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Adroddiad A Datganiadau Ariannol
Cyfunol Archwiliedig

Am Y Flwyddyn Yn Diweddu 31 Rhagfyr 2023

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Cynnwys Y Datganiadau Ariannol
Ar Gyfer Y Flwyddyn Yn Diweddu 31 Rhagfyr 2023

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Trosolwg o'r Blaid a Gweithgareddau Gwleidyddol Am Y Flwyddyn Yn Diweddu 31 Rhagfyr 2023

Sefydlwyd Plaid Cymru – The Party of Wales yn 1925 a bu'n ysgogi newidiadau cyfansoddiadol yng Nghymru ers 99 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 diwylliannau 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	Adam Price (hyd Mai 2023); Rhun ap Iorwerth o hyn ymlaen.
Arweinydd	Llŷr Gruffydd (o Fai 2023)
Dros dro	
Trysorydd	D Marc Phillips
Swyddog Enwebu	Geraint Day (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 2023.

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Trosolwg o'r Blaid a Gweithgareddau Gwleidyddol
Am Y Flwyddyn Yn Diweddu 31 Rhagfyr 2023

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+).
Plaid BAME (Du ac Ethnig Lleiafrifol).

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.

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 Throseddu.

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Trosolwg o'r Blaid a Gweithgareddau Gwleidyddol
Am Y Flwyddyn Yn Diweddu 31 Rhagfyr 2023

Cynrychiolwyr Etholedig

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

O fis Rhagfyr 2023 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 Throseddu
- 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

Grwpiau Etholedig

Cynrychiolydd o Grŵp Westminster
Cynrychiolydd o Grŵp y Senedd
Cynrychiolydd o Arweinwyr Llywodraeth Leol
Cynrychiolydd o Gomisiynydd Heddlu a throseddu.

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Trosolwg o'r Blaid a Gweithgareddau Gwleidyddol Am Y Flwyddyn Yn Diweddu 31 Rhagfyr 2023

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 2023 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, Dr Owen Roberts.

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, Aelodaeth, Cyllid, Adnoddau Dynol a Cydymffurfio.

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Adroddiad Swyddogion Y Blaid
Ar Gyfer Y Flwyddyn yn diweddu 31 Rhagfyr 2023

Adolygiad y Prif Weithredwr

Roedd 2023, yn flwyddyn neilltuol lle nad oedd unrhyw gystadlaethau etholiadol mawr, gyda'r potential i atgyfnerthu ac i ad-drefnu'n fewnol.

Ym mis Mawrth, cynhaliwyd y Gynhadledd Wanwyn yn Llanelli, lle pasiwyd strategaeth wleidyddol newydd oedd wedi bod yn destun ymgynghori eang yn ystod y misoedd blaenorol.

Fodd bynnag, yn hwyr yn y gwanwyn a'r haf wynebodd Plaid Cymru ansefydlogrwydd gwleidyddol mawr. Cyhoeddwyd yr adroddiad Prosiect Pawb gan Nerys Evans ar ddiwylliannau gweithio o fewn y blaid ac fel y disgwylid, amlygwyd yr angen am newid sylweddol. Rhoddwyd rhaglen ar waith i wella arferion Adnoddau Dynol, i daclo casineb at wragedd ac ymddygiad anaddas ac i gryfhau trefn llywodraethu.

Yn fuan wedyn, bu'n rhaid i'r blaid wynebu arweinyddiaeth newydd wrth i Adam Price ymddiswyddo. Bu Llŷr Gruffydd yn arwain am gyfnod byr, dros dro cyn i Rhun ap Iorwerth gychwyn fel arweinydd y blaid yn dilyn etholiad heb ei herio.

Bu gweithredu adroddiad Prosiect Pawb yn brif ffocws i'r blaid yn ystod ail hanner y flwyddyn. Gwnaed cynnydd sylweddol yn nhermau'r gwaith a oedd eisoes yn mynd rhagddo i wella ymarferion Adnoddau Dynol ac i sefydlu polisïau newydd yn ymwneud â materion disgyblaeth ac aelodaeth. Roedd rhai o'r newidiadau hyn yn golygu diwygio'r Rheolau Sefydlog, ac fe basiwyd rhain cyn diwedd y flwyddyn. Cynhaliwyd cynhadledd staff ac ail-sefydlwyd cangen undeb llafur ar gyfer staff Plaid Cymru. Yn hwyrach yn y flwyddyn, datgelodd arolygon staff welliant sylweddol mewn morâl a boddhad.

Ar ddiwedd y flwyddyn, roedd gwaith yn mynd yn ei flaen i gryfhau llywodraethiant mewnol ac i wella hyfforddiant staff ymhellach. Derbyniwyd cyngor allanol arbenigol i sicrhau bod y blaid yn dilyn arfer dda wrth ddelio gyda materion aflonyddu rhywiol. Bwriadwyd cwblhau'r gwaith erbyn dechrau haf 2024.

Roedd newid ffiniau etholiadau Westminster ar raddfa eang a'r shifft debygol i system etholiadol hollol wahanol Y Senedd yn golygu newidiadau trefniadol sylweddol sylfaenol. Roedd sichrau bod rheoli hyn yn effeithiol yn flaenoriaeth i'r blaid. Erbyn diwedd y flwyddyn, roedd y mwyafrif o'r cyfundrefnau etholiadol newydd wedi eu sefydlu ar sail gadarn, er bod angen peth gwaith mewn mannau gwannach.

Roedd rhai gweithgareddau craidd megis recriwtio aelodaeth a chodi arian yn llawer mwy anodd na'r arfer oherwydd y cyd-destun gwleidyddol a threfniadol uchod ynghyd â phroblemau costau byw cyfredol. Bu i nifer yr aelodau barhau i ddisgyn yn ystod y flwyddyn, er i bethau lefelu erbyn diwedd y cyfnod.

