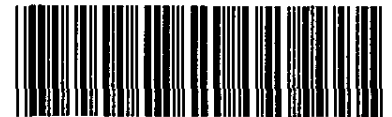


CYMEN CYF
DATGANIADAU ARIANNOL BYR
31 MAWRTH 2015

JONES & GRAHAM
Cyfrifwyr Siartredig Ardystiedig
45 Stryd y Dyffryn,
DINBYCH
Sir Ddinbych
LL16 3AH

WEDNESDAY



A4GKW2UB

A23

23/09/2015

#69

COMPANIES HOUSE



CYMEN CYF

DATGANIADAU ARIANNOL BYR

BLWYDDDYN YN DIWEDDU 31 MAWRTH 2015

CYNNWYS

TUDALEN

Mantolen Fer

1

Nodiadau i'r cyfrifon byr

3

CYMEN CYF**Tudalen 1****MANTOLEN FER****31 MAWRTH 2015**

	Nodyn	2015 £	2014 £
ASEDAU SEFYDLOG	2		
Asedau diriaethol		122,905	82,337
ASEDAU CYFREDOL			
Stoc		40	15,600
Dyledwyr		940,150	996,094
Arian yn y banc ac mewn llaw		81,139	97,940
		<u>1,021,329</u>	<u>1,109,634</u>
CREDYDWYR: Symiau'n ddyledus o fewn blwyddyn		<u>142,177</u>	<u>181,363</u>
ASEDAU CYFREDOL NET		<u>879,152</u>	<u>928,271</u>
CYFANSWM ASEDAU LLAI			
RHWYMEDIGAETHAU CYFREDOL		1,002,057	1,010,608
CREDYDWYR : Symiau'n ddyledus ar ôl mwy na blwyddyn		49,636	52,442
GRANTIAU LLYWODRAETH	3	<u>15,000</u>	<u>20,000</u>
		<u>937,421</u>	<u>938,166</u>
CYFALAF A CHRONFEYDD			
Cyfalaf cyfranddaliadau ecwiti wedi'u galw	4	36,272	36,272
Cronfeydd eraill		1,910	1,910
Cyfrif elw a cholled		899,239	899,984
CRONFEYDD Y CYFRANDDALWYR		<u>937,421</u>	<u>938,166</u>

Am y flwyddyn yn diweddu 31 Mawrth 2015 roedd gan y cwmni yr hawl i eithrio rhag archwilio y cyfrifon yn rhinwedd adran 477 o'r Ddeddf Cwmnïau 2006 yn berthnasol i gwmnïau bychain

Dyletswyddau'r cyfarwyddwyr

- Nid yw'r aelodau wedi gofyn i'r cwmni gael archwiliad o'r cyfrifon am y flwyddyn berthnasol yn unol ag adran 476 y Ddeddf, ac
- Mae'r cyfarwyddwyr yn cydnabod eu dyletswyddau i gydymffurfio gyda gofynion y Ddeddf ynglŷn â pharatoi y cyfrifon

Paratowyd y cyfrifon yma yn unol a'r darpariaethau perthnasol i gwmnïau yn ôl y drefn i gwmnïau bychain.

Mae'r nodiadau ar dudalen 3 i 4 yn ffurfio rhan o'r cyfrifon byr

CYMEN CYF

MANTOLEN FER (parhad)

31 MAWRTH 2014

Cytunwyd y datganiadau ariannol gan y cyfarwyddwyr ar 17.9.15 2015, a llofnodwyd ar eu rhan gan



MRS M W CADWALADR

CYMEN CYF**NODIADAU I'R DATGANIADAU ARIANNOL BYR****BLWYDDYN YN DIWEDDU 31 MAWRTH 2015****1. POLISIAU CYFRIFO****Sail Cyfrifo**

Paratowyd y datganiadau ariannol ar sail dulliau cost hanesyddol ac yn ôl Safon Adroddiad Ariannol i Gyrff Bychain (effeithiol Ebrill 2008)

Cyfuniad

Ym marn y cyfarwyddwyr, mae mentrau'r cwmni a'r is-gwmni yn cynnwys grŵp bychan. Felly cymerodd y cwmni fantais o'r eithriad a ddarperir gan Adran 398 o Ddeddf Cwmnïau 2006 i beidio paratoi cyfrifon grŵp.

Trosiant

Mae'r trosiant a ddangosir yn y cyfrif elw a cholled yn cynrychioli symiau a anfonebwyd yn ystod y flwyddyn, heb gynnwys Treth Ar Werth.

Ynglŷn â chontractau hir dymor a chontractau am wasanaethau cyfredol, mae trosiant yn cynrychioli gwerth y gwaith a wnaed yn y flwyddyn, yn cynnwys amcangyfrifiadau o symiau nad anfonebwyd. Cydnabyddir trosiant parthed contractiau hir dymor a chontractiau cyfredol drwy gyfeirio at y camau gorffenedig.

