



PLAID CYMRU

Report and Audited Consolidated Financial Statements

For the year ended 31 December 2022

Contents of the Financial Statements
for the year ended 31 December 2022

	Page
Overview of Party & Political Activities	1-5
Chief Executive's Review	6
National Treasurer's Report	7
Statement of National Treasurer's Responsibilities	8
Report of the Independent Auditor to the Members	9-13
Consolidated Income and Expenditure Account	14
Central Party Income and Expenditure Account	15
Consolidated Balance Sheet	16
Central Party Balance Sheet	17
Consolidated Statement of Cash flows	18
Notes to the Financial Statements	19-36

PLAID CYMRU

Overview of Party & Political Activities for the year ended 31 December 2022

Plaid Cymru – The Party of Wales was founded in 1925 and has been the driving force behind constitutional change in Wales for the past 98 years.

Party Headquarters:

Plaid Cymru – The Party of Wales
Tŷ Gwynfor
Marine Chambers
Anson Court
Atlantic Wharf
Cardiff, CF10 4AL

Aims

As the National Party of Wales, Plaid Cymru's aims are:

- To secure independence for Wales in Europe.
- To ensure economic prosperity, social justice, and the health of the natural environment, based on decentralist socialism.
- To build a national community based on equal citizenship, respect for different traditions and cultures and the equal worth of all individuals, whatever their race, nationality, gender, colour, creed, sexuality, age, ability or social background. These are the Party's core values.
- To create a bilingual society by promoting the revival of the Welsh language.
- To promote Wales's contribution to the global community and to attain membership of the United Nations.

Registered Officers

Registered officers under the Political Parties, Elections & Referendums Act 2000:

Leader - [REDACTED] (until May 2023)
Interim Leader - [REDACTED] (from May 2023)
Treasurer - D. Marc Phillips.
Nominating Officer - [REDACTED] (until December '22); [REDACTED] (from January – May 2023); Dr Owen Roberts thereafter.

Organisation

Membership

The procedures governing membership applications are defined in the party's Standing Orders. Plaid Cymru's membership remained relatively static throughout 2022.

Constituency Committees

The constituency is the primary level of organisation for the party, and these are responsible for the party's activities within each of the 40 Senedd/Westminster constituency boundaries. Constituencies receive a 30% share of the membership fee for all members in their area, which is paid quarterly. With the payments made in 2021, in excess of £1million has been given to local constituencies in the past 9 years. This structure will undergo considerable revision during 2023 to reflect anticipated changes in electoral boundaries.

Branches

Constituency Committees are encouraged to recognise, establish, develop and support a network of branches within their constituencies. Most but not all branches are based on individual electoral wards or a combination of electoral wards within a constituency. Branches have at least 10 members, have representation on the Constituency Committee, and are responsible for delivering the party's agenda at a local level.

National Sections

Members of the party wishing to reflect and cater for specific interests may form Sections, which may apply to the National Council for recognition as an affiliated National Section. As at 31 December 2022 there were

- Plaid Ifanc (Youth Members)
- Merched Plaid (Women)
- Undeb (Trade Union)
- Councillors' Association (Town, Community & County Councillors)
- Plaid Pride (LGBTQ+) from July '21
- Plaid BAME (Black and Minority Ethnic) from July '21

National Council

National Council is the government body of the party between conferences and meets at least three times a year. In addition to hearing reports from National Officers, the National Council also has the power to make policy. The membership of the National Council is comprised of representatives of Constituency Committees, National Sections, the National Executive Committee, all national Elected Representatives (Members of Parliament and Senedd Cymru), National Officers, and County Council Leaders.

PLAID CYMRU

Overview of Party & Political Activities for the year ended 31 December 2022

Leadership Team

The Leadership Team (referred to as the 'Leader's Team') is responsible for overseeing the day-to-day political tactics of the party, and the executive implementation of the party's strategy. Members of the team include the Party Leader, Deputy Leader, Party Chair, Party Treasurer, Westminster Group Leader, Local Government Leader Representative, Police & Crime Commissioner.

Elected Representatives

Plaid Cymru fields candidates in elections to Welsh local authorities, Senedd Cymru, Police and Crime Commissioners, and the UK Parliament.

As of 31st December 2022, Plaid Cymru representation at each was as follows:

- 13 Members of Senedd Cymru
- 3 Members of the UK Parliament
- 1 Police & Crime Commissioner
- 201 County Councillors
- 1 Member of the House of Lords (unelected)

National Executive Committee

The National Executive Committee (NEC) is responsible for agreeing the strategic and political direction of the party; ensuring that decision of Conference and National Council are implemented; managing the party's organisation and finances; scrutinising the work of all individuals and teams charged with the implementation of the strategy; organising and directing national campaigns; the employment of staff; and the ownership and management of the party's assets. To undertake its work the NEC has a network of sub-committees which reports to each NEC meeting. Members of the NEC are elected by Annual Conference and serve for two years, with 50% of the NEC elected each year. The NEC membership is as follows:

National Officers

Chair

Party Leader

Treasurer

Chair of Steering

Directors

Director of Elections & Campaigns

Director of Equalities

Director of Policy

Director of Communications

Director of Fundraising

Director of International Affairs

Director of Organisation, Training & Development



PLAID CYMRU

Overview of Party & Political Activities
for the year ended 31 December 2022

Elected Groups

Westminster Group Representative

Senedd Group Representative

Local Government Leaders Representative

Police & Crime Commissioner Representative

PLAID CYMRU

Overview of Party & Political Activities for the year ended 31 December 2021

Regional Coordinators

North Wales	-	2 = (1 male & 1 female)
Mid & West Wales	-	2 = (1 male & 1 female)
South Wales West	-	2 = (1 male & 1 female)
South Wales Central	-	2 = (1 male & 1 female)
South Wales East	-	2 = (1 male & 1 female)

National Sections

1 representative from the recognised affiliated National Sections.

Plaid Cymru Staff

Plaid Cymru is served by a comparatively small team of professional staff who support the members, volunteers, candidates and supporters. At the start of 2022, in recognition of the increased responsibilities and requirements leading up to the Senedd election in May, Plaid Cymru employed 12 members of staff on a full or part-time basis under the leadership of Chief Executive Officer, Carl Harris.

In January 2023 Geraint Day took the reins as Acting Chief Executive following the departure of Carl Harris, and a permanent replacement was appointed in May 2023 when Dr Owen Roberts commenced his duties.

The staff are divided into a series of interdependent teams. These are:

- Campaigns
- Policy
- Communications
- Administration & Membership
- Finance, HR & Fundraising

PLAID CYMRU

Report of the Party Officers for the year ended 31 December 2022

CHIEF EXECUTIVE'S REVIEW

Following 2021's focus on the Senedd election, during 2022 Plaid Cymru's electoral and campaigning focus shifted to the Local Government Elections held in May.

We fielded over 500 candidates, with 201 of those succeeding in being elected. Plaid consolidated its control in Gwynedd, Ynys Môn, Ceredigion and Carmarthenshire and joined ruling coalitions in Neath Port Talbot, Dinbych, and Conwy. The party's momentum in Wrexham continues to gather pace. Plaid Cymru policies are now having an impact in many more parts of Wales. Unfortunately, not all areas were as successful and regrettably ground was lost in Pembrokeshire and Rhondda Cynon Taf, amongst others. Nevertheless, we remain the second party in local government in Wales, more than 90 seats ahead of the Conservatives.

Work continued in developing the party's Political Strategy, with extensive consultation with members providing valuable insights. Central to the party's political work was the Co-operation Agreement with the Labour Government in the Senedd. This has led directly to a number of key Plaid policies being enacted in a manner that changes Welsh lives for the better and reinforces our ability to punch above our weight. It has not, however, inhibited our ability to act as a responsible and often critical opposition party on the many areas of policy that sit outside the agreement.

The momentum created by the Co-operation Agreement seemed to be a contributory factor in the success of the party conferences during 2022, with both the Spring and Autumn events proving to be profitable as well as politically significant. Nevertheless, our progress in growing membership has been unsatisfactory, and this must remain a high priority for the coming year.

The adjustment to post-Covid working patterns has been gradual, with remote working, and remote meetings now being very much more common-place. We are grateful to all staff, officers and members for their willingness and ability to work in these flexible ways.

At the end of 2022 [REDACTED] left his position as Chief Executive, with [REDACTED] stepping up to fill the gap very capably, enabling continuity of the work programme and steering a thorough and rigorous recruitment process for a successor. I am grateful to have been entrusted with that role, commencing my duties in May 2023. I look forward to working with all of our members and supporters.

[REDACTED]
Dr Owen Roberts
Chief Executive

Date 06-07-2023

PLAID CYMRU

**National Treasurer's Report
for the year ended 31 December 2022**

2022 was meant to be a year of financial consolidation, being relatively free from major electoral expenditure, and to a large extent this proved to be the case. It was pleasing to finish the year with a modest surplus of £28,020 following extensive work to control our spending and to maximise income, particularly from our conferences. This reverses the trend of deficit budgeting which has been a feature of recent years.

This year's accounts also reflect the decision we have now implemented to ring-fence windfall income – from legacies and from sale of assets – in a designated election campaigning fund so that we have the wherewithal to move into electoral mode whenever the need arises. The accounts show that fund at almost £122,000, and we look to grow that further during 2023 and beyond. Indeed, the requirements of a forthcoming Westminster election demand that we do so with some urgency.

We are hugely grateful to individual supporters, and their families, who have left us money as bequests - some modest, some very generous - but all highly valued by us. Anyone thinking of leaving the party a legacy is more than welcome to discuss any queries they have with me.

Equally, we are very grateful to all who have responded to our periodic appeals for donations and for regular gifts through standing orders. These keep us afloat.

However, it is membership fees that are the bedrock of our income, and regrettably these have remained static in spite of best efforts. There is no doubt that inflation and the cost-of-living crisis is biting hard, and many supporters have had to re-evaluate their outgoings. Discontinuing membership fees has become a necessity for many, and this is hitting the ability of the party to meet its increasing overheads, let alone invest in the expansion we all desire.

In looking ahead to 2023 and beyond, it is clear that we need to increase substantially our provision for legal fees and external professional advice to enable us to respond robustly and correctly to the issues raised in a series of reports, including the disturbing Nerys Evans analysis. The party is committed to addressing the issues raised - but that comes with a cost.

I am grateful to our Head of Finance and Compliance, [REDACTED], for her meticulous work on all of the party's financial matters. She has added responsibility for HR to her portfolio, and is already having a positive impact in areas where we have fallen short in recent years.

The NEC's Director of Fundraising, [REDACTED], has been busy identifying new opportunities for income generation, and this is a crucial area of development if we are to keep pace with the many demands on our limited resources.

[REDACTED]
Marc Phillips
National Treasurer
Date: 06-07-2023

PLAID CYMRU

Statement of National Treasurer's Responsibilities for the year ended 31 December 2022

The National Treasurer of the Party is required by the Political Parties, Elections and Referendums Act 2000 to prepare the financial statements for each financial year which give a true and fair view of the state of affairs of the party and of its surplus or deficit for that period. In preparing those financial statements, the National Treasurer is required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the party will continue in business.

Section 41 of the Act requires that the National Treasurer is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the party and to enable them to ensure that the financial statements comply with the Act. The National Treasurer is also responsible for safeguarding the assets of the party and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Section 43 of the Act requires that the National Treasurer is responsible for delivery of the statement of accounts to The Electoral Commission by the required deadline.

The National Treasurer has taken all steps he ought to have taken to make them aware of any information required by the auditor for the purpose of their audit and to establish that the auditor is aware of that information. The National Treasurer is not aware of any relevant information of which the auditor is unaware.

Independent auditor's report to the members of Plaid Cymru

Opinion

We have audited the financial statements of Plaid Cymru for the year ended 31 December 2022 which comprise the Consolidated Income and Expenditure Account, the Central Party Income and Expenditure Account, the Consolidated Balance Sheet, the Central Party Balance Sheet, the Consolidated Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102, *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of Plaid Cymru's Consolidated and Central Party's affairs as at 31 December 2022 and of Plaid Cymru's Consolidated and Central Party's surplus for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Political Parties, Elections and Referendums Act 2000 and other direction issued by the Electoral Commission thereunder.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Party in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the National Treasurer's use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the National Treasurer has not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Party's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Independent auditor's report to the members of Plaid Cymru

Other information

The National Treasurer is responsible for the other information. The other information comprises the information included in the Overview of Party and Political Activities, Chief Executive's Review and National Treasurer's Report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters

In our opinion, the information given in the Overview of the Party and Political Activities, Chief Executive's Review and National Treasurer's Report for the financial year for which the statements are prepared is consistent with the financial statements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the Party, its accounting units and its environment obtained in the course of the audit, we have not identified material misstatements in the Overview of the Party and Political Activities, Chief Executive's Review and National Treasurer's Report.

We have nothing to report in respect of the following matters which requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of information specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Independent auditor's report to the members of Plaid Cymru

Responsibilities of the National Treasurer

As explained more fully in the National Treasurer's responsibilities statement (set out on page 8) the National Treasurer is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as is determined necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the National Treasurer is responsible for assessing the party's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the Party, we identified that the principal risks of non-compliance with laws and regulations related to breaches of UK regulatory principles, such as those governed by the Electoral Commission, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the financial statements such as the Political Parties, Elections and Referendums Act 2000. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls). Audit procedures performed included:

- Discussions with management and officers, including consideration of any known instances of non-compliance with laws and regulation;
- Reviewing quarterly returns submitted to the Electoral Commission in relation to compliance with laws and regulations;
- Reviewing relevant meeting minutes of the Finance and Audit Risk and Compliance committees;
- Selecting a sample of transactions and tracing to documentation to establish that they are bona fide business transactions;
- Designing audit procedures to incorporate unpredictability around the nature, timing or extent of our testing; and

Independent auditor's report to the members of Plaid Cymru

- identifying large or unusual transactions to ensure that we understood the reasoning behind them and agreed that they were appropriate.

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements.

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also;

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the party's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made in the financial statements.
- Conclude on the appropriateness of the use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Party's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the party to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosure, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate that those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

PLAID CYMRU

Independent auditor's report to the members of Plaid Cymru

Use of our Report

This report is made solely to the Party Members as a body, in accordance with the requirements of the Political Parties Elections and Referendums Act 2000 and other direction issued by the Electoral Commission. Our audit work has been undertaken so that we might state to the party's members these matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Party and the Party's Members as a body, for our audit work, for this report, or for the opinions we have formed.

