CYNGOR LLYFRAU CYMRU WELSH BOOKS COUNCIL

Adroddiad Ariannol Financial Report

2008/2009

Noddir gan
Lywodraeth Cynulliad Cymru
Sponsored by
Welsh Assembly Government

CYNGOR LLYFRAU CYMRU / *WELSH BOOKS COUNCIL*

DATGANIAD O'R GWEITHGAREDDAU ARIANNOL AR GYFER Y FLWYDDYN YN DIWEDDU 31 MAWRTH 2009
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2009

Incwm a gwariant / *Income and expenditure*

	Nodyn *Note*	Cronfeydd Anghyfyngedig *Unrestricted Funds* £	Cronfeydd Penodol *Designated Funds* £	Cronfeydd Cyfyngedig *Restricted Funds* £	Cyfanswm *Total Funds* 2009 £	Cyfanswm *Total Funds* 2008 £
Adnoddau a dderbynnir / *Incoming resources*						
Llywodraeth y Cynulliad / *Welsh Assembly Government*						
Grant cynnal / *Core funding*						
Costau rhedeg / *Running costs*		**1,264,000**	**-**	**-**	**1,264,000**	1,212,000
Costau eraill / Other *costs*		**-**	**-**	**50,400**	**50,400**	-
Grantiau i'w dosbarthu / *Grants for distribution*						
Grantiau Cyhoeddi / *Publishing Grants*		**-**	**-**	**2,473,000**	**2,473,000**	2,273,000
Ffynonellau eraill o incwm i brosiectau / *Other sources of income for projects*						
Llywodraeth y Cynulliad / *Welsh Assembly Government*						
Blwyddyn Darllen Genedlaethol / *National Year of Reading*		**-**	**-**	**220,000**	**220,000**	238,000
Diwrnod y Llyfr / *World Book Day*		**-**	**-**	**75,000**	**75,000**	75,000
Sgiliau Sylfaenol Cymru / *Basic Skills Cymru*		**-**	**-**	**157,784**	**157,784**	100,130
Catalog / *Catalogue*		**-**	**-**	**12,000**	**12,000**	12,000
Incwm / *Income*						
Canolfan Ddosbarthu / *Distribution Centre*	4	**3,355,799**	**-**	**-**	**3,355,799**	3,735,700
Adrannau eraill / *Other departments*	6	**270,568**	**-**	**518**	**271,086**	290,632
Buddsoddiadau / *Investments*	6	**-**	**-**	**1,104**	**1,104**	988
Cyfanswm yr adnoddau a dderbynnir / *Total incoming resources*		**4,890,367**	**-**	**2,989,806**	**7,880,173**	7,937,450
Adnoddau a wariwyd / *Resources expended*						
Costau elusennol uniongyrchol / *Direct charitable expenditure*						
Canolfan Ddosbarthu / *Distribution Centre*	4	**3,346,803**	**-**	**-**	**3,346,803**	3,678,203
Adrannau eraill / *Other departments*	6	**1,136,239**	**-**	**464,784**	**1,601,023**	1,562,464
Costau cynnal / *Support costs*	7	**379,218**	**-**	-	**379,218**	363,883
Costau eraill / *Other costs*		**577**	**-**	**50,400**	**50,977**	-
Grantiau Cyhoeddi / *Publishing Grants*	5	**-**	**-**	**2,473,000**	**2,473,000**	2,273,000
Cyfanswm yr adnoddau a wariwyd / *Total resources expended*		**4,862,837**	**-**	**2,988,184**	**7,851,021**	7,877,550
Adnoddau net a dderbynnir cyn trosglwyddiadau / *Net incoming resources before transfers*		**27,530**	**-**	**1,622**	**29,152**	59,900
Trosglwyddiad rhwng cronfeydd / *Transfer between funds*		**(18,896)**	**20,000**	**(1,104)**	**-**	-
Symudiadau net yn y cronfeydd / *Net movement in funds*		**8,634**	**20,000**	**518**	**29,152**	59,900 *
Balansau a ddygwyd ymlaen ar 1 Ebrill 2008 / *Balances brought forward at 1 April 2008*		**804,449**	**130,000**	**69,256**	**1,003,705**	943,805
Balansau a gariwyd ymlaen ar 31 Mawrth 2009 / *Balances carried forward at 31 March 2009*		**813,083**	**150,000**	**69,774**	**1,032,857**	1,003,705

Symudiadau net yn y cronfeydd / *Net movement in funds*

	2009	2008
Cronfeydd Anghyfyngedig / *Unrestricted Funds*		
Cronfeydd incwm / *Income funds*		
Canolfan Ddosbarthu / *Distribution Centre*	**8,996**	27,497
Cyngor / *Council*	**(362)**	(226)
Cronfa Benodol / *Designated Fund*		
System gyfrifiadurol - cronfa ddatblygu / *Computer system development cost*	**20,000**	30,000
Cronfeydd Cyfyngedig / *Restricted Funds*		
Cronfa Dr Dewi Davies / *Fund*	**-**	1,410
Cronfa Hybu Awduron / *Promotion of Writers Fund*	**428**	1,009
Tlws Mary Vaughan Jones / *Award*	**90**	210
	29,152	59,900 *

MANTOLEN FEL AG YR OEDD AR 31 MAWRTH 2009
BALANCE SHEET AS AT 31 MARCH 2009

	Nodyn *Note*	**2009 £**	2008 £
Asedau sefydlog / *Fixed assets*			
Eiddo parhaol / *Tangible fixed assets*	9	**253,008**	253,008
Buddsoddiadau / *Investments*	10	**22,410**	22,410
		275,418	275,418
Asedau cyfredol / *Current assets*			
Dyledwyr / *Debtors*	11	**860,695**	802,501
Stoc y Ganolfan Ddosbarthu / *Distribution Centre stock*		**470,114**	479,268
Arian yn y banc ac mewn llaw / *Cash at bank and in hand*	12	**321,174**	725,977
		1,651,983	2,007,746
Credydwyr: Symiau sy'n dod yn ddyledus o fewn blwyddyn / ***Liabilities:*** *Amounts falling due within one year*	13	**894,544**	1,279,459
Asedau cyfredol net / *Net current assets*		**757,439**	728,287
Cyfanswm yr asedau llai dyledion cyfredol / *Total assets less current liabilities*		**1,032,857**	1,003,705
Cronfeydd / *Funds*			
Anghyfyngedig / *Unrestricted*	14	**813,083**	804,449
Penodol / *Designated*	15	**150,000**	130,000
Cyfyngedig / *Restricted*	16	**69,774**	69,256
		1,032,857	1,003,705

