1,181                  |
| <b>Other grants</b>                           |                                |                              |                        |                        |
| Welsh Government                              |                                |                              |                        |                        |
| Welsh for Kids                                |                                | 500                          | 500                    | -                      |
| Children and families Department              |                                | -                            | -                      | -                      |
| Children and Families Delivery Grant          |                                | -                            | -                      | 318                    |
| Cwlwm Project                                 |                                | 324                          | 324                    |                        |
| Development Officer Foundation Phase/         |                                | 37                           | 37                     | 37                     |
| Curriculum Department Foundation Phase –      |                                | 469                          | 469                    | 1,645                  |
| Cam wrth Gam Training Scheme                  |                                |                              |                        |                        |
| County projects                               |                                |                              |                        |                        |
| Cardiff County Council                        |                                | -                            | -                      | 9                      |
| Newport City Council                          |                                | 14                           | 14                     | 16                     |
| Blaenau Gwent Council - Brynithel             |                                | 48                           | 48                     | -                      |
| Gwynedd Council - Llanllyfni                  |                                | 56                           | 56                     | -                      |
| Torfaen County Borough Council                |                                | -                            | -                      | 1                      |
| Merthyr County Borough Council                |                                |                              |                        | 7                      |
| Rhondda Cynon Taf County Borough Council      |                                |                              |                        | -                      |
| Monmouthshire County Council                  |                                | 4                            | 4                      | 4                      |
| Powys County Council                          |                                |                              |                        | 11                     |
| Blaenau Gwent County Borough Council          |                                |                              |                        | 13                     |
| Pembrokeshire County Council                  |                                | 4                            | 4                      | 7                      |
| Ceredigion County Council                     |                                | 14                           | 14                     | 15                     |
| Ceredigion County Council – Ffrindiau Bach yr |                                |                              |                        |                        |
| Eos, Aberporth ac Aberteifi                   |                                | 143                          | 143                    | 150                    |
| Swansea City Council – Development            |                                | 7                            | 7                      | 4                      |
| Swansea City Council – Plantos Bach           |                                | -                            | -                      | 49                     |
| Neath Port Talbot County Borough Council      |                                |                              |                        | -                      |
| Wrexham Borough Council                       |                                | 27                           | 27                     | 105                    |
| Denbighshire Council                          |                                | 13                           | 13                     | 59                     |
| Flintshire Council                            |                                | 74                           | 74                     | 98                     |
| Carmarthenshire County Council                |                                | 7                            | 7                      | 10                     |
| Conwy County Committee                        |                                | 35                           | 35                     | 21                     |
| Anglesey County Committee                     |                                |                              |                        | 13                     |
| Local Authorities' Referral Scheme            |                                |                              |                        |                        |
| Ceredigion County Council                     |                                | 100                          | 100                    | 106                    |
| Rhondda Cynon Taf County Borough Council      |                                | 28                           | 28                     | 47                     |
| Merthyr County Borough Council                |                                | 40                           | 40                     | 31                     |
| Caerphilly County Borough Council             |                                |                              |                        | -                      |
| Cardiff County Council                        |                                | 9                            | 9                      | -                      |
| Carmarthen County Council                     |                                | -                            | -                      | 24                     |
| Gwynedd County Council                        |                                | 26                           | 26                     | 15                     |
| Anglesey County Council                       |                                | 18                           | 18                     | 5                      |
| North Wales Office Schemes                    |                                |                              |                        | -                      |
| <b>Total</b>                                  |                                | <b>3,403</b>                 | <b>3,403</b>           | <b>4,001</b>           |

Mudiad Meithrin Cyfngedig  
For the year ended 31<sup>st</sup> March 2017

**Notes to the Accounts for the year ended 31st March 2017**

**4. Other Trading Activities**

|                                       | Unrestricted<br>Funds<br>£'000 | Restricted<br>Funds<br>£'000 | 2017<br>Total<br>£'000 | 2016<br>Total<br>£'000 |
|---------------------------------------|--------------------------------|------------------------------|------------------------|------------------------|
| Sales                                 | 1,400                          | -                            | 1,400                  | 1,531                  |
| Membership and Insurance of nurseries | -                              | 81                           | 81                     | 81                     |
| Other trading income                  | 47                             | 39                           | 86                     | 96                     |
|                                       | <b>1,447</b>                   | <b>120</b>                   | <b>1,567</b>           | <b>1,708</b>           |

