- DO NOT STAPLE
- PRINT ON ONE SIDE ONLY

## **FORM AR21**

Trade Union and Labour Relations (Consolidation) Act 1992

#### ANNUAL RETURN FOR A TRADE UNION

Name of Trade Union:	UNDEB CENEDLAETHOL ATHRAWON CYMRU
Year ended:	31 DECEMBER 2012
List no:	5337
Head or Main Office:	PRIF SWYDDFA UCAC FFORDD PENGLAIS ABERYSTWYTH CEREDIGION SY23 3EU
Website address (if available)	www.athrawon.com
Has the address changed during the year to which the return relates?	Yes   No   (Click the appropriate box)
General Secretary:	ELAINE EDWARDS
Telephone Number:	01970 639950
Contact name for queries regarding	ELAINE EDWARDS
Telephone Number:	01970 639950
E-mail:	ucac@athrawon.com
	ES IN THE COMPLETION OF THIS RETURN.  Diletion of this return should be directed to the Certification

Officer as below or by telephone to: 020 7210 3734

The address to which returns and other documents should be sent are:

For Unions based in England and Wales: Certification Office for Trade Unions and Employers' Associations 22<sup>nd</sup> Floor, Euston Tower, 286 Euston Road, London NW1 3JJ

For Unions based in Scotland: Certification Office for Trade Unions and Employers' Associations Melrose House, 69a George Street, Edinburgh EH2 2JG

(Revised February 2011)

#### **RETURN OF MEMBERS**

(see notes 10 and 11)

	N	JMBER OF ME	MBERS AT THE	E END OF THE YEA	R	
	Great Britain	Northern Ireland	Irish Republic	Elsewhere Abroad (including Channel Islands)	ТО	TALS
MALE	900					900
FEMALE	3,463					3,463
TOTAL	4,363				Α	4,363

Number of members included in totals box 'A' above for whom no home or authorised address	0
is held:	
Number of members at end of year contributing to the General Fund	4,363

### **OFFICERS IN POST**

(see note 12)

Please attach as an annexe to this form a complete list of all officers in post at the end of the year to which this form relates, with the title of each persons office.

#### **RETURN OF CHANGE OF OFFICERS**

Please complete the following to record any changes of officers during the twelve months covered by this return.

	Title of Office	Name of Office ceasing to hold of		Off	Name of icer Appointed	Date
Tru	stee	Gwyneth Morus Jon	es ————	Not yet	appointed	Resigned 15.12.12
Sta	te whether the union	is:				
a.	A branch of another	trade union?	Yes		No 🔀	
	If yes, state the nam	ne of that other union:				
b.	A federation of trade	e unions?	Yes		No 🔀	
unio	If yes, state the num ons:	ber of affiliated				
	and names:					

#### UNDEB CENEDLAETHOL ATHRAWON CYMRU

#### CHECK LIST

#### **OFFICERS**

Ms	Elaine	Edwards	Ysgrifennydd Cyffredinol / General Secretary
Mr	Dilwyn Ellis	Roberts-Young	Is Ysgrifennydd Cyffredinol a Swyddog Maes y Canolbarth a'r De-orllewin / Assistant General Secretary and Field Officer for Mid and South- West Wales.
Mr	Rolant	Wynne	Swyddog Maes y Gogledd/ Field Officer for North Wales
Ms	Rebecca Ceridwen	Williams	Swyddog Polisi / Policy Officer

## **GENERAL FUND**

(see notes 13 to 18)

INCOME	£	£
From Members: Contributions and Subscriptions		576,419
From Members: Other income from members ()		
Donations	100	
Total other income from members		
Total of all income from members		100
Investment income (as at page 12)		576,519
Other Income		65
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)		
Total of other income (as at page 4)		
	TOTAL INCOME	576,584
EXPENDITURE		
Benefits to members (as at page 5)		105,107
Administrative expenses (as at page 10)		480,298
Federation and other bodies - TUC		10,887
Total expenditure Federation and other bodies		13
Taxation		
тот	AL EXPENDITURE	596,305
Surplus (deficit) for year		(19,721)
Amount of general fund at beginning of year		966,118
Amount of general fund at end of year		946,397

# ANALYSIS OF INCOME FROM FEDERATION AND OTHER BODIES AND OTHER INCOME

(see notes 19 and 20)