Cymeradwywyd gan Swyddogion Mygedol a Chyfarwyddwr y Cyngor ar 26 Hydref 2009 a llofnodwyd ar eu rhan gan:
Yr Athro M. WYNN THOMAS Cadeirydd
W. GWYN JONES BSc FCCA Trysorydd
GWERFYL PIERCE JONES Cyfarwyddwr
Approved by the Honorary Officers and Director of the Council on 26 October 2009 and signed on their behalf by:
Professor M. WYNN THOMAS Chairman
W. GWYN JONES BSc FCCA Treasurer
GWERFYL PIERCE JONES Director

Bancwyr / *Bankers*
HSBCccc Llanbedr Pont Steffan / HSBCplc *Lampeter*

Adroddiad yr Archwilwyr Annibynnol i Ymddiriedolwyr Cyngor Llyfrau Cymru

Yr ydym wedi archwilio datganiadau ariannol Cyngor Llyfrau Cymru ar gyfer y flwyddyn a oedd yn diweddu ar 31 Mawrth 2009 sy'n cynnwys Datganiad o Weithgareddau Ariannol, y Fantolen, a'r nodiadau perthynol. Y mae'r datganiadau ariannol hyn wedi'u paratoi yn unol â'r polisïau cyfrifo a nodir ynddynt.

Lluniwyd yr adroddiad hwn yn unig ar gyfer ymddiriedolwyr yr elusen, fel corff, yn unol ag Adrannau 43 a 44 Deddf Elusennau 1993. Cyflawnwyd yr archwiliad fel y gallwn adrodd i ymddiriedolwyr yr elusen ynghylch y materion hynny y mae'n ofynnol i ni eu nodi mewn adroddiad archwilwyr ac nid at unrhyw ddibenion eraill. I'r graddau eithaf a ganiateir yn ôl y gyfraith, nid ydym yn gyfrifol i unrhyw un ac eithrio'r elusen ac ymddiriedolwyr yr elusen fel corff, am yr archwiliad, nac am yr adroddiad hwn, nac am y farn a luniwyd gennym.

Cyfrifoldebau'r ymddiriedolwyr a'r archwilwyr

Cynhwyswyd cyfrifoldebau'r ymddiriedolwyr i baratoi'r datganiadau ariannol yn unol â'r gyfraith briodol a Safonau Cyfrifo'r Deyrnas Unedig (Yr Arferion Cyfrifo a Dderbynnir yn Gyffredinol yn y Deyrnas Unedig) yn y Datganiad o Gyfrifoldebau'r Ymddiriedolwyr.

Ein cyfrifoldeb yw archwilio'r datganiadau ariannol yn unol â'r gofynion cyfreithiol a rheoliadol perthnasol a Safonau Archwilio Rhyngwladol (Y Deyrnas Unedig ac Iwerddon).

Yr ydym yn adrodd i chwi ein barn a yw'r datganiadau ariannol yn rhoi darlun gwir a theg ac wedi eu paratoi'n briodol yn unol â Deddf Elusennau 1993. Yr ydym hefyd yn adrodd i chwi os yw'r wybodaeth a roddir yn Adroddiad yr Ymddiriedolwyr yn anghyson yn ein barn ni â'r datganiadau ariannol.

Yn ychwanegol yr ydym yn adrodd i chwi os nad yw'r elusen, yn ein barn ni, wedi cadw cofnodion cyfrifo priodol, neu os nad ydym wedi derbyn yr holl wybodaeth a phob eglurhad y mae eu hangen arnom ar gyfer ein harchwiliad.

Yr ydym yn darllen Adroddiad yr Ymddiriedolwyr ac yn ystyried y goblygiadau i'n hadroddiad os down yn ymwybodol o unrhyw ddatganiadau o'i fewn sy'n ymddangos yn gyfeiliornus.

Sail ein barn

Cynhaliwyd yr archwiliad gennym yn unol â'r Safonau Archwilio Rhyngwladol (y DU ac Iwerddon) a gyhoeddwyd gan y Bwrdd Safonau Archwilio. Mae archwiliad yn cynnwys cloriannu, trwy brofion, dystiolaeth o'r symiau a'r wybodaeth a ddatgelir yn y datganiadau ariannol. Golyga hefyd asesu'r amcangyfrifon a thybiaethau o bwys a wnaed gan yr ymddiriedolwyr wrth baratoi'r datganiadau ariannol, asesu priodoldeb y polisïau cyfrifo i amgylchiadau'r elusen a sicrhau bod y polisïau hynny wedi'u gweithredu'n gyson a'u datgelu'n ddigonol.

Cynlluniwyd a chynhaliwyd ein harchwiliad gyda golwg ar gasglu'r wybodaeth a'r esboniadau a oedd yn ein tyb ni yn angenrheidiol i roi inni ddigon o dystiolaeth er mwyn rhoi sicrwydd rhesymol nad yw'r datganiadau ariannol yn cynnwys gwybodaeth gyfeiliornus, boed trwy dwyll neu afreoleidd-dra neu gamgymeriad. Wrth ffurfio barn, cloriannwyd gennym hefyd addasrwydd cyffredinol y modd y cyflwynwyd yr wybodaeth yn y datganiadau ariannol.

Barn
Yn ein barn ni, mae'r datganiadau ariannol yn rhoi darlun gwir a theg, yn unol â'r Arferion Cyfrifo a Dderbynnir yn Gyffredinol yn y Deyrnas Unedig, o gyflwr materion yr elusen ar 31 Mawrth 2009 ac o'r adnoddau a dderbyniwyd ac a ddefnyddiwyd yn ystod y flwyddyn a oedd yn diweddu'r pryd hwnnw, ac mae'r datganiadau ariannol wedi'u paratoi'n briodol yn unol â Deddf Elusennau 1993.