**5. Interest and Investment income**

|                 | Unrestricted<br>Funds<br>£'000 | Restricted<br>Funds<br>£'000 | Endowment<br>Fund<br>£'000 | 2017<br>Total<br>£'000 | 2016<br>Total<br>£'000 |
|-----------------|--------------------------------|------------------------------|----------------------------|------------------------|------------------------|
| Bank interest   | 1                              | -                            | -                          | 1                      | 1                      |
| Dividend income | 8                              | -                            | -                          | 8                      | 9                      |
|                 | <b>9</b>                       | <b>-</b>                     | <b>-</b>                   | <b>9</b>               | <b>10</b>              |

**6. Other Income**

|                                       | 2017<br>Total<br>£ | 2016<br>Total<br>£ |
|---------------------------------------|--------------------|--------------------|
| Hire of rooms                         | 12                 | 9                  |
| Cylch Rhagorol [Centre of Excellence] | -                  | 2                  |
| Miscellaneous income                  | 11                 | 11                 |
|                                       | <b>23</b>          | <b>22</b>          |

Mudiad Meithrin Cyfyngedig  
For the year ended 31<sup>st</sup> March 2017

**7. Income from the subsidiaries and nurseries**

The results of the consolidated accounts include the subsidiaries of the charity, as listed in note 16. The profit is given annually to Mudiad Meithrin. A summary of the results of the subsidiaries is given below. The audited accounts have been registered with Companies House. The results of the subsidiaries have been consolidated on a line-by-line basis. The purpose of the subsidiaries is as follows:-

- Dewin a Doti Cyf – sale of educational resources to children.
- Meithrinfeydd Cymru – running the charity's day nurseries.
- Cam wrth Gam Cyf - a company limited by guarantee which provides training for adults to gain child care qualifications.

|                        | <b>Dewin a Doti</b> | <b>Meithrinfeydd</b> | <b>Cam wrth Gam</b> |
|------------------------|---------------------|----------------------|---------------------|
|                        | £'000               | £'000                | £'000               |
| Income                 | 18                  | 1,533                | 616                 |
| Sales cost             | (27)                | (91)                 | (64)                |
| Gross (Loss)/profit    | (9)                 | 1,442                | 552                 |
| Operating costs        | (21)                | (1,522)              | (557)               |
| Other operating income | 78                  | 77                   |                     |
| Net profit / (Loss)    | 48                  | (3)                  | (5)                 |

**Balance sheet**

|                   |   |       |       |
|-------------------|---|-------|-------|
| Total Assets      | - | 271   | 277   |
| Total Liabilities | - | (159) | (121) |
|                   | - | 112   | 156   |

**8. Income Generation Costs**

|                                | <b>Unrestricted<br/>Funds<br/>£'000</b> | <b>Restricted<br/>Funds<br/>£'000</b> | <b>2017<br/>Total<br/>£'000</b> | <b>2016<br/>Total<br/>£'000</b> |
|--------------------------------|---|---------------------------------------|---------------------------------|---------------------------------|
| Direct income generation costs | 95                                      | 15                                    | 110                             | 120                             |
| Marketing campaigns            | 2                                       | 34                                    | 36                              | 98                              |
|                                | <b>97</b>                               | <b>49</b>                             | <b>146</b>                      | <b>218</b>                      |

Mudiad Meithrin Cyfyngedig  
For the year ended 31<sup>st</sup> March 2017

**9. Breakdown of other charitable costs**

|                                   | Unrestricted<br>Funds<br>£'000 | Restricted<br>Funds<br>£'000 | 2017<br>Total<br>£'000 | Re-stated<br>2016<br>Total<br>£'000 |
|-----------------------------------|--------------------------------|------------------------------|------------------------|-------------------------------------|
| Mudiad Meithrin Cyf project costs | 7                              | 49                           | 56                     | 199                                 |
| Cam wrth Gam project costs        | 22                             | 43                           | 65                     | 828                                 |
| Referral schemes project costs    | 2                              | 92                           | 94                     | 145                                 |
| Grants awarded                    | 2                              | 84                           | 86                     | 103                                 |
| Employment cost                   | 1,237                          | 2,574                        | 3,811                  | 3,552                               |
| Staffing costs                    | 3                              | 38                           | 41                     | 26                                  |
| Travel costs                      | 11                             | 194                          | 205                    | 261                                 |
| Building costs                    | 52                             | 118                          | 170                    | 135                                 |
| Office costs                      | 54                             | 164                          | 218                    | 295                                 |
| Insurance                         | 2                              | 97                           | 99                     | 105                                 |
| Depreciation on fixed assets      | 3                              | -                            | 3                      | 2,732                               |
|                                   | <b>1,395</b>                   | <b>3,453</b>                 | <b>4,848</b>           | <b>8,381</b>                        |