DESCRIPTION	£	£
Federation and other bodies		
		:
TOTAL FEDERATION AND	OTHER BODIES	
Other income		
		:
TOTAL	OTHER INCOME	
TOTAL OF ALL	OTHER INCOME	

# ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£		£
Representation –		brought forward	104,697
Employment Related Issues Legal and professional fees	00.445	Education and Training convince	
Pensions and employment campaign	89,445	Education and Training services	
Tendions and employment campaign	15,252		
Representation –			
Non Employment Related Issues			
		Negotiated Discount Services	
Communications			
Communications			
		Salary Costs	
Advisory Services			
		Other Benefits and Grants (specify)  Medical costs	
Dispute Benefits		Medical costs	410
Other Cash Payments			
carried forward	104,697	Total (should agree with figure in General Fund)	105,107

(See notes 24 and 25)

FUND 2	(Odd Hotol 2 Fana 20)		Fund Account
Name:	SUBSTENANCE	£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
		}	
	Total other inco	me as specified	
		Total Income	
Expenditure			
•	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	To	tal Expenditure	
		į	······································
	Surplus (Def	icit) for the year	-
	Amount of fund at be		_
	Amount of fund at the end of year (as	Balance Sheet)	_
	Number of members contributin	a at and of year	
	Trainible of members contributing	g at end of year	~

FUND:	3		Fund Account
Name:	STRIKE	£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other inco	me as specified	-
		Total Income	
Expenditure			
	Benefits to members  Administrative expenses and other expenditure (as at page 10)		
	Тс	tal Expenditure	
		icit) for the year	_
	Amount of fund at be Amount of fund at the end of year (as		-
	Number of members contributin	g at end of year	_

#### (See notes 24 and 25)

FUND 4			Fund Account
Name:	N/A	£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other inco	me as specified	
		Total Income	
<b>—</b>			
Expenditure	Benefits to members		1
	Administrative expenses and other expenditure (as at page		
	10)		
	To	tal Expenditure	
		icit) for the year	
	Amount of fund at be		
	Amount of fund at the end of year (as	Balance Sheet)	
	Number of members contributin	a at end of year	
	Compet of atombers continuating	g at cha or year	

FUND (	5		Fund Account
Name:	N/A	£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other inco	me as specified	
		Total Income	
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	To	otal Expenditure	
	Surplus (Def	icit) for the year	<u> </u>
	Amount of fund at be		
	Amount of fund at the end of year (as	Balance Sheet)	
	Number of members contributin	g at end of year	

FUND 6			Fund Account
Name:	N/A	£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other inco	me as specified	
		Total Income	
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page		
	10)		
	10	tal Expenditure	
	Suralua (Dafi	ait for the	
	Amount of fund at be	cit) for the year	<del></del>
	Amount of fund at the end of year (as		
	the second of your (us		
	Number of members contributing	g at end of year	

FUND 7			Fund Account
Name:	N/A	£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other inco	me as specified	
		Total Income	
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)	-	
	Тс	tal Expenditure	
	Surplus (Def	icit) for the year	
	Amount of fund at be		
	Amount of fund at the end of year (as	Balance Sheet)	
	Number of members contributin	g at end of year	

		(see notes 26 to 31)		
POLITICAL F	UND ACCOUNT 1	To be completed by trade unions wh	ich maintain their c	wn fund
			t	t
Income	Members contributions Investment income (as Other income (specify	at page 12)		
		Total attack		
		Total other I	ncome as specified Total income	
Expenditure			Total mooning	
	Expenditure under s (Consolidation) Act	ection 82 of the Trade Union and Labour Relations 992 (specify)		
	Administration exper	ses in connection with political objects (specify)		
	Non-political expend	ture		
			Total expenditure	
		,	lus (deficit) for year	
		Amount of political fund a		
		Amount of political fund at the end of year	(as Balance Sheet)	
		Number of members at and of year contributions	to the matting to an	
		Number of members at end of year contributing  Number of members at end of the year not contributing	· ·	
Number of me	mbers at end of year who	have completed an exemption notice and do not therefore		
political fund				
POLITICAL F	UND ACCOUNT 2	To be completed by trade unions which act as	s components of a c	entral trade union
Income	Contributions and louise	collected from members on behalf of central political fund	t t	£
income		om central political fund		
		Total other i	ncome as specified	
			Total income	
Expenditure	Expenditure under s (Consolidation) Act	ection 82 of the Trade Union and Labour Relations 992 (specify)		
	Administration exper	ises in connection with political objects (specify)		
	Non-political expend	iture		
			Total expenditure	***************************************
		Surp	lus (deficit) for year	<del></del>