LLŶR JAMES
Archwilwyr Cofrestredig
25 Stryd y Bont, Caerfyrddin SA31 3JS
Dyddiedig 26 Hydref 2009

Independent Auditors' Report to the Trustees of the Welsh Books Council

We have audited the financial statements of the Welsh Books Council for the year ended 31 March 2009 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. These financial statements have been prepared under the accounting policies set out therein.

This report is made solely to the charity's trustees, as a body, in accordance with Sections 43 and 44 of the Charities Act 1993. Our audit work has been undertaken so that we might state to the charity's trustees those 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditors

The trustees' responsibilities for preparing the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) are set out in the Statement of Trustees' Responsibilities.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Charities Act 1993. We also report to you if in our opinion the information given in the Trustees' Report is not consistent with the financial statements.

In addition we report to you if, in our opinion, the charity has not kept proper accounting records, or if we have not received all the information and explanations we require for our audit.

We read the Trustees' Report and consider the implications for our report if we become aware of any apparent misstatements within it.

Basis of audit opinion
We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgments made by the trustees in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charity's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion
In our opinion the financial statements give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice, of the state of the charity's affairs as at 31 March 2009 and of its incoming resources and application of resources for the year then ended, and the financial statements have been properly prepared in accordance with the Charities Act 1993.

LLŶR JAMES
Registered Auditors
25 Bridge Street, Carmarthen SA31 3JS
Dated 26 October 2009

NODIADAU AR Y CYFRIFON AM Y FLWYDDYN YN DIWEDDU 31 MAWRTH 2009
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009

1 Polisïau a fabwysiadwyd wrth baratoi'r cyfrifon / *Accounting policies*

a Confensiynau cyfrifo / *Accounting conventions*

Paratoir y cyfrifon o dan y confensiwn cost hanesyddol

The accounts are prepared under the historical cost convention.

b Stoc / *Stocks*

Dangosir y stoc ar yr isaf o'r gost neu'r pris gwerthadwy net

Stocks are stated at the lower of cost and net realisable value.

c Dibrisiant / *Depreciation*

Nodwyd asedau sefydlog gwirioneddol ar gost hanesyddol llai dibrisiant cronedig.

Darperir am ddibrisiant yn ôl cyfraddau a amcangyfrifwyd i ddileu'r gost yn gyson dros y cyfnod y disgwylir i'r ased wasanaethu'n ddefnyddiol, llai'r amcangyfrif o'r gwerth terfynol, fel a ganlyn:

Cyfrifiaduron ac offer eraill – dros 5 mlynedd

Ni ddibrisir tir ac adeiladau rhydd-ddaliadol oherwydd y gwaith cynnal-a-chadw a wneir ac a osodir yn erbyn Derbyniadau, gan fod y safon o gynnal-a-chadw yn gyfryw ag i warantu bywyd defnyddiol annherfynol i'r tir a'r adeiladau.

Diddymir pryniant celfi, offer a cherbydau yn erbyn y Cyfrif Incwm a Thraul, a rhoddir credyd am werthiant yr eitemau hynny i'r un cyfrif.

Tangible fixed assets are stated at historical cost less accumulated depreciation.

Depreciation is provided at rates calculated to write off the cost, less estimated residual value, evenly over its expected useful life, as follows:

Computers and other equipment – over 5 years

Freehold land and buildings are not depreciated due to the maintenance carried out and charged to Revenue, this maintenance being of a standard ensuring an infinite useful life of the land and buildings.

Purchase of furniture, equipment and vehicles is written off against the Income and Expenditure Account and sales thereof are credited to that account.

2 Asesiad Risg / *Risk Assessment*

Mae'r Cyngor wedi ystyried ac adolygu pob risg a allai effeithio ar yr elusen. Roedd y broses hon yn cwmpasu nid yn unig y sefyllfa ariannol ond hefyd ystyriaethau strategol ac amgylchiadol. Mae'r Cyngor yn cadarnhau bod systemau wedi'u sefydlu i wrthsefyll pob risg o'r math y tynnwyd sylw atynt fel rhan o'r broses hon.

The Council has considered and assessed every risk that could affect the charity. This risk assessment process encompassed not only the financial situation but also strategic and circumstantial considerations. The Council confirms that systems have been established to mitigate all such risks identified as part of this process.

3 Polisi Arian-wrth-gefn / *Reserves Policy*

Lluniwyd y Polisi Arian-wrth-gefn i sicrhau bod gan y Cyngor gyllid digonol i gwrdd ag unrhyw ofynion gwariant cyfalaf annisgwyl a hefyd i ddelio â'r elfen o risg sydd ynghlwm â rhedeg Canolfan Ddosbarthu nad yw'n derbyn arian o'r pwrs cyhoeddus.

Cronfeydd Cyfalaf
- £450,000 i gwrdd â chost hanesyddol yr adeiladau a gwariant cyfalaf annisgwyl
- Targed o £100,000 ar gyfer datblygiadau cyfrifiadurol brys na ellir eu hariannu trwy'r grant refeniw arferol

Cronfeydd Refeniw
- Arian Grant: Cronfa gadw heb fod yn fwy na 5% o'r grant craidd (a fyddai'n golygu £63,200 yn 2008/09)
- Canolfan Ddosbarthu: Targed o orbenion 6 mis (£347,045 ar sail ffigurau 2008/09)

This Reserves Policy is designed to ensure that the Council has sufficient funds to meet unforeseen capital expenditure and to deal with risk factors associated with the running of a Distribution Centre which does not receive funding from the public purse.