Date: 06-07-2023

For and on behalf of:

Llyr James Cyf
25 Bridge Street
Carmarthen
SA31 3JS

Consolidated Income and Expenditure Account
for the year ended 31 December 2022

	Note	2022 £	2021 £
INCOME			
Donation income	2	98,929	145,295
Membership and subscription fees		426,900	437,883
Income from fundraising activities	3	29,980	17,388
Income from commercial activities	4	4,046	1,407
Income from legacies		54,870	117,500
Investment income	5	3,925	5,655
Grant income	6	137,272	150,810
Income from conferences		108,705	15,229
Constituency transactions	8	115,149	132,490
Total Income		979,776	1,023,657
EXPENDITURE			
Costs of fundraising activities	9	5,905	9,434
Costs of commercial activities		16,844	3,087
Staff costs	10	569,734	610,943
Campaign expenditure	11	74,942	293,951
Other expenditure	12	211,754	190,413
Interest and charges payable	13	7,495	6,950
Conference expenditure		68,359	15,170
Depreciation	7	15,355	16,895
Profit on disposal of fixed assets		(13,303)	-
Total Expenditure		957,085	1,146,843
Surplus/(Deficit) before taxation	7	22,691	(123,186)
Taxation	14	(636)	(753)
Net Surplus/(Deficit) for the Year		22,055	(123,939)

The income and expenditure account has been prepared on the basis that all operations are continuing operations.

The notes on pages 19 to 36 form part of these financial statements.

PLAID CYMRU

Central Party Income and Expenditure Account
for the year ended 31 December 2022

	Note	2022 £	2021 £
INCOME			
Donation income	2	97,607	132,144
Membership and subscription fees		421,969	432,661
Income from fundraising activities	3	28,219	17,388
Income from commercial activities	4	4,046	1,407
Income from legacies		54,870	117,500
Investment income	5	3,925	5,655
Grant Income	6	137,272	150,810
Income from conferences		108,705	15,229
Constituency transactions	8	113,680	112,892
Total Income		970,293	985,686
EXPENDITURE			
Costs of fundraising activities	9	5,820	9,434
Costs of commercial activities		16,844	3,087
Staff costs	10	569,734	610,943
Campaign expenditure	11	74,942	261,864
Other expenditure	12	202,470	184,834
Interest and charges payable	13	7,495	6,950
Conference expenditure		62,280	15,170
Depreciation	7	15,355	16,895
Profit on disposal of fixed assets		(13,303)	-
Total Expenditure		941,637	1,109,177
Surplus/(Deficit) before taxation	7	28,656	(123,491)
Taxation	14	(636)	(753)
Surplus/(Deficit) for the year		28,020	(124,244)

The income and expenditure account has been prepared on the basis that all operations are continuing operations.

The notes on pages 19 to 36 form part of these financial statements.

PLAID CYMRU

Consolidated Balance Sheet
as at 31 December 2022

	Note	2022 £	2021 £
FIXED ASSETS			
Tangible assets	15	190,266	253,507
CURRENT ASSETS			
Debtors	16	20,145	23,499
Cash at bank and in hand		300,216	187,434
		<u>320,361</u>	<u>210,933</u>
CREDITORS			
Amounts falling due within one year	17	(137,494)	(113,362)
NET CURRENT ASSETS		182,867	97,571
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>373,133</u>	<u>351,078</u>
TOTAL NET ASSETS		<u>373,133</u>	<u>351,078</u>
RESERVES			
General reserve	19	251,156	351,078
Designated fund	19	121,977	-
ACCUMULATED RESERVES	19	<u>373,133</u>	<u>351,078</u>

The financial statements were approved by the Party Officers on 06-07-2023
and signed on their behalf by:

Marc Phillips
National Treasurer

The notes on pages 19 to 36 form part of these financial statements.

PLAID CYMRU

Central Party Balance Sheet
as at 31 December 2022

	Note	2022 £	2021 £
FIXED ASSETS			
Tangible assets	15	190,266	253,507
CURRENT ASSETS			
Debtors	16	20,145	23,499
Cash at bank and in hand		289,200	170,453
		<u>309,345</u>	<u>193,952</u>
CREDITORS			
Amounts falling due within one year	17	<u>(137,494)</u>	<u>(113,362)</u>
NET CURRENT ASSETS		171,851	80,590
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>362,117</u>	<u>334,097</u>
TOTAL NET ASSETS		<u>362,117</u>	<u>334,097</u>
RESERVES			
General reserve	19	240,140	334,097
Designated fund	19	<u>121,977</u>	<u>-</u>
ACCUMULATED RESERVES	19	<u>362,117</u>	<u>334,097</u>

The financial statements were approved by the Party Officers on 06-07-2023
and signed on their behalf by:



Marc Phillips
National Treasurer

The notes on pages 19 to 36 form part of these financial statements.

Consolidated Statement of Cash Flows
31 December 2022

	Note	2022 £	2021 £
Cashflow from operating activities	20	51,593	(85,679)
Net cash inflow from operating activities		51,593	(85,679)
Cashflow from investing activities			
Purchase of tangible fixed assets	15	(2,138)	(4,531)
Proceeds of fixed asset disposals	15	63,327	-
Net increase /(decrease) in cash and cash equivalents		112,782	(90,210)
Cash and cash equivalents at the beginning of the year		187,434	277,644
Cash and cash equivalents at the end of the year		300,216	187,434

The notes on pages 19 to 36 form part of these financial statements.

**Notes to the Financial Statements
for the year ended 31 December 2022**

1. ACCOUNTING POLICIES

General information and basis of preparation

Plaid Cymru is not incorporated in law and thus not bound by the Companies Act 2006. The party is required to prepare financial statements in accordance with the Political Parties, Elections and Referendum Act 2000 ("PPERA"). The address of the Party Headquarters is Ty Gwynfor, Marine Chambers, Anson Court, Atlantic Wharf, Cardiff CF10 4AL.

The financial statements have been prepared in accordance with applicable accounting standards including Financial Reporting Standard 102, The Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS102). The financial statements have been prepared on a going concern basis under the historical cost convention. The financial statements are in accordance with the guidance issued by the Electoral Commission. The disclosure requirement of Section 1A of FRS102 have been applied other than where additional disclosure is required by the guidance issued by the Electoral Commission or is required to show a true and fair view.

The financial statements are presented in sterling which is the functional currency of the Party rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Going concern

For the financial year under review the Party has returned a consolidated surplus of £22,691. At the year end the party had consolidated cash reserves of £300,216.

In common with other political parties, Plaid Cymru relies on membership and fundraising income to meet a large proportion of its expenditure, including most of its non-recurring expenditure. The Party also receives donations and legacies from supporters of the Party. The nature of such income is that there is some unpredictability associated with it.

The National Treasurer has prepared Income & Expenditure budgets and cash flow projections for the Party for the year to December 2023 and is satisfied that the party has sufficient membership, fundraising income, reserves, grants and trading income to enable the Party to meet its financial obligations as they fall due and to achieve its organisational and political objectives.

The National Treasurer feels that the current and future projected cash resources are adequate to enable the party to face future challenges.

Notes to the Financial Statements
for the year ended 31 December 2022

1. ACCOUNTING POLICIES (continued)

In the light of the foregoing and making enquiries and taking all circumstances into account, the National Treasurer considers that it is appropriate to continue to prepare the financial statements on a going concern basis.

Basis of consolidation

In February 2010, Plaid Cymru reduced the number of accounting units in Wales through a process of merger and consolidation. Most of the units merged together with the local accounting units and are still accountable to the Electoral Commission on an individual basis. These accounting units are not consolidated into these accounts. The merger process left 5 regional committees and 4 sections of the Party to be taken under the control of Plaid Cymru, the Central Political Party. An additional two sections were formed in 2021 bringing the total to 6. The regions and sections included in these consolidated accounts are:

- Councillors Association
- Plaid Ifanc
- Merched Plaid
- Undeb Section
- Plaid Pride
- Plaid BAME
- South Wales Central Committee
- Mid and West Wales Committee
- South Wales East Committee
- South Wales West Committee
- North Wales Committee

In respect of the year ended 31 December 2022, the Party received returns from all active accounting units. The 5 regions were inactive during the year due to the election cycle. The Central Party holds no investment in these committees and sections.

The accounts for the regions and sections consolidated are produced mainly on a cash accounting basis rather than an accruals basis. It is not considered that a restatement of these results to an accruals basis would have a material impact on the results for the year.

Income recognition

Income is measured at the fair value of the consideration received or receivable net of VAT, trade discounts and constituency re-imbursements.

**Notes to the Financial Statements
for the year ended 31 December 2022**

Income is recognised when all of the following conditions have been met:

- The Party is entitled to the asset;
- There is reasonable certainty that the asset will be received; and
- The value of the asset can be measured with reasonable certainty.

Applying these criteria to specific types of income results in the following treatment:

- Donations of monetary assets, and liquid investments, and fundraising income are recognised at market value in the income and expenditure account on receipt. Donations of notional income are recognised on receipt at the relevant market value of the item or service received with an expense of the same amount being recognised contemporaneously;
- When donations are received that have conditions in respect of the nature of expenditure to be applied, income is recognised when the conditions attached to that donation are fully met;
- Grants are recognised in the income and expenditure account when the conditions for receipt have been met
- Membership and subscription fees that are not in arrears are recognised in the income and expenditure account in the period to which they relate;
- Legacies from benefactors who have died prior to the yearend are recognised when the personal representatives of the deceased have notified the Party of the legacy, they have obtained grant of representation and there are no significant matters outstanding concerning the precise division of the estate; and
- Interest receivable and rental income are recognised in the income and expenditure account on an accruals basis.

Conference and commercial income are recognised in the income and expenditure account on an accruals basis.

Investment property

Investment property, which is property held to earn rentals and/or for capital appreciation, is initially recognized at cost, which includes the purchase cost and any directly attributable expenditure. Subsequently it is measured at fair value as assessed either by professional valuers every five years or by the Party's officers at the reporting end date unless there are valuations provided by experts on the sale of property, when these valuations are recognised in the accounts. The deficit on revaluation is recognised in the Income and Expenditure Account.

Tangible fixed assets

Tangible fixed assets other than land and buildings are included in the accounts at historic cost. Land and buildings are held at deemed cost at the date of transition to FRS102. Depreciation is provided on all tangible fixed assets other than freehold land and investment properties at the following annual rates in order to write off each asset over its estimated useful life:

- Long leasehold property - 2% straight line per annum
- Fixtures and equipment - 25% straight line per annum
- Improvements to property - 10% straight line per annum

The need for any fixed asset impairment write down is assessed by comparison of the carrying value of the asset against the higher of its realisable value or value in use.

1. ACCOUNTING POLICIES (continued)

Leased assets

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to profit and loss on a straight-line basis.

Pension costs

Contributions to the Party's defined contribution pension scheme are charged to the Income and Expenditure account in the year in which they become payable.

Taxation

The Party is treated as an unincorporated association for tax purposes and is therefore liable to corporation tax on its investment income. It also bears tax on any investment transactions that give rise to capital gains. Current tax represents the amount of tax payable or receivable in respect of the taxable profit (or loss) for the current or past reporting periods. It is measured at the amount expected to be paid or recovered using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date. No deferred tax is recognised as any investment income is taxed on the same basis as it is recognised in the income and expenditure account.

Deferred Tax

Deferred tax liabilities are generally recognised for all timing differences and deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Such assets and liabilities are not recognised if the timing difference arises from goodwill or from the initial recognition of other assets and liabilities in a transaction that affects neither the tax profit nor the accounting profit.

The carrying amount of deferred tax assets is reviewed at each reporting end date and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered. Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled, or the asset is realised. Deferred tax is charged or credited in the Income and Expenditure Account. Deferred tax assets and liabilities are offset when the company has a legally enforceable right to offset current tax assets and liabilities and the deferred tax assets and liabilities relate to taxes levied by the same tax authority.

**Notes to the Financial Statements
for the year ended 31 December 2022**

Deferred tax relating to investment property that is measured at fair value shall be measured using the tax rates and allowances that apply to the sale of the asset.

Value Added Tax

The party is registered for Value Added Tax (VAT) purposes, but it is only liable on chargeable transactions. A partial exemption formula has been agreed with HM Revenue & Customs and VAT has been recovered. The value of VAT that is unrecoverable is included within the relevant expenditure categories in the Income and Expenditure account.

**Notes to the Financial Statements
for the year ended 31 December 2022**

Provisions

Provisions are recognised when the Party has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

Financial Instruments

Basic financial instruments consist of cash and cash equivalents and basic debt instruments. Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the income and expenditure account.

Judgements and key sources of estimation uncertainty

The National Treasurer has considered if there are any key sources of estimation uncertainty or significant judgements that have been made in the process of applying the above accounting policies to prepare these financial statements aside from the consideration of the values of investment properties (note 15). The National Treasurer considers that there are no key judgements or sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the financial statements.

In respect of investment properties, the fair value of investment properties involves the use of professional valuation techniques, reviewed annually by the Party's officers together with sufficient evidence to support that assessment. When factors that could impair the value are identified appropriate adjustments are made in the Income and Expenditure Account.

Notes to the Financial Statements
for the year ended 31 December 2022

2. DONATION INCOME

Consolidated and Central

Under the Political Parties, Elections and Referendums Act 2000, single or aggregated donations for an individual greater than £7,500 in any calendar year are reportable to the Electoral Commission.