Ymunais fel Prif Weithredwr yn hwyr yn Ebrill 2023. Roeddwn wedi dynodi blaenoriaethau allweddol – sicrhau strwythur staffio a diwylliant staff effeithiol, moderneiddio aelodaeth a dulliau codi arian, gwella cyfathrebu mewnol led-led y blaid a chryfhau'r diwylliant ymgyrchu ar lefel sylfaenol.

Rwyf wedi derbyn cefnogaeth gref oddi wrth yr arweinydd a swyddogion cenedlaethol y blaid, yn ogystal ag wrth dîm bychan, galluog ac ymroddedig staff uwch Tŷ Gwynfor.

Roedd gweithredu newidiadau cyflym yn her oherwydd y cyfnod cythryblus gwleidyddol yn ystod fy misoedd cynnar yn y rôl. Lluniwyd strategaethau newydd yn ymwneud â chyfathrebu mewnol ac aelodaeth, a rhoddwyd rhai diwygiadau ar waith, ond ni weithredwyd newidiadau mwy sylfaenol tan ddiwedd y flwyddyn.

Cafwyd ad-drefniant staff yn yr hydref. Lleihawyd costau staff a chreuwyd strwythur newydd gyda threfn rheoli llinell mwy clir. Roedd y strwythur yn fwy addas ar gyfer heriau etholiadol a threfniadol oedd yn wynebu'r blaid a buddsoddwyd mewn cyfathrebu digidol a chreu polisi.

Ar y cyfan, roedd y blaid yn sylweddol fwy sefydlog yn wleidyddol erbyn diwedd y flwyddyn, oedd yn rhoi cyfle am dwf yn 2024.

[redacted]

Dr Owen Roberts
Prif Weithredwr

Dyddiad 02-07-2024

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Adroddiad y Trysorydd Cenedlaethol
Am y flwyddyn yn diweddu 31 Rhagfyr 2023

Adroddiad y Trysorydd

Dengys y cyfrifon hyn bod y Blaid unwaith eto wedi llwyddo gorffen y flwyddyn gan ddangod elw bychan, gan adlewyrchu rheolaeth priodol dros wariant. Mae rhai o'r arbedion hyn yn deillio o adolygiad eang o'n strwythurau ac anghenion staffio yn dilyn penodi Prif Weithredwr newydd ganol y flwyddyn. Ond yn anffodus gwelir hefyd bod gostyngiad yn lefel ein hincwm. Fel mudiad sydd yn llwyr ddibynnol ar ein haelodaeth ac ar niferoedd mawr o roddion bychain gan gefnogwyr unigol rydym hefyd yn cael ein heffeithio gan ffactorau allanol. Wrth i incwm teuluoedd gael ei wasgu, mae cyfyngiadau ar allu unigolion i wario ar bethau fel tâl aelodaeth ac ymateb i apeliadau ariannol. Mae cynnal ein pennau uwch y dŵr yn beth positif yn yr hinsawdd yma, ond mae'n annigonol i arwain at y math o dyfiant cydnaws â'n huchelgais gwleidyddol.

Rhoddion trwy ewyllysiau yw ein prif gyfrwng i adeiladu Cronfa ymgyrchu a fydd yn ein cynnal trwy Etholiad cyffredinol San Steffan yn 2024 a gosod y sylfaen ar gyfer her Etholiadau'r Senedd yn 2026.

Fel ag erioed rydym yn hynod ddiolchgar i gefnogwyr unigol, a'u teuluoedd sydd wedi cyfrannu, boed yn rheolaidd neu yn achlysurol, ac i'r sawl sydd wedi gadael cymynroddion – rhai bach, rhai sylweddol, ond pob yn un cael eu gwerthfawrogi gennym.

Er hyn, ni welwyd cynnydd mewn ffigyrau aelodaeth. Gobeithio y gwelwn momentwm newydd wrth recriwtio yn sgîl Etholiad Cyffredinol 2024. Mae llwyddiant yn esgor ar lwyddiant ac mae cerrig milltir fel hyn yn y calendr ymgyrchu yn cael effaith nid yn unig ar ysbryd y Blaid ond hefyd ar ein iechyd ariannol.

Gorwedd cyfrifoldeb am reolaeth ariannol ddydd-i-ddydd yn nwylo diogel ein Pennaeth Cyllid, Cydymffurfiaeth ac Adnoddau Dynol, Paula Reed, ac yr wyf yn hynod ddiolchgar iddi. Mae arnaf ddyled hefyd i i'n Pwyllgor Cyllid diwyd ac i'r Pwyllgor Awdit a Risg sydd bob amser yn cynnig gorolwg doeth a gwrthrychol.

[redacted]
Marc Phillips
Trysorydd

Dyddiad: 02-07-2024

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Datganiad o Gyfrifoldebau'r Trysorydd Cenedlaethol
Ar Gyfer Y Flwyddyn Yn Diweddu 31 Rhagfyr 2023

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 warged 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 hyfywedd 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.

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Adroddiad Yr Archwilydd Annibynnol i Aelodau Plaid Cymru

Barn

Rydym wedi archwilio datganiadau ariannol Plaid Cymru am y flwyddyn yn diweddu 31 Rhagfyr 2023 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 bolisïau 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 2023 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 chyhoeddwyr 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.

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PLAID CYMRU

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.

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PLAID CYMRU

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 cyfreithiau 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 cyfleodd 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.
- Dethol sampl o drafodion a'u dilyn I'r dogfennau perthnasol er mwyn sefydlu eu bod yn weithrediadau busnes bona fide.

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.

PLAID CYMRU

Adroddiad Yr Archwilwyr 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 polisïau 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, cwmpas 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.