Number of members at end of year who have completed an exemption notice and do not therefore contribute to the

political fund

Amount held on behalf of trade union political fund at beginning of year

Amount held on behalf of central political fund at end of year

Number of members at end of year contributing to the political fund

Number of members at end of the year not contributing to the political fund

Amount remitted to central political fund

# ANALYSIS OF ADMINISTRATIVE EXPENSES AND OTHER OUTGOINGS EXCLUDING AMOUNTS CHARGED TO POLITICAL FUND ACCOUNTS

(see notes 32 and 33)

Administrative	£
Expenses	
Remuneration and expenses of staff	273,607
Salaries and Wages included in above £252,874	
Auditors' fees	8,880
Legal and Professional fees	·
Establishment costs (Rates, Insurance, Light & Heat)	15,862
Stationery, printing, postage, telephone, etc.	50,919
Expenses of Executive Committee (Head Office)	38,467
Expenses of conferences	7,976
Other administrative expenses – Promotions & advertising	16,678
Festivals	8,390
County branches	15,906
Literature	14,224
Other costs Depreciation	7 603
Other Outgoings	
Interest payable:	
Bank loans (including overdrafts)	
Mortgages	4,010
Bank charges	3,401
Depreciation	14,375
Outgoings on land and buildings	
Other outgoings (specify)	
Total	480,298
Charged to: General Fund (Page 3)	480,298

# ANALYSIS OF OFFICIALS SALARIES AND BENEFITS (see notes 34 to 44 below)

Office held	Gross Salary	Employers N.I.		Benefits		Total
		SI CONTROL ON	Pension	Other Benefits	efits	
	сц	сų	4	Description	Value £	СH
President	N/A			Honorarium	440.00	
Treasurer	N/A			Honorarium	640.00	
General Secretary	£46,184	£4,935.60	£3,901.74			

# BALANCE SHEET as at

31 December 2012

(see notes 47 to 50)

Previous Year		£	£
828,784	Fixed Assets (at page 14)	818,354	
	Investments (as per analysis on page 15)		
275,000	Quoted (Market value £277,253)	275,000	
	Unquoted Total Investments	275,0000	
	Other Assets	273,0000	
	Loans to other trade unions		
8,776	Sundry debtors	7,525	
124,079	Cash at bank and in hand	67,905	
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
132,855	Total of other assets		75,430
1,236,639	тот	TAL ASSETS	1,168,784
966,118	Fund (Account )		946,397
	Fund (Account )		
	Fund (Account )		
	Superannuation Fund (Account )		
	Political Fund (Account )		
	Revaluation Reserve		
	LIABILITIES		
	Amount held on behalf of central trade union political fund		
	Loans: From other trade unions		
221,337	Loans: Mortgage		202,318
	Bank overdraft		
40	Tax payable		13
49,144	Sundry creditors		20,056
	Accrued expenses		
	Provisions		
	Other liabilities		
270,521	ТОТА	L LIABILITIES	222,387
966,118	ТО	TAL ASSETS	946,397
900,110	10	AL MODE 19	946,397

# **FIXED ASSETS ACCOUNT**

(see notes 51 to 55)

	Land and Freehold Leasehold	Buildings £££	Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
Cost or Valuation						
At start of year	801,320		142,314			943,634
Additions			3,945			3,945
Disposals						2,4 14
Revaluation/Transfer						
At end of year	801,320		146,259			947,579
Accumulated Depreciation At start of year	7,052		107,798			114.050
Charges for year	3,526		107,798			114,850
Disposals	0,020		10,049			14,375
Revaluation/Transfer						
At end of year	10,578		118,647			129,225
Net book value at	790,742		27,612			818,354
end of year			2,012			010,004
Net book value at end of previous year	794,268		34,516			828,784

# **ANALYSIS OF INVESTMENTS**

(see notes 56 and 57)