3. INCOME FUNDRAISING ACTIVITIES

	Consolidated		Central	
	2022	2021	2022	2021
	£	£	£	£
500 club	15,188	14,890	15,188	14,890
Other fundraising	<u>14,792</u>	<u>2,498</u>	<u>13,031</u>	<u>2,498</u>
	<u>29,980</u>	<u>17,388</u>	<u>28,219</u>	<u>17,388</u>

Notes to the Financial Statements
for the year ended 31 December 2022

4. INCOME FROM COMMERCIAL ACTIVITIES

	Consolidated & Central	
	2022	2021
	£	£
Merchandise and events	4,046	1,407
	<u>4,046</u>	<u>1,407</u>

5. INVESTMENT INCOME

	Consolidated & Central	
	2022	2021
	£	£
Interest Received	712	-
Rental income	3,213	5,655
	<u>3,925</u>	<u>5,655</u>

6. GRANT INCOME

	Consolidated & Central	
	2022	2021
	£	£
Policy Development Grant	<u>137,272</u>	<u>150,810</u>

7. SURPLUS/ (DEFICIT) BEFORE TAX

The Surplus/ (Deficit) before tax is stated after charging:

	Consolidated & Central	
	2022	2021
	£	£
Auditors' remuneration – audit services	8,000	7,800
Auditors' remuneration-non-audit services	2,200	2,100
Depreciation	15,355	16,895
(Profit)/loss on disposal of fixed assets	<u>(13,303)</u>	<u>-</u>

Notes to the Financial Statements
for the year ended 31 December 2022

8. CONSTITUENCY TRANSACTIONS

	Consolidated		Central	
	2022	2021	2022	2021
	£	£	£	£
External staff salary contributions	31,720	31,031	31,720	31,031
Sundry income	3,592	19,598	2,123	-
Constituency, branch and section registrations	79,837	81,861	79,837	81,861
	<u>115,149</u>	<u>132,490</u>	<u>113,680</u>	<u>112,892</u>

9. COSTS OF FUNDRAISING ACTIVITIES

	Consolidated		Central	
	2022	2021	2022	2021
	£	£	£	£
Appeals & Donations	320	2,234	320	2,234
500 Club Prizes	5,585	7,200	5,500	7,200
	<u>5,905</u>	<u>9,434</u>	<u>5,820</u>	<u>9,434</u>

PLAID CYMRU

Notes to the Financial Statements for the year ended 31 December 2022

10. STAFF COSTS AND STAFF REMUNERATION

The average number of staff employed by the central party during the year was 10 (2021:15). The average number of staff employed by the regions and committees during the year was 5 (2021: 5).

Staff costs for the above persons comprise:

	Consolidated & Central	
	2022	2021
	£	£
Wages and salaries	482,752	516,340
Social security costs	40,707	44,245
Other pension costs	46,275	50,358
	<u>569,734</u>	<u>610,943</u>

Average salary per employee:	£56,973	£40,730
------------------------------	---------	---------

2 members of staff received remuneration in excess of £50,000 during the year (2 in 2021).

11. CAMPAIGN EXPENDITURE

	Consolidated		Central	
	2022	2021	2022	2021
	£	£	£	£
Campaign Expenditure	74,942	87,377	74,942	55,290
Senedd Elections	-	206,574	-	206,574
	<u>74,942</u>	<u>293,951</u>	<u>74,942</u>	<u>261,864</u>

Notes to the Financial Statements
for the year ended 31 December 2022

12. OTHER EXPENDITURE

	Consolidated		Central	
	2022	2021	2022	2021
	£	£	£	£
Travelling expenses	6,774	2,489	6,774	2,489
Rent, rates and utilities	14,787	16,747	14,787	16,747
Insurances	4,050	4,269	4,050	4,269
Postage, printing and stationery	8,131	11,921	8,131	11,921
Telephone, fax and e-mail	38,041	29,847	38,041	29,847
Training	751	5,882	751	5,882
Equipment leasing and repair charges	31,766	31,325	31,766	31,325
Office cleaning	2,737	2,892	2,737	2,892
Policy development research and direct costs	46,398	33,260	46,398	33,260
Licences and subscriptions	2,786	2,106	2,182	2,106
National Executive Meetings	4,961	3,749	4,961	3,749
Sundries	9,094	12,195	414	6,616
Audit	10,660	10,360	10,660	10,360
Professional fees	11,779	7,187	11,779	7,187
Irrecoverable VAT	19,039	16,184	19,039	16,184
	<u>211,754</u>	<u>190,413</u>	<u>202,470</u>	<u>184,834</u>

13. INTEREST AND CHARGES PAYABLE

	Consolidated		Central	
	2022	2021	2022	2021
	£	£	£	£
Bank Charges	7,495	6,946	7,495	6,946
Bank Interest	-	4	-	4
	<u>7,495</u>	<u>6,950</u>	<u>7,495</u>	<u>6,950</u>

Notes to the Financial Statements
for the year ended 31 December 2022

14. TAXATION

	Consolidated & Central	
	2022	2021
	£	£
Corporation tax – Total tax charge	<u>636</u>	<u>753</u>

The provision for corporation tax is normally made in respect of corporation tax arising in the period on Party activities which are subject to such tax. The party are only liable to Corporation Tax on Investment income received and any Gain on disposal of Investments. There was no Corporation Tax payable on the disposal of the investment property.

15. TANGIBLE FIXED ASSETS – CONSOLIDATED AND CENTRAL PARTY

	Long leasehold property £	Investment property £	Fixtures and equipment £	Total £
COST OR VALUATION				
At 1 January 2022	234,335	50,024	209,323	493,682
Additions	-	-	2,138	2,138
Disposals	-	(50,024)	-	(50,024)
At 31 December 2022	<u>234,335</u>	<u>-</u>	<u>211,461</u>	<u>445,796</u>
DEPRECIATION				
At 1 January 2022	54,616	-	185,559	240,175
Charge for year	3,594	-	11,761	15,355
At 31 December 2022	<u>58,210</u>	<u>-</u>	<u>197,320</u>	<u>255,530</u>
NET BOOK VALUE				
At 31 December 2022	<u>176,125</u>	<u>-</u>	<u>14,141</u>	<u>190,266</u>
At 31 December 2021	<u>179,719</u>	<u>50,024</u>	<u>23,764</u>	<u>253,507</u>

**15. TANGIBLE FIXED ASSETS – CONSOLIDATED AND CENTRAL PARTY:
CONTINUED**

The investment property at [REDACTED] was sold on 16th September 2022 for £63,327 (net of legal and professional fees).

The Net Book Value per the accounts was £50,024. Therefore, there is a profit on sale of £13,303.

The property was subject to an impairment adjustment in the accounts of 2020.

The Net Book Value was reduced to £50,024 from £65,000 in these accounts.

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Consolidated & Central	
	2022	2021
	£	£
Trade debtors	14,561	14,996
Other Debtors	1,597	714
Prepayments	3,987	7,789
	<u>20,145</u>	<u>23,499</u>

Notes to the Financial Statements
for the year ended 31 December 2022

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Consolidated & Central	
	2022	2021
	£	£
Trade creditors	2,798	24,157
Other creditors	1,402	-
Taxation and social security	636	753
Accruals and deferred income	132,658	88,452
	<u>137,494</u>	<u>113,362</u>

Included in other creditors is £1,402 regarding amounts due to 'South Wales East Region'. (SWE). The party holds the money on behalf of the 'SWE' region and the balance is therefore shown as owed to the region.

18. LOANS: CONSOLIDATED AND CENTRAL

During the year, the Party reported no loans to The Electoral Commission under PPERA. The Party has not been required to report any other loans received in this financial year nor in the previous financial year. The threshold for the Party to report such loans is £7,500.

Notes to the Financial Statements
for the year ended 31 December 2022

19. RECONCILIATION OF RESERVES – CONSOLIDATED

	General reserve £	Designated fund £	Total £
At 1 January 2021	475,017	-	475,017
Deficit for the year	<u>(123,939)</u>	<u>-</u>	<u>(123,939)</u>
At 1 January 2022	351,078	-	351,078
Surplus for the year	22,055	-	22,055
Transfer	<u>(121,977)</u>	<u>121,977</u>	<u>-</u>
At 31 December 2022	<u><u>251,156</u></u>	<u><u>121,977</u></u>	<u><u>373,133</u></u>

RECONCILIATION OF RESERVES - CENTRAL PARTY

At 1 January 2021	458,341	-	458,341
Deficit for the year	<u>(124,244)</u>	<u>-</u>	<u>(124,244)</u>
At 1 January 2022	334,097	-	334,097
Surplus for the year	28,020	-	28,020
Transfer	<u>(121,977)</u>	<u>121,977</u>	<u>-</u>
At 31 December 2022	<u><u>240,140</u></u>	<u><u>121,977</u></u>	<u><u>362,117</u></u>

The Consolidated reserves of £251,156 and Party reserves of £240,140 are available for general Party use.

Notes to the Financial Statements
for the year ended 31 December 2022

20. NET CASH INFLOW FROM PARTY ACTIVITIES

	Consolidated	
	2022	2021
	£	£
Surplus/(Deficit) before taxation	24,093	(123,186)
Corporation tax charge	(636)	(753)
Decrease / (Increase) in debtors	3,354	21,175
(Decrease) / Increase in creditors	22,730	190
Depreciation & impairment	15,355	16,895
Gain on Disposal of Fixed Assets	(13,303)	-
Net cash inflow from party activities	<u>51,593</u>	<u>(85,679)</u>

21. LEASING COMMITMENTS

There were no operating lease commitments at the year-end (2021: none).

22. CAPITAL COMMITMENTS

There were no capital commitments at the year-end (2021: none).

23. RELATED PARTY TRANSACTIONS

There were no related party transactions during the year.

24. LEGACIES

The Party only includes legacies as debtors when conditions for entitlement are met, the amount is quantifiable and it is probable the income will be received. As at 31st December 2022, there were no such legacies to include.

Legacies of £54,870 were received during this financial year and are included in the figure on page 14.

PLAID CYMRU

Adroddiad A Datganiadau Ariannol
Cyfunol Archwiliatedig

Am Y Flwyddyn Yn Diweddu 31 Rhagfyr 2022

PLAID CYMRU

Cynnwys Y Datganiadau Ariannol Ar Gyfer Y Flwyddyn Yn Diweddu 31 Rhagfyr 2022

	Tud
Trosolwg o'r Blaid a Gweithgareddau Gwleidyddol	1-5
Adolygiad y Prif Weithredwr	6
Adroddiad y Trysorydd Cenedlaethol	7
Datganiad o Gyfrifoldebau'r Trysorydd Cenedlaethol	8
Adroddiad yr Archwiliwr Annibynnol i'r Aelodau	9-12
Cyfrif Incwm a Gwariant Cyfunol	13
Cyfrif Incwm a Gwariant y Blaid Ganolog	14
Mantolen Gyfunol	15
Mantolen y Blaid Ganolog	16
Datganiad Cyfunol o Lif Arian	17
Nodiadau ar y Datganiadau Ariannol	18-33

PLAID CYMRU

Trosolwg o'r Blaid a Gweithgareddau Gwleidyddol Am Y Flwyddyn Yn Diweddu 31 Rhagfyr 2022

Sefydlwyd Plaid Cymru – The Party of Wales yn 1925 a bu'n ysgogi newidiadau cyfansoddiadol yng Nghymru ers 98 mlynedd.

Pencadlys y Blaid

Plaid Cymru – The Party of Wales
Tŷ Gwynfor
Marine Chambers
Anson Court
Atlantic Wharf
Caerdydd
CF10 4AL

Nodau

Fel Plaid Genedlaethol Cymru, nodau Plaid Cymru yw:

- Sicrhau annibyniaeth i Gymru yn Ewrop.
- Sicrhau ffyniant economaidd, cyfiawnder cymdeithasol ac iechyd yr amgylchedd naturiol, yn seiliedig ar sosialaeth ddatganolaidd
- Adeiladu cymuned genedlaethol yn seiliedig ar ddinasyddiaeth gyfartal, parch at draddodiadau gwahanol a diwyllïannau a gwerth cyfartal pob unigolyn, beth bynnag fo'u hil, cenedligrwydd, rhyw, lliw, credo, rhywioldeb, oedran, gallu neu gefndir cymdeithasol. Dyma werthoedd craidd y Blaid.
- Creu cymdeithas ddwyieithog drwy hybu adfywiad yr iaith Gymraeg.
- Hyrwyddo cyfraniad Cymru i'r gymuned fyd-eang ac ennill aelodaeth o'r Unedig Cenhedloedd.

Swyddogion Cofrestredig

Swyddogion Cofrestredig o dan Ddeddf Partïon Gwleidyddol, Etholiadau a Refferendwm 2000:

Arweinydd	[REDACTED] (hyd Mai 2023)
Arweinydd	[REDACTED] (o Fai 2023)
Dros dro	
Trysorydd	D Marc Phillips
Swyddog Enwebu	[REDACTED] (hyd Rhagfyr '22); [REDACTED] (o Ionawr – Mai 2023); Dr Owen Roberts (o hyn ymlaen)

Sefydliad

Aelodaeth

Disgrifir y gweithdrefnau sy'n llywodraethu ceisiadau aelodaeth yn Rheolau Sefydlog y Blaid. Bu i'r aelodaeth barhau'n gymharol ddisymud yn ystod 2022.

PLAID CYMRU

Trosolwg o'r Blaid a Gweithgareddau Gwleidyddol Am Y Flwyddyn Yn Diweddu 31 Rhagfyr 2022

Pwyllgorau'r Etholaethau

Yr etholaeth yw prif lefel trefniadaeth Plaid Cymru ac mae'n gyfrifol am weithgarwch y blaid o fewn pob un o'r 40 ffiniau etholaethau Senedd/ Westminster. Mae etholaethau'n cael ad-daliad chwarterol o 30% o danysgrifiadau a delir gan bob un o'u haelodau. O ran y taliadau a wnaed yn 2021, rhoddwyd mwy na £1 miliwn i etholaethau lleol dros y naw mlynedd diwethaf. Bydd y strwythur hwn yn gweld adolygiad sylweddol yn ystod 2023 er mwyn adlewyrchu'r newidiadau a ragwelir yn ffiniau'r etholaethau.

Canghennau

Mae Pwyllgorau'r Etholaethau yn cael eu hannog i adnabod, sefydlu a chefnogi rhwydwaith o ganghennau o fewn eu hetholaethau. Mae'r rhan fwyaf, ond nid pob cangen yn seiliedig ar wardiau etholaethol unigol neu ar gyfuniad o wardiau etholaethol o fewn etholaeth. Mae gan Gangen o leiaf 10 aelod, maent â chynrychiolaeth ar y Pwyllgor Etholaethol ac maent yn gyfrifol am weithredu agenda'r blaid ar lefel leol.