[redacted] ..... Dyddiad: 02-07-2024

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

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PLAID CYMRU

Cyfrif Incwm A Gwariant Cyfunol
Ar Gyfer Y Flwyddyn Yn Diweddu 31 Rhagfyr 2023

	Nodyn	2023	2022
		£	£
INCWM			
Incwm Rhoddion	2	**104,248**	98,929
Ffioedd aelodaeth a thanysgrifio		**391,373**	426,900
Incwm o weithgareddau codi arian	3	**26,674**	29,980
Incwm o weithgareddau masnachol	4	**2,497**	4,046
Incwm o gymynroddion		**57,553**	54,870
Incwm buddsoddi	5	**3,608**	3,925
Incwm Grantiau	6	**132,770**	137,272
Incwm o gynadleddau		**96,652**	108,705
Trafodion etholaethol	8	**109,909**	115,149
Cyfanswm Incwm		**925,284**	979,776
GWARIANT			
Costau gweithgareddau codi arian	9	**8,495**	5,905
Costau gweithgareddau masnachol		**16,715**	16,844
Costau Staffio	10	**537,916**	569,734
Gwariant Ymgyrchu	11	**32,791**	74,942
Costau eraill	12	**227,947**	211,754
Llog a thaliadau sy'n daladwy	13	**6,803**	7,495
Gwariant Cynadleddau		**65,332**	68,359
Dibrisiad	7	**14,985**	15,355
Elw o waredu asedau sefydlog		**-**	(13,303)
Cyfanswm Gwariant		**910,984**	957,085
Gwarged cyn treth	7	**14,300**	22,691
Trethiant	14	**(686)**	(636)
Gwarged Net am y flwyddyn		**13,614**	22,055

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

Mae'r nodiadau ar dudalennau 18 to 31 yn rhan o'r datganiadau ariannol.

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PLAID CYMRU

Cyfrif Incwm A Gwariant Y Blaid Ganolog
Am Y Flwyddyn Yn Diweddu 31 Rhagfyr 2023

	Nodyn	2023	2022
		£	£
INCWM			
Incwm Rhoddion	2	**101,927**	97,607
Ffioedd aelodaeth a thanysgrifio		**386,371**	421,969
Incwm o weithgareddau codi arian	3	**25,202**	28,219
Incwm o weithgareddau masnachol	4	**2,497**	4,046
Incwm o gymynroddion		**57,553**	54,870
Incwm buddsoddi	5	**3,608**	3,925
Incwm Grantiau	6	**132,770**	137,272
Incwm o gynadleddau		**96,652**	108,705
Trafodion etholaethol	8	**108,998**	113,680
Cyfanswm Incwm		**915,578**	970,293
GWARIANT			
Costau gweithgareddau codi arian	9	**8,440**	5,820
Costau gweithgareddau masnachol		**16,715**	16,844
Costau Staffio	10	**537,916**	569,734
Gwariant Ymgyrchu	11	**32,791**	74,942
Gwariant Eraill	12	**224,479**	202,470
Llog a thaliadau yn daladwy	13	**6,803**	7,495
Gwariant y gynhadledd		**59,695**	62,280
Dibrisiad	7	**14,985**	15,355
Elw ar waredu asedion sefydlog		**-**	(13,303)
Cyfanswm Gwariant		**901,824**	941,637
Gwarged cyn treth	7	**13,754**	28,656
Trethi	14	**(686)**	(636)
Gwarged Net am y flwyddyn		**13,068**	28,020

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

Mae'r nodiadau ar dudalennau 18 to 31 yn rhan o'r datganiadau ariannol

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PLAID CYMRU

Mantolen Gyfunol
Ar 31 Rhagfyr 2023

	Nodyn	2023 £	2022 £
ASEDAU SEFYDLOG			
Asedau Sylweddol	15	**178,775**	190,266
ASEDAU CYFREDOL			
Dyledwyr	16	**28,454**	20,145
Arian mewn llaw ac yn y banc		**308,635**	300,216
		337,089	320,361
CREDYDWYR			
Symiau'n ddyledus o fewn blwyddyn	17	**(129,117)**	(137,494)
ASEDAU CYFREDOL NET		**207,972**	182,867
CYFANSWM ASEDAU LLAI CREDYDWYR CYFREDOL		**386,747**	373,133
CYFANSWM ASEDAU NET		**386,747**	373,133
CRONFEYDD			
Cronfa Gyffredinol	19	**203,609**	251,156
Cronfa Penodol	19	**183,138**	121,977
CRONFEYDD CRONEDIG	19	**386,747**	373,133

Cymeradwywyd y datganiadau ariannol gan Swyddogion y Blaid ar 02-07-2024 ac fe'u llofnodwyd eu rhan gan:

[redacted]

Marc Phillips
Trysorydd Cenedlaethol

Mae'r nodiadau ar dudalennau 18 to 31 yn rhan o'r datganiadau ariannol.

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PLAID CYMRU

Mantolen Y Blaid Ganolog
Ar 31 Rhagfyr 2023

	Nodyn	2023	2022
		£	£
ASEDION SEFYDLOG			
Asedau Sylweddol	15	178,775	190,266
ASEDAU CYFREDOL			
Dyledwyr	16	28,454	20,145
Arian mewn llaw ac yn y banc		297,073	289,200
		325,527	309,345
CREDYDWYR			
Symiau'n ddyledus o fewn blwyddyn	17	(129,117)	(137,494)
ASEDAU CYFREDOL NET		196,410	171,851
CYFANSWM ASEDAU LLAI CREDYDWYR CYFREDOL		375,185	362,117
CYFANSWM ASEDAU NET		375,185	362,117
CRONFEYDD			
Cronfa Gyffredinol	19	192,047	240,140
Cronfa Penodol	19	183,138	121,977
CRONFEYDD CRONEDIG	19	375,185	362,117

Cymeradwywyd y datganiadau ariannol gan Swyddogion y Blaid ar 02-07-2024 ac fe'u llofnodwyd eu rhan gan:

[redacted]

Marc Phillips
Trysorydd Cenedlaethol

Mae'r nodiadau ar dudalennau 18 to 31 yn rhan o'r datganiadau ariannol.