**10. Breakdown of governing costs**

|   | Unrestricted<br>Funds<br>£'000 | Restricted<br>Funds<br>£'000 | 2017<br>Total<br>£'000 | 2016<br>Total<br>£'000 |
|---|--------------------------------|------------------------------|------------------------|------------------------|
| Auditors' fees                          | 2                              | 8                            | 10                     | 13                     |
| Accountants' fees                       | -                              | 1                            | 1                      | 18                     |
| Solicitors' and other professional fees | 1                              | 31                           | 32                     | 50                     |
| Cost of annual meeting and report       | -                              | 4                            | 4                      | 2                      |
| Costs of meetings and trustees          | -                              | 3                            | 3                      | 4                      |
| Bad debts                               | 6                              | 32                           | 38                     | 78                     |
| Interest and other costs                | -                              | 2                            | 2                      | 2                      |
| Bank interest                           | 5                              | 8                            | 13                     | 13                     |
|   | <b>14</b>                      | <b>89</b>                    | <b>103</b>             | <b>180</b>             |

Mudiad Meithrin Cyfyngedig  
For the year ended 31<sup>st</sup> March 2017

**11. Cost by charitable activity**

|                         | <b>Direct costs</b> | <b>Depreciation</b> | <b>Running costs</b> | <b>Income generation costs</b> | <b>Governance</b> | <b>2017</b>  | <b>2016</b>  |
|-------------------------|---------------------|---------------------|----------------------|--------------------------------|-------------------|--------------|--------------|
|                         | <b>£'000</b>        | <b>£'000</b>        | <b>£'000</b>         | <b>£'000</b>                   | <b>£'000</b>      | <b>£'000</b> | <b>£'000</b> |
| Training                | 645                 | 13                  | 71                   | 8                              | 11                | 748          | 1,527        |
| Early years services    | 1,551               | 2                   | 44                   | 83                             | 15                | 1,695        | 1,839        |
| Early years development | 1,735               | 79                  | 436                  | 105                            | 68                | 2,423        | 2,713        |
| Inclusion               | 245                 | 11                  | 59                   | 10                             | 9                 | 334          | 232          |
|                         | <b>4,176</b>        | <b>105</b>          | <b>610</b>           | <b>206</b>                     | <b>103</b>        | <b>5,200</b> | <b>6,311</b> |

**11a Breakdown of running costs**

Firstly, the charity lists the costs of its support functions. Then it lists those costs relating to its governing functions. After listing its governing costs, the remaining running costs, along with the governing costs are distributed between the key charitable activities. The table below shows the basis of allocation.

|                           | <b>2017 Total</b> | <b>Basis of allocation</b> |
|---------------------------|-------------------|----------------------------|
|                           | <b>£'000</b>      |                            |
| Salaries and travel costs | 303               | Time and number of staff   |
| Staffing costs            | 29                | Number of staff            |
| Office costs              | 143               | Number of staff            |
| Buildings costs           | 108               | Number of staff            |
| Insurance                 | 27                | Number of staff            |
|                           | <b>610</b>        |                            |

Mudiad Meithrin Cyfngedig  
For the year ended 31<sup>st</sup> March 2017

**Notes to the Accounts for the year ended 31st March 2017**

**12. Staffing costs**

|                               | 2017<br>£'000 | 2016<br>£'000 |
|-------------------------------|---------------|---------------|
| Salaries                      | 3,388         | 3,136         |
| Employer's National Insurance | 199           | 189           |
| Pension                       | 224           | 227           |
|                               | <hr/>         | <hr/>         |
| Travel and subsistence        | 206           | 261           |
|                               | <hr/>         | <hr/>         |
|                               | 4,017         | 3,813         |

One member of staff earns between £60,000 - £70,000 (including Employer National Insurance, excluding Pension Contributions).

A severance compensation payment of £4,833 was paid during the year due to company internal restructuring. The company has a policy of accounting for severance costs in the year in which they arise.