Adrannau Cenedlaethol

Gall aelodau o'r blaid sy'n dymuno darparu ar gyfer buddiannau penodol, ffurfio adrannau, a gallant wneud cais i'r Cyngor Cenedlaethol am gydnabyddiaeth fel Adrannau cenedlaethol swyddogol y blaid. Ar 31 Rhagfyr 2022 roedd:-

Adran Ieuenctid ("Plaid Ifanc")

Adran y Merched ("Merched Plaid")

Undeb Llafur ("Undeb")

Cymdeithas Cynghorwyr (Cynghorwyr Tref, Cymunedol a Sir)

Plaid Pride (LGBTQ+) o Orffennaf '21

Plaid BAME (Du ac Ethnig Lleiafrifol) o Orffennaf '21

Cyngor Cenedlaethol

Y Cyngor Cenedlaethol yw corff llywodraethu'r blaid rhwng cynadleddau ac mae'n cyfarfod o leiaf deirgwaith y flwyddyn. Yn ogystal â chlywed adroddiadau gan Swyddogion Cenedlaethol, mae gan y Cyngor Cenedlaethol hefyd y pŵer i lunio polisi. Mae aelodaeth Cyngor Cenedlaethol yn cynnwys cynrychiolwyr o Bwyllgorau etholaeth, Adrannau, Pwyllgor Gwaith Cenedlaethol, Cynrychiolwyr Etholedig, (Aelodau o Senedd Lloegr a Chymru) Swyddogion Cenedlaethol ac arweinwyr y Cyngor Sir.

PLAID CYMRU

Trosolwg o'r Blaid a Gweithgareddau Gwleidyddol Am Y Flwyddyn Yn Diweddu 31 Rhagfyr 2022

Tîm Arweinwyr

Mae'r Tîm Arweinwyr yn gyfrifol am oruchwylio tactegau gwleidyddol y blaid o ddydd i ddydd a gweithrediad gweithredol strategaeth y blaid. Mae'r aelodau'n cynnwys Arweinydd Plaid Cymru, Dirprwy Arweinydd, Cadeirydd, Trysorydd, Arweinydd Grŵp Seneddol, Cynrychiolydd Llywodraeth Leol, Comisiynydd yr Heddlu a Throsedd.

Cynrychiolwyr Etholedig

Mae Plaid Cymru yn cynnwys ymgeiswyr mewn etholiadau i awdurdodau lleol Cymru, Senedd Cymru, Tŷ'r Cyffredin a Chomisiynydd yr Heddlu a Throsedd.

O fis Rhagfyr 2022 mae cynrychiolaeth Plaid Cymru ym mhob un fel a ganlyn:-

- 13 Aelod Senedd Cymru
- 3 Aelod Seneddol.
- 201 o Gynghorwyr Awdurdod Lleol
- 1 Comisiynydd Heddlu a Throsedd
- 1 Aelod o Dŷ'r Arglwyddi (heb ei ethol)

Pwyllgor Gwaith Cenedlaethol

Mae'r Pwyllgor Gwaith Cenedlaethol (NEC) yn gyfrifol am gytuno ar gyfeiriad strategol a gwleidyddol y blaid; sicrhau bod penderfyniadau'r Gynhadledd a'r Cyngor yn cael eu rhoi ar waith; rheoli trefniadaeth a chyllid y blaid; craffu ar waith yr holl unigolion a thimau sydd â chyfrifoldeb am roi'r strategaeth ar waith; trefnu a chyfarwyddo ymgyrchoedd cenedlaethol; cyflogi staff; a pherchnogaeth a rheoli asedau'r blaid. Er mwyn ymgymryd â'r gwaith, mae gan yr NEC rwydwaith o is-bwyllgorau sy'n adrodd nôl ym mhob un o gyfarfodydd yr NEC. Mae aelodau'r NEC yn cael eu hethol yn y Gynhadledd Flynyddol ac maent yn gwasanaethu am ddwy flynedd gyda 50% o'r NEC yn cael eu hethol bob blwyddyn. Mae aelodaeth yr NEC fel a ganlyn:

Swyddogion Cenedlaethol

Cadeirydd

Arweinydd y Blaid

Trysorydd

Cadeirydd Llywio

Cyfarwyddwyr

Cyfarwyddwr Etholiadau ac Ymgyrchoedd

Cyfarwyddwr Hawliau Cyfartal

Cyfarwyddwr Polisi

Cyfarwyddwr Cyfathrebu

Cyfarwyddwr Codi Arian

Cyfarwyddwr Materion Rhyngwladol

Cyfarwyddwr Trefnu, Hyfforddiant a Datblygu

PLAID CYMRU

Trosolwg o'r Blaid a Gweithgareddau Gwleidyddol
Am Y Flwyddyn Yn Diweddu 31 Rhagfyr 2022

Grwpiau Etholedig

Cynrychiolydd o Grŵp Westminster

Cynrychiolydd o Grŵp y Senedd

Cynrychiolydd o Arweinwyr Llywodraeth Leol

Cynrychiolydd o Gomisiynydd Heddlu a throseddau.

PLAID CYMRU

Trosolwg o'r Blaid a Gweithgareddau Gwleidyddol Am Y Flwyddyn Yn Diweddu 31 Rhagfyr 2022

Cydlynwyr Rhanbarthol

Gogledd Cymru -	2 = (1 dyn ac 1 ddynes)
Canolbarth a Gorllewin Cymru	2 = (1 dyn ac 1 ddynes)
Gorllewin De Cymru	2 = (1 dyn ac 1 ddynes)
Canol De Cymru	2 = (1 dyn ac 1 ddynes)
Dwyrain De Cymru	2 = (1dyn ac 1 ddynes)

Adrannau Cenedlaethol

1 cynrychiolydd o'r Adrannau Cenedlaethol cysylltiedig cydnabyddedig.

Staff Plaid Cymru

Mae Plaid Cymru yn cael ei gwasanaethau gan dîm bychan o staff proffesiynol sy'n cefnogi'r aelodau, y gwirfoddolwyr, ymgeiswyr a'r cefnogwyr. Ar ddechrau 2022, i gydnabod y cyfrifoldebau ychwanegol a'r anghenion yn arwain at etholiad y Senedd ym Mai, cyflogodd Plaid Cymru 12 aelod o staff amser llawn neu ran amser o dan arweinyddiaeth y Swyddog Prif Weithredol, Carl Harris.

Yn Ionawr 2023 bu i Geraint Day gymryd yr awenau fel Prif Weithredwr Dros Dro wedi ymadawiad Carl Harris, ac apwyntiwyd Dr Owen Roberts yn barhaol yn ei le ym Mai 2023.

Rhennir y staff yn gyfres o dimau cyd-ddibynnol, sef:

- Ymgyrchoedd
- Polisi
- Cyfathrebu
- Gweinyddol ac Aelodaeth
- Cyllid, Adnoddau Dynol a Chodi arian

PLAID CYMRU

Adroddiad Swyddogion Y Blaid

Ar Gyfer Y Flwyddyn yn diweddu 31 Rhagfyr 2022

Adolygiad y Prif Weithredwr

Yn dilyn ffocws 2021 ar etholiad y Senedd, yn ystod 2022 trodd ffocws etholiadol ac ymgyrchu Plaid Cymru tuag at yr Etholiadau Llywodraeth Leol a gynhaliwyd ym Mai.

Ymgeisiodd mwy na 500 dros Plaid Cymru, gyda 201 o'r rhain yn llwyddo i gael eu hethol. Cadwodd y Blaid ei rheolaeth yng Ngwynedd, Ynys Môn, Ceredigion a Sir Gâr gyda chlymbleidiau yn rheoli yn Nedd Port Talbot, Dinbych a Chonwy. Mae momentwm y blaid yn parhau i gynyddu yn Wrecsam. Mae polisiâu Plaid Cymru bellach yn gadael argraff mewn sawl rhan o Gymru. Yn anffodus, nid oedd pob ardal mor llwyddiannus a chollwyd tir yn Sir Benfro a Rhondda Cynon Taf, ymysg eraill. Serch hynny, rydym yn dal gafael ar ein lle fel yr ail barti mewn llywodraeth leol yng Nghymru, gyda 90 o seddi yn fwy na'r Ceidwadwyr.

Aeth y gwaith o ddatblygu Strategaeth Wleidyddol y blaid rhagddo, gydag ymgynghori'n eang ymysg aelodau. Cafwyd llawer o graffu gwerthfawr. Yn ganolog i waith gwleidyddol y blaid oedd y Cytundeb Cydweithio gyda'r Llywodraeth Llafur yn y Senedd. Mae hyn wedi arwain yn uniongyrchol at nifer o bolisiâu allweddol Y Blaid yn cael eu mabwysiadu, a hyn mewn ffordd sy'n newid bywydau Cymry er gwell ac er bod dylanwad plaid wleidyddol, fel arfer, yn gyfesur â'i maint, rydym wedi cyflawni llawer mwy na hynny. Fodd bynnag, nid yw wedi ein rhwystro rhag ymddwyn fel gwrthblaid gyfrifol a'n aml yn wrthblaid feirniadol pan yn ymwneud â nifer o'r meysydd polisi nad ydynt yn rhan o'r cytundeb.

Ymddengys bod y momentwm a greuwyd gan y Cytundeb Cydweithio wedi cyfrannu at lwyddiant cynadleddau'r blaid yn ystod 2022, gyda gweithgareddau'r Gwanwyn a'r Hydref ill dau yn broffidiol a'n arwyddocaol yn wleidyddol. Fodd bynnag, nid yw'r cynnydd o ran ehangu aelodaeth yn foddhaol a bydd yn rhaid i hyn fod yn flaenoriaeth uchel ar gyfer y flwyddyn nesaf.

Addaswyd i batrymau gwaith ôl- Covid fesul tipyn, gyda gweithio o bell a chyfarfodydd dros y we bellach yn llawer mwy cyffredin. Rydym yn ddiolchgar i'n holl staff, swyddogion ac aelodau am eu parodrwydd a'u gallu i weithio yn y ffyrdd hyblyg hyn.

Ar ddiwedd 2022, gadawodd [REDACTED] fel Prif Weithredwr, gyda [REDACTED] yn llenwi'r bwlch yn fedrus iawn. Roedd hyn yn galluogi parhad y rhaglen waith a'n llywio proses recriwtio trwyadl ar gyfer olynydd. Rwy'n ddiolchgar iawn i chi am ymddiried y rôl i mi a byddaf yn cychwyn ar fy nyletswyddau ym Mai 2023. Rwy'n edrych ymlaen at weithio gyda'n holl aelodau a chefnogwyr.

Dr Owen Roberts
Prif Weithredwr

Dyddiad 06-07-2023

Adroddiad y Trysorydd Cenedlaethol
Am y flwyddyn yn diweddu 31 Rhagfyr 2022

Adroddiad y Trysorydd

Roedd 2022 i fod yn flwyddyn o atgyfnerthu ariannol, yn gymharol rydd o brif wariant etholiadol ac i raddau helaeth dyma fu'r achos. Roedd hi'n ddymunol gorffen y flwyddyn gyda gwarged gweddus o £28,020, yn dilyn gwaith eang i reoli gwariant a chynyddu incwm, yn enwedig o'r cynadleddau. Mae hyn yn gwrthdroi'r duedd o gyllido am ddiffygion a fu'n nodwedd dros y blynyddoedd diweddar.

Mae cyfrifon eleni hefyd yn adlewyrchu'r penderfyniad i gorlannu incwm annisgwyl – o gymynroddion a gwerthiant asedau mewn cronfa ymgrychu etholiadol benodol, fel bod modd i ni fod yn barod i wynebu etholiad pan fo'r angen. Mae'r cyfrifon yn dangos bod bron i £122,000 yn y gronfa hon ac rydym yn edrych i gynyddu hyn ymhellach yn ystod 2023 a thu hwnt. Yn wir, mae anghenion etholiad Westminster sy'n agosau yn mynnu ein bod yn gweithredu ar frys.

Rydym yn hynod ddiolchgar i'n cefnogwyr unigol a'u teuluoedd, sydd wedi gadael arian i ni yn eu hewyllysiau – rhai'n gymhedrol a rhai'n hael tu hwnt- ond i gyd yn werthfawr iawn i ni. Mae croeso i unrhywun sy'n meddwl gadael cymynrodd i'r blaid drafod hyn gyda fi.

I'r un graddau, rydym yn ddiolchgar iawn i bawb sydd wedi ymateb i'n apeliadau cyfnodol am roddion ac am roddion cyson drwy archeb rheolaidd. Mae'r rhain yn ein cadw i fynd.

Fodd bynnag, ffioedd aelodaeth yw hanfod ein hincwm a'n anffodus mae'r rhain wedi aros yn yr unfan er gwaethaf ein hymdrechion gorau. Does dim dwywaith bod chwyddiant a'r argyfwng costau byw yn brathu'n galed ac mae nifer o'n cefnogwyr wedi gorfod ail-asesu eu gwariant. Mae terfynu ffioedd aelodaeth wedi troi'n angenrheidiol i nifer ac mae hyn yn cael effaith ar allu'r blaid i gwrdd â'i gorbenion cynyddol, heb sôn am fedru buddsoddi mewn ehangu fel rydym i gyd yn ei ddymuno.

Wrth edrych ymlaen i 2023 a thu hwnt, mae'n amlwg bod angen i ni gynyddu'n darpariaeth ar gyfer ffioedd cyfriethiol yn sylweddol, ynghyd â chynghor proffesiynol allanol, er mwyn ein galluogi i ymateb yn gadarn ac yn gywir i'r materion sy'n codi mewn cyfres o adroddiadau, yn cynnwys dadansoddiad cythryblus Nerys Evans. Mae'r blaid yn benderfynol o wynebu'r materion sy'n codi -ond mae hyn ar draul cost.

Rwy'n ddiolchgar i'n Pennaeth Cyllid a Chydymffurfio, [REDACTED] am ei gwaith trwyadl yn ymwneud â holl faterion cyllidol y blaid. Mae ganddi gyfrifoldeb ychwanegol Adnoddau Dynol yn rhan o'i phortffolio, ac rydym eisoes yn gweld effaith gadarnhaol mewn mannau lle roeddem yn ddiffygiol yn ystod y blynyddoedd diweddar.

