

PLAID CYMRU
Report and Audited
Consolidated Financial Statements
For the year ended 31 December 2010

PLAID CYMRU

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PLAID CYMRU

Overview of Party & Political Activities for the year ended 31 December 2010

The following paragraphs outline relevant administrative information and Party & Political activities undertaken in the year.

Party Headquarters

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

The Party's Key financial officers and staff as at 31 December 2010

- Chair – Ellen ap Gwynn
- Treasurer – Dafydd Trystan
- Chief Executive – Dr Gwenllian Lansdown
- Director of Finance – Richard Grigg
- Finance Officer – Nigel Bevan
- Head of Development – Alun Evans
- Policy Consultation Officer – Cai Jones
- Head of Politics – Geraint Day
- Head of Members Services – Caryl Wyn Jones
- Policy Coordinator – Dyfan Powel
- Campaigns Officer – Morgan Lloyd
- Research & Policy Officer – Lowri Jackson
- Fundraiser – Vici Jones
- Membership & Data Officer - Shaughan Feakes
- Translator – Meg Elis
- Campaign Officer – Luke Nicholas
- Development Officer – Chad Rickard

Dr Gwenllian Landsdown stepped down as Chief Executive on 31 May 2011. Her successor, Rhuanedd Richards has been appointed and will assume the role on 1 September 2011.

Executive Structure

Plaid Cymru's day to day financial activities are controlled by the Chief Executive. The Finance Committee meets monthly and is responsible for monitoring and directing the party's finances. The Finance Committee reports to the National Executive regularly. The annual accounts are approved by Conference and the annual budget is approved by the National Council.

Plaid Cymru has 43 registered accounting units. The number of accounting units was reduced in 2010 when the sections and regions were absorbed into the national accounting unit (The Central Party).

Political Activities in the year

Plaid Cymru returned three MPs in the UK General Election held in May 2010.

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Report of the Party Officers For the year ended 31 December 2010

CHIEF EXECUTIVE'S REVIEW

In this age of annual elections, 2010 was the turn of the UK General election with forty MPs elected on behalf of electors in Wales.

As we edged ever closer to the national 2011 elections in Wales, the Westminster election proved challenging.

Plaid Cymru returned three MPs with Hywel Williams gaining the new seat of Arfon, Jonathan Edwards elected in Carmarthen East and Dinefwr and Elfyn Llwyd returning to serve electors in Meirionnydd Nant Conwy.

Nonetheless this was a challenging election for Plaid Cymru with expected gains (following local results in the Council elections of 2008 and the European election of 2009) not being materialised.

2010 saw the party continue to make progress as far as key investments are concerned.

These included the continuation of the work of the Development Unit in order to develop party structures in parts of Wales where organisation had traditionally been poor and the appointment of a Press and Communications Officer to focus on our online presence. Otherwise, resources were targeted at focus seats in order to support party campaigning at the grassroots.

The continuing emphasis on fund-raising and the increases in membership income thanks to Direct Debit have likewise meant that the party was able to continue to invest in its campaigning infrastructure particularly with regard to innovation and new technology including a new website to replace the party website and various microsites.

We were also able to continue to invest in grassroots campaigning with constituencies given financial help in order to ensure as professional a campaign as possible.

As ever, it's important to recognise the hard work and diligence of our party membership, Elected Members and staff. Without their support, the party could not function as it does.

Dr Gwenllian Lansdown
Chief Executive

PLAID CYMRU

Treasurer's Report for the year ended 31 December 2010


The 2010 Annual Accounts are presented here. While the Party retains a relatively strong asset base, these accounts demonstrate some of the major financial challenges facing Plaid Cymru. Though membership income has increased our significantly increased campaigning expenditure has only been possible due to several generous bequests.

Long term, the Party's accounts must return to balance so that an appropriate "campaign chest" can be rebuilt in advance of the 2016 National Assembly Elections. We must also consider the financial structure of the Party at a local level. We must be in a position to understand why Constituencies with similar memberships have such widely varying financial performance. Some contribute generously to the national party and can maintain effective local year-round campaigning. Others, in areas of electoral strength, do not have the financial capacity to fight effective electoral campaigns.

I am pleased that the Party has decided to undertake a root and branch review of its operations in light of the 2011 election results. The finances and organisation of the Party must be a key part of this review.

I should like to pay tribute to the work of the outgoing Chief Executive Dr Gwenllian Lansdown and wish her well for the future. I am particularly indebted to members of the Party's Finance and Resources committee who play a key role in monitoring the Party's finance on a month by month basis.

On a personal note I should also like to pay tribute to Nigel Bevan – our finance officer from 2004 to 2011. Nigel has made an enormous contribution to the effective running of the National party and has been an invaluable source of advice and guidance to me, both as Chief Executive and more latterly as National Treasurer.



Dafydd Trystan Davies
National Treasurer

PLAID CYMRU

Statement of Treasurer's Responsibilities for the year ended 31 December 2010

The 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 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 Treasurer is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the party at that time and to enable them to ensure that the financial statements comply with the Act. Section 43 of the Act requires that the treasurer is responsible for delivery of the statement of accounts to The Electoral Commission by the required deadline.

To the Treasurer of Plaid Cymru

We have audited the financial statements of Plaid Cymru for the year ended 31 December 2010 which comprise the Consolidated Income and Expenditure account, the Central Party Income and Expenditure Account, the Consolidated Statement of Recognised Gains and Losses, the note of Consolidated Historical Cost Profits or Losses, the Statement of Recognised Gains and Losses, the note of Historical Cost Profits or Losses, the Consolidated Balance Sheet, the Central Party Balance Sheet, the Consolidated Cash Flow Statement and related notes. These financial statements have been prepared under the historical cost convention and the accounting policies set out on pages 12-13.

This report is made solely to the registered treasurer of Plaid Cymru in accordance with the Party's rules and section 43 of the Political Parties, Elections and Referendums Act 2000. Our audit work has been undertaken so that we might state to the Treasurer those matters we are required to state to him 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 Treasurer for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of registered treasurer and auditors

The responsibilities of the registered Treasurer for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards are set out in the Statement of Treasurer's Responsibilities.

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

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 Political Parties, Elections and Referendums Act 2000 and the Statement of Accounts Guidance and other direction issued by The Electoral Commission there under. We also report to you if, in our opinion, the Overview is not consistent with the financial statements, if the party has not kept proper accounting records or if we have not received all the information and explanations we require for our audit.

We read other information contained in the Annual Report, and consider whether it is consistent with the audited financial statements. This other information comprises only the Report of the Party Officers. We consider the implications for our report if we become aware of any apparent misstatements or material inconsistencies within the financial statements. Our responsibilities do not extend to any other information.

Basis of audit opinion

We conducted our audit in accordance with United Kingdom Auditing Standards 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 judgements made by the registered treasurer in the preparation of the financial statements, and of whether the accounting policies are appropriate to the party'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 of the state of the party's affairs as at 31 December 2010 and of its deficit for the year then ended and have been properly prepared in accordance with the accounting policies set out on pages 12-13 and the requirements of the Political Parties, Elections and Referendums Act 2000.



KTS OWENS THOMAS LIMITED
Chartered Accountants and Registered Auditor
The Counting House
Celtic Gateway
Cardiff
CF11 0SN

Date: 29.6.11 -

PLAID CYMRU

Consolidated Income and Expenditure Account for the year ended 31 December 2010

	Note	2010 £	2009 £
INCOME	1		
Donation Income	2	122,057	118,446
Membership and subscription fees		116,204	98,111
Income from fundraising activities	3	24,132	31,517
Income from commercial activities	4	12,509	8,950
Income from legacies		60,496	216,366
Investment Income	5	12,000	13,200
Grant Income	6	147,414	156,612
Income from Conferences		74,259	69,753
Notional Income	7	16	25
Other Income	9	<u>98,027</u>	<u>85,825</u>
Total Income		667,114	798,805
EXPENDITURE			
Costs of fundraising activities	10	11,912	13,095
Costs of commercial activities		16,972	23,861
Notional Expenditure		16	25
Staff Costs	11	415,333	353,842
Depreciation		18,767	19,697
Impairment of fixed assets	16	86,969	-
Campaign Expenditure	12	189,480	171,350
Interest and Charges Payable	14	7,587	5,268
Conference Expenditure		62,295	67,725
Other Expenditure	13	<u>123,377</u>	<u>114,119</u>
Total Expenditure		932,708	768,982
(Deficit) / Surplus before taxation		<u>(265,594)</u>	<u>29,823</u>
Taxation	15	24,542	6,851
(Net Deficit) / Net Surplus for the year	20	<u>(241,052)</u>	<u>36,674</u>

Consolidated Statement of Recognised Gains and Losses

There were no other recognised gains and losses other than the (Net Deficit) / Net Surplus for the year.

Note of consolidated historical cost profits or losses

There is no material difference between the (Net Deficit) / Net Surplus for the year and their historical cost equivalents.

The notes on pages 12 to 20 form part of these financial statements.

