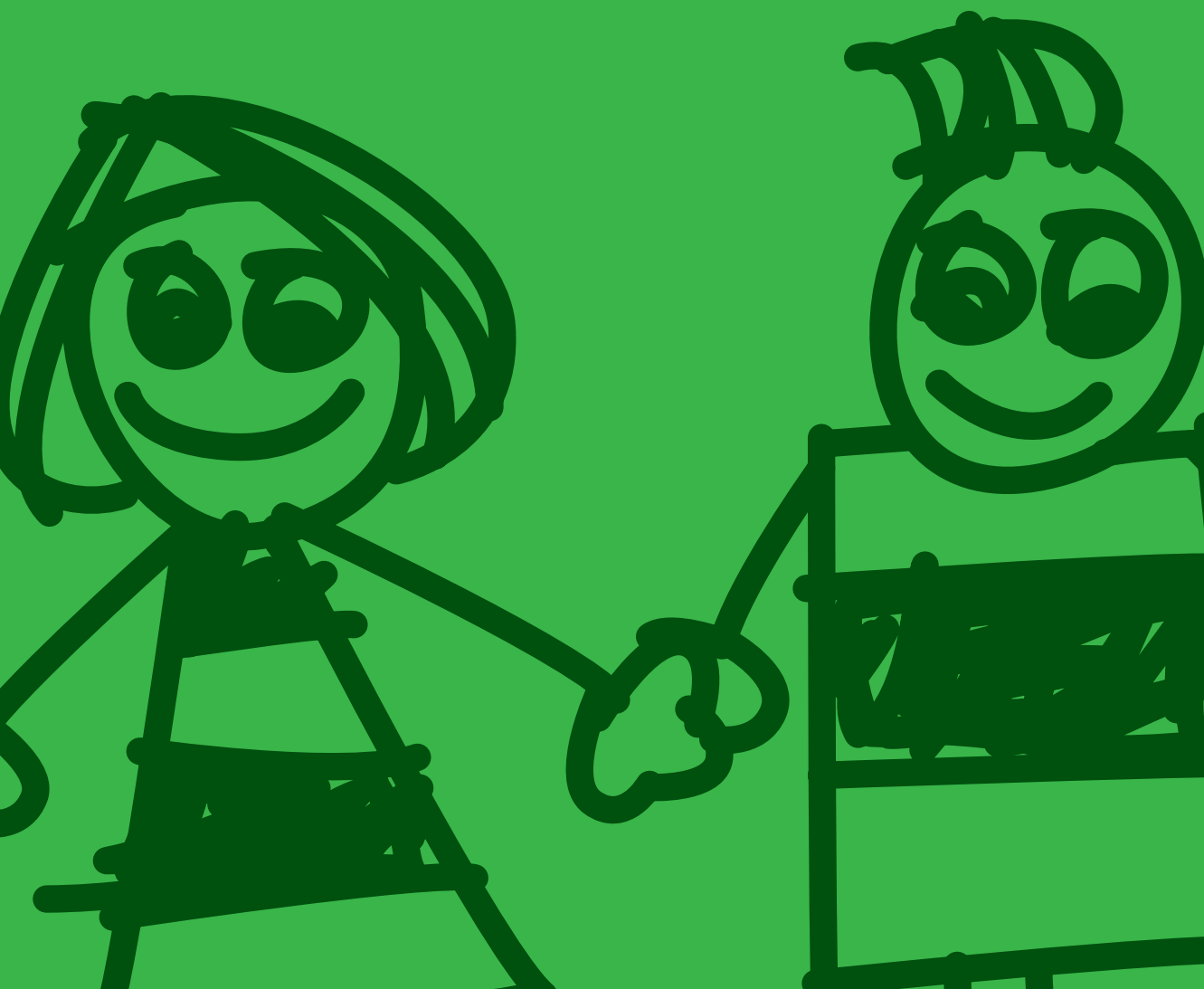
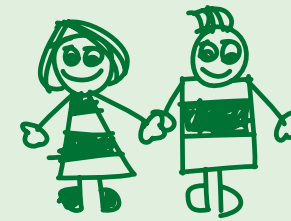




National Assembly for Wales
Public Accounts Committee
PAC(4)-26-14 (Paper 1)