Capital Funds
- *£450,000 to cover the historical cost of buildings and unforeseen capital expenditure*
- *£100,000 target for urgent computer developments which cannot be funded through normal revenue funding*

Revenue Funds
- *Grant-in-aid: Maintain a reserve balance of no more than 5% of core funding (which equates to £63,200 in 2008/09)*
- *Distribution Centre: Target of 6 months of overheads (£347,045 based on 2008/09 figures)*

		2009	2008
		£	£
4	**Y Ganolfan Ddosbarthu / *Distribution Centre***		
	Incwm / *Income*		
	Gwerthiant llyfrau / *Book sales*	**3,323,454**	3,695,457
	Llog ar ddyledion / *Charges on debts*	**10,285**	13,236
	Cludo parseli / *Delivery service*	**16,268**	19,225
	Incwm arall / *Other income*	**5,792**	7,782
		3,355,799	3,735,700
	Costau / *Expenditure*		
	Llyfrau a brynwyd / *Books purchased*	**2,620,367**	2,957,738
	Cyflogau, yswiriant, pensiwn / *Salaries, insurance, pension*	**355,731**	356,378
	Costau rhedeg cerbyd / *Running costs of vehicle*	**10,772**	11,919
	Teithio, cynhaliaeth / *Travelling, subsistence*	**1,051**	856
	Cludiant, post, defnydd pacio / *Carriage, post, packaging materials*	**163,942**	161,420
	Prynu, cynnal-a-chadw offer / *Purchase and maintenance of equipment*	**27,182**	32,963
	Rhent, trethi, gwres, golau, ffôn / *Rent, rates, heat, light, telephone*	**30,451**	17,995
	Yswiriant, cynnal-a-chadw adeiladau / *Insurance, maintenance of buildings*	**34,206**	14,750
	Argraffu, papur / *Printing, stationery*	**6,422**	7,551
	Disgownt a ganiateir / *Discounts allowed*	**45,969**	51,021
	Manion / *Sundries*	**17,083**	12,737
	Ffioedd archwilwyr / *Auditors' fees*	**2,875**	2,875
	Dyledion drwg / *Bad debts*	**752**	-
	Cyfraniad tuag at gostau'r Adran Gwerthu a Marchnata / *Contribution towards costs of Sales and Marketing Department*	**30,000**	50,000
		3,346,803	3,678,203
	Gwarged / *Surplus*	**8,996**	57,497
	System gyfrifiadurol – costau datblygu / *Computer system – development costs*	**-**	30,000
		8,996	27,497
5	**Grantiau Cyhoeddi / *Publishing Grants***		
	Cymraeg / *Welsh-language*		
	Grantiau tuag at lyfrau / *Grants towards books*	**531,531**	516,525
	Grantiau awduron a darlunwyr / *Authors and illustrators' grants*	**226,850**	234,200
	Cynllun penodiadau a hyfforddiant / *Appointments and training scheme*	**87,893**	93,600
	Grantiau tuag at gylchgronau / *Grants towards magazines*	**373,342**	361,628
	Grantiau tuag at CD-ROMau a gêmau / *Grants towards CD-ROMs and games*	**12,800**	14,100
	Grantiau tuag at lyfrau llafar / *Grants towards audio books*	**-**	9,000
	Grantiau tuag at farchnata / *Grants towards marketing*	**74,438**	70,392
	Ymchwil Farchnad / *Market Research*	**125**	2,371
	Grantiau i lyfrwerthwyr / *Grants to booksellers*	**49,021**	56,261
	Arian newydd i'r wasg Gymraeg / *New funding for the Welsh-language press*	**200,000**	-
	Saesneg / *English-language*		
	Grantiau tuag at lyfrau / *Grants towards books*	**316,377**	337,006
	Grantiau tuag at gylchgronau / *Grants towards magazines*	**183,043**	168,057
	Grantiau tuag at farchnata / *Grants towards marketing*	**59,585**	65,851
	Cynllun penodiadau a hyfforddiant / *Appointments and training scheme*	**64,018**	59,476
	Grantiau i Awduron / *Authors' grants*	**59,165**	55,430
	Clasuron / *Classics*	**58,625**	61,441
	Hyfforddiant / *Training*	**12,021**	1,100
	Gwobrau'r Diwydiant Cyhoeddi / *Publishing Trade Awards*	**-**	5,701
	Costau gweinyddol / *Administrative costs*	**164,166**	160,861
		2,473,000	2,273,000

			2009	2008
			£	£
6	**Adrannau eraill / *Other departments***			
	Incwm / *Income*			
	Cronfeydd anghyfyngedig / *Unrestricted funds*			
	Golygu / *Editing*		**29,196**	17,769
	Dylunio / *Design*		**21,706**	21,201
	Gwerthu a Marchnata / *Sales and Marketing*		**131,257**	138,017
	Gwasanaethau Gwybodaeth / *Information Services*		**19,104**	17,494
	Llyfrau Plant / *Children's Books*	**54,753**		
	Incwm Buddsoddiadau / *Investment Income*	**1,104**	**55,857**	77,735
	Gwasanaethau i Ysgolion Cynradd / *Services to Primary Schools*		**1,505**	1,538
	Gwasanaethau i Ysgolion Uwchradd / *Services to Secondary Schools*		**635**	1,158
	Diwrnod y Llyfr / *World Book Day*		**12,412**	14,079
	Cronfeydd cyfyngedig / *Restricted funds*			
	Cronfa Dr Dewi Davies / *Fund*		**-**	1,410
	Cronfa Hybu Awduron / *Promotion of Writers Fund*		**428**	1,009
	Tlws Mary Vaughan Jones / *Award*		**90**	210
			272,190	291,620

	2009	2008
Costau / *Expenditure*		
Golygu / *Editing*	**107,049**	104,173
Dylunio / *Design*	**91,870**	86,576
Gwerthu a Marchnata / *Sales and Marketing*	**424,070**	398,893
Gwasanaethau Gwybodaeth / *Information Services*	**137,605**	148,942
Llyfrau Plant / *Children's Books*	**170,918**	211,863
Gwasanaethau i Ysgolion Cynradd / *Services to Primary Schools*	**165,404**	152,154
Gwasanaethau i Ysgolion Uwchradd / *Services to Secondary Schools*	**47,153**	44,477
Diwrnod y Llyfr / *World Book Day*	**87,535**	89,425
Blwyddyn Darllen Genedlaethol / *National Year of Reading*	**220,637**	238,432
Stori Sydyn / *Quick Reads*	**148,782**	87,529
	1,601,023	1,562,464