Mae Cyfarwyddwr Codi Arian yr NEC, [REDACTED], wedi bod wrthi yn dynodi cyfleoedd newydd ar gyfer creu incwm ac mae hwn yn faes datblygu tyngedfennol os ydym i ymateb i'r nifer o alwadau cynyddol ar ein adnoddau cyfyng.

[REDACTED]
Marc Phillips
Trysorydd

Dyddiad: 06-07-2023

PLAID CYMRU

Datganiad o Gyfrifoldebau'r Trysorydd Cenedlaethol Ar Gyfer Y Flwyddyn Yn Diweddu 31 Rhagfyr 2022

Mae Deddf Pleidiau Gwleidyddol, etholiadau a Refferenda 2000 yn ei gwneud yn ofynnol i Drysorydd Cenedlaethol y blaid baratoi'r datganiadau ariannol ar gyfer pob Blwyddyn ariannol sy'n rhoi darlun gwir a theg o sefyllfa'r blaid ac o waged neu ddiffyg ar gyfer y cyfnod hynny. Wrth baratoi'r datganiadau ariannol hynny, mae'n ofynnol i'r Trysorydd Cenedlaethol;

- Ddewis polisïau cyfrifyddu addas a'u cymhwyso'n gyson;
- Gwneud dyfarniadau ac amcangyfrifon sy'n rhesymol a doeth;
- Datgan a ddilynwyd safonau cyfrifyddu cymwys, yn amodol ar unrhyw wyriadau perthnasol a ddatgelir ac a eglurwyd yn y datganiadau ariannol; a
- Paratoi'r datganiadau ariannol ar sail hyfwydd oni bai ei bod yn amhriodol rhagdybio y bydd y blaid yn parhau mewn busnes

Mae Adran 41 o'r Ddeddf yn ei gwneud yn ofynnol i'r Trysorydd Cenedlaethol fod yn gyfrifol am gadw cofnodion cyfrifyddu cywir sy'n datgelu gyda chywirdeb rhesymol ar unrhyw adeg sefyllfa ariannol y blaid ac i'w galluogi i sicrhau bod y datganiadau ariannol yn cydymffurfio a'r Ddeddf. Mae'r Trysorydd Cenedlaethol hefyd yn gyfrifol am ddiogelu asedau'r blaid ac felly am gymryd camau rhesymol i atal a chanfod twyll ac afreoleidd-dra arall

Mae Adran 43 o'r Ddeddf yn ei gwneud yn ofynnol i'r Trysorydd Cenedlaethol fod yn gyfrifol am gyflwyno'r datganiad cyfrifon i'r Comisiwn Etholiadol erbyn y terfyn amser gofynnol.

Mae'r Trysorydd Cenedlaethol wedi cymryd pob cam y dylai fod wedi'i gymryd i'w gwneud yn ymwybodol o unrhyw wybodaeth sydd ei hangen ar yr archwilydd at ddiben ei archwiliad ac i sefydlu bod yr archwilydd yn ymwybodol o'r wybodaeth honno. Nid yw'r Trysorydd Cenedlaethol yn ymwybodol o unrhyw wybodaeth berthnasol nad yw'r archwilydd yn ymwybodol ohoni.

PLAID CYMRU

Adroddiad Yr Archwilydd Annibynnol i Aelodau Plaid Cymru

Barn

Rydym wedi archwilio datganiadau ariannol Plaid Cymru am y flwyddyn yn diweddu 31 Rhagfyr 2022 sy'n cynnwys y Cyfrif Incwm a Gwariant Cyfunol, Cyfrif Incwm a Gwariant y Blaid Ganolog, y Fantolen Gyfunol, Mantolen Ganolog y Blaid, y Datganiad Llif Arian Cyfunol a nodiadau ar y datganiadau ariannol, gan gynnwys crynodeb o bolisiau cyfrifyddu arwyddocaol. Y fframwaith adrodd ariannol a ddefnyddiwyd wrth eu paratoi yw'r gyfraith berthnasol a Safonau Cyfrifo'r Deyrnas Unedig, gan gynnwys Safon Adrodd Ariannol 102, y Safon Adrodd Ariannol sy'n gymwys yn y DU a Gweriniaeth Iwerddon (arferion Cyfrifyddu a Dderbynnir yn Gyffredinol yn y Deyrnas Unedig)

Yn ein barn ni, mae'r datganiadau ariannol:

- Yn rhoi darlun cywir a theg o gyflwr materion Cyfunol a Chanolog Plaid Cymru ar 31 Rhagfyr 2022 ac o warged Cyfunol a Chanolog Plaid Cymru am y flwyddyn ddaeth i ben bryd hynny;
- Wedi'u paratoi'n briodol yn unol ag Arferion Cyfrifyddu a Dderbynnir yn Gyffredinol yn y Deyrnas Unedig;
- Wedi'u paratoi yn unol â gofynion Deddf Pleidiau Gwleidyddol, Etholiadau a Refferenda 2000 a chyfarwyddyd arall a chyhoeddwy gan Gomisiwn Etholiadol o dan y Ddeddf honno.

Sail i'r Farn

Cynhaliwyd ein harchwiliad yn unol â Safonau Archwilio Rhyngwladol (SAR) (DU) a chyfraith berthnasol. Disgrifiwn gyfrifoldebau o dan y safonau hynny ymhellach yn adran cyfrifoldebau'r Archwilydd ar gyfer archwilio datganiadau ariannol ein hadroddiad. Rydym yn annibynnol o'r Blaid yn unol â'r gofynion moesegol sy'n berthnasol i'n harchwiliad o'r datganiadau ariannol yn DU, gan gynnwys Safon Foesegol yr FRC, ac rydym wedi cyflawni ein cyfrifoldebau moesegol eraill yn unol â'r gofynion hyn. Credwn fod y dystiolaeth archwilio a gawsom yn ddigonol ac yn briodol i ddarparu sail ar gyfer ein barn

Casgliadau yn ymwneud â busnes gweithredol

Nid oes gennym unrhyw beth i'w adrodd mewn perthynas â'r materion a ganlyn y mae'r SAR (DU) yn ei gwneud yn ofynnol i ni adrodd i chi yn eu cylch:

- Nid yw defnydd y Trysorydd Cenedlaethol o sail hyfyw cyfrifyddu wrth baratoi'r datganiadau ariannol yn briodol; neu
- Nid yw'r Trysorydd Cenedlaethol wedi datgelu yn y datganiadau ariannol unrhyw ansicrwydd perthnasol a nodwyd a allai achosi amheuaeth sylweddol ynghylch gallu'r Blaid i barhau i fabwysiadu sail busnes hyfyw cyfrifyddu am gyfnod o leiaf deuddeg mis o ddyddiad cyhoeddi ac awdurdodi'r datganiadau ariannol.

Gwybodaeth Arall

Y Trysorydd Cenedlaethol sy'n gyfrifol am y wybodaeth arall. Mae'r wybodaeth arall yn cynnwys y wybodaeth sydd wedi'i chynnwys yn y Trosolwg o'r Blaid a gweithgareddau Gwleidyddol, Adolygiad y Prif Weithredwr ac Adroddiad y Trysorydd Cenedlaethol, ac eithrio'r datganiadau ariannol ac adroddiad ein harchwilydd arnynt. Nid yw ein barn ar y datganiadau ariannol yn cwmpasu'r wybodaeth arall ac eithrio i'r graddau a nodir yn benodol fel arall yn ein hadroddiad. Nid ydym yn mynegi unrhyw fath o sicrwydd ar y casgliad hynny.

Adroddiad Yr Archwilydd Annibynnol i Aelodau Plaid Cymru

Mewn cysylltiad â'n harchwiliad o'r datganiadau ariannol, ein cyfrifoldeb ni yw darllen y wybodaeth arall ac, wrth wneud hynny, ystyried a yw'r wybodaeth arall yn sylweddol anghyson â'r datganiadau ariannol neu a yw'n ymddangos bod ein gwybodaeth a gafwyd yn yr archwiliad neu fel arall wedi'i cham-ddatgan yn sylweddol. Os byddwn yn nodi anghysondebau perthnasol o'r fath neu'r hyn sy'n ymddangos yn gamddatganiadau perthnasol, mae'n ofynnol i ni benderfynu a oes camddatganiad sylweddol yn y datganiadau ariannol neu gamddatganiad perthnasol yn y wybodaeth arall. Os byddwn yn dod i'r casgliad, yn seiliedig ar y gwaith rydym wedi'i wneud, fod yna gamddatganiad sylweddol o'r wybodaeth arall mae'n ofynnol i ni adrodd y ffaith honno.

Nid oes gennym ddim i'w adrodd yn hyn o beth.

Barn ar faterion eraill

Yn ein barn ni, mae'r wybodaeth a roddir yn y Trosolwg o'r Blaid a Gweithgareddau Gwleidyddol, Adolygiad y Prif Weithredwr ac Adroddiad y Trysorydd Cenedlaethol ar gyfer y flwyddyn ariannol y paratowyd y datganiadau ar ei chyfer yn gyson â'r datganiadau ariannol.

Materion y mae'n ofynnol i ni adrodd arnynt drwy eithriad

Yng ngoleuni gwybodaeth a dealltwriaeth y Blaid, ei hunedau cyfrifyddu a'r amgylchedd yn ystod yr archwiliad, nid ydym wedi dynodi camddatganiadau perthnasol yn y Trosolwg o'r Blaid a Gweithgareddau Gwleidyddol, Adolygiad y Prif Weithredwr ac Adroddiad y Trysorydd Cenedlaethol.

Nid oes gennym unrhyw beth i'w adrodd mewn perthynas â'r materion canlynol sy'n ei gwneud yn ofynnol i ni adrodd i chi os, yn ein barn ni:

- Ni chadwyd cofnodion cyfrifyddu digonol, neu ni dderbyniwyd ffurflenni sy'n ddigonol ar gyfer ein harchwiliad gan ganghennau nad ydym wedi ymweld â hwy; neu
- Nid yw'r datganiadau ariannol yn gyson â'r cofnodion a'r ffurflenni cyfrifyddu neu;
- Nid yw rhai datgeliadau o wybodaeth sy'n ofynnol yn gyfreithiol yn cael eu gwneud; neu
- Nid ydym wedi derbyn yr holl wybodaeth ac esboniadau sydd eu hangen arnom ar gyfer ein harchwiliad.

Cyfrifoldebau'r Trysorydd Cenedlaethol

Fel yr eglurir, yn llawnach yn natganiad cyfrifoldebau'r Trysorydd Cenedlaethol, (a nodir ar dudalen 8), mae'r Trysorydd Cenedlaethol yn gyfrifol am baratoi'r datganiadau ariannol, ac am fod yn fodlon eu bod yn rhoi darlun cywir a theg, ac am y fath reolaeth fewnol a bennir yn angenrheidiol er mwyn gallu paratoi datganiadau ariannol sy'n rhydd o gamddatganiadau sylweddol, boed hynny oherwydd twyll neu gamgymeriad.

Wrth baratoi'r datganiadau ariannol, mae'r Trysorydd Cenedlaethol yn gyfrifol am asesu gallu'r Blaid i barhau fel busnes hyfyw, gan ddatgelu, fel y bo'n berthnasol, faterion sy'n ymwneud â busnes gweithredol a defnyddio busnes hyfyw yn sail i'r cyfrifyddu.

Adroddiad Yr Archwilydd Annibynnol i Aelodau Plaid Cymru

Cyfrifoldebau'r Archwilydd am archwilio'r datganiadau ariannol

Ein hamcanion yw cael sicrwydd rhesymol ynghylch a yw'r datganiadau ariannol yn eu cyfanrwydd yn rhydd o gamddatganiadau perthnasol, boed hynny oherwydd twyll neu gamgymeriad, a chyhoeddi adroddiad archwilydd sy'n cynnwys ein barn. Mae sicrwydd rhesymol yn lefel uchel o sicrwydd ond nid yw'n warant y bydd archwiliad a gynhelir yn unol ag ISAs (DU) bob amser yn canfod camddatganiad perthnasol pan fydd yno. Gall camddatganiadau ddeillio o dwyll neu gamgymeriad ac fe'u hystyrir yn berthnasol os, yn unigol neu gyda'i gilydd, y gellid yn rhesymol ddisgwyl iddynt ddylanwadu ar benderfyniadau economaidd defnyddwyr a wneir ar sail y datganiadau ariannol hyn.

Mae afreoleidd-dra, gan gynnwys twyll, yn enghreifftiau o ddiffyg cydymffurfio â chyfreithiau a rheoliadau. Rydym yn cynllunio gweithdrefnau yn unol â'n cyfrifoldebau, a amlinellwyd uchod, i ganfod camddatganiadau perthnasol mewn perthynas ag afreoleidd-dra, gan gynnwys twyll. Manylir isod i ba raddau y mae ein gweithdrefnau'n gallu canfod afreoleidd-dra, gan gynnwys twyll;

Yn seiliedig ar ein dealltwriaeth o'r Blaid, fe wnaethom nodi bod y prif risgiau o beidio â chydymffurfio a chyfreithiau a rheoliadau yn ymwneud â thorri egwyddorion rheoleiddio'r DU, megis y rhai a reolir gan y Comisiwn Etholiadol, ac fe wnaethom ystyried i ba raddau y gallai diffyg cydymffurfio gael effaith sylweddol ar y datganiadau ariannol. Gwnaethom hefyd ystyried y chyfreithiau a'r rheoliadau hynny sy'n cael effaith uniongyrchol ar y datganiad ariannol megis Deddf Pleidiau Gwleidyddol, Etholiadau a Refferenda 2000. Gwerthuswyd cymhellion y rheolwyr a'r cyfleoedd ar gyfer trin y datganiadau ariannol yn dwyllodrus (gan gynnwys y risg o ddiystyru rheolaethau). Roedd y gweithdrefnau archwilio a gyflawnwyd yn cynnwys:

- Trafodaethau gyda rheolwyr a swyddogion, gan gynnwys ystyried achosion hysbys o ddiffyg cydymffurfio a chyfreithiau a rheoliadau;
- Adolygu ffurflenni chwarterol a gyflwynir i'r Comisiwn Etholiadol mewn perthynas â chydymffurfio a chyfreithiau a rheoliadau;
- Adolygu cofnodion cyfarfodydd perthnasol y pwyllgorau Cyllid ac Archwilio, Risg a Chydymffurfiaeth;
- Dethol sampl o drafodion a'u holrhain at ddogfennaeth i sefydlu eu bod yn drafodion busnes dilys;
- Cynllunio gweithdrefnau archwilio i ymgorffori natur anrhagweladwy parthed natur, amseriad neu raddau ein profion; a
- Dynodi trafodion mawr neu anarferol i sichrau ein bod wedi deall y rhesymu tu ôl iddynt a'n cytuno eu bod yn addas.