Adroddiad Strategol a Chyfrifon Strategic Report and Accounts





Mae Comisiynydd Plant yn rhywun sy'n codi llais dros blant a phobl ifanc a'u hawliau ac yn helpu i gryfhau a gwella'r systemau sy'n bodoli i'w hamddiffyn a'u galluogi i gyflawni eu potensial. Bernir bod creu sefydliadau hawliau dynol annibynnol o'r fath ar gyfer plant mewn llawer o wledydd ar draws y byd yn angenrheidiol am y rhesymau canlynol:

- weithiau mae hawliau plant yn cael eu hanwybyddu, neu eu hanghofio;
- does dim pŵer economaidd a gwleidyddol gan blant;
- weithiau dyw plant ddim yn cael beth mae arnyn nhw ei angen;
- weithiau mae plant mewn perygl.

A Children's Commissioner is someone who speaks up for children and young people and their rights and helps strengthen and improve the systems there to protect them and enable them to fulfil their potential. The establishment of such independent human rights institutions for children in many countries throughout the world is considered necessary because:

- sometimes children's rights are ignored, or forgotten about;
- children lack economic and political power;
- sometimes children don't get what they need; and
- sometimes children are at risk.

Cyflwyniad

Sefydlwyd swydd Comisiynydd Plant Cymru – y cyntaf o'i math yn y DU – gan Ddeddf Safonau Gofal 2000. Ehangodd Ddeddf Comisiynydd Plant Cymru 2001 y cylch gorchwyl a sefydlodd brif nod y Comisiynydd, sef diogelu a hyrwyddo hawliau a lles plant yng Nghymru.

Rhaid i'r Comisiynydd gyflwyno adolygiad blynyddol o'i weithgareddau i Gynulliad Cenedlaethol Cymru. Caiff ei Adolygiad Blynyddol 2013-14 ei gyflwyno gerbron y Cynulliad ym mis Hydref 2014, ac ar ôl hynny caiff yr Adolygiad ei lanlwytho i wefan y Comisiynydd – www.childcomwales.org.uk.

Ar 1 Mawrth 2008, cychwynnodd Keith Towler yn ei swydd fel Comisiynydd, wedi'i benodi gan Brif Weinidog Cynulliad Cenedlaethol Cymru ar ôl cael ei gyfnewid gan blant, pobl ifanc ac oedolion.

Mae tîm o bobl yn gweithio gyda'r Comisiynydd Plant – yn Abertawe a Bae Colwyn – i'w helpu i wneud y canlynol:

- cefnogi plant a phobl ifanc i gasglu gwybodaeth am hawliau plant;
- gwrandao ar blant a phobl ifanc i ddarganfod beth sy'n bwysig iddyn nhw;
- cynghori plant, pobl ifanc a'r rhai sy'n gofalu amdanynt os byddant yn teimlo na allant droi at neb arall gyda'u problemau;
- dylanwadu ar y llywodraeth a sefydliadau eraill sy'n dweud eu bod yn mynd i wneud gwahaniaeth i fywydau plant, gan sicrhau eu bod yn cadw eu haddewidion i blant a phobl ifanc;
- codi llais dros blant a phobl ifanc yn genedlaethol ar faterion pwysig – bod yn bencampwr dros blant Cymru.

Mae'r Comisiynydd yn gweithio dros bob plentyn a pherson ifanc hyd at 18 oed sy'n byw yng Nghymru, neu sydd fel arfer yn byw yng Nghymru. Mae ganddo bŵer hefyd i weithredu ar ran pobl ifanc hŷn o dan rai amgylchiadau.

O dan y ddeddfwriaeth a sefydlodd Gomisiynydd Plant Cymru mae dyletswydd i wneud y canlynol:

- rhoi sylw i Gonfensiwn y CU ar Hawliau'r Plentyn (CCUHP) ym mhopeth mae ef a'i dîm yn ei wneud;
- gwneud yn siŵr bod plant a phobl ifanc yn gwybod ble mae ei swyddfeydd a sut mae cysylltu ag ef a'i dîm;
- annog plant i gysylltu ag ef a'r tîm;
- gofyn barn plant ar ei waith yn awr ac yn y dyfodol, a chaniatáu iddyn nhw ddylanwadu ar ei raglen waith;
- gwneud yn siŵr ei fod e a'i staff yn mynd i gwrdd â phlant a phobl ifanc.