**13. Number of staff**

|                         | 2017<br>Average | 2017<br>fte | 2016  |
|-------------------------|-----------------|-------------|-------|
| Training and quality    | 31              | 27          | 30    |
| Early years service     | 122             | 87          | 130   |
| Inclusion               | 5               | 4           | 9     |
| Early years development | 99              | 69          | 82    |
|                         | <hr/>           | <hr/>       | <hr/> |
|                         | 257             | 187         | 251   |

The trustees do not receive any kind of payment or remuneration and no pension is provided for them. Seven trustees and volunteers received travel costs totalling £2,930 (2016: £3,516) for the year.

**14. Intangible Fixed Assets**

|                                 | <b>The Group and the Company</b> |               |
|---------------------------------|----------------------------------|---------------|
|                                 | 2017<br>£'000                    | 2016<br>£'000 |
| Siop Dewin a Doti Cyf copyright | -                                | 10            |
| Ysgol Fach Ni Goodwill          | -                                | 20            |
| Assets carried forward          | -                                | 30            |
| Disposals                       | -                                | (30)          |
| Cost at 31st March 2017         | -                                | -             |
|                                 | <hr/>                            | <hr/>         |
| Amortisation at 1 April 2016    | 30                               |               |
| Provision for the year          | -                                | -             |
| Disposals                       | (30)                             |               |
| Amortisation at 31st March 2017 | -                                | -             |
| Value of assets at year end     | -                                | -             |

Mudiad Meithrin Cyfyngedig  
For the year ended 31<sup>st</sup> March 2017

**Notes to the Accounts for the year ended 31st March 2017**

**15. Tangible fixed assets**

|                                 | <u>The Group</u>               |                                 |  |                   |                |
|---------------------------------|--------------------------------|---------------------------------|--|-------------------|----------------|
|                                 | Freehold<br>buildings<br>£'000 | Leasehold<br>buildings<br>£'000 | Office Furniture<br>& Equipment<br>£'000       | Vehicles<br>£'000 | Total<br>£'000 |
| <b>Cost</b>                     |                                |                                 |  |                   |                |
| At 1 April 2016                 | 729                            | 5,953                           | 732  | 10                | 7,424          |
| Additions                       | -                              | -                               | 10   | -                 | 10             |
| Disposals                       | -                              | -                               | (38)   | -                 | (38)           |
| At 31st March 2017              | <b>729</b>                     | <b>5,953</b>                    | <b>704</b>                                     | <b>10</b>         | <b>7,396</b>   |
| <b>Depreciation</b>             |                                |                                 |  |                   |                |
| At 1 April 2016                 | 269                            | 4,183                           | 644  | 10                | 5,106          |
| Depreciation for the<br>year    | -                              | -                               | 3  | -                 | 3              |
| Disposals                       | -                              | -                               | (38)   | -                 | (38)           |
| At 31st March 2017              | <b>269</b>                     | <b>4,183</b>                    | <b>609</b>                                     | <b>10</b>         | <b>5,071</b>   |
| <b>Net paper value</b>          |                                |                                 |  |                   |                |
| At 31st March 2017              | 460                            | 1,770                           | 95   | -                 | 2,325          |
| At 31st March 2016              | 460                            | 1,770                           | 88   | -                 | 2,318          |
| Re-stated                       |                                |                                 |  |                   |                |
|                                 |                                |                                 |  |                   |                |
|                                 | <u>The Company</u>             |                                 |  |                   |                |
|                                 | Freehold<br>buildings<br>£'000 | Leasehold<br>buildings<br>£'000 | Office<br>Furniture<br>&<br>Equipment<br>£'000 | Vehicles<br>£'000 | Total<br>£'000 |
| <b>Cost</b>                     |                                |                                 |  |                   |                |
| At 1 April 2016                 | 729                            | 5,953                           | 656  | 10                | 7,348          |
| Additions                       | -                              | -                               | 8  | -                 | 8              |
| Disposals                       | -                              | -                               | (38)   | -                 | (38)           |
| At 31st March 2017              | <b>729</b>                     | <b>5,953</b>                    | <b>626</b>                                     | <b>10</b>         | <b>7,318</b>   |
| <b>Depreciation</b>             |                                |                                 |  |                   |                |
| At 1 April 2016                 | 269                            | 4,183                           | 573  | 10                | 5,035          |
| Depreciation on for the<br>year | -                              | -                               | 1  | -                 | 1              |
| Disposals                       | -                              | -                               | (38)   | -                 | (38)           |
| At 31st March 2017              | <b>269</b>                     | <b>4,183</b>                    | <b>536</b>                                     | <b>10</b>         | <b>4,998</b>   |
| <b>Net book value</b>           |                                |                                 |  |                   |                |
| At 31st March 2017              | 460                            | 1,770                           | 90   | -                 | 2,320          |
| At 31st March 2016              | 460                            | 1,770                           | 83   | -                 | 2,313          |
| Re-stated                       |                                |                                 |  |                   |                |