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PLAID CYMRU

Datganiad Cyfun O'r Llif Arian
Ar 31 Rhagfyr 2023

	Nodyn	2023	2022
		£	£
Llif arian o weithgareddau gweithredu	20	**11,913**	51,593
Mewnlif arian net o weithgareddau gweithredu		**11,913**	51,593
Llif Arian o weithgareddau buddsoddi			
Prynu asedau sefydlog sylweddol	15	**(3,494)**	(2,138)
Enillion o waredu asedau sefydlog	15	**-**	63,327
Cynnydd / (Gostyngiad) net mewn arian / cyfwerth ag arian		**8,419**	112,782
Arian a chyfwerth ag arian ar ddechrau'r flwyddyn		**300,216**	187,434
Arian a chyfwerth ag arian ar ddiwedd y flwyddyn		**308,635**	300,216

Mae'r nodiadau ar dudalennau 18-31 yn rhan o'r datganiadau ariannol.

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

Busnes Hyfyw

Ar gyfer y flwyddyn ariannol dan sylw mae'r blaid wedi dychwelyd diffyg cyfunol, cyn treth o £14,300. Ar ddiwedd y flwyddyn roedd gan y blaid gronfeydd arian wrth gefn cyfunol o £308,635.

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 annisgwy 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 2024 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 hyn yn cynnwys asesu'r effaith ariannol yr Etholiad Cyffredinol 2024 ar y blaid.

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.

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1. POLISÏAU 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
- Pwyllgar Gogledd Cymru

O ran y flwyddyn a ddaeth i ben ar 31 Rhagfyr 2023, 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.

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1. POLISÏAU 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.

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

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1. POLISÏAU 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

Asedion ar les

Mae taliadau ynglŷn â les gweithredu lle mae'r budd-dal a risg sylweddol o berchnogaeth gyda'r prydleswr yn ymddangos yn y cyfrif elw a cholled yn flynyddol.

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 chydnabyddir 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 gwrthbwyso pan fydd gan y cwmni hawl y gellir ei gorfodi'n gyfreithiol i wrthbwyso 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. POLISÏAU 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 ymrwymiadau 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 polisïau cyfrifo uchod i baratoi'r datganiadau ariannol hyn. 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.

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.

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3. INCWM O WEITHGAREDDAU CODI ARIAN

	Cyfunol		Chanolog	
	2023	2022	2023	2022
	£	£	£	£
Clwb 500	13,958	15,188	13,958	15,188
Gweithgareddau codi arian eraill	12,716	14,792	11,244	13,031
	26,674	29,980	25,202	28,219

4. INCWM O WEITHGAREDDAU MASNACHOL

	Cyfunol a Chanolog	
	2023	2022
	£	£
Nwyddau a digwyddiadau	2,497	4,046
	2,497	4,046

5. INCWM BUDDSODDI

	Cyfunol a Chanolog	
	2023	2022
	£	£
Llog a dderbyniwyd	3,608	712
Incwm rhent	-	3,213
	3,608	3,925

6. INCWM GRANTIAU

	Cyfunol a Chanolog	
	2023	2022
	£	£
Grant Datblygu Polisi	132,770	137,272

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7. GWARGED/ (DIFFYG) CYN TRETH

Nodir y Warged cyn treth ar ôl codi tâl

	Cyfunol a Chanolog	
	2023	2022
	£	£
Tâl archwilwyr – gwasanaethau archwilio	**8,000**	8,000
Tâl archwilwyr- gwasanaethau eraill	**2,200**	2,200
Dibrisiad	**14,985**	15,355
(Elw)/Colled ar waredu asedion sefydlog	**-**	(13,303)

8. TRAFODION ETHOLAETH

	Cyfunol		Canolog	
	2023	2022	**2023**	2022
	£	£	**£**	£
Cyfraniadau cyflog staff allanol	**32,945**	31,720	**32,945**	31,720
Incwm amrywiol	**911**	3,592	**2,123**	2,123
Comisiwn	**44**	-	**44**	-
Cofrestriadau etholaethau, canghennau ac adrannau	**76,009**	79,837	**76,009**	79,837
	109,909	115,149	**108,998**	113,680

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9. COSTAU GWEITHGAREDDAU CODI ARIAN

	Cyfunol		Canolog	
	2023	2022	2023	2022
	£	£	£	£
Apeliadau a rhoddion	1,695	320	1,640	320
Gwobrau Clwb 500	6,800	5,585	6,800	5,500
	8,495	5,905	8,440	5,820

10. COSTAU STAFF A THÂL STAFF

Nifer cyfartalog y staff a gyflogwyd gan y blaid ganolog yn ystod y flwyddyn oedd 12 (2022: 10)
Nifer cyfartalog y staff a gyflogwyd gan y rhanbarthau a'r pwyllgorau yn ystod y flwyddyn oedd 5 (2022: 5)

Mae costau staff ar gyfer y personau uchod yn cynnwys:

	Cyfunol a Chanolog	
	2023	2022
	£	£
Cyflogau	451,497	482,752
Costau nawdd cymdeithasol	40,318	40,707
Costau pensiwn eraill	46,101	46,275
	537,916	569,734
Cyflog cyfartalog fesul gweithiwr	£44,826	£56,973

Derbyniodd 2 aelod o staff gydnabyddiaeth ariannol o fwy na £50,000 yn ystod y flwyddyn (2 yn 2022)

11. GWARIANT YMGYRCHOEDD

	Cyfunol		Canolog	
	2023	2022	2023	2022
	£	£	£	£
Gwariant ymgyrchoedd	28,314	74,942	28,314	74,942
Etholiad y Senedd	4,477	-	4,477	-
	32,791	74,942	32,791	74,942