Asedau Sefydlog

Mae'r holl asedau sefydlog yn cael eu recordio i ddechrau ar gost.

Dibrisiant

Pennir Dibrisiant er mwyn dileu cost ased, llai ei werth tybiedig gweddillol, yn ystod oes economaidd ddefnyddiol yr ased honno fel a ganlyn.

Offer a Dodrefn Swyddfa	- 16% Cost Gwreiddiol
Beiciau Staff	- 25% Cost Gwreiddiol
Cerbydau	- 25% Cost Gwreiddiol
Offer Is-deitlo a Chyfieithu	- 16% Cost Gwreiddiol
Gosodion a Gwelliannau Eiddo Prydlesol	- 10% Cost Gwreiddiol

Gwaith ar y gweill

Mae'r gwaith ar y gweill yn cael ei werthuso ar sail costau uniongyrchol yn ogystal a gorbenion priodol ar sail lefel normal y gweithgarwch. Gwneir darpariaeth ar gyfer unrhyw golledion a ragwelir lle'n briodol. Ni chynhwysir unrhyw elfen o elw wrth werthuso'r gwaith ar y gweill.

Cyntundebau Hur bryniant

Cyfalafwyd a datgelwyd asedau a ddelir dan drefniadau hur brynu dan yr asedau sefydlog diriaethol yn ôl eu gwerth teg. Trinir elfen gyfalaf taliadau'r dyfodol fel rhwymedigaeth a gosodir y llôg yn erbyn y Cyfrif Elw a Cholled ar sail llinol.

Costau Pensiwn

Mae'r cwmni yn gweithredu cynllun pensiwn i'r gweithwyr. Mae asedau y cynllun yn cael eu dal arwahan i rai y cwmni. Mae'r cyfraniadau blyneddol yn cael eu dangos yn y cyfrif elw a cholled.

Offerynnau Ariannol

Dynodir a chyfrifir offerynnau ariannol yn ôl sylwedd trefniant y contract, naill a'i fel asedau ariannol, rhwymedigaethau ariannol neu offerynnau ecwiti. Offeryn ecwiti yw unrhyw contract sy'n tystiolaethu budd sy'n weddill yn asedau'r cwmni ar ôl tynnu'r cwbl o'i rhwymedigaethau.

CYMEN CYF**NODIADAU I'R DATGANIADAU ARIANNOL BYR****BLWYDDYN YN DIWEDDU 31 MAWRTH 2015****2. ASEDAU SEFYDLOG**

	Asedau Diriaethol £
COST	
Ar 1 Ebrill 2014	229,014
Ychwanegiadau	62,018
Ar 31 Mawrth 2015	291,032
DIBRISANT	
Ar 1 Ebrill 2014	146,677
Tâl am y flwyddyn	21,450
Ar 31 Mawrth 2015	168,127
NET GWERTH-LLYFR	
Ar 31 Mawrth 2015	122,905
Ar 31 Mawrth 2014	82,337

3. GRANT Y LLYWODRAETH

	2015 £	2014 £
Derbyniwyd	25,000	25,000
Amortiddiad	(10,000)	(5,000)
	15,000	20,000

4. CYFRANNAU CYFALAF**Cyfrannau Cyfalaf Awdurdodwyd**

	2015 £	2014 £
Cyfrannau cyffredin o £1 00 yr un	38,181	38,181

Pennwyd, cyflwynwyd a thalwyd yn llawn:

	2015 Nifer	£	2014 Nifer	£
Cyfrannau cyfalaf cyffredin o £1 yr un	36,272	36,272	36,272	36,272

5. RHIAINT-GWMNI

Y rhiant-gwmni yw Cymen Holdings Ltd

Company No: 2910078

CYMEN CYF

ABBREVIATED FINANCIAL STATEMENTS

31 MARCH 2015

JONES & GRAHAM

Certified Chartered Accountants and Registered Auditors

45 Vale Street

DENBIGH

Denbighshire

LL16 3AH

CYMEN CYF

ABBREVIATED FINANCIAL STATEMENTS

YEAR ENDING 31 MARCH 2015

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Abbreviated Balance-sheet

1

Notes to the abbreviated accounts

3

CYMEN CYF

ABBREVIATED BALANCE-SHEET

31 MARCH 2015

	Notes	2015 £	£	2014 £	£
FIXED ASSETS	2				
Tangible assets			122,905		82,337
CURRENT ASSETS					
Stock		40		1,884	
Debtors		940,150		879,118	
Cash at bank and in hand		<u>81,139</u>		<u>123,687</u>	
		1,021,329		1,004,689	
CREDITORS: Amounts falling due within one year		<u>142,177</u>		<u>165,155</u>	
NET CURRENT ASSETS			<u>879,152</u>		<u>928,271</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			1,002,057		1,010,608
CREDITORS: Amounts falling due after more than one year			49,636		52,442
GOVERNMENT GRANTS	3		<u>15,000</u>		<u>20,000</u>
			<u>937,421</u>		<u>938,166</u>
CAPITAL & RESERVES					
Called-up equity share capital	4		36,272		36,272
Other reserves			1,910		1,910
Profit and loss account			<u>899,239</u>		<u>899,984</u>
SHAREHOLDERS' RESERVES			<u>937,421</u>		<u>938,166</u>