Nid yw'r gwaith wedi'i gyfyngu i faterion sydd fel arfer yn cael eu hystyried yn gysylltiedig â phlant, er enghraifft iechyd, addysg a gwasanaethau cymdeithasol. Mae cynllunio, trafnidiaeth, yr amgylchedd, datblygu economaidd a materion gwledig hefyd yn rhan o gwmpas ei rôl.

Gall y Comisiynydd:

- adolygu effeithiau polisiau, polisiau arfaethedig, a darparu gwasanaethau i blant;
- archwilio'n fanylach achos plentyn neu blant penodol os yw'n ymwneud â mater sy'n gyffredinol berthnasol i fywydau plant yng Nghymru;
- gofyn bod asiantaethau neu bersonau sy'n gweithredu ar eu rhan yn darparu gwybodaeth, a gofyn bod tystion yn rhoi eu tystiolaeth dan lw;
- darparu cyngor a chymorth i blant a phobl ifanc, ac i eraill sy'n pryderu am eu hawliau a'u lles.

Mae hefyd bŵer pwysig ychwanegol i ystyried a chyflwyno sylwadau i Gynulliad Cenedlaethol Cymru ynghylch unrhyw fater sy'n effeithio ar hawliau a lles plant yng Nghymru.

Mae strategaeth bum mlynedd y Comisiynydd wedi'i chyhoeddi yn ei Gynllun Corfforaethol – a cheir copi o hwnnw ar wefan y Comisiynydd – www.childcomwales.org.uk. Mae hefyd wedi cyhoeddi ei raglen waith a'i flaenoriaethau ar gyfer y cyfnod sy'n diwedd 31 Mawrth 2015 ar ei wefan.

Introduction

The post of Children's Commissioner for Wales – the first of its kind in the UK – was established by the Care Standards Act 2000. The Children's Commissioner for Wales Act 2001 broadened the remit and set out the Commissioner's principal aim, which is to safeguard and promote the rights and welfare of children in Wales.

The Commissioner is required to present an annual review of his activities to the National Assembly for Wales. His Annual Review 2013-14 will be laid before the Assembly in October 2014, after which the Review will be uploaded onto the Commissioner's website – www.childcomwales.org.uk.

On 1st March 2008, Keith Towler took up his post as the Commissioner, having been appointed by the First Minister of the National Assembly for Wales after being interviewed by children, young people and adults.

There's a team of people who work with the Children's Commissioner – in Swansea and Colwyn Bay – to help him:

- support children and young people to find out about children's rights;
- listen to children and young people to find out what's important to them;
- advise children, young people and those who care for them if they feel they've got nowhere else to go with their problems;
- influence government and other organisations who say they're going to make a difference to children's lives, making sure they keep their promises to children and young people; and
- speak up for children and young people nationally on important issues – being the children's champion in Wales.

The Commissioner works for every child and young person up to the age of 18 who live in Wales, or who normally live in Wales. He also has the power to act on behalf of older young people under certain circumstances.

Under the legislation that established the Children's Commissioner for Wales there is a duty to:

- have regard to the UN Convention on the Rights of the Child (UNCRC) in everything he and his team do;
- make sure that children and young people know where his offices are and how to contact him and his team;
- encourage children to contact him and the team;
- ask children what they think about his work and future work, and allow them to influence the work programme; and
- make sure that he and his staff go and meet children and young people.

The work isn't confined to what are usually considered to be children's issues, like health, education and social services. Planning, transport, the environment, economic development and rural affairs also fall within the scope of the role.

The Commissioner can:

- review the effects of policies, proposed policies and the delivery of services to children;
- examine in more depth the case of a particular child or children if it involves an issue that has a general application to the lives of children in Wales;
- require information from agencies or persons acting on their behalf, and require witnesses to give evidence on oath; and
- provide advice and assistance to children and young people, and others concerned about their rights and welfare.

There is also an important additional power to consider and make representations to the National Assembly for Wales about any matter affecting the rights and welfare of children in Wales.

The Commissioner's five year strategy has been published in his Corporate Plan – a copy of which can be obtained from the Commissioner's website – www.childcomwales.org.uk. He has also published, on his website, his work programme and priorities for the period ending 31st March 2015.