Dadansoddiad manwl o Incwm a Gwariant yr adrannau /
Detailed analysis of Income and Expenditure of the departments

Golygu / *Editing*

	2009	2008
Incwm oddi wrth gyhoeddwyr / *Income from publishers*	**29,196**	17,769
Cyflogau, yswiriant, pensiwn / *Salaries, insurance, pension*	**88,109**	89,041
Taliadau i olygyddion a darllenwyr / *Fees to editors and readers*	**18,940**	15,132
	107,049	104,173

Dylunio / *Design*

	2009	2008
Incwm oddi wrth gyhoeddwyr / *Income from publishers*	**21,706**	21,201
Cyflogau, yswiriant, pensiwn / *Salaries, insurance, pension*	**81,470**	77,084
Teithio, cynhaliaeth / *Travelling, subsistence*	**56**	134
Prynu, cynnal-a-chadw celfi ac offer / *Purchase and maintenance of furniture and equipment*	**4,504**	2,250
Taliadau i ddylunwyr / *Fees to designers*	**5,840**	7,108
	91,870	86,576

	2009	2008
	£	£
Gwerthu a Marchnata / *Sales and Marketing*		
Gwyliau, eisteddfodau / *Festivals, eisteddfodau*	**70,651**	54,824
Atodiadau hysbysebu / *Advertising supplements*	**23,252**	24,574
Cynlluniau marchnata eraill / *Other marketing schemes*	**7,354**	8,619
Cyfraniad oddi wrth y Ganolfan Ddosbarthu / *Contribution from Distribution Centre*	**30,000**	50,000
	131,257	138,017
Cyflogau, yswiriant, pensiwn / *Salaries, insurance, pension*	**233,800**	222,441
Teithio, cynhaliaeth / *Travelling, subsistence*	**12,238**	13,034
Costau rhedeg y cerbydau / *Running costs of vehicles*	**25,539**	22,656
Prynu Llyfrau / *Books purchased*	**1,211**	4,841
Gwyliau, eisteddfodau / *Festivals, eisteddfodau*	**72,232**	60,529
Ffeiriau Llyfrau – Llundain a Frankfurt / *Book Fairs – London and Frankfurt*	**13,062**	8,807
Atodiadau hysbysebu / *Advertising supplements*	**29,391**	27,628
Ymgyrchoedd hysbysebu / *Advertising campaigns*	**11,200**	10,200
Taliadau i lyfrwerthwyr – Cynllun Ymestyn / *Payments to booksellers – Outreach Scheme*	**21,925**	24,765
Cynlluniau marchnata eraill / *Other marketing schemes*	**6,472**	3,992
	427,070	398,893
Gwasanaethau Gwybodaeth / *Information Services*		
Incwm gwales / *Income*	**19,104**	17,494
Cyflogau, yswiriant, pensiwn / *Salaries, insurance, pension*	**111,303**	123,505
Teithio, cynhaliaeth / *Travelling, subsistence*	**641**	549
Prynu llyfrau / *Books purchased*	**1,947**	5,643
Costau gwales / *gwales costs*	**11,147**	5,119
Adolygiadau / *Book reviews*	**12,567**	14,126
	137,605	148,942
Llyfrau Plant / *Children's Books*		
Clybiau Sbondonics a Sbri-di-ri / *Sbondonics and Sbri-di-ri Book Clubs*	**52,752**	74,746
Tir na n-Og	**2,000**	2,000
Incwm amrywiol / *Sundry income*	**1,105**	989
	55,857	77,735
Cyflogau, yswiriant, pensiwn / *Salaries, insurance, pension*	**69,775**	86,545
Teithio, cynhaliaeth / *Travelling, subsistence*	**967**	1,660
Casgliad llyfrau / *Book collection*	**4,581**	3,599
Clybiau Sbondonics a Sbri-di-ri / *Sbondonics and Sbri-di-ri Book Clubs*	**68,306**	84,148
Tir na n-Og	**4,639**	4,180
Eisteddfodau, sioeau / *Eisteddfodau, shows*	**773**	6,947
Cystadlaethau / *Competitions*	**8,852**	7,919
Catalogau / Ca*talogues*	**12,185**	16,440
Gweithgareddau eraill / *Other activities*	**840**	425
	170,918	211,863

	2009	2008
	£	£
Gwasanaethau i Ysgolion Cynradd / *Services to Primary Schools*		
Incwm oddi wrth gyhoeddwyr / *Income from publishers*	**1,505**	1,538
Cyflogau, yswiriant, pensiwn / *Salaries, insurance, pension*	**134,826**	123,496
Teithio, cynhaliaeth / *Travelling, subsistence*	**6,226**	5,848
Prynu, cynnal-a-chadw a rhedeg cerbydau / *Purchase, maintenance and running costs of vehicles*	**16,971**	17,244
Offer, deunydd hybu, post / *Equipment, promotional material, postage*	**7,381**	5,566
	165,404	152,154
Gwasanaethau i Ysgolion Uwchradd / *Services to Secondary Schools*		
Incwm oddi wrth gyhoeddwyr / *Income from publishers*	**635**	1,158
Cyflog, yswiriant, pensiwn / *Salary, insurance, pension*	**33,870**	32,050
Teithio, cynhaliaeth / *Travelling, subsistence*	**3,276**	3,003
Prynu, cynnal-a-chadw a rhedeg cerbyd / *Purchase, maintenance and running costs of vehicle*	**6,424**	5,412
Offer, deunydd hybu, post / *Equipment, promotional material, postage*	**3,583**	4,012
	47,153	44,477
Diwrnod y Llyfr / *World Book Day*		
Nawdd ac incwm arall / *Sponsorship and other income*	**12,412**	14,079
Prosiectau / *Projects*	**77,107**	78,575
Costau gweinyddol / *Administration costs*	**10,428**	10,850
	87,535	89,425
Blwyddyn Darllen Genedlaethol / *National Year of Reading*		
Prosiectau / *Projects*	**154,488**	228,255
Costau gweinyddol / *Administration costs*	**66,149**	10,177
	220,637	238,432
Tlws Mary Vaughan Jones / *Award*		
Llog banc / *Bank interest*	**90**	210
Cronfa Hybu Awduron / *Promotion of Writers Fund*		
Llog banc / *Bank interest*	**428**	1,009