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12. GWARIANT ARALL

	Cyfunol		Canolog	
	2023	2022	2023	2022
	£	£	£	£
Costau Teithio	2,545	6,774	2,545	6,774
Rhent, Trethi a gwasanaethau	13,574	14,787	13,574	14,787
Yswiriant	6,788	4,050	6,788	4,050
Postio, argraffu a deunydd swyddfa	13,705	8,131	13,705	8,131
Ffon, ffacs, e-byst	39,744	38,041	39,744	38,041
Hyfforddi	10,998	751	10,998	751
Cynnal a chadw ac atgyweirio offer	32,528	31,766	32,528	31,766
Glanhau'r Swyddfa	2,700	2,737	2,700	2,737
Ymchwil datblygu polisi a chostau uniongyrchol	37,188	46,398	37,188	46,398
Trwyddedau a Thanysgrifiadau	3,249	2,786	3,249	2,182
Cyfarfodydd y Pwyllgor Gwaith Cenedlaethol	4,446	4,961	4,446	4,961
Amrywiol	9,486	9,094	6,018	414
Archwilwyr	10,695	10,660	10,695	10,660
Costau Proffesiynol	20,000	11,779	20,000	11,779
TAW Anadferadwy	20,301	19,039	20,301	19,039
	227,947	211,754	224,479	202,470

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13. LLOG A THALIADAU

	Cyfunol		Canolog	
	2023	2022	**2023**	2022
	£	£	**£**	£
Costau Banc	**6,803**	7,495	**6,803**	7,495
	6,803	7,495	**6,803**	7,495

14. TRETHIANT

	Cyfunol a Chanolog	
	2023	2022
	£	£
Treth Gorfforaeth – Cyfanswm y tâl treth	**686**	636

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.

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

	Eiddo les hir dymor	Ffitiadau ac offer	Cyfanswm
	£	£	£
COST NEU BRISIAD			
Ar 1 Ionawr 2023	234,335	211,461	445,796
Ychwanegiadau	-	3,494	3,494
Gwaredu	-	-	-
Ar 31 Rhagfyr 2023	234,335	214,955	449,290
DIBRISIAD			
Ar 1 Ionawr 2023	58,210	197,320	255,530
Cost am y flwyddyn	4,687	10,298	14,985
Ar 31 Rhagfyr 2023	62,897	207,618	270,515
GWERTH LLYFR NET			
Ar 31 Rhagfyr 2023	171,438	7,337	178,775
Ar 31 Rhagfyr 2022	176,125	14,141	190,266

16. DYLEDWYR: SYMIAU'N DDYLEDUS O FEWN BLWYDDYN

	Cyfun & Chanolog	
	2023	2022
	£	£
Dyledwyr Masnach	14,459	14,561
Dyledwyr eraill	2,986	1,597
Taliadau ymlaen llaw	11,009	3,987
	28,454	20,145

17. CREDYDWYR: SYMIAU'N DDYLEDUS O FEWN BLWYDDYN

	Cyfun & Chanolog	
	2023	2022
	£	£
Credydwyr Masnachol	-	2,798
Credydwyr eraill	8,284	1,402
Trethiant a buddiant cymdeithasol	636	636
Croniadau ac incwm gohiriedig	120,147	132,658
	129,117	137,494

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 benthyciadau fel hyn yw £7,500.

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19. CYSONIAD O'R CRONFEYDD – CYFUNOL

	Cronfa gyffredinol £	Cronfa Penodol £	Cyfanswm £
Ar 1 Ionawr 2022	351,078	-	351,078
Diffyg ar gyfer y flwyddyn	22,055	-	22,055
Trosglwyddiadau	(121,977)	121,977	-
Ar 1 Ionawr 2023	251,156	121,977	373,133
Gwarged ar gyfer y flwyddyn	13,614	-	13,614
Trosglwyddiadau	(61,161)	61,161	-
Ar 31 Rhagfyr 2023	203,609	183,138	386,747

CYSONIAD O'R CRONFEYDD – Y BLAID YN GANOLOG

Ar 1 Ionawr 2022	334,097	-	334,097
Diffyg ar gyfer y flwyddyn	28,020	-	28,020
Trosglwyddiadau	(121,977)	121,977	-
Ar 1 Ionawr 2023	240,140	121,977	362,117
Gwarged ar gyfer y flwyddyn	13,068	-	13,068
Trosglwyddiadau	(61,161)	61,161	-
At 31 December 2023	192,047	183,138	375,185

Mae'r cronfeydd sydd wedi eu cysoni o £203,609 a chronfeydd Y Blaid sydd wedi eu cysoni o £192,047 ar gael ar gyfer defnydd cyffredinol y Blaid.

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20. LLIF ARIAN NET O WEITHGAREDDAU'R BLAID

	Cyfun	
	2023	2022
	£	£
Gwarged ar gyfer y flwyddyn	14,300	22,691
Pris Treth Gorfforaeth	(686)	(636)
Gostyngiad/(cynnydd) mewn dyledwyr	(8,309)	3,354
(Gostyngiad)/cynnydd mewn credydwyr	(8,377)	24,132
Dibrisiad & amhariad	14,985	15,355
Elw o waredu asedion sefydlog	-	(13,303)
Llif arian net o weithgareddau'r blaid	11,913	51,593

21. YMRWYMIADAU LES

Doedd dim ymrwymiadau les gweithredol ar ddiwedd y flwyddyn (2022: dim).

22. YMRWYMIADAU CYFALAF

Doedd dim ymrwymiadau cyfalaf ar ddiwedd y flwyddyn (2022 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 2023, nid oedd unrhyw gymynroddion i'w cynnwys.

Derbyniwyd cymynroddion o £57,553 yn ystod y flwyddyn ariannol ac maent wedi eu cynnwys yn y ffigwr ar dudalen 13 & 14.

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PLAID CYMRU

Report and Audited Consolidated Financial Statements

For the year ended 31 December 2023

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PLAID CYMRU

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for the year ended 31 December 2023

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PLAID CYMRU
Overview of Party & Political Activities
for the year ended 31 December 2023

Plaid Cymru – The Party of Wales was founded in 1925 and has been the driving force behind constitutional change in Wales for the past 99 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	-	Adam Price (until May 2023); Rhun ap Iorwerth thereafter.
Interim Leader	-	Llŷr Gruffydd (from May 2023)
Treasurer	-	D. Marc Phillips.
Nominating Officer	-	Geraint Day (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 2023.

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PLAID CYMRU
Overview of Party & Political Activities
for the year ended 31 December 2023

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 2023 there were

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

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.