Y Pwyllgor Archwilio a Sicrhau Risg

Mae Pwyllgor Archwilio a Sicrhau Risg y Comisiynydd yn rhoi cyngor a sicrwydd ynghylch llywodraethu corfforaethol, rheoli risgiau a mesurau rheoli yn swyddfa'r Comisiynydd a digonoldeb y trefniadau archwilio mewnol ac allanol.

Mae'n cwrdd ddwywaith y flwyddyn o leiaf, ac yn cynnwys swyddogion uwch o Swyddfa'r Comisiynydd ac aelodau nad ydynt yn rhan o'r Weithrediaeth. Yn ystod y cyfnod dan sylw cynhaliwyd pedwar cyfarfod o'r Pwyllgor. Aelodau Anweithredol y Pwyllgor yw:

- Wyn Mears – Ymgynghorydd Busnes a Chyn Gyfarwyddwr Cymdeithas y Cyfrifyddion Siartredig Ardystiedig;
- Ian Summers – Cyn Bartner yn Swyddfa Archwilio Cymru;
- Greta Thomas – Cyn Gyfarwyddwr yr NSPCC yng Nghymru;
- Dr Iolo Doull – Paediatregydd Resbiradol Ymgynghorol yn Ysbyty Prifysgol Cymru, Caerdydd
- Aine Denvir – Cyfreithiwr Gofal Plant.

Uwch swyddogion

Bu'r bobl ganlynol yn gwasanaethu fel Tim Rheoli yn ystod y flwyddyn:

- Keith Towler – Comisiynydd Plant Cymru;
- Eleri Thomas – Prif Swyddog Gweithredol a Dirprwy Gomisiynydd Plant;
- Tony Evans – Pennaeth y Gwasanaethau Corfforaethol;
- Andy Wallsgrove – Pennaeth Gweithrediadau;
- Rebecca Griffiths – Swyddog Cyfathrebu
- Amanda Evans – Swyddog Adnoddau Dynol.

Ariannu

Mae Comisiynydd Plant Cymru yn annibynnol ar Lywodraeth Cymru, ond yn cael ei ariannu ganddi. Yn 2013-14 derbyniodd y Comisiynydd £1.715 miliwn (2012-13: £1.732 miliwn) ariannu ei weithgareddau.

Fformat y cyfrifon

Paratowyd y datganiadau ariannol hyn yn unol â Pharagraff 7(2) Atodlen 2 o Ddeddf Safonau Gofal 2000 a'r Cyfarwyddyd Cyfrifon a gyflwynwyd gan Weinidogion Cymru. Mae copi o'r cyfarwyddyd hwnnw ar gael oddi wrth Bennaeth y Gwasanaethau Corfforaethol, Comisiynydd Plant Cymru, Tŷ Ystumllwynarth Llys Siarter, Ffordd Ffenics, Abertawe, SA7 9FS.

Paratowyd y cyfrifon hyn ar gyfer y cyfnod o 1 Ebrill 2013 tan 31 Mawrth 2014, ac maent yn adlewyrchu alldro asedau, rhwymedigaethau ac adnoddau'r Comisiynydd Plant. Paratowyd y datganiadau ariannol hyn yn unol â Llawlyfr Adroddiadau Ariannol y Llywodraeth (FReM) a gyflwynwyd gan Drysorlys Ei Mawrhydi. Mae'r polisïau cyfrifyddu a geir yn yr FReM yn cymhwyso Safonau Cyfrifyddu Rhyngwladol (IFRS), fel y'u mabwysiadwyd neu y'u dehonglwyd ar gyfer cyd-destun y sector cyhoeddus.

Canlyniadau ar gyfer y flwyddyn

Dengys y Datganiad o Wariant Net Cynhwysfawr wariant o £1.692 miliwn (2012-13: £1.755 miliwn) dros y cyfnod. Y gweddill yn y gronfa gyffredinol ar ddiwedd y flwyddyn yw £390,000 (2012-13: £367,000).

Yn ystod 2013-14 newidiodd staff y Comisiynydd i 25.7 (cyfwerth ag amser llawn) o 25.2 (cyfwerth ag amser llawn) aelod o staff, sy'n cynnwys gweithwyr llawn amser a rhan amser. Y rheswm am y newid yn niferoedd y staff oedd bod y trefniadau recriwtio wedi cael eu rhewi yn ystod y cyfnod dan sylw.