Mae cyfyngiadau cynhenid yn y gweithdrefnau archwilio a ddisgrifir uchod. Rydym yn llai tebygol o ddod yn ymwybodol o achosion o ddiffyg cydymffurfio a chyfreithiau a rheoliadau os nad ydynt yn perthyn yn agos i ddigwyddiadau a thrafodion a adlewyrchir yn y datganiadau ariannol.

Fel rhan o archwiliad yn unol â SAR (DU), rydym yn arfer barn broffesiynol ac yn arfer amheuaeth broffesiynol drwy gydol yr archwiliad. Rydym hefyd yn;

- Nodi ac asesu risgiau camddatganiad sylweddol yn y datganiadau ariannol, boed hynny oherwydd twyll neu gamgymeriad, cynllunio a pherfformio gweithdrefnau archwilio sy'n ymateb i'r risgiau hynny, a chael tystiolaeth archwilio sy'n ddigonol ac yn briodol i ddarparu sail i'n barn. Mae'r risg o beidio â chanfod camddatganiad sylweddol o ganlyniad i dwyll yn uwch nag ar gyfer un sy'n deillio o gamgymeriad oherwydd gall twyll gynnwys cydgynllwynio, ffugio, hepgoriadau bwriadol, camliwiadau, neu ddiystyru rheolaeth fewnol.

Adroddiad Yr Archwilydd Annibynnol i Aelodau Plaid Cymru

Cyfrifoldebau'r Archwilydd am archwilio'r datganiadau ariannol

- Dod i ddeall rheolaeth fewnol sy'n berthnasol i'r archwiliad er mwyn llunio gweithdrefnau archwilio sy'n briodol o dan yr amgylchiadau, ond nid at ddiben mynegi barn ar effeithiolrwydd rheolaeth fewnol y blaid
- Gwerthuso priodoldeb y polisiâu cyfrifyddu a ddefnyddiwyd a rhesymoldeb yr amcangyfrifon cyfrifyddu a'r datgeliadau cysylltiedig a wnaed yn y datganiadau ariannol.
- Dod i'r casgliad ar briodoldeb y defnydd o gyfrifo ar sail busnes hyfyw ac, yn seiliedig ar y dystiolaeth archwilio a gafwyd, a oes ansicrwydd perthnasol yn bodoli mewn perthynas â digwyddiadau neu amodau a allai fwrw amheuaeth sylweddol ar allu'r blaid i barhau fel busnes hyfyw. Os byddwn yn dod i'r casgliad bod ansicrwydd sylweddol yn bodoli, mae'n ofynnol i ni dynnu sylw yn ein hadroddiad archwilydd at y datgeliadau cysylltiedig yn y datganiadau ariannol neu, os yw datgeliadau o'r fath yn annigonol, i addasu ein barn. Mae ein casgliadau yn seiliedig ar y dystiolaeth archwilio a gasglwyd hyd at ddyddiad adroddiad ein harchwilydd. Fodd bynnag, gall digwyddiadau neu amodau yn y dyfodol achosi i'r blaid beidio â pharhau fel busnes hyfyw.
- Gwerthuso cyflwyniad, strwythur a chynnwys cyffredinol y datganiadau ariannol, gan gynnwys y datgeliad, ac a yw'r datganiadau ariannol yn cynrychioli'r trafodion a'r digwyddiadau sylfaenol mewn modd sy'n rhoi cyflwyniad teg.

Rydym yn cyfathrebu a'r rhai sy'n gyfrifol am lywodraethu ynghylch, ymhlith materion eraill, cwrpas ac amseriad arfaethedig yr archwiliad a chanfyddiadau archwilio arwyddocaol, i gynnwys unrhyw ddiffygion sylweddol mewn rheolaeth fewnol a nodwyd gennym yn ystod ein harchwiliad.

Defnydd o'n Hadroddiad

Cyflwynir yr adroddiad hwn i Aelodau'r Pleidiau fel corff yn unig, yn unol â gofynion Deddf Pleidiau gwleidyddol, Etholiadau a Refferenda 2000 a chyfarwyddyd arall a gyhoeddwyd gan y Comisiwn Etholiadol. Mae ein gwaith archwilio wedi'i wneud er mwyn i ni allu datgan i aelodau'r blaid y materion hyn y mae'n ofynnol i ni eu datgan iddynt mewn adroddiad archwilydd ac nid at unrhyw ddiben arall. I'r graddau eithaf a ganiateir gan y gyfraith, nid ydym yn derbyn nac yn cymryd cyfrifoldeb i unrhyw un ac eithrio'r Blaid ac Aelodau'r Blaid fel corff, am yr adroddiad hwn, nac am y farn a luniwyd gennym.

ddiad: 06-07-2023

Ar ran Llŷr James Cyf
25 Stryd y Bont
Caerfyrddin
SA31 3JS

PLAID CYMRU

Cyfrif Incwm A Gwariant Cyfunol
Ar Gyfer Y Flwyddyn Yn Diweddu 31 Rhagfyr 2022

	Nodyn	2022 £	2021 £
INCWM			
Incwm Rhoddion	2	98,929	145,295
Ffioedd aelodaeth a thanysgrifio		426,900	437,883
Incwm o weithgareddau codi arian	3	29,980	17,388
Incwm o weithgareddau masnachol	4	4,046	1,407
Incwm o gymynroddion		54,870	117,500
Incwm buddsoddi	5	3,925	5,655
Incwm Grantiau	6	137,272	150,810
Incwm o gynadleddau		108,705	15,229
Trafodion etholaethol	8	115,149	132,490
Cyfanswm Incwm		979,776	1,023,657
GWARIANT			
Costau gweithgareddau codi arian	9	5,905	9,434
Costau gweithgareddau masnachol		16,844	3,087
Costau Staffio	10	569,734	610,943
Gwariant Ymgyrchu	11	74,942	293,951
Costau eraill	12	211,754	190,413
Llog a thaliadau sy'n daladwy	13	7,495	6,950
Gwariant Cynadleddau		68,359	15,170
Dibrisiad	7	15,355	16,895
Elw o waredu asedau sefydlog		(13,303)	-
Cyfanswm Gwariant		957,085	1,146,843
Gwarged/ (Diffyg) cyn treth	7	22,691	(123,186)
Trethiant	14	(636)	(753)
Gwarged Net/ (Diffyg Net) am y flwyddyn		22,055	(123,939)

Paratowyd y cyfrif incwm a gwariant ar y sail bod yr holl weithrediadau yn weithrediadau parhaol

Mae'r nodiadau ar dudalennau 18 to 33 yn rhan o'r datganiadau ariannol.

PLAID CYMRU

Cyfrif Incwm A Gwariant Y Blaid Ganolog Am Y Flwyddyn Yn Diweddu 31 Rhagfyr 2022

	Nodyn	2022 £	2021 £
INCWM			
Incwm Rhoddion	2	97,607	132,144
Ffioedd aelodaeth a thanysgrifio		421,969	432,661
Incwm o weithgareddau codi arian	3	28,219	17,388
Incwm o weithgareddau masnachol	4	4,046	1,407
Incwm o gymynroddion		54,870	117,500
Incwm buddsoddi	5	3,925	5,655
Incwm Grantiau	6	137,272	150,810
Incwm o gynadleddau		108,705	15,229
Trafodion etholaethol	8	113,680	112,892
Cyfanswm Incwm		970,293	985,686
GWARIANT			
Costau gweithgareddau codi arian	9	5,820	9,434
Costau gweithgareddau masnachol		16,844	3,087
Costau Staffio	10	569,734	610,943
Gwariant Ymgyrchu	11	74,942	261,864
Gwariant Eraill	12	202,470	184,834
Llog a thaliadau yn daladwy	13	7,495	6,950
Gwariant y gynhadledd		62,280	15,170
Dibrisiad	7	15,355	16,895
Elw ar waredu asedion sefydlog		(13,303)	-
Cyfanswm Gwariant		941,637	1,109,177
Gwarged /(Diffyg) cyn treth	7	28,656	(123,491)
Trethi	14	(636)	(753)
Gwarged/ (Diffyg) am y flwyddyn		28,020	(124,244)

Paratowyd y cyfrif incwm a gwariant ar y sail bod yr holl weithrediadau yn weithrediadau parhaol

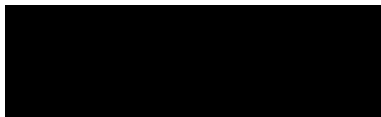
Mae'r nodiadau ar dudalennau 18 to 33 yn rhan o'r datganiadau ariannol

PLAID CYMRU

Mantolen Gyfunol
Ar 31 Rhagfyr 2022

	Nodyn	2022 £	2021 £
ASEDAU SEFYDLOG			
Asedau Sylweddol	15	190,266	253,507
ASEDAU CYFREDOL			
Dyledwyr	16	20,145	23,499
Arian mewn llaw ac yn y banc		300,216	187,434
		<u>320,361</u>	<u>510,933</u>
CREDYDWYR			
Symiau'n ddyledus o fewn blwyddyn	17	(137,494)	(113,362)
ASEDAU CYFREDOL NET		182,867	97,571
CYFANSWM ASEDAU LLAI CREDYDWYR CYFREDOL		<u>373,133</u>	<u>351,078</u>
CYFANSWM ASEDAU NET		<u>373,133</u>	<u>351,078</u>
CRONFEYDD			
Cronfa Gyffredinol	19	251,156	351,078
Cronfa Penodol	19	<u>121,977</u>	<u>-</u>
CRONFEYDD CRONEDIG	19	<u>373,133</u>	<u>351,078</u>

Cymeradwywyd y datganiadau ariannol gan Swyddogion y Blaid ar 06-07-2023 ac fe'u llofnodwyd eu rhan gan:



Marc Phillips
Trysorydd Cenedlaethol

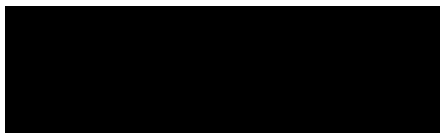
Mae'r nodiadau ar dudalennau 18 to 33 yn rhan o'r datganiadau ariannol.

PLAID CYMRU

Mantolen Y Blaid Ganolog
Ar 31 Rhagfyr 2022

	Nodyn	2022 £	2021 £
ASEDION SEFYDLOG			
Asedau Sylweddol	15	190,266	253,507
ASEDAU CYFREDOL			
Dyledwyr	16	20,145	23,499
Arian mewn llaw ac yn y banc		289,200	170,453
		309,345	193,952
CREDYDWYR			
Symiau'n ddyledus o fewn blwyddyn	17	(137,494)	(113,362)
ASEDAU CYFREDOL NET		171,851	80,590
CYFANSWM ASEDAU LLAI CREDYDWYR CYFREDOL		362,117	334,097
CYFANSWM ASEDAU NET		362,117	334,097
CRONFEYDD			
Cronfa Gyffredinol	19	240,140	334,097
Cronfa Penodol	19	121,977	-
CRONFEYDD CRONEDIG	19	362,117	334,097

Cymeradwywyd y datganiadau ariannol gan Swyddogion y Blaid ar 06-07-2023 ac fe'u llofnodwyd eu rhan gan:



Marc Phillips
Trysorydd Cenedlaethol

Mae'r nodiadau ar dudalennau 18 to 33 yn rhan o'r datganiadau ariannol.

PLAID CYMRU

Datganiad Cyfun O'r Llif Arian
Ar 31 Rhagfyr 2022

	Nodyn	2022 £	2021 £
Llif arian o weithgareddau gweithredu	20	51,593	(85,679)
Mewnlif arian net o weithgareddau gweithredu		51,593	(85,679)
Llif Arian o weithgareddau buddsoddi			
Prynu asedau sefydlog sylweddol	15	(2,138)	(4,531)
Enillion o waredu asedau sefydlog	15	63,327	-
Cynnydd / (Gostyngiad) net mewn arian / cyfwerth ag arian		112,782	(90,210)
Arian a chyfwerth ag arian ar ddechrau'r flwyddyn		187,434	277,644
Arian a chyfwerth ag arian ar ddiwedd y flwyddyn		300,216	187,434

Mae'r nodiadau ar dudalennau 18-33 yn rhan o'r datganiadau ariannol.

1. POLISIÂU CYFRIFO

Gwybodaeth gyffredinol a sail paratoi

Nid yw Plaid Cymru wedi'i hymgorffori yn y gyfraith ac felly nid yw wedi'i rhwymo gan Ddeddf Cwmnïau 2006. Mae'n ofynnol i'r blaid baratoi datganiadau ariannol yn unol â Deddf Pleidiau Gwleidyddol, Etholiadau a Refferendwm 2000 ("PPERA"). Cyfeiriad y blaid yw Tŷ Gwynfor, Marine Chambers, Anson Court, Glanfa Iwerydd, Caerdydd, CF10 4AL

Mae'r datganiadau ariannol wedi'u paratoi yn unol â safonau cyfrifyddu cymwys gan gynnwys Safon Adrodd Ariannol 102, Y Safon Adrodd Ariannol sy'n Gymwys yn y DU a Gweriniaeth Iwerddon (FRS102). Mae'r datganiadau ariannol wedi'u paratoi ar sail busnes hyfyr o dan y confensiwn cost hanesyddol. Mae'r datganiadau ariannol yn unol â'r canllawiau a gyhoeddwyd gan y Comisiwn Etholiadol. Mae'r gofyniad datgelu yn Adran 1a o FRS102 wedi'i gymhwyso ac eithrio lle mae datgeliad ychwanegol yn ofynnol gan y canllawiau a gyhoeddwyd gan y Comisiwn Etholiadol neu lle mae'r ofynnol i ddangos darlun cywir a theg.

Cyflwynir y datganiadau ariannol mewn sterling, sef arian cyfredol gweithredol y blaid wedi'i dalgrynnu i'r £ agosach.