Mudiad Meithrin Cyfngedig  
For the year ended 31<sup>st</sup> March 2017

**Notes to the Accounts for the year ended 31st March 2017**

**16. Investments**

|                          | <u>The Group</u> |                   | <u>The Company</u> |                   |
|--------------------------|------------------|-------------------|--------------------|-------------------|
|                          | 2017             | Re-stated<br>2016 | 2017               | Re-stated<br>2016 |
|                          | £                | £                 | £                  | £                 |
| Investment in subsidiary | -                | -                 | 1                  | 102               |
| Other investment         | <b>512,976</b>   | <b>477,595</b>    | <b>512,976</b>     | <b>477,595</b>    |
|                          | <b>512,976</b>   | <b>477,595</b>    | <b>512,977</b>     | <b>477,697</b>    |

*Investments in subsidiaries:*

At 31st March 2017, the charity held 100% of the shares and control of the following companies:-

|                         | <b>Country of incorporation</b> | <b>Type of share</b> | <b>Nature of business</b> |
|-------------------------|---------------------------------|----------------------|---------------------------|
| Meithrinfeydd Cymru Cyf | England and Wales               | Ordinary shares      | Nurseries                 |
| Cam wrth Gam Cyf        | England and Wales               | Ordinary shares      | Training                  |

Shares in the Dewin a Doti Subsidiary were written off during the year.

**Other investment: Stocks and Shares**

|                                      | £              |
|--------------------------------------|----------------|
| Market value 1 April 2016            | 292,920        |
| Dividends and interest received      | 8,983          |
| Investment management costs          | (360)          |
| Increase in the value of investments | 26,758         |
| At 31st March 2017                   | <b>328,301</b> |

**Other Investment: Buildings\***

|                                   | £              |
|-----------------------------------|----------------|
| At 1 April 2016                   | 184,675        |
| Transfers from freehold Buildings | -              |
| At 31st March 2017                | <b>184,675</b> |

The investments are held in endowment funds and a movement in valuation has been reflected in these accounts. The investments are managed externally by an investment broker.

\*Following the adoption of FRS 102 for the first time on 31st March 2016, a building was reallocated from a freehold fixed asset to investments. This classification reflects a change of use, and following the reallocation, the building's depreciation was reversed.

Mudiad Meithrin Cyfyngedig  
For the year ended 31<sup>st</sup> March 2017

Notes to the Accounts for the year ended 31st March 2017

**17. Stock**

|                | <u>The Group</u> |               |
|----------------|------------------|---------------|
|                | 2017<br>£'000    | 2016<br>£'000 |
| Goods for sale | 7                | 27            |

**18. Debtors**

|                           | <u>The Group</u> |               | <u>The Company</u> |               |
|---------------------------|------------------|---------------|--------------------|---------------|
|                           | 2017<br>£'000    | 2016<br>£'000 | 2017<br>£'000      | 2016<br>£'000 |
| <b>Within one year:</b>   |                  |               |                    |               |
| Trade debtors             | 303              | 470           | 297                | 319           |
| Provision for bad debts   | (94)             | (72)          | (90)               | (72)          |
| Sums owed by subsidiaries | -                | -             | 151                | 268           |
| Prepayments               | 74               | 78            | 73                 | 76            |
| Other debtors             | 20               | 6             | 3                  | 3             |
|                           | <b>303</b>       | <b>482</b>    | <b>434</b>         | <b>594</b>    |

**19. Creditors - amounts payable within one year**

|                              | <u>The Group</u> |               | <u>The Company</u> |               |
|------------------------------|------------------|---------------|--------------------|---------------|
|                              | 2017<br>£'000    | 2016<br>£'000 | 2017<br>£'000      | 2016<br>£'000 |
| <b>Trade creditors</b>       |                  |               |                    |               |
| Amounts owed to subsidiaries | 61               | 55            | 52                 | 25            |
| Other creditors              | 40               | 125           | (10)               | 3             |
| Accruals and deferred income | 134              | 78            | 23                 | 78            |
| Tax and National Insurance   | 47               | 43            | 69                 | 27            |
| Value Added Tax              | -                | 1             | 32                 | 35            |
| Pension                      | -                | 35            | -                  | -             |
|                              | <b>282</b>       | <b>337</b>    | <b>166</b>         | <b>197</b>    |