7 Costau Cynnal / *Support Costs*

	2009	2008
	£	£
	Cyfanswm *Total Funds*	Cyfanswm *Total Funds*
Cyflogau – staff canolog / *Salaries – central staff*	**147,962**	138,716
Costau hysbysebu swyddi a chyflogau dros dro / *Costs of advertising posts and temporary salar*	**9,839**	25,066
Cyflogau – gweinyddiaeth, cyllid a TG / *Salaries – administration, finance and IT*	**123,502**	115,338
Costau gweithredu cyffredinol / *General operating costs*	**97,915**	84,763
	379,218	363,883

Costau Gweithredu Cyffredinol / *General Operating Costs*

	Cyfanswm *Total Funds*	Cyfanswm *Total Funds*
Trethi, gwres, golau / *Rates, heat, light*	**10,326**	8,420
Yswiriant, cynnal-a-chadw adeiladau / *Insurance, maintenance of buildings*	**10,260**	18,955
Prynu, cynnal-a-chadw celfi ac offer / *Purchase, maintenance of furniture and equipment*	**55,567**	43,455
Argraffu, papur / *Printing, stationery*	**4,158**	7,702
Post, ffôn / *Postage, telephone*	**14,497**	11,417
Costau banc, amryfal / *Bank charges, sundries*	**8,796**	10,534
Costau hyfforddi / *Training costs*	**615**	2,502
Hysbysebu / *Advertising*	**948**	1,568
Ffioedd archwilwyr / *Auditors' fees*	**2,875**	2,875
Teithio, cynhaliaeth / *Travelling, subsistence*		
Staff	**3,638**	2,483
Aelodau / *Members*	**2,937**	3,503
	114,617	113,414
Llai incwm amrywiol / *Less sundry income*	**16,702**	28,651
	97,915	84,763

8 Cyfanswm yr adnoddau a wariwyd / *Total resources expended*

	Costau Staff ***Staff Costs***	**Dibrisiant** ***Depreciation***	**Costau Eraill** ***Other Costs***	**Cyfanswm** ***Total*** **2009**	Cyfanswm *Total* 2008
	£	**£**	**£**	**£**	£
Costau elusennol uniongyrchol / *Direct charitable expenditure*	**1,595,784**	**-**	**6,255,237**	**7,851,021**	7,877,550

	2009	2008
	£	£
Costau Staff / *Staff costs*:		
Cyflogau / *Salaries*	**1,354,918**	1,297,453
Treuliau Nawdd Cymdeithasol / *Social Security costs*	**100,494**	97,957
Costau pensiwn / *Pension costs*	**140,372**	136,392
	1,595,784	1,531,802

Cyfartaledd nifer y staff a gyflogid yn ystod y flwyddyn oedd 51 (2008 – 49)
The average number of staff employed during the year was 51 (2008 – 49)

9 Asedau Sefydlog Gwirioneddol / *Tangible Fixed Assets*

	Tir ac adeiladau rhydd-ddaliadol *Freehold land and buildings* £	Cyfrifiaduron ac offer eraill *Computers and other equipment* £	Celfi a mân offer *Fixtures and fittings* £	Cyfanswm *Total* £
Gwerth / *Cost*				
ar 1 Ebrill 2008 a 31 Mawrth 2009 / *at 1 April 2008 and 31 March 2009*	**253,008**	**225,987**	**10,821**	**489,816**
Dibrisiant / *Depreciation*				
ar 1 Ebrill 2008 / *at 1 April 2008*	**-**	**225,987**	**10,821**	**236,808**
Darparwyd yn ystod y flwyddyn / *Provided during year*	**-**	**-**	**-**	**-**
ar 31 Mawrth 2009 / *at 31 March 2009*	**-**	**225,987**	**10,821**	**236,808**
Gwerth net ar y llyfrau / *Net book values*				
ar 31 Mawrth 2009 / *at 31 March 2009*	**253,008**	**-**	**-**	**253,008**
ar 31 Mawrth 2008 / *at 31 March 2008*	**253,008**	**-**	**-**	**253,008**

10 Buddsoddiadau / *Investments*

Mae'r buddsoddiadau'n cael eu dal gan Gwmni *Mercury Asset Management* yng nghronfeydd *Charinco* a *Charinshare.*
Ar ddiwedd y flwyddyn ariannol yr oedd gwerth y buddsoddiadau hyn ar y farchnad yn £25,009(2008 – £34,426)
The investments are held by Mercury Asset Management in their Charinco and Charinshare Investment Funds.
The market value of these investments as at the end of the financial year was £25,009 (2008 – £34,426)

11 Dyledwyr / *Debtors*

	2009 £	2008 £
Dyledwyr masnachol / *Trade debtors*	**478,153**	667,919
Dyledwyr eraill / *Other debtors*	**341,299**	94,219
Blaendaliadau / *Prepayments*	**41,243**	40,363
	860,695	802,501

12 Arian yn y banc ac mewn llaw / *Cash at bank and in hand*

Tocynnau Llyfrau / *Book Tokens*	**216,066**	208,653
Eraill / *Others*	**105,108**	517,324
	321,174	725,977

		2009	2008
		£	£
13	**Credydwyr: Symiau'n dod yn ddyledus yn ystod y flwyddyn** ***Liabilities: Amounts falling due within one year***		
	Credydwyr masnachol / *Trade creditors*	**488,859**	647,516
	Tocynnau Llyfrau / *Book Tokens*	**171,104**	162,701
	Credydwyr eraill / *Other creditors*	**234,581**	469,242
		894,544	1,279,459

14 Cronfeydd Anghyfyngedig / *Unrestricted Funds*

	Balans 1 Ebrill *Balance 1 April* 2008	**Derbyniwyd *Incoming***	**Talwyd *Outgoing***	**Balans 31 Mawrth *Balance* 31 March 2009**
Cronfeydd Cyfalaf / *Capital Funds*	**450,000**	**-**	**-**	**450,000**
Cronfeydd Incwm / *Income Funds*				
Cyngor / *Council*	**51,631**	**(362)**	**-**	**51,269**
Canolfan Ddosbarthu / *Distribution Centre*	**302,818**	**8,996**	**-**	**311,814**
	804,449	**8,634**	**-**	**813,083**