QUOTED		All Funds	Political Fund
		Except Political	
		Funds	£
		£	
	Equities (e.g. Shares)		
	Investment bonds	275,000	
<u> </u>	Government Securities (Gilts)		
	Other quoted securities (to be specified)		
	TOTAL QUOTED (as Balance Sheet)	275,000	
	Market Value of Quoted Investment	277,253	
UNQUOTED	Equities		
		•	
	Government Securities (Gilts)		
	Mortgages		
	Bank and Building Societies		
	Other unquoted investments (to be specified)		
	TOTAL UNQUOTED (as Balance Sheet)		
	Market Value of Unquoted Investments		

# **ANALYSIS OF INVESTMENT INCOME** (CONTROLLING INTERESTS) (see notes 58 and 59)

Does the union, or any constituent part of the union, have a controlling interest in any limited company?  If YES name the relevant companies:		YES	NO
COMPANY NAME		STRATION NUMBI and & Wales, state	
Are the shares which are controlled by the union registered in the names of the union's trustees?	N/A	YES	NO
If NO, state the names of the persons in whom the shares controlled by the union are registered.			
COMPANY NAME	NAMES OF SHA	REHOLDERS	
			·
			•
		· · · · · · · · · · · · · · · · · · ·	

## **SUMMARY SHEET**

(see notes 60 to 71)

	All funds except Political Funds £	Political Funds £	Total Funds £
INCOME			
From Members	576,419		
From Investments	65		
Other Income	100		
Total Income	576,584		
EXPENDITURE	596,305		
Total Expenditure	596,305		
Funds at beginning of year (including reserves) Funds at end of year (including reserves)	966,118 946,397		
ASSETS			
	Fixed Assets		818,354
	Investment Assets		275,000
	Other Assets		75,430
		Total Assets	1,168,784
LIABILITIES		Total Liabilities	(222,387)
NET ASSETS (Total Assets less Total	a Managaran	946,397	

# **NOTES TO THE ACCOUNTS**

(see notes 72 and 73)

All notes to the accounts must be entered on or attached to this part of the return.

Freehold Property Valuation	
Prif Swyddfa UCAC: £625,000	
Basis of valuation: Open market	
Valuer: Aled Ellis & Company LTD	
	Ī

#### **ACCOUNTING POLICIES**

(see notes 74 and 75)

THE ACCOUNTING POLICIES FOLLOWED, INCLUDES THE ACCRUALS CONCEPT.

DEPRECIATION IS PROVIDED AT THE FOLLOWING ANNUAL RATES IN ORDER TO WRITE OFF THE ASSETS OVER THEIR USEFUL LIVES.

FREEHOLD PROPERTY 2%

OFFICE EQUIPMENT – COMPUTER 25% ON COST

OFFICE EQUIPMENT – OTHERS 10% ON COST

THE FREEHOLD PROPERTY IS DEPRECIATED ON THE BASIS OF THE DIFFERENCE BETWEEN THE COST AND THE LATEST PROFESSIONAL VALUATION.

#### SIGNATURES TO THE ANNUAL RETURN

(see notes 76 and 77)

including the accounts and balance sheet contained in the return.

Secretary's Flavie Edwards. Signature:	Chairman's Signature:  (or other official whose position should be stated)
Name:Elaine Edwards	Name:Dilwyn Ellis-Hughes
Date:_28 May 2013	Date:28 May 2013

#### **CHECK LIST**

(see notes 78 to 80)

(please tick as appropriate)

IS THE RETURN OF OFFICERS ATTACHED?	YES	$\square$	NO	
(see Page 2 and Note 12)				h
HAS THE RETURN OF CHANGE OF OFFICERS BEEN	YES	$\square$	NO	
COMPLETED?				
(see Page 2 and Note 12)				
HAS THE RETURN BEEN SIGNED?	YES	M	NO	
(see Pages 19 and 21 and Notes 76 and 77)				IJ
HAS THE AUDITOR'S REPORT BEEN COMPLETED?	YES	M	NO	
(see Pages 20 and 21 and Notes 2 and 77)				ــــــا
IS A RULE BOOK ENCLOSED?	YES	M	NO	
(see Notes 8 and 78)			·	ــــا
A MEMBER'S STATEMENT IS:	ENCLOSED	X	TO FOLLOW	
(see Note 80)				LJ
HAS THE SUMMARY SHEET BEEN COMPLETED	YES	X	NO	
(see Page 17 and Notes 7 and 59)			_	

#### **AUDITOR'S REPORT**

(see notes 81 to 86)

made in accordance with section 36 of the Trade Union and Labour Relations (Consolidation) Act 1992.