Mudiad Meithrin Cyfyngedig  
For the year ended 31<sup>st</sup> March 2017

Notes to the Accounts for the year ended 31st March 2017

| 20. | Restricted Funds  | Balance    | Received | Disbursed | Other | Balance |
|-----|---|------------|----------|-----------|-------|---------|
|     |   | 31st March |          |           |       | 31st    |
|     |   | 2016       |          |           |       | March   |
|     |   | Re-stated  |          |           |       |         |
|     |   | £'000      | £'000    | £'000     | £'000 | £'000   |
|     | <u>Welsh Government</u>   |            |          |           |       |         |
|     | Foundation Phase Development Officer Grant -Welsh Government i) | -          | 37       | (37)      | -     | -       |
|     | Children and Families Delivery Grant - Cwtwm Project (ii)       | -          | 321      | (321)     | -     | -       |
|     | Welsh for Kids  | -          | 500      | (500)     | -     | -       |
|     | Welsh in Education Unit (iii)                                   | -          | 1,406    | (1,406)   | -     | -       |
|     | <u>Capital Projects (iv)</u>                                    | -          | -        | -         | -     | -       |
|     | <u>County Projects (v)</u>                                      | -          | -        | -         | -     | -       |
|     | Cardiff – Children's Strategy                                   | -          | 9        | (7)       | -     | 2       |
|     | Pembroke – Development  | 4          | 3        | (7)       | -     | -       |
|     | Ceredigion – Development  | -          | 9        | (9)       | -     | -       |
|     | Ceredigion - Language   | 6          | 5        | (6)       | -     | 5       |
|     | Ceredigion – Flying Start                                       | -          | 143      | (143)     | -     | -       |
|     | Ffrindiau Bach yr Eos, Cardigan                                 |            |          |           |       |         |
|     | Aberporth a Camau Bach  |            |          |           |       |         |
|     | Carmarthen - Development  | -          | 7        | (7)       | -     | -       |
|     | Denbigh – Flying Start  | 5          | 60       | (60)      | -     | 5       |
|     | Denbigh – Croesi'r Bont   | -          | 11       | (11)      | -     | -       |
|     | Wrexham – Families First  | 2          | 10       | (6)       | -     | 6       |
|     | Wrexham – Croesi'r Bont   | -          | 16       | (4)       | -     | 12      |
|     | Flint - Other   | -          | 17       | (17)      | -     | -       |
|     | Flint - Flying Start Holywell                                   | -          | 5        | (5)       | -     | -       |
|     | Flint – Flying Start Garden City                                | -          | 52       | (52)      | 46    | 46      |
|     | Newport – Ti a Fi   | 16         | 14       | (17)      | -     | 13      |
|     | Gwynedd – Flying Start  | -          | 56       | (55)      | -     | 1       |
|     | Llanllyfni  |            |          |           |       |         |
|     | Gwynedd other   | -          | 3        | (3)       | -     | -       |
|     | Merthyr – c/o Kids Clubs  | -          | 8        | (8)       | -     | -       |
|     | Wales   |            |          |           |       |         |
|     | Conwy   | -          | 4        | (4)       | -     | -       |
|     | Blaenau Gwent and Gwdihw Brynithel                              | 1          | 48       | (41)      | -     | 8       |
|     | Monmouth – Ti a Fi  | -          | 4        | (3)       | -     | 1       |
|     | Powys – Fee subsidies   | 21         | -        | -         | -     | 21      |
|     | Abertawe – Development hours                                    | -          | 7        | (7)       | -     | -       |
|     | Anglesey County Committee                                       | -          | 13       | (13)      | -     | -       |
|     | Conwy County Committee  | -          | 21       | (21)      | -     | -       |
|     | Gwynedd County Committee  | -          | 15       | (15)      | -     | -       |
|     | Wrexham County Committee  | -          | 1        | (1)       | -     | -       |
|     | Cardiff County Committee  | -          | 8        | -         | -     | 8       |
|     | Cam wrth Gam project vi)  | 161        | 618      | (623)     | -     | 156     |
|     | Referral schemes vii) Law yn Llaw                               | 22         | 52       | (58)      | -     | 16      |
|     | Referral schemes vii) Ceredigion                                | -          | 20       | (20)      | -     | -       |
|     | - Education   |            |          |           |       |         |
|     | - Children and families' services                               | -          | 14       | (14)      | -     | -       |
|     | - Families First  | -          | 23       | (23)      | -     | -       |
|     | - Flying Start  | -          | 41       | (41)      | -     | -       |
|     | - Other   | -          | 2        | -         | -     | 2       |
|     | Referral schemes vii) Carmarthen                                | 12         | -        | (12)      | -     | -       |
|     | Referral scheme Conwy   | -          | 11       | (11)      | -     | -       |
|     | Referral scheme Gwynedd   | -          | 8        | (8)       | -     | -       |
|     | Referral scheme Anglesey  | -          | 5        | (5)       | -     | -       |
|     | Elizabeth Gwyn Williams Fund viii)                              | 459        | 9        | -         | 26    | 494     |
|     |   | 709        | 3,616    | (3,601)   | 72    | 796     |