Ymgynghori â'r Staff

Mae'r Comisiynydd yn ymgynghori'n rheolaidd â'i staff ynghylch newidiadau pwysig i'r sefydliad. Cyflawnir hyn mewn sawl modd, yn cynnwys cyfarfodydd staff, arolygon a'r fewnrwyd. Mae'r Comisiynydd hefyd wedi sefydlu Gweithgor Polisi Cyflogaeth i adolygu'r holl bolisïau a gweithdrefnau cyflogaeth mewnol er mwyn sicrhau eu bod yn cydymffurfio â'r gofynion deddfwriaethol ac arfer gorau.

Audit and Risk Assurance Committee

The Commissioner's Audit and Risk Assurance Committee provides advice and assurance in respect of corporate governance, risk management and control within the Commissioner's office and the adequacy of the internal and external audit arrangements.

It meets at least bi-annually and is made-up of senior officials of the Commissioner's Office and Non-Executive members. During the period there were four meetings of the Committee. The Non-Executive members of the Committee are:

- Wyn Mears – Business Consultant and former Director of the Association of Certified Chartered Accountants;
- Ian Summers – Former Partner of the Wales Audit Office;
- Greta Thomas – Former Director of NSPCC in Wales;
- Dr Iolo Doull – Consultant Respiratory Paediatrician at the University Hospital of Wales, Cardiff; and
- Aine Denvir – Child Care Solicitor.

Senior Officers

The following persons served as the Management Team during the year:

- Keith Towler – Children's Commissioner for Wales;
- Eleri Thomas – Chief Executive Officer and Deputy Children's Commissioner;
- Tony Evans – Head of Corporate Services;
- Andy Wallsgrove – Head of Operations;
- Rebecca Griffiths – Communications Officer; and
- Amanda Evans – Human Resources Officer.

Funding

The Children's Commissioner for Wales is independent of, but funded by the Welsh Government. In 2013-14 the Commissioner received £1.715 million (2012-13: £1.732 million) to fund his activities.

Format of the Accounts

These financial statements have been prepared in accordance with Paragraph 7(2) Schedule 2 of the Care Standards Act 2000 and the Accounts Direction issued by Welsh Ministers. A copy of that direction can be obtained from the Head of Corporate Services, Children's Commissioner for Wales, Oystermouth House, Charter Court, Phoenix Way, Swansea, SA7 9FS.

These accounts have been prepared for the period from 1st April 2013 to 31st March 2014 and reflect the assets, liabilities and resource outturn of the Children's Commissioner. These financial statements have been prepared in accordance with the Government's Financial Reporting Manual (FReM) issued by HM Treasury. The accounting policies contained in the FReM apply International Accounting Standards (IFRS) as adopted or interpreted for the public sector context.

Results for the Year

The Statement of Comprehensive Net Expenditure shows expenditure, for the period, of £1.692 million (2012-13: £1.755 million). The general fund balance as at the year-end is £390,000 (2012-13: £367,000).

During 2013-14 the Commissioner's staff changed to 25.7 (whole time equivalent) from 25.2 (whole time equivalent) members of staff, which includes full time and part time employees. The change in staff numbers was due to the introduction of a recruitment freeze in the period.

Staff Consultation

The Commissioner regularly consults with staff on major changes to the organisation. This is achieved through a variety of methods which includes staff meetings, surveys and the intranet. The Commissioner has also established an Employment Policy Working Group to review all internal employment policies and procedures to ensure they comply with legislative requirements and best practice.

Hyfforddiant

Mae'r Comisiynydd yn parhau i fuddsoddi mewn darparu cyfleoedd datblygu a hyfforddi ar gyfer y staff. Drwy ei system rheoli perfformiad caiff yr holl staff eu hannog i lunio cynlluniau datblygiad personol blynyddol. Yn ogystal mae'r swyddfa yn cynnal rhaglen hyfforddi a datblygu flynyddol, sy'n cynnwys pedwar diwrnod dysgu a datblygu blynyddol ar gyfer yr holl staff, yn trafod pynciau megis Cyfranogiad a Diogelu.