PLAID CYMRU

Central Party Income and Expenditure Account for the year ended 31 December 2010

	Note	2010 £	2009 £
INCOME	1		
Donation Income	2	122,057	118,446
Membership and subscription fees		111,292	98,111
Income from fundraising activities	3	24,132	31,517
Income from commercial activities	4	12,509	8,950
Income from legacies		60,496	216,366
Investment Income	5	12,000	13,200
Grant Income	6	147,414	156,612
Income from Conferences		73,704	69,753
Notional Income	7	16	25
Other Income	9	89,194	85,825
Total Income		652,814	798,805
EXPENDITURE			
Costs of fundraising activities	10	11,912	13,095
Costs of commercial activities		16,972	23,861
Notional Expenditure		16	25
Staff Costs	11	415,333	353,842
Depreciation		18,767	19,697
Impairment of fixed assets	16	86,969	-
Campaign Expenditure	12	187,730	171,350
Interest and Charges Payable	14	7,555	5,268
Conference Expenditure		60,584	67,725
Other Expenditure	13	119,040	114,119
Total Expenditure		924,878	768,982
(Deficit) / Surplus before taxation		(272,064)	29,823
Taxation	15	24,542	6,851
(Net Deficit) / Net Surplus for the year	20	(247,522)	36,674

Statement of Recognised Gains and Losses

There were no other recognised gains and losses other than the (Net Deficit) / Net Surplus for the year.

Note of historical cost profits or losses

There is no material difference between the (Net Deficit) / Net Surplus for the year and their historical cost equivalents.

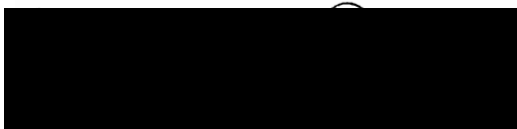
The notes on pages 12 to 20 form part of these financial statements.

PLAID CYMRU

**Consolidated Balance Sheet
as at 31 December 2010**

	Notes	2010 £	2009 £
FIXED ASSETS			
Tangible assets	16	386,603	473,439
CURRENT ASSETS			
Debtors	17	65,402	130,681
Cash at bank and in hand		<u>17,050</u>	<u>43,847</u>
		82,452	174,528
CREDITORS			
Amounts falling due within one year	18	<u>(90,120)</u>	<u>(36,410)</u>
NET CURRENT (LIABILITIES)/ASSETS		<u>(7,668)</u>	<u>138,118</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		378,935	611,557
RESERVES			
General reserve	20	375,703	608,325
Policy development unit reserve	20	<u>3,232</u>	<u>3,232</u>
RESERVES	20	<u>378,935</u>	<u>611,557</u>

The financial statements were approved by the Party Officers on 29/6/11 and signed on their behalf by:



Treasurer


The notes on pages 12 to 20 form part of these financial statements.

PLAID CYMRU

**Central Party Balance Sheet
as at 31 December 2010**

	Note	2010 £	2009 £
FIXED ASSETS			
Tangible assets	16	386,603	473,439
CURRENT ASSETS			
Debtors	17	65,402	130,681
Cash at bank and in hand		<u>2,150</u>	<u>43,847</u>
		67,552	174,528
CREDITORS			
Amounts falling due within one year	18	<u>(90,120)</u>	<u>(36,410)</u>
NET CURRENT (LIABILITIES)/ASSETS		<u>(22,568)</u>	<u>138,118</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		364,035	611,557
RESERVES			
General reserve	20	360,803	608,325
Policy development unit reserve	20	<u>3,232</u>	<u>3,232</u>
RESERVES	20	<u>364,035</u>	<u>611,557</u>

The financial statements were approved by the Party Officers on 29/6/11 and signed on their behalf by:


Treasurer

The notes on pages 12 to 20 form part of these financial statements.

PLAID CYMRU**Consolidated Cash Flow Statement
31 December 2010**

	Notes	2010 £	2009 £
Net cash (outflow) / inflow from Party Activities	21	(76,518)	9,747
Returns on Investment and Servicing of Finance		(7,587)	(5,268)
Interest paid			
Taxation			
UK corporation tax refund / (paid)	15	26,481	(50,528)
Capital Expenditure and Financial Investment			
Purchase of Tangible Fixed Assets	16	(18,900)	(6,741)
Acquisitions and Disposals			
Net cash acquired on control of regions & sections		8,431	
Financing			
Repayment of Loans	22	—	(5,324)
Decrease in cash in the year	23	<u>(68,093)</u>	<u>(58,114)</u>

The notes on pages 12 to 20 form part of these financial statements.

I. ACCOUNTING POLICIES

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 financial statements have been prepared under the historical cost convention in accordance with applicable accounting standards and the Statement of Accounts Guidance Notes issued by The Electoral Commission.

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 from supporters of the party. The nature of such income is that there is some unpredictability associated with it. The Party is also reliant upon the continuing support of its bankers.

The National Treasurer has reviewed the expenditure budgets and cashflow projections for the party for the period to December 2012 and is satisfied that sufficient membership, fundraising income and funds from other sources will be available for the party to meet its financial obligations and to achieve its organisational and political objectives. On this basis the National Treasurer considers that it is appropriate to prepare the accounts 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 5 sections of the party to be taken under the control of Plaid Cymru, the central political party. The regions and sections included in these consolidated accounts are:

- Councillors Association
- Cymru X
- Womens Section
- Undeb
- Equalities Section
- South Wales Central Committee
- Mid and West Wales Committee
- South Wales East Committee
- South Wales West Committee
- North Wales Committee

The central party holds no investment in these committees and sections.

The comparative figures for these accounts reflect Plaid Cymru as a single entity (the Central Party), as the Party did not control these committees and sections in the prior year.

The accounts for the regions and sections now 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, for the period since control was established, would have a material impact on the results for the year.

Income

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 are recognised at market value in the income and expenditure account on receipt.
- 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 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.
- Interest receivable and rental income are recognised in the income and expenditure account on an accruals basis.

Investment Properties

The investment properties and other properties both comprise land and buildings held as long term investments by the party. They are carried at professional valuations or, if recently acquired at cost.

No depreciation or amortisation is provided in respect of investment properties and other properties. The properties are subject to an annual impairment review carried out by the officers of the party.

Every fifth year a full professional valuation is completed. In addition, if the annual impairment reviews identify material difference then a full valuation will be conducted. The party considers that this accounting policy results in the financial statements giving a true and fair view.

Depreciation

Depreciation is provided on all tangible fixed assets other than freehold land at the following annual rates in order to write off each asset over its estimated useful life:

Long Leasehold Property	- 2% straight line per annum
Fixtures and Equipment	- 25% straight line per annum
Improvements to Property	- 10% straight line per annum

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

Basis of 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. 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.

Operating Leases

Rentals payable and receivable under operating leases are charged or credited to the income and expenditure account on a straight line basis over the terms of the leases.

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.

2. DONATIONS

Consolidated and Central

During the year the party accepted donations greater than £500 (2009: Greater than £200) from permissible donors (as defined by section 54 of the Act) totalling £49,953 (2009 - £38,094).

Under PPERA, single or aggregated donations for an individual greater than £5,000 in any calendar year are reportable to The Electoral Commission.

3. INCOME FROM FUNDRAISING ACTIVITIES

	Consolidated & Central	
	2010	2009
	£	£
Elections and campaigns	11,368	17,743
500 club	8,264	8,684
Presidents club	4,500	5,090
	<u>24,132</u>	<u>31,517</u>

4. INCOME FROM COMMERCIAL ACTIVITIES

	Consolidated & Central	
	2010	2009
	£	£
Merchandise and events	11,105	8,950
Summer school income	1,404	-
	<u>12,509</u>	<u>8,950</u>

5. INVESTMENT INCOME

	Consolidated & Central	
	2010	2009
	£	£
Rental income (external tenants)	<u>12,000</u>	<u>13,200</u>

6. GRANT INCOME

	Consolidated & Central	
	2010	2009
	£	£
Policy Development Unit Grants	<u>147,414</u>	<u>156,612</u>

7. NOTIONAL INCOME

	Consolidated & Central	
	2010	2009
	£	£
Interest received	<u>16</u>	<u>25</u>

PLAID CYMRU

**Notes to the Financial Statements
for the year ended 31 December 2010**

8. (DEFICIT)/SURPLUS BEFORE TAX

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

	Consolidated & Central	
	2010	2009
	£	£
Auditors' remuneration – audit services	4,500	3,500
Auditors' remuneration – non-audit services	1,650	1,300
Operating lease – equipment	1,962	1,685
Impairment of long leasehold property	86,969	-
Depreciation	18,767	19,697

9. OTHER INCOME

	Consolidated		Central	
	2010	2009	2010	2009
	£	£	£	£
Royalties and commissions	317	1,463	317	1,463
External staff salary contributions	33,593	28,701	33,593	28,701
Sundry income	8,833	1,767	-	1,767
Constituency, Branch and Section Registrations	55,284	53,894	55,284	53,894
	98,027	85,825	89,194	85,825

10. COSTS OF FUNDRAISING ACTIVITIES

	Consolidated & Central	
	2010	2009
	£	£
Appeals and donations	7,992	10,011
500 club prizes	3,920	3,084
	11,912	13,095

11. STAFF COSTS & STAFF REMUNERATION

The average number of staff employed by the central party during the year was 15 (2009 – 14). No staff were employed by the regions and committees. Staff costs for the above persons comprise:

	Consolidated & Central	
	2010	2009
	£	£
Wages & Salaries	347,032	299,457
Social Security Costs	30,330	25,302
Other Staff Costs	6,817	2,243
Other Pension Costs	31,154	26,840
	415,333	353,842

No member of staff received remuneration in excess of £50,000.