Mudiad Meithrin Cyfyngedig  
For the year ended 31<sup>st</sup> March 2017

**Notes to the Accounts for the year ended 31st March 2017**

**20. Restricted Funds (continued)**

- i) A Foundation Phase Development Officer grant is received from the Welsh Government to employ an Officer specialising in this field.
- ii) Mudiad Meithrin operates as lead partner for the Cwlwm project, which came into effect on 1 October 2014. The project is funded through a Welsh Government Children and Families Delivery Grant. The grant is valued at £4,324,396 between 1 October 2014 and 31st March 2018. Mudiad Meithrin receives the grant and allocates it to the four other organisations in the partnership. All of the partners have made a commitment to report on grant expenditure in their annual accounts.
- iii) This is a Welsh in Education Unit grant since April 2013. The grant is restricted for a specific purpose and a repayment is received of any costs paid for these purposes.
- iv) Following the adoption of FRS 102 for the first time on 31st March 2016, a decision was made to transfer a capital projects fund from restricted funds to unrestricted funds. This is a change of policy as there are no longer conditions on the capital finance. This was reflected in the re-stated accounts for 2016.
- v) Grants are received from various counties towards specific work in the respective county. We have shared the grants according to the finance within that county.
- vi) Training funding received by Cam wrth Gam Cyf has been ringfenced for specific training projects and may not be used for any other purpose.
- vii) Referral schemes are financed by a number of Local Authorities to ensure the inclusion of children with additional needs.
- viii) The will of the late Mrs Elizabeth Gwynn Williams involves a number of shares, current assets, investments and cash. The fund is restricted to the work of the Mudiad Meithrin across the whole of Wales.

**21. Endowment Funds**

|                                | <b>Balance</b>             | <b>Income</b> | <b>Expenditure</b> | <b>31st March</b> |
|--------------------------------|----------------------------|---------------|--------------------|-------------------|
|                                | <b>31st March<br/>2016</b> |               |                    | <b>2017</b>       |
| Eiddwen Edwards Memorial Fund* | £ 2,797                    | £ -           | £ -                | £ 2,797           |
|                                | £ 2,797                    | £ -           | £ -                | £ 2,797           |

\* A fund set up in memory of the late Eiddwen Edwards. Capital of £2,500 was transferred to the Mudiad by the family. Money from the fund is used to help staff members to attend language courses.