Mae'r polisiau cyfrifyddu arwyddocaol a ddefnyddiwyd wrth baratoi'r datganiadau ariannol hyn wedi'u nodi isod. Mae'r polisiau hyn wedi'u cymhwyso'n gyson ar gyfer pob blwyddyn a'u cyflwynwyd, oni nodir yn wahanol.

Busnes Hyfyr

Ar gyfer y flwyddyn ariannol dan sylw mae'r blaid wedi dychwelyd diffyg cyfunol, cyn treth o £22,691. Ar ddiwedd y flwyddyn roedd gan y blaid gronfeydd arian wrth gefn cyfunol o £300,216.

Yn gyffredin â phleidiau gwleidyddol eraill, mae Plaid Cymru yn dibynnu ar aelodaeth ac incwm codi arian i gwrdd â chyfran helaeth o'i gwariant, gan gynnwys y rhan fwyaf o'i gwariant cylchol. Mae'r blaid hefyd yn derbyn rhoddion a chymynroddion gan gefnogwyr y blaid. Natur incwm o'r fath yw bod elfen annisgwyr yn gysylltiedig ag ef.

Mae'r Trysorydd Cenedlaethol wedi paratoi cyllidebau Incwm a Gwariant a rhagamcanion llif arian ar gyfer y flwyddyn hyd at Rhagfyr 2023 ac mae'n fodlon bod gan y blaid ddigon o aelodaeth, incwm codi arian, cronfeydd wrth gefn, grantiau ac incwm masnachu i alluogi'r blaid i gyflawni ei rhwymedigaethau ariannol, wrth iddynt ddod yn ddyledus ac i gyflawni ei amcanion sefydliadol a gwleidyddol.

Mae'r Trysorydd Cenedlaethol yn teimlo bod yr adnoddau arian parod a ragwelir ar hyn o bryd ac yn y dyfodol yn ddigonol i alluogi'r blaid i wynebu heriau yn y dyfodol.

1. POLISI'AU CYFRIFO (parhad)

Yng ngoleuni'r uchod a thrwy wneud ymholiadau a chan ystyried yr holl amgylchiadau, mae'r Trysorydd Cenedlaethol yn ystyried ei bod yn briodol parhau i baratoi'r datganiadau ariannol ar sail busnes hyfyw.

Sail Cyfuno

Ym mis Chwefror 2010, lleihaodd Plaid Cymru nifer yr unedau cyfrifo yng Nghymru drwy broses o uno a chydgrynhoi. Unodd y rhan fwyaf o'r unedau â'r unedau cyfrifo lleol ac maent yn dal yn atebol i'r Comisiwn Etholiadol yn unigol. Nid yw'r unedau cyfrifo hyn wedi'u cyfuno â'r cyfrifon hyn. Gadawodd y broses uno 5 pwyllgor rhanbarth a 4 adran o'r Blaid (nawr mae yna 6 adran fel y nodwyd ar dudalen 2) a'u rhoi o dan reolaeth Plaid Cymru, y Blaid Wleidyddol Ganolog. Y rhanbarthau a'r adrannau sydd wedi'u cynnwys yn y cyfrifon cyfunol hyn yw:

- Cymdeithas y Cynghorwyr
- Plaid Ifanc
- Adran y Merched
- Adran Undeb
- Pride Plaid
- BAME Plaid
- Pwyllgor Canol De Cymru
- Pwyllgor Canolbarth a Gorllewin Cymru
- Pwyllgor Dwyrain De Cymru
- Pwyllgor Gorllewin De Cymru
- Pwyllgor Gogledd Cymru

O ran y flwyddyn a ddaeth i ben ar 31 Rhagfyr 2022, derbyniodd y blaid ffurflenni gan yr holl unedau cyfrifyddu gweithredol. Roedd y 5 rhanbarth yn weithredol yn ystod y flwyddyn oherwydd y cylch etholiadol. Nid yw'r Blaid Ganolog yn buddsoddi yn y pwyllgorau a'r adrannau hyn.

Mae'r cyfrifon ar gyfer y rhanbarthau a'r adrannau cyfunol yn cael eu cynhyrchu'n bennaf ar sail cyfrifo arian parod yn hytrach nag ar sail croniadau. Nid ystyrir y byddai ailddatgan y canlyniadau hyn ar sail croniadau yn cael effaith sylweddol ar ganlyniadau'r flwyddyn.

Cydnabod Incwm

Mae incwm yn cael ei fesur ar werth teg y gydnabyddiaeth a dderbyniwyd neu dderbyniadwy net o DAW, gostyngiadau masnach ac ad-daliadau etholaeth.

Mae incwm yn cael ei gydnabod pan fydd yr holl amodau canlynol wedi'u bodloni:

- Mae gan y blaid hawl i'r ased;
- Bod sicrwydd rhesymol y bydd yr ased yn cael ei dderbyn; a
- Gellir mesur gwerth yr ased gyda sicrwydd rhesymol.

1. POLISIÂU CYFRIFO (parhad)

Mae cymhwyso'r meini prawf hyn at fathau penodol o incwm yn arwain at y driniaeth ganlynol:

- Mae rhoddion o asedau ariannol, a buddsoddiadau datodiad ac incwm codi arian yn cael eu cydnabod ar werth y farchnad yn y cyfrif incwm a gwariant pan gant eu derbyn. Mae rhoddion o incwm tybiannol yn cael eu cydnabod ar dderbyniad ar werth marchnadol perthnasol yr eitem neu wasanaeth a dderbyniwyd gyda thraul o'r un swm yn cael ei gydnabod ar yr un pryd;
- Pan dderbynnir rhoddion sydd ag amodau o ran cymhwyso natur y gwariant, cydnabyddir incwm pan fodlonir yr amodau sydd ynghlwm wrth y rhodd honno'n llawn;
- Mae grantiau'n cael eu cydnabod yn y cyfrif incwm a gwariant pan fydd yr amodau derbyn wedi'u bodloni;
- Mae ffioedd aelodaeth a thanysgrifio nad ydynt yn ôl-ddyledus yn cael eu cydnabod yn y cyfrif incwm a gwariant yn y cyfnod y maent yn berthnasol iddo;
- Mae cymynroddion gan gymwynaswyr sydd wedi marw cyn diwedd y flwyddyn yn cael eu cydnabod pan fydd cynrychiolwyr personol yr ymadawedig wedi hysbysu'r blaid o'r gymynrodd, eu bod wedi derbyn grant cynrychiolaeth ac nad oes unrhyw faterion arwyddocaol ar ôl yn ymwneud ag union raniad yr ystâd; a
- Mae llog sydd i'w dderbyn ac incwm rhent yn cael eu cydnabod yn y cyfrif incwm a gwariant ar sail croniadau.
- Mae incwm cynadleddau ac incwm masnachol yn cael eu cydnabod yn y cyfrif incwm a gwariant ar sail croniadau.

Eiddo Buddsoddi

Mae eiddo buddsoddi, sef eiddo i ennill rhenti a/neu ar gyfer arbrisant cyfalaf, yn cael ei gydnabod i ddechrau ar gost, sy'n cynnwys cost prynu ac unrhyw wariant y gellir ei briodoli'n uniongyrchol. Yn dilyn hynny caiff ei fesur ar werth teg wrth iddo gael ei asesu naill ai gan briswyr proffesiynol bob pum mlynedd neu gan swyddogion y blaid ar ddyddiad gorffen yr adroddiad oni bai bod prisiau wedi'u darparu gan arbenigwyr ar werthu eiddo, pan gydnabyddir y prisiau hyn yn y cyfrifon. Mae'r diffyg ar ailbrisio yn cael ei gydnabod yn y Cyfrif Incwm a Gwariant.

Asedau Sefydlog Sylweddol

Mae asedau sefydlog sylweddol, heblaw tir ac adeiladau, wedi'u cynnwys yn y cyfrifon ar gost hanesyddol. Erys tir ac adeiladau ar gost dybiedig ar y dyddiad trosglwyddo i FRS102. Darperir dibrisiant ar yr holl asedau sefydlog sylweddol ac eithrio tir rhydd-ddaliadol ac eiddo buddsoddi ar y cyfraddau blynyddol canlynol er mwyn dileu pob ased dros ei oes amcangyfrifol, defnyddiol :-

- Eiddo prydles hir - 2% y flwyddyn
- Gosodion ac offer - 25% y flwyddyn
- Gwelliannau i eiddo - 10% y flwyddyn

1. POLISIÂU CYFRIFON (Parhad)

Asesir yr angen am unrhyw amhariad ased sefydlog trwy gymharu gwerth cario'r ased yn erbyn ei werth uchaf posibl uchaf neu ei werth o'i ddefnyddio

Costau Pensiwn

Mae cyfraniadau i gynllun pensiwn cyfraniadau diffiniedig y blaid yn cael eu rhoi ar y cyfrif Incwm a Gwariant yn y flwyddyn maent yn daladwy.

Trethiant

Caiff y blaid ei thrin fel cymdeithas anghorfforedig at ddibenion treth ac felly mae'n agored i dreth gorfforaeth ar ei hincwm buddsoddi. Mae hefyd yn dwyn treth ar unrhyw drafodion buddsoddi sy'n arwain at enillion cyfalaf. Mae treth gyfredol yn cynrychioli swm y dreth sy'n daladwy neu'n dderbyniadwy mewn perthynas â'r elw (neu golled) trethadwy ar gyfer y cyfnodau adrodd presennol neu flaenorol. Mae'n cael ei fesur ar y swm y disgwylir iddo gael ei dalu neu ei adennill gan ddefnyddio'r cyfraddau treth a'r cyfreithiau sydd wedi'u deddfu neu eu deddfu'n sylweddol erbyn dyddiad y fantolen. Ni chydabyddir unrhyw dreth ohiriedig gan fod unrhyw incwm buddsoddi yn cael ei drethu ar yr un sail ag y'i cydnabyddir yn y cyfrif incwm a gwariant.

Treth Ohiriedig

Yn gyffredinol, cydnabyddir rhwymedigaethau treth ohiriedig ar gyfer yr holl wahaniaethau amseru a chaiff asedau treth ohiriedig eu cydnabod i'r graddau y mae'n debygol y cant eu hadennill yn erbyn gwrthdroi rhwymedigaethau treth ohiriedig neu elw trethadwy arall yn y dyfodol. Nid yw asedau a rhwymedigaethau o'r fath yn cael eu cydnabod os yw'r gwahaniaeth amser yn deillio o ewyllys da neu o gydnabyddiaeth gychwynnol o asedau a rhwymedigaeth eraill mewn trafodiad nad yw'n effeithio ar yr elw treth na'r elw cyfrifyddu.

Mae swm cario asedau treth ohiriedig yn cael ei adolygu ar bob dyddiad diwedd adrodd yn ôl a'i leihau i'r graddau and yw'n debygol mwyach y bydd digon o elw trethadwy ar gael i ganiatáu adennill yr ased cyfan neu ran ohono. Cyfrifir treth ohiriedig ar y cyfraddau treth y disgwylir iddynt fod yn gymwys yn y cyfnod pan fydd y rhwymedigaeth yn cael ei setlo, neu pan gaiff yr ased ei wireddu. Mae treth ohiriedig yn cael ei chodi neu ei chredydu yn y Cyfrif Incwm a Gwariant. Mae asedau a rhwymedigaethau treth ohiriedig yn cael eu gwrthbwysu pan fydd gan y cwmni hawl y gellir ei gorfodi'n gyfreithiol i wrthbwysu asedau a rhwymedigaethau treth gyfredol a bod yr asedau a'r rhwymedigaethau treth ohiriedig yn ymwneud â threth a godir gan yr un awdurdod treth.

Bydd treth ohiriedig sy'n ymwneud ag eiddo buddsoddi a fesurir ar werth teg yn cael ei mesur gan ddefnyddio'r cyfraddau treth a'r lwfansau sy'n berthnasol i werthu'r ased.

1. POLISIÂU CYFRIFON (Parhad)

Treth Ar Werth

Mae'r blaid wedi'i chofrestru at ddibenion Treth Ar Werth (TAW), ond dim ond ar drafodion trethadwy y mae'n atebol. Cytunwyd ar fformiwla eithrio rannol gyda Chyllid a Thollau EM ac adenillwyd TAW. Mae gwerth TAW na ellir ei adennill wedi'i gynnwys yn y categorïau gwariant perthnasol yn y cyfrif Incwm a Gwariant.

Darpariaethau

Cydnabyddir darpariaethau pan fydd gan y blaid rwymedigaeth ar ddyddiad y fantolen o ganlyniad i ddigwyddiad yn y gorffennol, ei bod yn debygol y bydd angen all-lif o fuddion economaidd yn y setliad a gellir amcangyfrif y swm yn ddibynadwy.

Offerynnau Ariannol

Mae'r offerynnau ariannol nad ydynt ynghlwm wrth symudiadau'r farchnad yn cynnwys dyledwyr masnachol a dyledwyr eraill, arian a'r hyn sy'n cyfateb i arian, credydwyr masnachol a chredydwyr eraill. Ac eithrio lle dywedir fel arall, mae gwerthoedd asedion ac ymrwymadau ariannol y cwmni yn amcangyfrifon teg.

Dyfarniadau a ffynonellau allweddol o ansicrwydd amcangyfrif

Mae'r Trysorydd Cenedlaethol wedi ystyried a oes unrhyw ffynonellau allweddol o ansicrwydd amcangyfrif neu ddyfarniadau arwyddocaol wedi'u gwneud yn y broses o gymhwyso'r polisiâu cyfrifo uchod i baratoi'r datganiadau ariannol hyn ar wahân i'r ystyriaeth o werthoedd eiddo buddsoddi (nodyn 15). Mae'r Trysorydd Cenedlaethol o'r farn nad oes unrhyw ddyfarniadau allweddol na ffynonellau ansicrwydd amcangyfrif ar y dyddiad adrodd sydd â risg sylweddol o achosi addasiad sylweddol i symiau cario asedau a rhwymedigaethau yn y datganiadau ariannol.

O ran eiddo buddsoddi, mae gwerth teg eiddo buddsoddi yn cynnwys defnyddio technegau priso proffesiynol, a adolygir yn flynyddol gan swyddogion y blaid ynghyd â thystiolaeth ddigonol i gefnogi'r asesiad hwnnw. Pan nodir ffactorau a allai amharu ar y gwerth gwneir addasiadau priodol yn y Cyfrif Incwm a Gwariant.