1. In the opinion of the auditors or auditor do the accounts they have audited and which are contained in this return give a true and fair view of the matters to which they relate? (See section 36(1) and (2) of the 1992 Act and notes 83 and 84)

#### YES/NO

If "No" please explain below.

- 2. Have the auditors or auditor carried out such investigations in the preparation of their audit report as will enable them to form an opinion as to:
  - (a) whether the trade union has kept proper accounting records in accordance with section 28 of the 1992 Act;
  - (b) whether it has maintained a satisfactory system of control over its transactions in accordance with the requirements of that section; and
  - (c) whether the accounts to which the report relates agree with the accounting records? (See section 36(3) of the 1992 Act, set out in note 83)

#### YES/MO

If "No" please explain below.

- 3. Are the auditors or auditor of the opinion that the union has complied with section 28 of the 1992 Act and has:
  - (a) kept proper accounting records with respect to its transactions and its assets and liabilities; and
  - (b) established and maintained a satisfactory system of control of its accounting records, its cash holding and all its receipts and remittances.

(See section 36(4) of the 1992 Act set out in rule 83)

#### YES/NO

If "No" please explain below.

4. Please set out a copy of the report made by the auditors or auditor to the union on the accounts to which this AR21 relates. The report is to set out the basis upon which the audit has been conducted and/or such other statement as the auditor considers appropriate. Such a statement may be provided as a separate document. (See note 85)

# AUDITOR'S REPORT (continued)

Signature(s) of auditor or auditors:	Mm	
	Off The second s	
Name(s):	Llŷr James	
. ,		
Profession(s) or Calling(s):	Chartered Accountant	
Address:	25 Bridge Street Carmarthen	
	Carmarthenshire	
	SA31 3JS	
Deter	00.05.0040	]
Date:	30.05.2013	
Contact name and telephone number:	Ryan Bevan	
	01267 237754	

N.B. When notes to the accounts are referred to in the auditor's report a copy of those notes must accompany this return.

#### INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF

#### UNDEB CENEDLAETHOL ATHRAWON CYMRU

We have audited the financial statements of Undeb Cenedlaethol Athrawon Cymru for the year ended 31<sup>st</sup> December 2012 which comprise the Income and Expenditure Account, Balance Sheet and the related notes.

The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities [(Effective April 2008)] (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

#### Respective Responsibilities of the Management Committee and Auditor

As explained more fully in the Report of the Management Committee, the Management Committee is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's [(APB's)] Ethical Standards for Auditors.

#### Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the management committee; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the members' handbook to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

#### **OPINION**

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31<sup>st</sup> December 2012 and of its deficit for the year then ended;
- have been properly prepared in accordance with the United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities; and
- have been prepared in accordance with the requirements of the Trade Union and Labour Relations (Consolidation) Act 1992

#### Opinion on other matter prescribed by the Trade Union and Labour Relations (Consolidation) Act 1992

In our opinion the information given in the Report of the Management Committee for the financial year for which the financial statements are prepared is consistent with the financial statements.

#### Matters on which we are require to report by exception

We have nothing to report in respect of the following matters where the Trade Union and Labour Relations (Consolidation) Act 1992 requires us to report to you if, in our opinion:

- adequate accounting records have not bee kept, or returns adequate for our audit have not been received from branches not visited by us: or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the management committee were not entitled to prepare the financial statements and the directors' report in accordance with the small companies regime.

LLŶR JAMES

STATUTORY AUDITORS

DATED: 26 h April 2013

25 BRIDGE STREET **CARMARTHEN SA31 3JS** 



www.athrawon.com

CYLCHLYTHYR 01/13 31 Mai 2013

Annwyl Aelod

#### **CYFRIFON YR UNDEB AM 2012**

Yn unol ag Adran 32A o'r Ddeddf Undebau Llafur a Chysylltiadau Llafur (Cyfnerthiad) 1992 a chyfarwyddiadau Swyddog Cofrestru Undebau Llafur y mae'n ofynnol i UCAC eich hysbysu am y manylion isod. Dyma grynodeb o gyfrifon UCAC am y flwyddyn yn diweddu 31 Rhagfyr 2012. Os hoffech weld copi llawn o'r cyfrifon, mae croeso i bob aelod o UCAC ddod i'r brif swyddfa i'w gweld.