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PLAID CYMRU
Overview of Party & Political Activities
for the year ended 31 December 2023

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 2023, 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

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PLAID CYMRU
Overview of Party & Political Activities
for the year ended 31 December 2023

Elected Groups

Westminster Group Representative
Senedd Group Representative
Local Government Leaders Representative
Police & Crime Commissioner Representative

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 2023, 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, Dr Owen Roberts.

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 & Compliance

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PLAID CYMRU

Report of the Party Officers
for the year ended 31 December 2023

CHIEF EXECUTIVE'S REVIEW

2023 was a rare year where no major electoral contests occurred, potentially allowing scope for internal reorganisation and consolidation.

In March, a successful Spring Conference was held in Llanelli, which passed a new political strategy which had been the subject of extensive consultation over the previous months. During the late spring and summer, however, Plaid Cymru faced significant political instability. As expected, the publication of the Prosiect Pawb report, authored by Nerys Evans, on working cultures within the party highlighted the need for substantial change, and a programme of work was put in place to improve HR practices, tackle misogyny and inappropriate behaviour, and strengthen governance.

Shortly afterwards, the party was faced with a change of leadership, with the resignation of Adam Price. Following a short period of interim leadership by Llyr Gruffydd, Rhun ap Iorwerth took on the party leadership without a contested election.

Enacting the Prosiect Pawb report was a major focus for the party in the second half of the year. Very significant progress was made in terms of work already underway to improve HR practices and institute new policies for disciplinary and membership matters. Some of these changes required amends to party standing orders, which were passed before the end of the year. A staff conference was held, and a trade union branch re-established for Plaid Cymru staff. Staff surveys undertaken late in the year revealed a very significant improvement in satisfaction and morale.

At the end of the year, work was ongoing to strengthen internal governance and further improve staff training, and specialist external advice had been procured to ensure that the party followed best practice in terms of dealing with sexual harassment. The work was aimed to be completed by the early summer of 2024.

Organisationally, the wholesale boundary changes for Westminster elections and the likely shift to an entirely different electoral system for the Senedd meant significant organisational changes at a grass roots level. Ensuring that this was managed effectively was a priority for the party. By year's end most of the new constituency organisations had been established on a firm basis, although some work was still required in weaker areas.

The above political and organisational context, combined with the ongoing cost of living problems, made some core activities such as membership recruitment and fundraising more difficult than they would otherwise have been. Membership numbers continued to decline during the year, although the curve was flattening by the end of the period.

I joined as CEO in late April 2023. I had identified key priorities - ensuring an effective staffing structure and staff culture, modernising membership and fundraising, improving internal communications across the party, and strengthening campaigning culture at a grassroots level.

I have received very strong support from the leader and national officers within the party, as well a small team of able and dedicated senior staff in Ty Gwynfor.

PLAID CYMRU

Report of the Party Officers
for the year ended 31 December 2023

CHIEF EXECUTIVE'S REVIEW

The political turbulence of my early months in the role made enacting changes quickly a challenge. New strategies covering internal communications and membership were drafted, and some reforms put in place, but more fundamental changes would mostly be enacted after the close of the year.

A staff reorganisation was carried out in the autumn. Staffing costs were reduced, and a new structure put in place which had clearer line management and was more suitable for the electoral and organisational challenges ahead of the party, with investment in policy-making and digital communications.

Overall, the party was significantly more politically stable by the end of the year, allowing scope for growth in 2024.

[redacted]
Dr Owen Roberts
Chief Executive

Date 02-07-2024

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PLAID CYMRU

National Treasurer's Report
for the year ended 31 December 2023

These accounts show that the party has again finished the year with a modest surplus, reflecting appropriate controls over expenditure. Some of these savings result from an extensive review of staffing requirements and structure following the appointment of our new Chief Executive mid-year. Unfortunately, there has also been a downturn in income. As an organisation hugely dependent upon our membership and upon a multiplicity of small donations from individual supporters, we are susceptible to the impact of external forces. As household finances have been squeezed, so the availability of disposable income has reduced, and this impacts on people's ability to pay membership fees and to respond to financial appeals. Maintaining our heads above water in this climate is a positive achievement, but it does not create the capacity for growth which our political ambition demands.

Legacy income remains our principal method of building and electoral fighting fund which will carry us through the 2024 Westminster General Election and create the base from which we can prepare for the Senedd Election in 2026.

As always, we are hugely grateful to individual supporters, and their families, who have made both regular and one-off donations and those who have left us money as bequests - some modest, some very generous - but all highly valued by us.

Membership, however, remains static. It is hoped that the momentum of recruitment will receive a boost from the 2024 General Election. Success breeds success, and such campaigning milestones impact not only on party morale, but also on our financial well-being.

Our day-to-day management of all financial and compliance matters remains in the safe hands of our Head of Finance, Compliance and HR, Paula Reed, to whom I remain grateful. I am also indebted to our diligent Finance Committee and for the wise and objective oversight offered by our Audit and Risk Committee.

[redacted]
Marc Phillips
National Treasurer
Date: 02-07-2024

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Statement of National Treasurer's Responsibilities for the year ended 31 December 2023

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.

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PLAID CYMRU

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 2023 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 of 31 December 2023 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 were:

- 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.

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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.

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PLAID CYMRU

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 based on 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

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

[redacted] ..... Date: 02-07-2024

[redacted]
For and on behalf of:
Llyr James Cyf
25 Bridge Street
Carmarthen
SA31 3JS

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PLAID CYMRU

Consolidated Income and Expenditure Account
for the year ended 31 December 2023

	Note	2023	2022
		£	£
INCOME			
Donation income	2	104,248	98,929
Membership and subscription fees		391,373	426,900
Income from fundraising activities	3	26,674	29,980
Income from commercial activities	4	2,497	4,046
Income from legacies		57,553	54,870
Investment income	5	3,608	3,925
Grant income	6	132,770	137,272
Income from conferences		96,652	108,705
Constituency transactions	8	109,909	115,149
Total Income		925,284	979,776
EXPENDITURE			
Costs of fundraising activities	9	8,495	5,905
Costs of commercial activities		16,715	16,844
Staff costs	10	537,916	569,734
Campaign expenditure	11	32,791	74,942
Other expenditure	12	227,947	211,754
Interest and charges payable	13	6,803	7,495
Conference expenditure		65,332	68,359
Depreciation	7	14,985	15,355
Profit on disposal of fixed assets		-	(13,303)
Total Expenditure		910,984	957,085
Surplus before taxation	7	14,300	22,691
Taxation	14	(686)	(636)
Net Surplus for the Year		13,614	22,055

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

The notes on pages 19 to 32 form part of these financial statements.