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**Notes to the Financial Statements
for the year ended 31 December 2010**

12. CAMPAIGN EXPENDITURE

	Consolidated		Central	
	2010	2009	2010	2009
	£	£	£	£
General Election	80,970	22,829	79,220	22,829
Assembly Elections	36,660	23,754	36,660	23,754
European Union Elections	-	65,274	-	65,274
Research Expenditure	71,850	59,423	71,850	59,423
By Elections	-	70	-	70
	<u>189,480</u>	<u>171,350</u>	<u>187,730</u>	<u>171,350</u>

13. OTHER EXPENDITURE

	Consolidated		Central	
	2010	2009	2010	2009
	£	£	£	£
Travelling expenses	12,067	9,976	10,769	9,976
Rent, rates and utilities	17,745	14,097	17,372	14,097
Insurances	2,073	3,830	2,073	3,830
Postage, printing and stationery	17,425	14,406	15,703	14,406
Telephone, fax and e-mail	7,631	7,374	7,631	7,374
Computer costs	5,640	-	5,640	-
Staff training	1,289	2,611	1,289	2,611
Equipment leasing and repair charges	16,260	16,021	16,260	16,021
Office cleaning	4,284	4,198	4,284	4,198
Policy development research and direct costs	13,546	17,624	13,546	17,624
Licences and subscriptions	4,633	8,072	4,633	8,072
Press expenditure	3,023	1,767	3,023	1,767
Sundries	2,755	9,294	2,151	9,294
Accountancy	2,763	1,349	2,763	1,349
Audit	4,500	3,500	4,500	3,500
Professional fees	7,743	-	7,403	-
	<u>123,377</u>	<u>114,119</u>	<u>119,040</u>	<u>114,119</u>

14. INTEREST AND CHARGES PAYABLE

	Consolidated		Central	
	2010	2009	2010	2009
	£	£	£	£
Bank charges	5,492	3,847	5,460	3,847
Bank overdraft, leasing and loan interest	2,095	1,421	2,095	1,421
	<u>7,587</u>	<u>5,268</u>	<u>7,555</u>	<u>5,268</u>

15. TAXATION

	Consolidated & Central	
	2010	2009
	£	£
Corporation tax	1,939	2,289
Over provision for prior year	-	(9,140)
UK taxation – capital gains tax refund	<u>(26,481)</u>	-
	<u>(24,542)</u>	<u>(6,851)</u>

The refund in capital gains tax relates to the sale of Ty Gwynfor in Park Place in 2008.

Provision is made in respect of corporate tax arising in the period on Party activities which are subject to such tax.

Factors that may affect future tax charges

The value of the investment properties is not materially different to historical cost. Consequently a significant tax liability is not expected to crystallise should the properties be sold. However, no sales that may give rise to a significant liability are envisaged in the foreseeable future.

16. TANGIBLE FIXED ASSETS – CONSOLIDATED AND CENTRAL PARTY

	Long leasehold property £	Investment properties £	Fixtures & equipment £	Total £
COST OR VALUATION				
At 1 January 2010	337,460	126,123	106,110	569,693
Additions	-	-	18,900	18,900
Revaluation	<u>(103,125)</u>	-	-	<u>(103,125)</u>
At 31 December 2010	<u>234,335</u>	<u>126,123</u>	<u>125,010</u>	<u>485,468</u>
DEPRECIATION				
At 1 January 2010	13,498	-	82,756	96,254
Charge for year	5,718	-	13,049	18,767
Revaluation	<u>(16,156)</u>	-	-	<u>(16,156)</u>
At 31 December 2010	<u>3,060</u>	<u>-</u>	<u>95,805</u>	<u>98,865</u>
NET BOOK VALUE				
At 31 December 2010	<u>231,275</u>	<u>126,123</u>	<u>29,205</u>	<u>386,603</u>
At 31 December 2009	<u>323,962</u>	<u>126,123</u>	<u>23,354</u>	<u>473,439</u>

The Leasehold Property known as Units 13 & 14, Admirals Landing, Atlantic Wharf, Cardiff was re-valued on 12 July 2010 by independent valuer Hiron Morgan & Yapp. An impairment of £86,969 has been reflected in the Income and Expenditure Account. The investment properties were valued by officers of the Party on 31 December 2010 and market value is not considered to be materially different to historical cost.

17. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Consolidated & Central	
	2010	2009
	£	£
Trade debtors	7,758	9,508
Amounts owed by accounting units	7,080	6,736
Grant debtors	-	11,308
Legacies	50,000	90,506
Prepayments & VAT recoverable	564	12,623
	<u>65,402</u>	<u>130,681</u>

18. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Consolidated & Central	
	2010	2009
	£	£
Bank overdraft	41,296	-
Trade creditors	16,706	16,876
Other creditors	3,000	4,000
Taxation and social security	12,669	12,534
Accruals	16,255	3,000
VAT	194	-
	<u>90,120</u>	<u>36,410</u>

19. SECURED DEBTS

The following secured debts are included within creditors

	Consolidated & Central	
	2010	2009
	£	£
Bank overdraft	<u>41,296</u>	<u>-</u>

The bank overdraft is secured by a first legal charge over the Leasehold Property known as Units 13 & 14, Admirals Landing, Atlantic Wharf, Cardiff. The facility is due for renewal on 15th November 2011.

20. RECONCILIATION OF RESERVES - CONSOLIDATED

	General reserve	Policy development unit reserve	Total
	£	£	£
At 1 January 2009	571,651	3,232	574,883
Surplus for the year	36,674	-	36,674
At 1 January 2010	608,325	3,232	611,557
Deficit for the year	(241,052)	-	(241,052)
Acquired on control of regions and sections	8,430	-	8,430
At 31 December 2010	<u>375,703</u>	<u>3,232</u>	<u>378,935</u>

RECONCILIATION OF RESERVES – CENTRAL PARTY

	General reserve	Policy development unit reserve	Total
	£	£	£
At 1 January 2009	571,651	3,232	574,883
Surplus for the year	<u>36,674</u>	-	<u>36,674</u>
At 1 January 2010	608,325	3,232	611,557
Deficit for the year	<u>(247,522)</u>	-	<u>(247,522)</u>
At 31 December 2010	<u>360,803</u>	<u>3,232</u>	<u>364,035</u>

21. **NET CASH (OUTFLOW)/INFLOW FROM PARTY ACTIVITIES**

	Consolidated	
	2010	2009
	£	£
Net (Deficit)/Surplus for the year	(265,594)	29,823
Decrease/(Increase) in debtors	65,279	(48,666)
Increase in creditors	10,475	3,625
Impairment of fixed assets	86,968	-
Depreciation	18,767	19,697
Interest and charges	7,587	5,268
Net cash (outflow)/inflow from party activities	<u>(76,518)</u>	<u>9,747</u>

22. **RECONCILIATION OF NET CASH (OUTFLOW)/INFLOW TO MOVEMENT IN NET DEBT**

	Consolidated	
	2010	2009
	£	£
Decrease in cash in the year	(68,093)	(58,114)
Net cash inflow from movement in net debt	-	5,324
Change in net debt arising from cash flows	(68,093)	(52,790)
Opening net debt	43,847	96,637
Closing net debt	<u>(24,246)</u>	<u>43,847</u>

23. **ANALYSIS OF NET DEBT**

Consolidated

	1 January 2010	Acquired on control of regions & sections	Cash Flow	31 December 2010
	£	£	£	£
Cash	43,847	8,431	(35,228)	17,050
Overdrafts	-	-	(41,296)	(41,296)
	<u>43,847</u>	<u>8,431</u>	<u>(76,524)</u>	<u>(24,246)</u>
Other loans	-	-	-	-
Total	<u>43,847</u>	<u>8,431</u>	<u>(76,524)</u>	<u>(24,246)</u>

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Notes to the Financial Statements for the year ended 31 December 2010

24. LEGACY RECEIVED AFTER THE YEAR END

The legacy included as a debtor in note 17 remained outstanding at the time these accounts were signed.

25. OPERATING LEASE COMMITMENTS

The following operating lease payments are committed to be paid within one year:

Consolidated and Central	Other operating leases	
	2010 £	2009 £
Expiring:		
Within one year	-	1,263
Greater than five years	<u>2,276</u>	<u>-</u>
	<u>2,276</u>	<u>1,263</u>

26. RELATED PARTY TRANSACTIONS

During the year £3,790 was paid to Adam Price (former MP who stepped down in the build up to the 2010 general election). The amount paid consisted of two separate payments, which were made in relation to work for a policy development paper and Westminster election expenses.

27. POST BALANCE SHEET EVENTS

Dr Gwenllian Landsdown stepped down as Chief Executive on 31 May 2011. Her successor, Rhuanedd Richards has been appointed and will assume the role on 1 September 2011.

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Adroddiad a

Datganiadau Ariannol Cyfun

Am y flwyddyn yn diweddu 31 Rhagfyr 2010

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**Cynnwys y Datganiadau Ariannol
Am y flwyddyn yn diweddu 31 Rhagfyr 2010**

	Tudalen
Trosolwg o Weithgareddau'r Blaid a Gweithgareddau Gwleidyddol	1
Adolygiad y Prif Weithredwr	2
Adroddiad y Trysorydd	3
Datganiad o gyfrifoldebau'r Trysorydd	4
Adroddiad yr Archwilwyr Annibynnol i'r Aelodau	5-6
Cyfrif Incwm a Gwariant Cyfun	7
Cyfrif Incwm a Gwariant y Blaid yn Ganolog	8
Mantolen Gyfun	9
Mantolen y Blaid yn Ganolog	10
Datganiad Llif Arian Cyfun	11
Nodiadau am y datganiadau ariannol	12-20

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Trosolwg o Weithgareddau'r Blaid a Gweithgareddau Gwleidyddol Am y flwyddyn yn diweddu 31 Rhagfyr 2010

Mae'r paragraffau a ganlyn yn amlinellu gwybodaeth weinyddol berthnasol a'r gweithgareddau Pleidiol a Gwleidyddol yr ymgymerwyd â hwy yn ystod y flwyddyn.