#### 1. Cyfanswm Derbyniadau, Cyfanswm Tâl Aelodaeth a Chyfanswm Taliadau

#### INCWM:

Tâl Aelodaeth a dderbyniwyd Cyfraniad Buddsoddiadau	£576,419 £100 £65	£576,584
GWARIANT:		£596,292
DIFFYG CYN TRETH Treth Diffyg ar ôl treth		(£19,708) £13 (£19,721)

#### **ASEDION:**

"Cyfanswm Asedion Net UCAC ar 31 Rhagfyr 2012 oedd £946,397. Mae'r ffigwr hwn yn cynnwys Asedion cyfredol o £350,430".

- Cyflog Ysgrifennydd Cyffredinol UCAC hyd at 31 Rhagfyr 2012 oedd £46,184 a'r cyfraniad pensiwn y cyflogwr oedd £3,901.
- 3. Talwyd yr Honoraria canlynol i aelodau'r Cyngor Cenedlaethol:

John D. Emrys Jones, Trysorydd Cenedlaethol	£640
Dilwyn Ellis Hughes, Llywydd Cenedlaethol	£440

/trosodd...

#### 4. Adroddiad yr Archwilwyr i Aelodau UCAC

Rydym wedi archwilio datganiadau ariannol UCAC am y flwyddyn yn diweddu 31 Rhagfyr 2012 sef y cyfrif incwm a gwariant a'r fantolen yn ogystal â'r nodiadau perthnasol. Mae'r datganiadau ariannol hyn wedi eu paratoi yn unol â'r polisïau cyfrifo sydd yn y nodiadau a gofynion y Safon ar Adroddiadau Ariannol i Sefydliadau Llai (Ebrill 2008).

#### Ein barn ar y datganiadau ariannol

Yn ein barn ni, mae'r datganiadau ariannol:-

- Yn rhoi darlun gwir a theg o sefyllfa ariannol yr Undeb ar 31 Rhagfyr 2012 ac o'i diffyg am y flwyddyn yn diweddu ar y dyddiad hwnnw.
- Wedi eu paratoi yn unol ag Arferion Cyfrifo Safonol y Deyrnas Unedig sy'n berthnasol i Endidau Llai.
- Wedi eu paratoi yn unol â Deddf Undebau Llafur a Pherthnasau Diwydiannol (Cydgyfnerthu) 1992.

Llŷr James 25 Stryd y Bont Caerfyrddin SA31 3JS

#### 5. Datganiad i Aelodau

"Gall aelod sy'n bryderus y gallasai peth anghysondeb fod yn cymryd lle, neu wedi cymryd lle, yng ngweinyddiad materion ariannol yr Undeb, gymryd camau gyda'r bwriad o ymchwilio ymhellach, cael eglurhad ac, os yn angenrheidiol, sicrhau rheoleiddio'r gweinyddiad hwnnw.

Gall yr aelod godi unrhyw bryder felly gydag un neu fwy o'r canlynol fel yr ymddengys yn briodol i wneud: Swyddogion yr Undeb, Ymddiriedolwyr Eiddo'r Undeb, Archwilydd yr Undeb, y Swyddog Gofrestru (sydd yn swyddog annibynnol a benodwyd gan yr Ysgrifennydd Gwladol) a'r heddlu.

Lle cred aelod bod materion ariannol yr Undeb wedi, neu yn, cael eu gweinyddu yn groes i'r gyfraith neu yn groes i reolau'r Undeb ac ystyria ddwyn achosion sifil yn erbyn yr Undeb neu'r Swyddogion neu'r Ymddiriedolwyr cyfrifol, dylai ystyried cael barn gyfreithiol annibynnol."

#### 6. Rheolau'r Undeb, Rheol 22 - Arolygu Llyfrau

Gall aelod neu aelodau â budd yng nghronfeydd yr Undeb arolygu'r llyfrau ac enwau aelodau yn y Swyddfa Gofrestredig ar unrhyw awr resymol ar roddi rhybudd ysgrifenedig ddeuddeg awr a thrigain ymlaen llaw i'r Ysgrifennydd Cyffredinol.

Yn ddiffuant.

Elaine Edwards

Ysgrifennydd Cyffredinol

Davie Edwards.

Gwyn L. Morris

Trysorydd Cenedlaethol

Juyn L. Momb