Mudiad Meithrin Cyfyngedig  
For the year ended 31<sup>st</sup> March 2017

Notes to the Accounts for the year ended 31<sup>st</sup> March 2017

**22. Breakdown of net assets between funds**

| <u>The Group</u>                            |                       |                             |                                       |                     |
|---|-----------------------|-----------------------------|---------------------------------------|---------------------|
|   | Fixed Assets<br>£'000 | Net Current Assets<br>£'000 | Creditors<br>within one year<br>£'000 | Total<br>£'000      |
| <b>Restricted funds:</b>                    |                       |                             |                                       |                     |
| Capital Projects                            | -                     | -                           | -                                     | -                   |
| County Finance (including Referral Schemes) | -                     | 146                         | -                                     | 146                 |
| Cam wrth Gam                                | -                     | 277                         | (121)                                 | 156                 |
| Elizabeth Gwynn Williams Fund               | 328                   | 166                         | -                                     | 494                 |
| <b>Endowment Funds</b>                      |                       |                             |                                       |                     |
| Eiddwen Edwards Memorial Fund               | -                     | 3                           | -                                     | 3                   |
| <b>Unrestricted Funds</b>                   |                       |                             |                                       |                     |
| General Fund                                | 2,510                 | 686                         | (161)                                 | 3,035               |
|   | <b><u>2,838</u></b>   | <b><u>1,278</u></b>         | <b><u>(282)</u></b>                   | <b><u>3,834</u></b> |
| <u>The Company</u>                          |                       |                             |                                       |                     |
|   | Fixed Assets<br>£     | Net Current Assets<br>£     | Creditors<br>within one year<br>£     | Total<br>£          |
| <b>Restricted funds:</b>                    |                       |                             |                                       |                     |
| Capital Projects                            | -                     | -                           | -                                     | -                   |
| County Finance (including Referral Schemes) | -                     | 92                          | -                                     | 92                  |
| Elizabeth Gwynn Williams Fund               | 328                   | 166                         | -                                     | 494                 |
| <b>Endowment Funds:</b>                     |                       |                             |                                       |                     |
| Eiddwen Edwards Memorial Fund               | -                     | 3                           | -                                     | 3                   |
| <b>Unrestricted Funds:</b>                  |                       |                             |                                       |                     |
| General Fund                                | 2,505                 | 639                         | (166)                                 | 2,978               |
|   | <b><u>2,833</u></b>   | <b><u>900</u></b>           | <b><u>(166)</u></b>                   | <b><u>3,567</u></b> |

**23. Capital Commitments**

At 31st March 2017, the Group had not committed to any further capital expenditure.

Mudiad Meithrin Cyfyngedig  
For the year ended 31<sup>st</sup> March 2017

**Notes to the Accounts for the year ended 31st March 2017**

**24. Financial Commitments**

At 31st March 2017, annual commitments on operating leases were as follows:

|                            | 2017<br>£'000 | 2016<br>£'000 |
|----------------------------|---------------|---------------|
| Within one year            | 2             | -             |
| Between two and five years | 74            | 41            |
| Over five years            | -             | -             |
|                            | <u>76</u>     | <u>41</u>     |

**25. Application of net inflow of resources to net outflow of monies from activities**

|                                       | 2017<br>£'000 | Re-stated<br>2016<br>£'000 |
|---------------------------------------|---------------|----------------------------|
| Net inflow of resources for year      | (56)          | (3,048)                    |
| (Profit)/Loss on investments          | (27)          | 15                         |
| Receipts from the sale of Investments | (4)           | -                          |
| Interest received                     | (1)           | (1)                        |
| Investment dividends                  | (8)           | (9)                        |
| Depreciation                          | 3             | 2,732                      |
| Reduction in stock                    | 19            | 14                         |
| Decrease in debtors                   | 179           | 491                        |
| Increase in creditors                 | (56)          | (104)                      |
| Net inflow of monies from activities  | <u>49</u>     | <u>90</u>                  |

**26. Breakdown of cash-flow by headings shown as net in cash-flow statement**

|   | 2017<br>£'000 | 2016<br>£'000 |
|---|---------------|---------------|
| Cash outflow/(inflow)                   | 49            | 90            |
| Money transferred to the Mudiad         | -             | -             |
| Interest received/paid                  | 1             | 1             |
| Dividend                                | 8             | 9             |
| Receipts from the sale of investments   | 4             | -             |
| Purchase of fixed assets                | (9)           | (3)           |
| Disposal of depreciation of assets sold | (7)           | (9)           |
| Net income from investments             | <u>46</u>     | <u>88</u>     |
| Movement in monies for year             | <u>46</u>     | <u>88</u>     |

Mudiad Meithrin Cyfyngedig  
For the year ended 31<sup>st</sup> March 2017

Notes to the Accounts for the year ended 31st March 2017

**27. Breakdown of movements in funds**

|                                | <b>At 31st March<br/>2016<br/>£'000</b> | <b>Cash-flow<br/>£'000</b> | <b>At 31st March<br/>2017<br/>£'000</b> |
|--------------------------------|---|----------------------------|---|
| Bank account and cash          | 922                                     | 46                         | 968                                     |
| Total cash reserves            | 922                                     | 46                         | 968                                     |
| <b>Shown on balance sheet:</b> |   |                            |   |
| Bank account and cash          | 922                                     | 46                         | 968                                     |
|                                | 922                                     | 46                         | 968                                     |