Pencadlys y Blaid

Plaid Cymru - The Party of Wales
Ty Gwynfor
Marine Chambers
Cwrt Anson
Glanfa'r Iwerydd
Caerdydd
CF10 4AL

Swyddogion ariannol allweddol a staff y Blaid fel ar 31 Rhagfyr 2010

- Cadeirydd – Ellen ap Gwynn
- Trysorydd – Dafydd Trystan
- Prif Weithredwr - Dr Gwenllïan Lansdown
- Cyfarwyddyd Cyllid – Richard Grigg
- Swyddog Cyllid – Nigel Bevan
- Pennaeth Datblygu – Alun Evans
- Swyddog Ymgynghori Polisi – Cai Jones
- Pennaeth Gwleidyddiaeth – Geraint Day
- Pennaeth Gwasanaethau Aelodau – Caryl Wyn Jones
- Cydlynnydd Polisi – Dyfan Powel
- Swyddog Ymgyrchoedd – Morgan Lloyd
- Swyddog Ymchwil a Pholisi – Lowri Jackson
- Swyddog Codi Arian – Vici Jones
- Swyddog Aelodaeth a Data – Shaughan Feakes
- Cyfieithydd – Meg Elis
- Swyddog Ymgyrchu – Luke Nicholas
- Swyddog Datblygu – Chad Rickard

Ymddiswyddodd y Dr Gwenllïan Lansdown fel Prif Weithredwr ar 31 Mai 2011. Penodwyd ei holynydd, Rhuanedd Richards, a daw i'w swydd ar 1 Medi 2011.

Strwythur Gweithredol

Rheolir gweithgareddau ariannol beunyddiol Plaid Cymru gan y Prif Weithredwr Mae'r Pwyllgor Cyllid yn cyfarfod bob mis ac yn gyfrifol am fonitro a chyfarwyddo cyllid y blaid. Bydd y Pwyllgor Cyllid yn adrodd yn rheolaidd i'r Pwyllgor Gwaith Cenedlaethol. Bydd y Gynhadledd yn cymeradwyo'r cyfrifon blyneddol, a'r Cyngor Cenedlaethol sy'n cymeradwyo'r gyllideb flynyddol.

Mae gan Blaid Cymru 43 o unedau cyfrifo cofrestredig. Gostyngwyd nifer yr unedau cyfrifo yn 2010 pryd y cymerwyd yr adrannau a'r rhanbarthau i mewn i'r uned gyfrifo genedlaethol (Y Blaid yn Ganolog).

Gweithgareddau Gwleidyddol yn ystod y flwyddyn

Dychwelwyd tri AS dros Blaid Cymru yn Etholiad Cyffredinol y DG a gynhaliwyd y Mai 2010.

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Adroddiad Swyddogion y Blaid Am y flwyddyn yn diwedd 31 Rhagfyr 2010

ADOLYGIAD Y PRIF WEITHREDWR

Yn yr oes hon o etholiadau blynyddol, 2010 oedd tro Etholiad Cyffredinol y DG gyda 40 AS wedi eu hethol ar ran etholwyd Cymru.

Wrth i ni nesáu at etholiad cenedlaethol 2011 yng Nghymru, yr oedd etholiad San Steffan yn heriol.

Dychwelodd Plaid Cymru dri AS gyda Hywel Williams yn ennill sedd newydd Arfon, Jonathan Edwards yn cael ei ethol yn Nwyrain Caerfyrddin a Dinefwr ac Elfyn Llwyd yn dychwelyd i wasanaethu etholwyr yn Nwyfor Meirionnydd.

Er hynny, yr oedd hyn yn etholiad heriol i Blaid Cymru gyda'r enillion disgwylidig (yn dilyn canlyniadau'r etholiadau Cyngor yn 2008 ac etholiad Ewropeaidd 2009) heb ddigwydd.

yn 2010, parhaodd y blaid i wneud cynnydd o ran buddsoddiadau allweddol.

Ymysg y rhain yr oedd parhau gwaith yr Uned Ddatblygu i ddatblygu strwythurau'r blaid mewn rhannau o Gymru lle bu'r drefniadaeth yn draddodiadol wan, a phenodi Swyddog y Wasg a Chyfathrebu i ganolbwyntio ar ein presenoldeb ar-lein. Fel arall, yr oedd adnoddau wedi eu targedu ar seddi ffocws er myn cynnal ymgyrchu'r blaid ar lawr gwlad.

Mae parhau i bwysleisio codi arian a'r cynnydd mewn incwm aelodaeth diolch i Ddebyd Uniongyrchol yn yr un modd wedi golygu y gall barhau i fuddsoddi yn ei seilwaith ymgyrchu yn enwedig o ran arloesedd a thechnoleg newydd, gan gynnwys gwefan newyddi yn lle gwefan y blaid ac amrywiol fân wefannau.

Yr oeddem hefyd wedi gallu parhau i fuddsoddi mewn ymgyrchu ar lawr gwlad, gyda help ariannol er mwyn sicrhau ymgyrch mor broffesiynol ag sydd modd.

Fel erioed, mae'n bwysig cydnabod gwaith caled a diwydrwydd ein haelodaeth, yr Aelodau Etholedig a'r staff. Heb eu cefnogaeth hwy, allai'r blaid ddim gweithredu fel y gwnaiff.

Dr Gwenllïan Lansdown
Prif Weithredwr

PLAID CYMRU

Adroddiad y Trysorydd am y flwyddyn yn diweddau 31 Rhagfyr 2010

Cyflwynir Cyfrifon Blynyddol 2010 yma. Tra bod sail asedau'r Blaid yn dal yn weddol gryf, dengys y cyfrifon hyn rai o'r heriau ariannol mawr sy'n wynebu Plaid Cymru. Er bod incwm aelodaeth wedi cynyddu yn sylweddol, llwyddwyd i wario ar ymgyrchu yn unig oherwydd llawer o gymynroddion hael iawn.

Yn y tymor hir, rhaid i gyfrifon y Blaid ddychwelyd i fod yn wastad er mwyn adeiladu "cist ymgyrch" cyn Etholiadau Cynulliad Cenedlaethol 2016. Rhaid i ni hefyd ystyried strwythur ariannol y Blaid ar lefel leol. Rhaid i ni fod mewn sefyllfa i ddeall pam fod Etholaethau gydag aelodaeth debyg mor wahanol eu perfformiad ariannol. Mae rhai yn cyfrannu'n hael at y blaid yn genedlaethol ac yn gallu ymgyrchu'n effeithiol trwy gydol y flwyddyn. Nid oes gan eraill, mewn meysydd lle'r ydym yn etholiadol gryf, y gallu ariannol i ymladd ymgyrched etholiadol effeithiol.

Rwy'n falch bod y Blaid wedi penderfynu cynnal adolygiad o'i gweithrediadau o'r bôn i'r brig yng ngoleuni canlyniadau etholiad 2011. Rhaid i gyllid a threfniadaeth y Blaid fod yn rhan allweddol o'r adolygiad hwn.

Carwn dalu teyrnged i waith y cyn-Brif Weithredwr Dr Gwenllïan Lansdown a dymuno'n dda iddi am y dyfodol. Yr wyf yn arbennig o ddyledus i aelodau Pwyllgor Cyllid ac Adnoddau'r Blaid, sydd yn parhau i chwarae rhan lawn a gweithgar yn rheoli cyllid y Blaid o fis i fis.

Ar nodyn personol, carwn hefyd dalu teyrnged i Nigel Bevan – ein swyddog cyllid o 2004 i 2011. Gwnaeth Nigel gyfraniad enfawr i redeg effeithiol y Blaid yn genedlaethol a bu'n ffynhonnell werthfawr o gyngor a chyfarwyddyd i mi, fel Prif Weithredwr ac yn fwy diweddar fel Trysorydd Cenedlaethol.



David Trystan Davies
Trysorydd Cenedlaethol

PLAID CYMRU

Datganiad o gyfrifoldebau'r Trysorydd am y flwyddyn yn diweddu 31 Rhagfyr 2010

Mae Deddf Pleidiau Gwleidyddol, Etholiadau a Refferenda 2000 yn mynnu bod Trysorydd y blaid yn paratoi datganiadau ariannol ar gyfer pob blwyddyn ariannol sydd yn rhoi golwg gywir a theg o gyflwr y blaid a'i gwarged neu ddiffyg am y cyfnod hwnnw. Wrth baratoi'r datganiadau ariannol hynny, mae gofyn i'r trysorydd wneud y canlynol:

- dewis polisiâu cyfrifo addas a'u cymhwyso yn gyson;
- dod i farn a gwneud amcangyfrifon sydd yn rhesymol ac yn ddarbodus;
- dweud a ddilynwyd safonau cyfrifo cymwys, yn amodol ar unrhyw amrywiadau perthnasol a ddatgelwyd ac a esboniwyd yn y datganiadau ariannol; a
- paratoi'r datganiadau ariannol ar sail cwmni gweithredol onid yw'n amhriodol rhagdybio y bydd y blaid yn parhau mewn busnes.

Mae Adran 41 y Ddeddf yn mynnu bod y Trysorydd yn gyfrifol am gadw cofnodion cyfrifo cywir sydd yn datgelu yn rhesymol fanwl a chywir ar unrhyw adeg sefyllfa ariannol y blaid ar yr adeg honno, a'u galluogi i sicrhau bod y datganiadau ariannol yn cydymffurfio â'r Ddeddf. Mae Adran 43 y Ddeddf yn mynnu bod y trysorydd yn gyfrifol am gyflwyno'r datganiad cyfrifon i'r Comisiwn Etholiadol erbyn y terfyn amser a nodwyd.