15 Cronfa Benodol / *Designated Fund*

	Balans 1 Ebrill *Balance 1 April 2008* £	**Derbyniwyd *Incoming* £**	**Talwyd *Outgoing* £**	**Balans 31 Mawrth *Balance 31 March 2009* £**
Cronfa datblygiadau cyfrifiadurol / *Computer development fund*	**100,000**	**-**	**-**	**100,000**
* System gyfrifiadurol - costau datblygu / *Computer system - development costs*	**30,000**	**20,000**	**-**	**50,000**
	130,000	**20,000**	**-**	**150,000**

* Arian a glustnodwyd ar gyfer datblygiadau penodol yn 2009/10 a 2010/11 /
Funds allocated towards specific developments during 2009/10 and 2010/11

16 Cronfeydd Cyfyngedig / *Restricted Funds*

	Balans 1 Ebrill *Balance 1 April 2008*	Derbyniwyd *Incoming*	Talwyd *Outgoing*	Balans 31 Mawrth *Balance 31 March 2009*
Cronfa Dr Dewi Davies / *Fund*	**22,410**	**-**	**-**	**22,410**
Cronfa Hybu Awduron / *Promotion of Writers Fund*	**40,344**	**428**	**-**	**40,772**
Tlws Mary Vaughan Jones / *Award*	**6,502**	**90**	**-**	**6,592**
Grantiau i'w dosbarthu / *Grants for distribution*				
Grantiau Cyhoeddi / *Publishing Grants*	**-**	**2,473,000**	**2,473,000**	**-**
	69,256	**2,473,518**	**2,473,000**	**69,774**

Cronfa Dr Dewi Davies / *Fund*

Mae'r llog ar y gronfa i'w ddefnyddio i ariannu gwobrau ar gyfer cystadlaethau hybu darllen ymhlith plant a phobl ifainc.
The interest on the fund is to be used to fund prizes for competitions to promote reading amongst children and young people.

Cronfa Hybu Awduron / *Promotion of Writers Fund*

Cronfa gyffredinol i hybu ysgrifennu creadigol yn y Gymraeg.
A general fund for the promotion of creative writing in Welsh.

Tlws Mary Vaughan Jones / *Award*

Mae'r gronfa'n cael ei defnyddio bob tair blynedd ar gyfer gwobrwyo un a wnaeth gyfraniad nodedig i faes llyfrau plant dros gyfnod o flynyddoedd. / *The fund is used every three years to award a person for an outstanding contribution in the field of children's books over a substantial period.*

17 Dadansoddiad o'r Asedau Net rhwng y Cronfeydd / *Analysis of Net Assets Between Funds*

	Asedau Sefydlog Gwirioneddol *Tangible Fixed Assets* £	Buddsoddiadau *Investments* £	Asedau Cyfredol Net *Net Current Assets* £	Cyfanswm *Total* £
Cronfeydd Cyfyngedig / *Restricted Funds*				
Cronfa Dr Dewi Davies / *Fund*	**-**	**22,410**	**-**	**22,410**
Cronfa Hybu Awduron / *Promotion of Writers Fund*	**-**	**-**	**40,772**	**40,772**
Tlws Mary Vaughan Jones / *Award*	**-**	**-**	**6,592**	**6,592**
	-	**22,410**	**47,364**	**69,774**
Cronfa Benodol / *Designated Fund*	**-**	**-**	**150,000**	**150,000**
Cronfeydd Anghyfyngedig / *Unrestricted Funds*	**253,008**	**-**	**560,075**	**813,083**
	253,008	**22,410**	**757,439**	**1,032,857**

18 Cynllun Pensiwn / *Pension Scheme*

Natur y Cynllun / *Nature of Scheme* : Budd-dâl Diffiniedig / *Defined Benefit*
Dyddiad y Prisiad Actiwaraidd llawn diwethaf / *Date of last full Actuarial Valuation:* 31.03.2007

TYBIAETHAU ACTIWARAIDD / *ACTUARIAL ASSUMPTIONS*
Tybiaethau Ariannol / *Financial Assumptions*

	Dechrau'r Flwyddyn *Beginning of Year*	Diwedd y Flwyddyn *End of Year*
Graddfa Chwyddiant / *Rate of Inflation*	3.6%	3.3%
Graddfa cynnydd cyflogau / *Rate of increase in salaries*	5.35%	5.05%
Graddfa cynnydd pensiynau / *Rate of increase in pensions*	3.6%	3.3%
Cyfradd disgownt / *Discount rate*	6.1%	7.1%

Budd disgwyliedig ar asedau / *Expected rate of return on assets*

Soddgyfrannau / *Equities*	7.5%	7.5%
Bondiau'r Llywodraeth / *Government Bonds*	4.6%	4.0%
Bondiau Eraill / *Other Bonds*	6.1%	6.0%
Arian parod / *Cash*	5.25%	0.50%

Rhaniad yr asedau rhwng y categorïau buddsoddi / *Split of assets between investment categories*

Soddgyfrannau / *Equities*	68.6%	68.3%
Bondiau'r Llywodraeth / *Government Bonds*	15.4%	15.8%
Bondiau Eraill / *Other Bonds*	14.9%	14.3%
Eiddo / *Property*	0.0%	0.0%
Arian parod / *Cash*	1.1%	1.6%
Arall / *Other*	0.0%	0.0%

Mae ffigurau diwedd y flwyddyn ar gyfer dangos gwerth yr asedau ar y farchnad a'r rhaniad asedau rhwng categorïau buddsoddiadau wedi eu cyfrifo ar 31 Rhagfyr 2008.
Mae'r ffigurau cyfatebol ar gyfer dechrau'r flwyddyn wedi eu cyfrifo ar 31 Rhagfyr 2007.
Mae'r rhagdybiaethau actiwaraidd a ddefnyddiwyd i gyfrifo rhwymedigaethau'r fantolen diwedd blwyddyn yn seiliedig ar ragdybiaethau gwerthusiad actiwaraidd 2007, ac eithrio'r rhagdybiaethau ariannol, a ddangosir uchod.
Mae'r enillion disgwyliedig uchod yn cynnwys treuliau. Tynnir 0.32% ar gyfer costau wrth gyfrifo'r enillion disgwyliedig ar gyfer y flwyddyn.
The end of year figures for the market value of the assets and split of assets between investment categories have been calculated as at 31 December 2008.
The corresponding figures for the start of the year have been calculated as at 31 December 2007.
The actuarial assumptions used in the calculation of the year end balance sheet liabilities are based on the 2007 actuarial valuation assumptions, other that the financial assumptions, which are shown above.
The above expected returns are gross of expenses. A deduction of 0.32% in respect of expenses is made in calculating the expected return for the year.