2. INCWM RHODDION

Cyfunol a Chanolog

O dan Ddeddf Pleidiau Gwleidyddol Etholiadau a Refferenda 2000, dylid adrodd i'r Comisiwn Etholiadol ar unrhyw roddion unigol neu gyfredol ar gyfer unigolyn sy'n fwy na £7,500 mewn unrhyw flwyddyn galendr.

3. INCWM O WEITHGAREDDAU CODI ARIAN

	Cyfunol		Chanolog	
	2022	2021	2022	2021
	£	£	£	£
Clwb 500	15,188	14,890	15,188	14,890
Gweithgareddau codi arian eraill	<u>14,792</u>	<u>2,498</u>	<u>13,031</u>	<u>2,498</u>
	<u>29,980</u>	<u>17,388</u>	<u>28,219</u>	<u>17,388</u>

4. INCWM O WEITHGAREDDAU MASNACHOL

	Cyfunol a Chanolog	
	2022	2021
	£	£
Nwyddau a digwyddiadau	4,046	1,407
	<u>4,046</u>	<u>1,407</u>

5. INCWM BUDDSODDI

	Cyfunol a Chanolog	
	2022	2021
	£	£
Llog a dderbyniwyd	712	-
Incwm rhent	3,213	5,655
	<u>3,925</u>	<u>5,655</u>

6. INCWM GRANTIAU

	Cyfunol a Chanolog	
	2022	2021
	£	£
Grant Datblygu Polisi	137,272	150,810

7. GWARGED/ (DIFFYG) CYN TRETH

Nodir y Warged/ (Diffyg) cyn treth ar ôl codi tâl

	Cyfunol a Chanolog	
	2022	2021
	£	£
Tâl archwilwyr – gwasanaethau archwilio	8,000	7,800
Tâl archwilwyr- gwasanaethau eraill	2,200	2,100
Dibrisiad	15,355	16,895
(Elw)/Colled ar waredu asedion sefydlog	<u>(13,303)</u>	<u>-</u>

Nodiadau ar y Datganiadau Ariannol
Am Y Flwyddyn Yn Diweddu 31 Rhagfyr 2022

8. TRAFODION ETHOLAETH

	Cyfunol		Canolog	
	2022	2021	2022	2021
	£	£	£	£
Cyfraniadau cyflog staff allanol	31,720	31,031	31,720	31,031
Incwm amrywiol	3,592	19,598	2,123	-
Cofrestriadau etholaethau, canghennau ac adrannau	79,837	81,861	79,837	81,861
	<u>115,149</u>	<u>132,490</u>	<u>113,680</u>	<u>112,892</u>

9. COSTAU GWEITHGAREDDAU CODI ARIAN

	Cyfunol		Canolog	
	2022	2021	2022	2021
	£	£	£	£
Apeliadau a rhoddion	320	2,234	320	2,234
Gwobrau Clwb 500	5,585	7,200	5,500	7,200
	<u>5,905</u>	<u>9,434</u>	<u>5,820</u>	<u>9,434</u>

PLAID CYMRU

Nodiadau ar y Datganiadau Ariannol Am Y Flwyddyn Yn Diweddu 31 Rhagfyr 2022

10. COSTAU STAFF A THÂL STAFF

Nifer cyfartalog y staff a gyflogwyd gan y blaid ganolog yn ystod y flwyddyn oedd 10 (2021: 15)
Nifer cyfartalog y staff a gyflogwyd gan y rhanbarthau a'r pwyllgorau yn ystod y flwyddyn oedd 5 (2021: 5)

Mae costau staff ar gyfer y personau uchod yn cynnwys:

	Cyfunol a Chanolog	
	2022	2021
	£	£
Cyflogau	482,752	516,340
Costau nawdd cymdeithasol	40,307	44,245
Costau pensiwn eraill	46,275	50,358
	<u>569,734</u>	<u>610,943</u>
 Cyflog cyfartalog fesul gweithiwr	 £56,973	 £40,730

Derbyniodd 2 aelod o staff gydnabyddiaeth ariannol o fwy na £50,000 yn ystod y flwyddyn (2 yn 2021)

11. GWARIANT YMGYRCHOEDD

	Cyfunol		Canolog	
	2022	2021	2022	2021
	£	£	£	£
Gwariant ymgyrchoedd	74,942	87,377	74,942	55,290
gan Etholiadau	-	-	-	-
Etholiad y Senedd	-	206,574	-	206,574
	<u>74,942</u>	<u>293,951</u>	<u>74,942</u>	<u>261,864</u>

PLAID CYMRU

Nodiadau ar y Datganiadau Ariannol
Am Y Flwyddyn Yn Diweddu 31 Rhagfyr 2022

12. GWARIANT ARALL

	Cyfunol		Canolog	
	2022	2021	2022	2021
	£	£	£	£
Costau Teithio	6,774	2,489	6,774	2,489
Rhent, Trethi a gwasanaethau	14,787	16,747	14,787	16,747
Yswiriant	4,050	4,269	4,050	4,269
Postio, argraffu a deunydd swyddfa	8,131	11,921	8,131	11,921
Ffon, ffacs, e-byst	38,041	29,847	38,041	29,847
Hyfforddi	751	5,882	751	5,882
Cynnal a chadw ac atgyweirio offer	31,766	31,325	31,766	31,325
Glanhau'r Swyddfa	2,737	2,892	2,737	2,892
Ymchwil datblygu polisi a chostau uniongyrchol	46,398	33,260	46,398	33,260
Trwyddedau a Thanysgrifiadau	2,786	2,106	2,182	2,106
Cyfarfodydd y Pwyllgor Gwaith Cenedlaethol	4,961	3,749	4,961	3,749
Amrywiol	9,094	12,195	414	6,616
Archwilwyr	10,660	10,360	10,660	10,360
Costau Proffesiynol	11,779	7,187	11,779	7,187
TAW Anadferadwy	19,039	16,184	19,039	16,184
	<u>211,754</u>	<u>190,413</u>	<u>202,470</u>	<u>184,834</u>

PLAID CYMRU

Nodiadau ar y Datganiadau Ariannol
Am Y Flwyddyn Yn Diweddu 31 Rhagfyr 2022

13. LLOG A THALIADAU

	Cyfunol		Canolog	
	2022	2021	2022	2021
	£	£	£	£
Costau Banc	7,495	6,946	7,495	6,946
Llog Banc	-	4	-	4
	<u>7,495</u>	<u>6,950</u>	<u>7,495</u>	<u>6,950</u>

Nodiadau ar y Datganiadau Ariannol
Am Y Flwyddyn Yn Diweddu 31 Rhagfyr 2022

14. TRETHIANT

	Cyfunol a Chanolog	
	2022	2021
	£	£
Treth Gorfforaeth – Cyfanswm y tâl treth	<u>636</u>	<u>753</u>

Mae'r ddarpariaeth ar gyfer Treth Gorfforaeth yn cael ei gwneud mewn perthynas â Threth Gorfforaeth sy'n codi yn y cyfnod ar incwm o log banc a buddsoddiadau a dderbyniwyd. Mae'r blaid ond yn gorfod talu Treth Gorfforaeth ar incwm o fuddsoddiadau a dderbyniwyd ac ar unrhyw elw a wnaed ar waredu buddsoddiadau. Nid oedd Treth Gorfforaeth yn daladwy ar waredu yr eiddo fel buddsoddiad.

15. ASEDION SYLWEDDOL – CYFUNOL A'R BLAID YN GANOLOG

	Eiddo les hir dymor £	Eiddo fel buddsoddiad £	Ffitiadau ac offer £	Cyfanswm £
COST NEU BRISIAD				
Ar 1 Ionawr 2022	234,335	50,024	209,323	493,682
Ychwanegiadau	-	-	2,138	2,138
Gwaredu	-	(50,024)	-	(50,024)
Ar 31 Rhagfyr 2022	<u>234,335</u>	<u>-</u>	<u>211,461</u>	<u>445,796</u>
DIBRISIAD				
Ar 1 Ionawr 2022	54,616	-	185,559	240,175
Cost am y flwyddyn	<u>3,594</u>	<u>-</u>	<u>11,761</u>	<u>15,355</u>
Ar 31 Rhagfyr 2022	<u>58,210</u>	<u>-</u>	<u>197,320</u>	<u>255,530</u>
GWERTH LLYFR NET				
Ar 31 Rhagfyr 2022	<u>176,125</u>	<u>-</u>	<u>14,141</u>	<u>190,266</u>
Ar 31 Rhagfyr 2021	<u>179,719</u>	<u>50,024</u>	<u>23,764</u>	<u>253,507</u>

PLAID CYMRU

Nodiadau ar y Datganiadau Ariannol
Am y flwyddyn yn diweddu 31 Rhagfyr 2022

15. ASEDION SYLWEDDOL – CYFUNOL A'R BLAID YN GANOLOG:
PARHAD

Cafodd yr eiddo buddsoddiad, sef [REDACTED] ei werthu ar 16 Medi 2022 am £63,327 (ar ôl tynnu ffioedd cyfreithiol a phroffesiynol).

Gwerth Llyfr Net yn ôl y cyfrifon oedd £50,024. Felly, gwnaed elw o £13,303.

Rhoddwyd addasiad anghyflawn ar yr eiddo yng nghyfrifon 2020.

Gostyngwyd y Gwerth Llyfr Net o £50,024 i £65,000 yn y cyfrifon hyn.

16. DYLEDWYR: SYMIAU'N DDYLEDUS O FEWN BLWYDDYN

	Cyfun & Chanolog	
	2022	2021
	£	£
Dyledwyr Masnach	14,561	14,996
Dyledwyr eraill	1,597	714
Taliadau ymlaen llaw	3,987	7,789
	<u>20,145</u>	<u>23,499</u>

17. CREDYDWYR: SYMIAU’N DDYLEDUS O FEWN BLWYDDYN

	Cyfun & Chanolog	
	2022	2021
	£	£
Credydwy'r Masnachol	2,798	24,157
Credydwy'r eraill	1,402	-
Trethiant a buddiant cymdeithasol	636	753
Croniadau ac incwm gohiriedig	132,658	88,452
	<u>137,494</u>	<u>113,362</u>

Mae'r ffigwr £1,402 yn gredydwy'r eraill ynglŷn â symiau yn ddyledus l 'Rhanbarth De/Ddwyrain Cymru'. Mae'r Blaid yn dal yr arian ar ran y rhanbarth, felly mae'r balans yn ymddangos yn ddyledus.

18. BENTHYCIADAU: CYFUN A CHANOLOG

Yn ystod y flwyddyn, ni adroddodd y Blaid yn ôl i 'r Comisiwn Etholiadol am unrhyw fenthyciadau o dan PPERA. Nid oedd hi'n ofynnol i'r Blaid adrodd am unrhyw fenthyciadau eraill a dderbyniwyd yn y flwyddyn ariannol hon nac yn y flwyddyn ariannol flaenorol. Y trothwy i'r Blaid ddatgan benthykiadau fel hyn yw £7,500.

19. CYSONIAD O'R CRONFEYDD – CYFUNOL

	Cronfa gyffredinol £	Cronfa Penodol £	Cyfanswm £
Ar 1 Ionawr 2021	475,017	-	475,017
Diffyg ar gyfer y flwyddyn	<u>(123,939)</u>	<u>-</u>	<u>(123,939)</u>
Ar 1 Ionawr 2022	351,078	-	351,078
Gwarged ar gyfer y flwyddyn	22,055	-	22,055
Trosglwyddiadau	<u>(121,977)</u>	<u>121,977</u>	<u>-</u>
Ar 31 Rhagfyr 2022	<u>251,156</u>	<u>121,977</u>	<u>373,133</u>

CYSONIAD O'R CRONFEYDD – Y BLAID YN GANOLOG

Ar 1 Ionawr 2021	458,341	-	458,341
Diffyg ar gyfer y flwyddyn	<u>(124,244)</u>	<u>-</u>	<u>(124,244)</u>
Ar 1 Ionawr 2022	334,097	-	334,097
Gwarged ar gyfer y flwyddyn	28,020	-	28,020
Trosglwyddiadau	<u>(121,977)</u>	<u>121,977</u>	<u>-</u>
At 31 December 2022	<u>240,140</u>	<u>121,977</u>	<u>362,117</u>

Mae'r cronfeydd sydd wedi eu cysoni o £251,156 a chronfeydd Y Blaid sydd wedi eu cysoni o £240,140 ar gael ar gyfer defnydd cyffredinol y Blaid.

20. LLIF ARIAN NET O WEITHGAREDDAU'R BLAID

	Cyfun	
	2022	2021
	£	£
Gwarged /(Diffyg) ar gyfer y flwyddyn	24,093	(123,186)
Pris Treth Gorfforaeth	(636)	(753)
Gostyngiad / (cynnydd) mewn dyledwyr	3,354	21,175
Gostyngiad/ (cynnydd) mewn credydwyr	22,730	190
Dibrisiad & amhariad	15,355	16,895
Elw o waredu asedion sefydlog	(13,303)	-
Llif arian net o weithgareddau'r blaid	<u>51,593</u>	<u>(85,679)</u>

21. YMRWYMIADAU LES

Doedd dim ymrwymadau les gweithredol ar ddiwedd y flwyddyn (2021: dim).

22. YMRWYMIADAU CYFALAF

Doedd dim ymrwymadau cyfalaf ar ddiwedd y flwyddyn (2021 dim).

23. TRAFODION PARTION PERTHNASOL

Doedd dim trafodion gyda phartïon perthnasol arwyddocaol yn ystod y flwyddyn.

24. CYMRODDION

Mae'r Blaid yn cydnabod ac yn derbyn cymynroddion pan fo amodau'r hawl wedi eu hateb, pan fo'r swm yn gyfrifiadwy a phan mae derbyn yr incwm yn debygol. Ar 31 Rhagfyr 2022, nid oedd unrhyw gymynroddion i'w cynnwys.

Derbyniwyd cymynroddion o £54,870 yn ystod y flwyddyn ariannol ac maent wedi eu cynnwys yn y ffigwr ar dudalen 13.