At Drysorydd Plaid Cymru

Yr ydym wedi archwilio datganiadau ariannol Plaid Cymru am y flwyddyn yn diwedd 31 Rhagfyr 2010 sef y cyfrif Incwm a Gwariant Cyfun, Datganiad Enillion a Chollledion y Blaid yn Ganolog, Y Datganiad Cyfun Elw a Chollled Cydnabyddedig, nodyn Cost Hanesyddol Cyfun Elw a Chollled, Nodyn Cost Hanesyddol Elw a Chollled, Y Datganiad Elw a Chollled Cydnabyddedig, y Fantolen Gyfun, Mantolen y Blaid yn Ganolog, y Datganiad Llif Arian Cyfun a'r nodiadau cysylltiedig. Paratowyd y datganiadau ariannol hyn dan y confensiwn cost hanesyddol a'r polisiau cyfrifo a osodir allan ar dudalennau 12-13.

Gwneir yr adroddiad hwn yn unig i drysorydd cofrestredig Plaid Cymru yn unol â rheolau'r Blaid ac adran 43 Deddf Pleidiau Gwleidyddol, Etholiadau a Refferenda 2000. Cynhaliwyd ein gwaith archwilio er mwyn i ni ddatgan wrth y Trysorydd y materion hynny y mae gofyn i ni eu datgan wrtho mewn adroddiad archwiliwr ac nid at unrhyw ddiiben arall. I'r graddau eithaf a ganiateir gan y gyfraith, nid ydym yn derbyn nac yn ymgymryd â chyfrifoldeb i unrhyw un ac eithrio'r Trysorydd am ein gwaith archwilio, am yr adroddiad hwn, nac am y farn y daethom iddi.

Cyfrifoldebau trysoryddion cofrestredig ac archwilywyr

Mae cyfrifoldebau'r Trysorydd cofrestredig am baratoi'r adroddiad blynyddol a'r datganiadau ariannol yn unol â'r gyfraith gymwys a Safonau Cyfrifo'r Deyrnas Gyfunol wedi eu gosod allan yn y Datganiad o Gyfrifoldebau'r Trysorydd.

Ein cyfrifoldeb ni yw archwilio'r datganiadau ariannol yn unol â'r gofynion cyfreithiol a rheolaethol perthnasol a Safonau Archwilio Rhyngwladol.

Adroddwn i chi ein barn ynglyn ag a yw'r datganiadau ariannol yn rhoi golwg gywir a theg ac a ydynt wedi eu paratoi yn unol â Deddf Pleidiau Gwleidyddol, Etholiadau a Refferenda 2000 a'r Canllaw i Ddatganiad Cyfrifon a chyfarwyddyd arall a gyhoeddir gan y Comisiwn Etholiadol dan hynny. Adroddwn i chi hefyd os, yn ein barn ni, nad yw'r Trosolwg yn gyson â'r datganiadau ariannol, oni chadwodd y blaid gofnodion cyfrifo cywir neu oni dderbyniasom yr holl wybodaeth a'r esboniadau y mae gofyn i ni eu cael ar gyfer ein harchwiliad.

Byddwn yn darllen y wybodaeth arall sydd yn yr Adroddiad Blynyddol, ac yn ystyried a yw'n gyson â'r datganiadau ariannol a archwiliwyd. Adroddiad Swyddogion y Blaid yw'r unig wybodaeth arall. Byddwn yn ystyried yr oblygiadau ar gyfer ein hadroddiad os digwydd i ni ddod yn ymwybodol o unrhyw beth sy'n ymddangos fel camddatganiadau neu anghysonderau sylweddol yn y datganiadau ariannol. Nid yw ein cyfrifoldebau yn ymestyn at unrhyw wybodaeth arall.

Sail barn archwilio

Cynnalasom ein harchwiliad yn unol â Safonau Archwilio'r Deyrnas Gyfunol a gyhoeddir gan y Bwrdd Arferion Archwilio. Mae archwiliad yn cynnwys archwilio, fel prawf, tystiolaeth sydd yn berthnasol i'r symiau a'r datgeliadau yn y datganiadau ariannol. Mae hefyd yn cynnwys asesiad o'r amcangyfrifon a'r farn sylweddol a wnaed gan y trysorydd cofrestredig wrth baratoi'r datganiadau ariannol, ac a yw'r polisiau cyfrifo yn briodol i amgylchiadau'r blaid, yn cael eu cymhwyso'n gyson a'u datgelu yn ddigonol.

Cynlluniasom a chynnal ein harchwiliad er mwyn cael yr holl wybodaeth a'r esboniadau a oedd yn ein barn ni yn angenrheidiol er mwyn darparu digon o dystiolaeth i roi sicrwydd rhesymol i ni bod y datganiadau ariannol yn rhydd o gamddatganiadau perthnasol, boed hynny wedi ei achosi gan dwyll neu afreoleidd-dra neu wallau eraill. Wrth ddod i'n barn, buom hefyd yn gwerthuso digonoldeb cyffredinol cyflwyno'r wybodaeth yn y datganiadau ariannol.

Barn

Yn ein barn ni, mae'r datganiadau ariannol yn rhoi golwg gywir a theg o gyflwr materion ariannol y blaid fel ar 31 Rhagfyr 2010 a'i ddiffyg am y flwyddyn yn diweddu bryd hynny ac fe'u paratowyd yn gywir yn unol â'r polisiau cyfrifo sydd ar dudalennau 12-13 a gofynion Deddf Pleidiau Gwleidyddol, Etholiadau a Refferenda 2000.



KTS OWENS THOMAS CYFYNGEDIG
Cyfrifwyr Siartredig ac Archwilydd Cofrestredig
Y Ty Cyfrif
Porth Celtaidd
Caerdydd
CF11 0SN

Dyddiad: 22.6.11

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Cyfrif Incwm a Gwariant Cyfun am y flwyddyn yn diweddu 31 Rhagfyr 2010

	Nodyn	2010 £	2009 £
INCWM	1		
Incwm Rhoddion	2	122,057	118,446
Ffioedd aelodaeth a thanysgrifiadau		116,204	98,111
Incwm o weithgareddau codi arian	3	24,132	31,517
Incwm o weithgareddau masnachol	4	12,509	8,950
Incwm o gymynroddion		60,496	216,366
Incwm Buddsoddiadau	5	12,000	13,200
Incwm Grant	6	147,414	156,612
Incwm o Gynadleddau		74,259	69,753
Incwm mewn enw	7	16	25
Incwm Arall	9	98,027	85,825
Cyfanswm Incwm		667,114	798,805
GWARIANT			
Cost gweithgareddau codi arian	10	11,912	13,095
Cost gweithgareddau masnachol		16,972	23,861
Gwariant mewn enw		16	25
Costau Staff	11	415,333	353,842
Dadbrisió		18,767	19,697
Nam asedau sefydlog	16	86,969	-
Gwariant Ymgyrchoedd	12	189,480	171,350
Llog a Thaliadau Taladwy	14	7,587	5,268
Gwariant y Gynhadledd		62,295	67,725
Gwariant Arall	13	123,377	114,119
Cyfanswm Gwariant		932,708	768,982
(Diffyg) / Gwarged cyn trethiant		(265,594)	29,823
Trethiant	15	24,542	6,851
(Diffyg Net) / Gwarged Net am y flwyddyn	20	(241,052)	36,674

Datganiad Cyfun Enillion a Cholledion Cydnabyddedig

Nid oedd enillion a cholledion cydnabyddedig eraill ar wahân i'r (Diffyg Net) / Gwarged Net am y flwyddyn.

Nodyn am gost elw a cholledion hanesyddol cyfun

Nid oes gwahaniaeth sylweddol rhwng y (Diffyg Net) / Gwarged Net am y flwyddyn a'r hyn sydd yn cyfateb iddynt mewn cost hanesyddol.

Mae'r nodiadau ar dudalennau 12 i 20 yn ffurfio rhan o'r datganiadau ariannol hyn.

PLAID CYMRU

Cyfrif Incwm a Gwariant y Blaid yn Ganolog am y flwyddyn yn diweddu 31 Rhagfyr 2010

	Nodyn	2010 £	2009 £
INCWM	1		
Incwm Rhoddion	2	122,057	118,446
Ffioedd aelodaeth a thanysgrifiadau		111,292	98,111
Incwm o weithgareddau codi arian	3	24,132	31,517
Incwm o weithgareddau masnachol	4	12,509	8,950
Incwm o gymynroddion		60,496	216,366
Incwm Buddsoddiadau	5	12,000	13,200
Incwm Grant	6	147,414	156,612
Incwm o Gynadleddau		73,704	69,753
Incwm mewn enw	7	16	25
Incwm Arall	9	89,194	85,825
Cyfanswm Incwm		652,814	798,805
GWARIANT			
Cost gweithgareddau codi arian	10	11,912	13,095
Cost gweithgareddau masnachol		16,972	23,861
Gwariant mewn enw		16	25
Costau Staff	11	415,333	353,842
Dadbrisió		18,767	19,697
Nam asedau sefydlog	16	86,969	-
Gwariant Ymgyrchoedd	12	187,730	171,350
Llog a Thaliadau Taladwy	14	7,555	5,268
Gwariant y Gynhadledd		60,584	67,725
Gwariant Arall	13	119,040	114,119
Cyfanswm Gwariant		924,878	768,982
(Diffyg) / Gwarged cyn trethiant		(272,064)	29,823
Trethiant	15	24,542	6,851
(Diffyg Net) / Gwarged Net am y flwyddyn	20	(247,522)	36,674

Datganiad Enillion a Cholledion Cydnabyddedig

Nid oedd enillion a cholledion cydnabyddedig eraill ar wahân i'r (Diffyg Net) / Gwarged Net am y flwyddyn.