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PLAID CYMRU

Central Party Income and Expenditure Account
for the year ended 31 December 2023

	Note	2023	2024
		£	£
INCOME			
Donation income	2	101,927	97,607
Membership and subscription fees		386,371	421,969
Income from fundraising activities	3	25,202	28,219
Income from commercial activities	4	2,497	4,046
Income from legacies		57,553	54,870
Investment income	5	3,608	3,925
Grant Income	6	132,770	137,272
Income from conferences		96,652	108,705
Constituency transactions	8	108,998	113,680
Total Income		915,578	970,293
EXPENDITURE			
Costs of fundraising activities	9	8,440	5,820
Costs of commercial activities		16,715	16,844
Staff costs	10	537,916	569,734
Campaign expenditure	11	32,791	74,942
Other expenditure	12	224,479	202,470
Interest and charges payable	13	6,803	7,495
Conference expenditure		59,695	62,280
Depreciation	7	14,985	15,355
Profit on disposal of fixed assets		-	(13,303)
Total Expenditure		901,824	941,637
Surplus before taxation	7	13,754	28,656
Taxation	14	(686)	(636)
Net Surplus for the year		13,068	28,020

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

The notes on pages 19 to 32 form part of these financial statements.

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PLAID CYMRU

Consolidated Balance Sheet
as at 31 December 2023

	Note	2023 £	2022 £
FIXED ASSETS			
Tangible assets	15	**178,775**	190,266
CURRENT ASSETS			
Debtors	16	**28,454**	20,145
Cash at bank and in hand		**308,635**	300,216
		337,089	320,361
CREDITORS			
Amounts falling due within one year	17	**(129,117)**	(137,494)
NET CURRENT ASSETS		**207,972**	182,867
TOTAL ASSETS LESS CURRENT LIABILITIES		**386,747**	373,133
TOTAL NET ASSETS		**386,747**	373,133
RESERVES			
General reserve	19	**203,609**	251,156
Designated fund	19	**183,138**	121,977
ACCUMULATED RESERVES	19	**386,747**	373,133

The financial statements were approved by the Party Officers on 02-07-2024 and signed on their behalf by:

[redacted]

Marc Phillips
National Treasurer

The notes on pages 19 to 32 form part of these financial statements.

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PLAID CYMRU

Central Party Balance Sheet
as at 31 December 2023

	Note	2023 £	2022 £
FIXED ASSETS			
Tangible assets	15	**178,775**	190,266
CURRENT ASSETS			
Debtors	16	**28,454**	20,145
Cash at bank and in hand		**297,073**	289,200
		325,527	309,345
CREDITORS			
Amounts falling due within one year	17	**(129,117)**	(137,494)
NET CURRENT ASSETS		**196,410**	171,851
TOTAL ASSETS LESS CURRENT LIABILITIES		**375,185**	362,117
TOTAL NET ASSETS		**375,185**	362,117
RESERVES			
General reserve	19	**192,047**	240,140
Designated fund	19	**183,138**	121,977
ACCUMULATED RESERVES	19	**375,185**	362,117

The financial statements were approved by the Party Officers on **02-07-2024** and signed on their behalf by:

[redacted]

National Treasurer

The notes on pages 19 to 32 form part of these financial statements.

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PLAID CYMRU

Consolidated Statement of Cash Flows
31 December 2023

	Note	2023 £	2022 £
Cashflow from operating activities	20	**11,913**	51,593
Net cash inflow from operating activities		**11,913**	51,593
Cashflow from investing activities			
Purchase of tangible fixed assets	15	**(3,494)**	(2,138)
Proceeds of fixed asset disposals	15	-	63,327
Net increase /(decrease) in cash and cash equivalents		**8,419**	112,782
Cash and cash equivalents at the beginning of the year		300,216	187,434
Cash and cash equivalents at the end of the year		**308,635**	300,216

The notes on pages 19 to 32 form part of these financial statements.

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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 £14,300. At the year end the party had consolidated cash reserves of £308,635.

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 2024 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. This has included assessing the potential financial effects on the party of the 2024 General Election.

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

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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 2023, 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.

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.

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

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.

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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.

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.

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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.

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 .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.

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.

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Notes to the Financial Statements
for the year ended 31 December 2023

3. INCOME FUNDRAISING ACTIVITIES

	Consolidated		Central	
	2023	2022	2023	2022
	£	£	£	£
500 club	13,958	15,188	13,958	15,188
Other fundraising	12,716	14,792	11,244	13,031
	26,674	29,980	25,202	28,219

4. INCOME FROM COMMERCIAL ACTIVITIES

	Consolidated & Central	
	2023	2022
	£	£
Merchandise and events	2,497	4,046
	2,497	4,046

5. INVESTMENT INCOME

	Consolidated & Central	
	2023	2022
	£	£
Interest Received	3,608	712
Rental income	-	3,213
	3,608	3,925

6. GRANT INCOME

	Consolidated & Central	
	2023	2022
	£	£
Policy Development Grant	132,770	137,272

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7. SURPLUS BEFORE TAX

The Surplus before tax is stated after charging:

	Consolidated & Central	
	2023	2022
	£	£
Auditors' remuneration – audit services	**8,000**	8,000
Auditors' remuneration-non-audit services	**2,200**	2,200
Depreciation	**14,985**	15,355
(Profit)/loss on disposal of fixed assets	**-**	(13,303)