Mantolen yr Eitemau ar 31 Mawrth 2009 / *Balance Sheet Items as at 31 March 2009*

	£000
Gwerth yr Asedau ar y Farchnad / *Market Value of Assets*	4,181
Dyledion / *Liabilities*	(5,486)
Gweddill (Diffyg) / *Surplus (Deficit)*	(1,305)

Symudiadau'r Gweddill yn ystod 2008/09 / *Movement in Surplus during 2008/09*

Gweddill (Diffyg) ar ddechrau'r flwyddyn / *Surplus (Deficit) at beginning of year*	(1,216)
Cost Gyfredol y Gwasanaeth / *Current Service Cost*	(225)
Cyfraniadau'r Cyflogwr / *Employer Contributions*	141
Llog Net/Budd ar Asedau / *Net Interest/Return on Assets*	57
Cynnydd (neu Golled) Actiwaraidd / *Actuarial Gain or (Loss)*	(62)
Gweddill/(Diffyg) ar ddiwedd y flwyddyn / *Surplus/(Deficit) at end of year*	(1,305)

Datgeliadau Ychwanegol / *Additional Disclosure Items*

	Asedau ar / *Assets at* 31.03.08		Asedau ar / *Assets at* 31.03.09	
	£000	%	£000	%
Soddgyfrannau / *Equities*	3,521	68.6	2,855	68.3
Bondiau'r Llywodraeth / *Government Bonds*	790	15.4	661	15.8
Bondiau Eraill / *Other Bonds*	765	14.9	598	14.3
Eiddo / *Property*	0	0.0	0	0.0
Arian parod / *Cash*	56	1.1	67	1.6
Arall / *Other*	0	0.0	0	0.0
Cyfanswm / *Total*	5,132		4,181	
Dyledion ar / *Liabilities as at* 31.03.08	6,358			

Nodiadau

1 Anwybyddwyd taliadau treth gohiriedig.
2 Y mae buddion Blynyddoedd Ychwanegol Cyfadferol a delir gan y cyflogwr wedi cael eu cynnwys yn y dyledion a'r cyfraniadau i ddiben cyfrifiadau FRS 17.
3 Darperir datgeliadau yng nghyswllt tybiaethau, asedau a buddion disgwyliedig mewn atodiad ar wahân.
4 Nid yw'r ymgynghorwyr wedi ymgymryd ag unrhyw ymchwiliadau penodol o ran gwybod a oes cynnydd yn oedran cyfartalog yr aelodaeth, ond ni chawsant unrhyw le i gredu y bu unrhyw newidiadau sylweddol oddi ar brisiad actiwaraidd 2007. Yn achos unrhyw gyflogwyr nad ydynt yn derbyn aelodau newydd i'r Gronfa gellir disgwyl i'r oedran cyfartalog gynyddu'n raddol dros amser.
5 Fel rhan o'u cais am wybodaeth, gofynnodd yr ymgynghorwyr am gael eu hysbysu am y digwyddiadau canlynol yng nghyswllt pob cyflogwr: sicrhau Gwerth Gorau drwy waith allanol gan 5% o'r gweithlu; trosglwyddo crynswth i'r Gronfa neu ohoni o fwy na 5% o weithlu'r cyflogwr; cyfuno/aildrefnu cyflogwyr; rhaglenni diswyddo/ailstrwythuro'n arwain at golli mwy na 5% o'r gweithlu; a chodiadau cyflog cyfartalog real o fwy na 3% o'r tybiaethau a fabwysiadwyd. Y digwyddiadau uchod yn unig yr hysbyswyd yr ymgynghorwyr ohonynt.
6 Wrth baratoi'r amcanffigurau hyn dibynnodd yr ymgynghorwyr ar yr wybodaeth a roddwyd iddynt. Er eu bod wedi gwirio'n fras resymolrwydd y manylion a ddarparwyd, ni all yr ymgynghorwyr dderbyn unrhyw gyfrifoldeb am unrhyw gamgymeriadau a allai godi yn sgil derbyn gwybodaeth anghyflawn neu anghywir.

Notes

1 Deferred taxation has been ignored.
2 Compensatory Added Years benefits which are recharged to the employer have been included in the liabilities and contributions for the purpose of FRS 17 calculations.
3 Disclosures required in relation to assumptions, assets and expected returns on assets are provided on a separate schedule.
4 The consultants have not carried out any specific investigations in relation to whether the average age of membership has increased, but they have not been given any reason to believe that there have been substantial changes since the 2007 actuarial evaluation. For any employers who are not admitting new entrants to the Fund the average age can be expected to increase gradually over time.
5 As part of their data request, the consultants have asked to be notified of the following events in relation to each employer: Best Value outsourcing of more than 5% of the workforce; bulk transfer to or from the Fund of more than 5% of the employer's workforce; amalgamation/reorganisation of employers; redundancy/restructuring programmes involving a loss of more than 5% of the workforce; and average real pay increases of more than 3% in excess of the assumptions adopted. Only the events listed above have been notified to the consultants.
6 In preparing these calculations the consultants have relied on the information provided to them. While they have carried out broad checks on the overall reasonableness of the details provided, the consultants do not accept liability for any errors which may arise due to incomplete or inaccurate information being provided to them.