Nodyn am gost elw a cholledion hanesyddol

Nid oes gwahaniaeth sylweddol rhwng y (Diffyg Net) / Gwarged Net am y flwyddyn a'r hyn sydd yn cyfateb iddynt mewn cost hanesyddol.

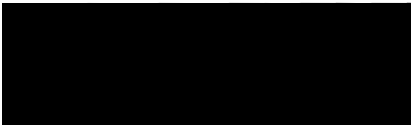
Mae'r nodiadau ar dudalennau 12 i 20 yn ffurfio rhan o'r datganiadau ariannol hyn.

PLAID CYMRU

**Mantolen Gyfun
fel ar 31 Rhagfyr 2010**

	Nodiadau	2010 £	2009 £
ASEDAU SEFYDLOG			
Asedau diriaethol	16	386,603	473,439
ASEDAU CYFREDOL			
Dyledwyr	17	65,402	130,681
Arian yn y banc ac mewn llaw		17,050	43,847
		82,452	174,528
CREDYDWYR			
Symiau yn dod yn ddyledus ymhen un flwyddyn	18	(90,120)	(36,410)
(RHWYMEDIGAETHAU) / ASEDAU CYFREDOL NET		(7,668)	138,118
CYFANSWM ASEDAU LLAI RHWYMEDIGAETHAU CYFREDOL		378,935	611,557
WRTH GEFN			
Cronfa gyffredinol wrth gefn	20	375,703	608,325
Cronfa wrth gefn yr uned ddatblygu polisi	20	3,232	3,232
WRTH GEFN	20	378,935	611,557

Cymeradwywyd y datganiadau ariannol gan Swyddogion y Blaid ar 29/6/11.....a llofnodwyd ar eu rhan gan:



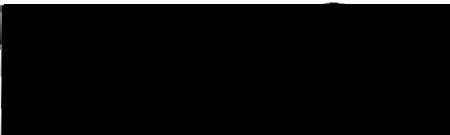
Trysorydd

PLAID CYMRU

**Mantolen y Blaid yn Ganolog
fel ar 31 Rhagfyr 2010**

	Nodyn	2010 £	2009 £
ASEDAU SEFYDLOG			
Asedau diriaethol	16	386,603	473,439
ASEDAU CYFREDOL			
Dyledwyr	17	65,402	130,681
Arian yn y banc ac mewn llaw		2,150	43,847
		<u>67,552</u>	<u>174,528</u>
CREDYDWYR			
Symiau yn dod yn ddyledus ymhen un flwyddyn	18	(90,120)	(36,410)
(RHWYMEDIGAETHAU) / ASEDAU CYFREDOL NET		<u>(22,568)</u>	<u>138,118</u>
CYFANSWM ASEDAU LLAI RHWYMEDIGAETHAU CYFREDOL		364,035	611,557
WRTH GEFN			
Cronfa gyffredinol wrth gefn	20	360,803	608,325
Cronfa wrth gefn yr uned ddatblygu polisi	20	3,232	3,232
WRTH GEFN	20	<u>364,035</u>	<u>611,557</u>

Cymeradwywyd y datganiadau ariannol gan Swyddogion y Blaid ar...29/6/11.....a llofnodwyd ar eu rhan gan:



Trysorwr

Mae'r nodiadau ar dudalennau 12 i 20 yn ffurfio rhan o'r datganiadau ariannol hyn.

PLAID CYMRU**Datganiad Llif Arian Cyfun
31 Rhagfyr 2010**

	Nodiadau	2010 £	2009 £
Llif arian net (allan) / i mewn o Weithgareddau'r Blaid	21	(76,518)	9,747
Enillion ar Fuddsoddi a Gwasanaethu Cyllid Llog a dalwyd		(7,587)	(5,268)
Trethiant Ad-daliad treth gorfforaeth y DG / (talwyd)	15	26,481	(50,528)
Gwariant Cyfalaf a Buddsoddiad Ariannol Prynu Asedau Sefydlog Diriaethol	16	(18,900)	(6,741)
Caffael a Gwaredu Arian net a gafwyd ar reoli rhanbarthau ac adrannau		8,431	
Cyllido Ad-dalu Benthyciadau	22	—	<u>(5,324)</u>
Gostyngiad mewn arian yn y flwyddyn	23	(68,093)	<u>(58,114)</u>

Mae'r nodiadau ar dudalennau 12 i 20 yn ffurfio rhan o'r datganiadau ariannol hyn.

**Nodiadau am y datganiadau ariannol
am y flwyddyn yn diwedd 31 Rhagfyr 2010**

I. POLISIAU CYFRIFO

Sylfaen paratoi

Nid yw Plaid Cymru wedi ei hymgorffori mewn cyfraith ac nid yw felly wedi ei rhwymo gan Ddeddf Cwmniâu 2006. Mae gofyn i'r blaid baratoi datganiadau ariannol yn unol â Ddeddf Pleidiau Gwleidyddol, Etholiadau a Refferenda 2000 ('PPERA').

Paratowyd y datganiadau ariannol dan y confensiwn cost hanesyddol yn unol â'r safonau cyfrifo cymwys a'r Nodiadau Canllaw i'r Datganiad Cyfrifon a gyhoeddwyd gan y Comisiwn Etholiadol.

Fel gyda phleidiau gwleidyddol eraill, mae Plaid Cymru yn dibynnu ar incwm aelodaeth a chodi arian i ateb cyfran fawr o'i gwariant, gan gynnwys y rhan fwyaf o'i gwariant nad yw'n wariant cylchol. Mae'r Blaid hefyd yn derbyn rhoddion gan gefnogwyr y blaid. Mae'r cyfryw incwm yn ei hanfod yn anwadal. Mae'r Blaid hefyd yn dibynnu ar gefnogaeth gyson ei bancwyr.

Mae'r Trysorydd Cenedlaethol wedi adolygu'r cyllidebau gwariant a'r rhagfynegiadau llif arian ar gyfer y blaid o'r cyfnod at fis Rhagfyr 2012 ac y mae'n fodlon y bydd digon o incwm aelodaeth, incwm codi arian ac arian o ffynonellau eraill ar gael i'r blaid ateb ei hymrwymiaadau ariannol a chyrraedd ei amcanion trefniadol a gwleidyddol. Ar y sail hon mae'r Trysorydd Cenedlaethol yn ystyried ei bod yn briodol paratoi'r cyfrifon ar sail busnes gweithredol.

Sail cyfuno

Ym mis Chwefror 2010, gostyngodd Plaid Cymru nifer yr unedau cyfrifo yng Nghymru trwy broses o uno a chyfuno. Unodd y rhan fwyaf o unedau gyda'r unedau cyfrifol lleol, ac y maent yn dal yn atebol i'r Comisiwn Etholiadol yn unigol. Nid yw'r unedau cyfrifo hyn wedi eu cyfuno i'r cyfrifon hyn. Gadawodd yr uno 5 pwyllgor rhanbarthol a 5 adran o'r blaid i'w cymryd dan reolaeth Plaid Cymru, y blaid gwleidyddol ganolog. Dyma'r rhanbarthau a'r adrannau a gynhwysir yn y cyfrifon cyfun hyn:

- Cymdeithas y Cynghorwyr
- Cymru X
- Adran y Menywod
- Undeb
- Adran Cydraddoldeb
- Pwyllgor Canol De Cymru
- Pwyllgor Canolbarth a Gorllewin Cymru
- Pwyllgor Dwyrain De Cymru
- Pwyllgor Gorllewin De Cymru
- Pwyllgor Gogledd Cymru

Nid oes gan y blaid yn ganolog unrhyw fuddsoddiad yn y pwyllgorau na'r adrannau hyn.

Mae'r ffigyrau cymharol am y cyfrifon hyn yn adlewyrchu Plaid Cymru fel un endid (y Blaid yn Ganolog), gan nad oedd y Blaid yn rheoli'r pwyllgorau a'r adrannau hyn y flwyddyn cynt.

Mae'r cyfrifon am y rhanbarthau a'r adrannau sydd bellach wedi eu cyfuno yn cael eu cynhyrchu yn bennaf ar sail cyfrifo arian yn hytrach nac ar sail cronni. Ni ystyriwyd y buasai ail-ddatgan y canlyniadau hyn ar sail cronni, am y cyfnod ers sefydlu rheolaeth, yn cael effaith sylweddol ar y canlyniadau am y flwyddyn.

PLAID CYMRU

Nodiadau am y datganiadau ariannol am y flwyddyn yn diwedd 31 Rhagfyr 2010

Incwm

Cydnabyddir incwm pan atebwyd yr holl amodau canlynol:

- Fod gan y blaid yr hawl i'r ased;
- Fod sicrwydd rhesymol y derbynir yr ased; a
- Fod modd mesur gwerth yr ased yn weddol sicr.

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

- Cydnabyddir rhoddion o asedau mewn arian a buddsoddiadau rhydd yn ôl gwerth y farchnad yn y cyfrif incwm a gwariant adeg eu derbyn.
- Cydnabyddir grantiau yn y cyfrif incwm a gwariant pan atebwyd amodau eu derbyn.
- Cydnabyddir ffioedd aelodaeth a thanysgrifiadau nad ydynt yn ddyledus yn y cyfrif incwm a gwariant yn y cyfnod y mae a wnelont ag ef.
- Cydnabyddir cymynroddion pan fo cynrychiolwyr personol yr ymadawedig wedi hysbysu'r blaid am y gymynrodd, eu bod wedi derbyn grant cynrychiolaeth ac nad oes unrhyw faterion o bwys heb eu datrys parthed union raniad yr ystâd.
- Cydnabyddir llog sydd i'w dderbyn ac incwm rhent yn y cyfrif incwm a gwariant ar sail groniodol.