For the year ended 31 March 2015, the company was entitled to exemption from audit of the accounts by virtue of section 477 of the Companies Act 2006 as relevant to small firms

Duties of the directors

- The members have not requested the company to carry out an audit of the accounts for the year in question in accordance with section 476 of the Act, and
- The directors acknowledge their responsibilities for complying with the requirements of the Act in relation to preparing the accounts

These accounts have been prepared in accordance with the special provisions for companies in accordance with the arrangement for small firms

The notes on pages 3 to 4 form part of these abbreviated accounts.

CYMEN CYF

ABBREVIATED BALANCE-SHEET (continued)

31 MARCH 2015

The financial statements were approved by the directors on 17 9 2015 and signed on their behalf by

[signature]

MRS M W CADWALADR

The notes on pages 3 to 4 form part of the abbreviated accounts.

CYMEN CYF

NOTES TO THE ABBREVIATED FINANCIAL STATEMENTS**YEAR ENDING 31 MARCH 2015****1. ACCOUNTING POLICIES****Basis of Accounting**

The financial statements have been prepared on the basis of historical cost methods and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

Combination

In the opinion of the directors, the initiatives of the company and the subsidiary comprise a small group. Therefore the company availed itself of the exemption provided for in Section 398 of the Companies Act 2006 not to prepare group accounts.

Turnover

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of VAT.

Regarding long-term contracts and contracts for current services, turnover represents value of work done during the year, including an estimate of sums not invoiced. Turnover on long-term projects and current contracts is recognized by reference to completed stages.

Fixed Assets

All the fixed assets are recorded to begin at cost.

Depreciation

Depreciation is reckoned so as to write off an asset's cost, less its deemed residual value, over its useful economic life as follows:

Office Equipment and Furniture	- 16% of Original Cost
Staff bikes	- 25% of Original Cost
Vehicles	- 25% of Original Cost
Subtitling and Translation Equipment	- 16% of Original Cost
Fittings and Improvements to Leasehold Property	- 10% of Original Cost

Work in hand

Work in hand is valued on the basis of direct costs together with appropriate overheads at normal activity level. Provision is made for any anticipated losses where appropriate. No profit element is included in the valuation of work in hand.

Hire-Purchase Agreements

Assets held under hire-purchase arrangements have been capitalised and disclosed under tangible fixed assets at fair value. The capital element of future payments is treated as a liability and the interest is set against the Profit and Loss Account on a straight-line basis.

Pension Costs

The company operates a pension scheme for employees. The assets of the scheme are held separately from those of the company. The annual contributions are shown in the profit and loss account.

Financial Instruments

Financial instruments are denoted and accounted for in accordance with the basis on which the contracts were settled, either as financial assets, financial liabilities or equity instruments. An equity instrument is any contract which provides evidence of a residual benefit in the company assets after deducting all its liabilities.

CYMEN CYF
NOTES TO THE ABBREVIATED FINANCIAL STATEMENTS
YEAR ENDING 31 MARCH 2015

2. FIXED ASSETS

	Tangible Assets £
COST	
At 1 April 2014	229,014
Additions	<u>62,018</u>
At 31 March 2015	<u>291,032</u>
DEPRECIATION	
At 1 April 2014	146,677
Payment for the year	<u>21,450</u>
At 31 March 2015	<u>168,127</u>
NET BOOK VALUE	
At 31 March 2015	<u>122,905</u>
At 31 March 2014	<u>82,337</u>

3. GOVERNMENT GRANT

	2015 £	2014 £
Received	<u>25,000</u>	<u>25,000</u>
Amortisation	<u>(10,000)</u>	<u>(5,000)</u>
	<u>15,000</u>	<u>20,000</u>

4. SHARE CAPITAL

Authorised Share Capital:

	2015 £	2014 £
Ordinary shares of £1 00 each	<u>38,181</u>	<u>38,181</u>

Allotted, issued and fully paid:

	2015 Number	£	2014 Number	£
Ordinary capital shares of £1 each	<u>36,272</u>	<u>36,272</u>	<u>36,272</u>	<u>36,272</u>

5. PARENT COMPANY

The parent company is Cymen Holdings Ltd