8. CONSTITUENCY TRANSACTIONS

	Consolidated		Central	
	2023	2022	**2023**	2022
	£	£	**£**	£
External staff salary contributions	**32,945**	31,720	**32,945**	31,720
Sundry income	**911**	3,592	**-**	2,123
Commissions	**44**	-	**44**	-
Constituency, branch and section registrations	**76,009**	79,837	**76,009**	79,837
	109,909	115,149	**108,998**	113,680

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9. COSTS OF FUNDRAISING ACTIVITIES

	Consolidated		Central	
	2023	2022	2023	2022
	£	£	£	£
Appeals & Donations	1,695	320	1,640	320
500 Club Prizes	6,800	5,585	6,800	5,500
	8,495	5,905	8,440	5,820

10. STAFF COSTS AND STAFF REMUNERATION

The average number of staff employed by the central party during the year was 12 (2022:10). The average number of staff employed by the regions and committees during the year was 5 (2022: 5).

Staff costs for the above persons comprise:

	Consolidated & Central	
	2023	2022
	£	£
Wages and salaries	451,497	482,752
Social security costs	40,318	40,707
Other pension costs	46,101	46,275
	537,916	569,734
Average salary per employee:	£44,826	£56,973

2 members of staff received remuneration in excess of £50,000 during the year (2 in 2022).

11. CAMPAIGN EXPENDITURE

	Consolidated		Central	
	2023	2022	2023	2022
	£	£	£	£
Campaign Expenditure	28,314	74,942	28,314	74,942
Senedd Elections	4,477	-	4,477	-
	32,791	74,942	32,791	74,942

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12. OTHER EXPENDITURE

	Consolidated		Central	
	2023	2022	2023	2022
	£	£	£	£
Travelling expenses	2,545	6,774	2,545	6,774
Rent, rates and utilities	13,574	14,787	13,574	14,787
Insurances	6,788	4,050	6,788	4,050
Postage, printing and stationery	13,705	8,131	13,705	8,131
Telephone, fax and e-mail	39,744	38,041	39,744	38,041
Training	10,998	751	10,998	751
Equipment leasing and repair charges	32,528	31,766	32,528	31,766
Office cleaning	2,700	2,737	2,700	2,737
Policy development research and direct costs	37,188	46,398	37,188	46,398
Licences and subscriptions	3,249	2,786	3,249	2,182
National Executive Meetings	4,446	4,961	4,446	4,961
Sundries	9,486	9,094	6,018	414
Audit	10,695	10,660	10,695	10,660
Professional fees	20,000	11,779	20,000	11,779
Irrecoverable VAT	20,301	19,039	20,301	19,039
	227,947	211,754	224,479	202,470

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13. INTEREST AND CHARGES PAYABLE

	Consolidated		Central	
	2023	2022	**2023**	2022
	£	£	**£**	£
Bank Charges	**6,803**	7,495	**6,803**	7,495
	6,803	7,495	**6,803**	7,495

14. TAXATION

	Consolidated & Central	
	2023	2022
	£	£
Corporation tax – Total tax charge	**686**	636

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.

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15. TANGIBLE FIXED ASSETS – CONSOLIDATED AND CENTRAL PARTY

	Long leasehold property	Fixtures and equipment	Total
	£	£	£
COST OR VALUATION			
At 1 January 2023	234,335	211,461	445,796
Additions	-	3,494	3,494
Disposals	-	-	-
At 31 December 2023	234,335	214,955	449,290
DEPRECIATION			
At 1 January 2023	58,210	197,320	255,530
Charge for year	4,687	10,298	14,985
At 31 December 2023	62,897	207,618	270,515
NET BOOK VALUE			
At 31 December 2023	171.438	7,337	178,775
At 31 December 2022	176,125	14,141	190,266

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16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Consolidated & Central	
	2023	2022
	£	£
Trade debtors	14,459	14,561
Other Debtors	2,986	1,597
Prepayments	11,009	3,987
	28,454	20,145

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Consolidated & Central	
	2023	2022
	£	£
Trade creditors	-	2,798
Other creditors	8,284	1,402
Taxation and social security	686	636
Accruals and deferred income	120,147	132,658
	129,117	137,494

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.

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19. RECONCILIATION OF RESERVES – CONSOLIDATED

	General reserve £	Designated fund £	Total £
At 1 January 2022	351,078	-	351,078
Surplus for the year	22,055	-	22,055
Transfer	(121,977)	121,977	-
At 1 January 2023	251,156	121,977	373,133
Surplus for the year	13,614	-	13,614
Transfer	(61,161)	61,161	-
At 31 December 2023	203,609	183,138	386,747

RECONCILIATION OF RESERVES - CENTRAL PARTY

At 1 January 2022	334,097	-	334,097
Surplus for the year	28,020	-	28,020
Transfer	(121,977)	121,977	-
At 1 January 2023	240,140	121,977	362,117
Surplus for the year	13,068	-	13,068
Transfer	(61,161)	61,161	-
At 31 December 2023	192,047	183,138	375,185

The Consolidated reserves of £203,609 and Party reserves of £192,047 are available for general Party use.

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20. NET CASH INFLOW FROM PARTY ACTIVITIES

	Consolidated	
	2023	2022
	£	£
Surplus before taxation	14,300	22,691
Corporation tax charge	(686)	(636)
Decrease / (Increase) in debtors	(8,309)	3,354
(Decrease) / Increase in creditors	(8,377)	24,132
Depreciation & impairment	14,985	15,355
Gain on Disposal of Fixed Assets	-	(13,303)
Net cash inflow from party activities	11,913	51,593

21. LEASING COMMITMENTS

There were no operating lease commitments at the year-end (2022: none).

22. CAPITAL COMMITMENTS

There were no capital commitments at the year-end (2022: 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 2023, there were no such legacies to include.

Legacies of £57,553 were received during this financial year and are included in the figure on page 13 & 14.