Eiddo Buddsoddi

Mae'r eiddo buddsoddi ac eiddo arall yn golygu tir ac adeiladau a ddelir fel buddsoddiadau tymor hir gan y blaid. Fe'u cludir yn ôl prisiau proffesiynol, neu os cafwyd hwy yn ddiweddar, ar gost.

Ni ddarperir dadbrisiad nac amorteiddio parthed eiddo buddsoddi ac eiddo arall. Mae'r holl eiddo yn destun adolygiad nam blynyddol a gynhelir gan swyddogion y blaid.

Bob pumed flwyddyn, cynhelir prisiau proffesiynol llawn. Hefyd, os bydd yr adolygiadau nam blynyddol yn nodi gwahaniaeth sylweddol, yna cynhelir prisiau llawn. Ym marn y blaid, mae'r polisi cyfrifo hwn yn golygu bod y datganiadau ariannol yn rhoi golwg gywir a theg.

Dadbrisi

Darperir dadbrisiad ar yr holl asedau sefydlog diriaethol ac eithrio tir rhydd-ddaliad ar y cyfraddau blynyddol a ganlyn er mwyn lleihau gwerth pob ased dros amcangyfrif o'i einioes fuddiol:

Eiddo Prydles Hir	-2% llinell syth y flwyddyn
Fficiadau a Chyfarpar	-25% llinell syth y flwyddyn
Gwelliannau i Eiddo	-10% llinell syth y flwyddyn

Caiiff yr angen am ysgrifennu i lawr nam ar unrhyw ased sefydlog ei asesu trwy gymharu gwerth cludo'r ased yn erbyn yr uchaf o'i werth realeiddio neu werth ei ddefnyddio.

Sail Trethiant

Trinnir y Blaid fel cymdeithas anghorfforedig at ddibenion treth ac y mae felly'n atebol am dreth gorfforaeth ar ei incwm buddsoddi. Fe'i trethir hefyd ar unrhyw drafodion buddsoddi sy'n esgor ar enillion cyfalaf. Ni chydabyddir unrhyw dreth ohiriedig am fod incwm buddsoddi yn cael ei drethu ar yr un sail â'i gydnabod yn y cyfrif incwm a gwariant.

Prydlesi Gweithredol

Mae rhenti a godir ac a dderbynir dan brydlesi gweithredol yn cael eu gosod neu eu credydu i'r cyfrif incwm a gwariant ar sail llinell syth dros dymhorau'r prydlesi.

Treth Ar Werth

Mae'r blaid wedi ei chofrestru at ddibenion Treth Ar Werth (TAW) ond mae'n atebol ar drafodion y gellir codi amdanynt yn unig. Cytunwyd ar fformiwla eithrio rhannol gydag Adran Refeniw a Thollau EM ac adenillwyd TAW. Cynhwysir gwerth y TAW nad oes modd ei adennill yn y categorïau gwariant perthnasol yn y cyfrif Incwm a Gwariant.

PLAID CYMRU

Nodiadau am y datganiadau ariannol am y flwyddyn yn diweddu 31 Rhagfyr 2010

2. RHODDION

Cyfun a Chanolog

Yn ystod y flwyddyn derbyniodd y blaid roddion mwy na £500 (2009: Mwy na £200) gan roddwyr a ganiateir (fel y'u diffinnir gan adran 54 y Ddeddf) oedd yn gyfanswm o £49,953 (2009 - £38,094).

Dan DPGER, mae'n rhaid adrodd i'r Comisiwn Etholiadol am roddion unigol neu gronedig sydd dros £5,000 gan unigolyn mewn unrhyw flwyddyn galendr.

3. INCWM O WEITHGAREDDAU CODI ARIAN

	Cyfun a Chanolog	
	2010	2009
	£	£
Etholiadau ac ymgyrchoedd	11,368	17,743
Clwb 500	8,264	8,684
Clwb y Llywydd	4,500	5,090
	<u>24,132</u>	<u>31,517</u>

4. INCWM O WEITHGAREDDAU MASNACHOL

	Cyfun a Chanolog	
	2010	2009
	£	£
Nwyddau a digwyddiadau	11,105	8,950
Incwm ysgol haf	1,404	-
	<u>12,509</u>	<u>8,950</u>

5. INCWM BUDDSODDIADAU

	Cyfun a Chanolog	
	2010	2009
	£	£
Incwm rhent (tenantiaid allanol)	<u>12,000</u>	<u>13,200</u>

6. INCWM GRANT

	Cyfun a Chanolog	
	2010	2009
	£	£
Grantiau'r Uned Datblygu Polisi	<u>147,414</u>	<u>156,612</u>

7. INCWM MEWN ENW

	Cyfun a Chanolog	
	2010	2009
	£	£
Llog a dderbyniwyd	<u>16</u>	<u>25</u>

PLAID CYMRU

Nodiadau am y datganiadau ariannol am y flwyddyn yn diweddu 31 Rhagfyr 2010

8. (DIFFYG)/GWARGED CYN TRETH

Datgenir y (Diffyg) / Gwarged cyn treth wedi codi / (credydu):

	Cyfun a Chanolog	
	2010	2009
	£	£
Talu archwilwyr – gwasanaethau archwilio	4,500	3,500
Talu archwilwyr – gwasanaethau heb fod yn archwilio	1,650	1,300
Prydles weithredol - cyfarpar	1,962	1,685
Nam eiddo prydles hir	86,969	-
Dadbriso	18,767	19,697

9. INCWM ARALL

	Cyfun		Canolog	
	2010	2009	2010	2009
	£	£	£	£
Breindaliadau a chomisiynau	317	1,463	317	1,463
Cyfraniadau cyflog staff allanol	33,593	28,701	33,593	28,701
Incwm amrywiol	8,833	1,767	-	1,767
Cofrestriadau Etholaethau, Canghennau ac Adrannau	55,284	53,894	55,284	53,894
	<u>98,027</u>	<u>85,825</u>	<u>89,194</u>	<u>85,825</u>

10. COST GWEITHGAREDDAU CODI ARIAN

	Cyfun a Chanolog	
	2010	2009
	£	£
Apeliadau a rhoddion	7,992	10,011
Gwobrau Clwb 500	3,920	3,084
	<u>11,912</u>	<u>13,095</u>

11. COSTAU STAFF A THALIADAU I STAFF

Cyfartaledd nifer y staff a gyflogwyd gan y blaid yn ganolog yn ystod y flwyddyn oedd 15 (2009 - 14). Ni chyflogwyd unrhyw staff gan y rhanbarthau na'r pwyllgorau. Dyma'r costau staff am yr uchod:

	Cyfun a Chanolog	
	2010	2009
	£	£
Cyflogau	347,032	299,457
Costau nawdd cymdeithasol	30,330	25,302
Costau staff eraill	6,817	2,243
Costau pensiwn eraill	31,154	26,840
	<u>415,333</u>	<u>353,842</u>

Ni dderbyniodd unrhyw aelod o staff daliad o fwy na £50,000.

PLAID CYMRU

**Nodiadau am y datganiadau ariannol
am y flwyddyn yn diwedd 31 Rhagfyr 2010**

12. GWARIANT YMGYRCHOEDD

	Cyfun		Canolog	
	2010 £	2009 £	2010 £	2009 £
Etholiad Cyffredinol	80,970	22,829	79,220	22,829
Etholiad Y Cynulliad	36,660	23,754	36,660	23,754
Etholiadau'r Undeb Ewropeaidd	-	65,274	-	65,274
Gwariant Ymchwil	71,850	59,423	71,850	59,423
Isetholiadau	-	70	-	70
	<u>189,480</u>	<u>171,350</u>	<u>187,730</u>	<u>171,350</u>

13. GWARIANT ARALL

	Cyfun		Canolog	
	2010 £	2009 £	2010 £	2009 £
Treuliau teithio	12,067	9,976	10,769	9,976
Rhent, trethi a chyfleustodau	17,745	14,097	17,372	14,097
Yswiriannau	2,073	3,830	2,073	3,830
Postio, argraffu a nwyddau papur	17,425	14,406	15,703	14,406
Teliffon, ffacs ac e-bost	7,631	7,374	7,631	7,374
Costau cyfrifiadur	5,640	-	5,640	-
Hyfforddi staff	1,289	2,611	1,289	2,611
Taliadau prydlesu a thrwsio cyfarpar	16,260	16,021	16,260	16,021
Glanhau'r swyddfa	4,284	4,198	4,284	4,198
Costau ymchwil a chostau uniongyrchol ymchwil a datblygu polisi	13,546	17,624	13,546	17,624
Trwyddedau a thanysgrifiadau	4,633	8,072	4,633	8,072
Gwariant ar y wasg	3,023	1,767	3,023	1,767
Manion	2,755	9,294	2,151	9,294
Cyfrifeg	2,763	1,349	2,763	1,349
Archwilio	4,500	3,500	4,500	3,500
Ffioedd proffesiynol	7,743	-	7,403	-
	<u>123,377</u>	<u>114,119</u>	<u>119,040</u>	<u>114,119</u>

14. LLOG A THALIADAU TALADWY

	Cyfun		Canolog	
	2010 £	2009 £	2010 £	2009 £
Taliadau banc	5,492	3,847	5,460	3,847
Gorddrafft banc, prydlesu a llog ar fenthyciad	2,095	1,421	2,095	1,421
	<u>7,587</u>	<u>5,268</u>	<u>7,555</u>	<u>5,268</u>

PLAID CYMRU

Nodiadau am y datganiadau ariannol am y flwyddyn yn diweddu 31 Rhagfyr 2010

15. TRETHIANT

	Cyfun a Chanolog	
	2010	2009
	£	£
Treth gorfforaeth	1,939	2,289
Gorddarpariaeth am y flwyddyn flaenorol	-	(9,140)
Trethiant y DG – ad-dalu treth enillion cyfalaf	(26,481)	-
	<u>(24,542)</u>	<u>(6,851)</u>

Mae a wnelo'r ad-daliad mewn treth enillion cyfalaf ar werthu Ty Gwynfor yn Park Place yn 2008.

Gwneir darpariaeth parthed treth gorfforaeth yn codi yn y cyfnod ar weithgareddau'r Blaid sydd yn destun y cyfryw dreth.

Ffactorau a all effeithio ar newidiadau treth yn y dyfodol

Nid yw gwerth eiddo buddsoddi yn sylweddol wahanol i'r gost hanesyddol. O'r herwydd, ni ddisgwylir y byddwn yn atebol am lawer o dreth os gwerthir yr eiddo. Fodd bynnag, ni ragwelir y byddwn yn gwerthu unrhyw beth a all ein gwneud yn atebol am swm sylweddol o dreth yn y dyfodol rhagweladwy.

16. ASEDAU SEFYDLOG DIRIAETHOL – CYFUN A'R BLAID YN GANOLOG

	Eiddo Prydles Hir £	Eiddo Buddsoddi £	Ffitiadau a chyfarpar £	Cyfanswm £
COST NEU BRISIAD				
Ar 1 Ionawr 2010	337,460	126,123	106,110	569,693
Ychwanegiadau	-	-	18,900	18,900
Ailbrisió	(103,125)	-	-	(103,125)
Ar 31 Rhagfyr 2010	<u>234,335</u>	<u>126,123</u>	<u>125,010</u>	<u>485,468</u>
DADBRISIO				
Ar 1 Ionawr 2010	13,498	-	82,756	96,254
Tâl am flwyddyn	5,718	-	13,049	18,767
Ailbrisió	(16,156)	-	-	(16,156)
Ar 31 Rhagfyr 2010	<u>3,060</u>	<u>-</u>	<u>95,805</u>	<u>98,865</u>
GWERTH LLYFR NET				
Ar 31 Rhagfyr 2010	<u>231,275</u>	<u>126,123</u>	<u>29,205</u>	<u>386,603</u>
Ar 31 Rhagfyr 2009	<u>323,962</u>	<u>126,123</u>	<u>23,354</u>	<u>473,439</u>

Ail-brisiwyd yr Eiddo Prydles a adwaenir fel unedau 13 & 14, Admirals Landing, Glanfa'r Iwerydd, Caerdydd ar 12 Gorffennaf 2010 gan y prisiwr annibynnol Hirons Morgan & Yapp. Adlewyrchwyd nam o £86,969 yn y Cyfrif Incwm a Gwariant. Prisiwyd yr eiddo buddsoddi gan swyddogion y Blaid ar 31 Rhagfyr 2010 ac ni ystyrir bod gwerth y farchnad yn sylweddol wahanol i'r gost hanesyddol.

PLAID CYMRU

**Nodiadau am y datganiadau ariannol
am y flwyddyn yn diweddu 31 Rhagfyr 2010**

17. DYLEDWYR: SYMIAU YN DOD YN DDYLEDUS YMHEN UN FLWYDDYN

	Cyfun a Chanolog	
	2010	2009
	£	£
Dyledwyr masnachol	7,758	9,508
Symiau dyledus gan unedau cyfrifo	7,080	6,736
Dyledwyr grant	-	11,308
Cymynroddion	50,000	90,506
Rhagdaliadau a TAW adenilladwy	564	12,623
	<u>65,402</u>	<u>130,681</u>

18. CREDYDWYR: SYMIAU YN DOD YN DDYLEDUS YMHEN UN FLWYDDYN

	Cyfun a Chanolog	
	2010	2009
	£	£
Gorddrafft banc	41,296	-
Credydwy'r masnachol	16,706	16,876
Credydwy'r eraill	3,000	4,000
Trethiant a Nawdd Cymdeithasol	12,669	12,534
Croniadau	16,255	3,000
TAW	194	-
	<u>90,120</u>	<u>36,410</u>

19. DYLEDION SICREDIG

Cynhwysir y dyledion sicredig canlynol yn y credydwy'r

	Cyfun a Chanolog	
	2010	2009
	£	£
Gorddrafft banc	<u>41,296</u>	-

Mae'r gorddrafft banc wedi ei sicrhau trwy arwystl cyfreithiol cyntaf dros yr Eiddo Prydles a adwaenir fel unedau 13 a 14, Admirals Landing, Glanfa'r Iwerydd, Caerdydd. Mae'r cyfleuster i'w adnewyddu ar 15 Tachwedd 2011.

20. CYSONI'R CRONFEYDD WRTH GEFN - CYFUN

	Cronfa gyffredinol wrth gefn	Cronfa wrth gefn yr uned ddatblygu polisi	Cyfanswm
	£	£	£
Ar 1 Ionawr 2009	571,651	3,232	574,883
Gwarged am y flwyddyn	<u>36,674</u>	-	<u>36,674</u>
Ar 1 Ionawr 2010	608,325	3,232	611,557
Diffyg am y flwyddyn	(241,052)	-	(241,052)
Cafwyd ar reoli rhanbarthau ac adrannau	8,430	-	8,430
Ar 31 Rhagfyr 2010	<u>375,703</u>	<u>3,232</u>	<u>378,935</u>

PLAID CYMRU

**Nodiadau am y datganiadau ariannol
am y flwyddyn yn diwedd 31 Rhagfyr 2010**

CYSONI'R CRONFEYDD WRTH GEFN - Y BLAID YN GANOLOG

	Cronfa gyffredinol wrth gefn	Cronfa wrth gefn yr uned ddatblygu polisi	Cyfanswm
	£	£	£
Ar 1 Ionawr 2009	571,651	3,232	574,883
Gwarged am y flwyddyn	36,674	-	36,674
Ar 1 Ionawr 2010	608,325	3,232	611,557
Diffyg am y flwyddyn	(247,522)	-	(247,522)
Ar 31 Rhagfyr 2010	360,803	3,232	364,035

21. ARIAN NET (ALLAN)/I MEWN O WEITHGAREDDAU'R BLAID

	Cyfun	
	2010	2009
	£	£
(Diffyg)/Gwarged Net am y flwyddyn	(265,594)	29,823
Gostyngiad)/(Cynnydd) mewn dyledwyr	65,279	(48,666)
Cynnydd mewn credydwyr	10,475	3,625
Nam asedau sefydlog	86,968	-
Dadbriso	18,767	19,697
Llog a Thaliadau	7,587	5,268
Arian net (allan)/i mewn o Weithgareddau'r Blaid	(76,518)	9,747

22. CYSONI'R LLIF ARIAN (ALLAN)/I MEWN NET I SYMUDIAD YN Y DDYLED NET

	Cyfun	
	2010	2009
	£	£
Gostyngiad mewn arian yn y flwyddyn	(68,093)	(58,114)
Llif arian net i mewn o symudiad yn y ddyled net	-	5,324
Newid yn y ddyled net yn codi o lifau arian	(68,093)	(52,790)
Dyled Net Wrth Agor	43,847	96,637
Dyled Net Wrth Gloi	(24,246)	43,847

23. DADANSODDIAD O DDYLED NET

Cyfun

	I Ionawr	Cafwyd ar reoli rhanbarth au ac adrannau	Llif Arian	31 Rhagfyr
	2010			2010
	£	£	£	£
Arian	43,847	8,431	(35,228)	17,050
Gorddrafftiau	-	-	(41,296)	(41,296)
	43,847	8,431	(76,524)	(24,246)
Benthyciadau eraill	-	-	-	-
Cyfanswm	43,847	8,431	(76,524)	(24,246)

PLAID CYMRU

Nodiadau am y datganiadau ariannol am y flwyddyn yn diwedd 31 Rhagfyr 2010

24. CYMYNRODD A DDERBYNIWYD WEDI DIWEDD Y FLWYDDYN

Yr oedd y gymynrodd a gynhwysir fel dyledwr yn nodyn 17 yn dal heb ei dalu adeg llofnodi'r cyfrifon hyn.

25. YMRWYMIADAU PRYDLES WEITHREDOL

Mae'r taliadau prydles weithredol isod wedi eu hymrwymo i'w talu ymhen blwyddyn:

Cyfun a Chanolog

	Prydlesi gweithredol eraill	
	2010	2009
	£	£
Dod i ben:		
Ymhen blwyddyn	-	1,263
Mwy na phum mlynedd	<u>2,276</u>	<u>-</u>
	<u>2,276</u>	<u>1,263</u>

26. TRAFODION CYSYLLTIEDIG Â'R BLAID

Yn ystod y flwyddyn, talwyd £3,790 i Adam Price (cyn-AS a ymddiswyddodd yn y cyfnod cyn etholiad cyffredinol 2010). Yr oedd dau daliad ar wahân yn y swm a dalwyd, a wnaed mewn perthynas â gwaith ar bapur datblygu polisi a threuliau etholiad San Steffan.

27. DIGWYDDIADAU WEDI'R FANTOLEN

Ymddiswyddodd y Dr Gwenllïan Lansdown fel Prif Weithredwr ar 31 Mai 2011. Penodwyd ei holynydd, Rhuanedd Richards, a daw i'w swydd ar 1 Medi 2011.