Absenoldeb staff

Yn ystod 2013-14 cyfradd yr absenoldeb salwch yn swyddfa'r Comisiynydd oedd 4.3 y cant (2012-13: 9.7 y cant), wedi'i seilio ar ganran o gyfanswm y diwrnodau gwaith oedd ar gael.

Cynaliadwyedd Amgylcheddol

Mae'r Comisiynydd wedi sefydlu gweithgor i helpu i ddatblygu Cynllun Gweithredu ar gyfer Cynaliadwyedd. Fel rhan o'u gwaith mae'r grŵp wedi bod yn trafod gyda sefydliadau allanol, er mwyn cael cymorth i ddatblygu'r cynllun, er enghraifft, yr Ymddiriedolaeth Garbon, y Ddraig Werdd a'r fenter Eco-Ysgolion.

Mae'r Comisiynydd yn ymroddedig i leiafu effaith ei Swyddfa ar yr amgylchedd lle bynnag y bo modd, ac mae'n ceisio lleihau'r effaith honno trwy gymryd y camau canlynol:

— **Deunydd ysgrifennu ac adnoddau swyddfa: anogir y staff i gyfyngu gymaint â phosib ar eu defnydd o nwyddau traul y swyddfa;**

— **Teithio: lle bo hynny'n ymarferol, mae swyddogion yn defnyddio cludiant cyhoeddus. Ar ben hynny, cynhelir cyfarfodydd trwy ddefnyddio fideo-gynadledda lle bynnag y bo modd;**

— **Ynni: mae'r Comisiynydd yn annog pob aelod o staff i fod yn ymwybodol o ynni, ac i ystyried ffyrdd o leihau eu hól-troed carbon; a**

— **Gwaredu Gwastraff: mae'r Comisiynydd yn ymroddedig i ailgylchu pob gwastraff, yn amodol ar gyfyngiadau allanol.**

Penodi uwch swyddogion

Penodwyd Keith Towler yn Gomisiynydd Plant Cymru o 1 Mawrth 2008. Cychwynnodd yr uwch swyddogion eraill ar eu penodiadau rhwng Mai 2006 a Thachwedd 2009, ac fe'u penodwyd gan y Comisiynydd o dan Atodlen 2 paragraff 4 o Ddeddf Safonau Gofal 2000.

Cyfle Cyfartal

Ystyrir pob cais am gyflogaeth gyda Chomisiynydd Plant Cymru ar y sail y dylai pob ymgeisydd am swydd gael cyfle cyfartal am gyflogaeth a dyrchafiad ar sail eu gallu, eu cymwysterau a'u haddaswydd ar gyfer y gwaith.

Ni ddylai unrhyw ymgeisydd am swydd na gweithiwr dderbyn triniaeth lai ffafriol ar sail hil, lliw, rhyw, tueddfryd rhywiol, oedran, statws priodasol, anabledd, crefydd, cyfrifoldebau teuluol/domestig na phatrymau gwaith, ac ni ddylai unrhyw unigolyn gael ei roi dan anfantais chwaith gan amodau na gofynion na ellir eu cyfiawnhau.

Cyhoeddwyd Cynllun Gweithredu'r Comisiynydd ar Gydraddoldeb ar 1 Ebrill 2012. Mae hefyd wedi cyhoeddi ei Adroddiad Cydraddoldeb blynyddol sy'n cynnwys cynnydd yn erbyn cydymffurfiaeth â gofynion y Ddeddf Cydraddoldeb – ceir copiau o'r dogfennau hyn o wefan y Comisiynydd – www.childcomwales.org.uk.

Archwilwyr

Caiff cyfrifon Comisiynydd Plant Cymru eu harchwilio a'u hardystio gan Archwilydd Cyffredinol Cymru yn unol â pharagraff 9 o Atodlen 2 i Ddeddf Safonau Gofal 2000 (Nodyn 8).

Baker Tilly sy'n darparu gwasanaethau archwilio mewnol ar gyfer y Comisiynydd.

Yn ystod y cyfnod ni thalwyd unrhyw gydnabyddiaeth i'r archwilwyr am waith heblaw archwilio.

Training

The Commissioner continues to invest in the provision of development and training opportunities for staff. Through his performance management system all staff are encouraged to produce annual personal development plans. In addition the office produces an annual training and development programme. Which includes four annual all staff learning and development days, covering topics, for example, on Participation and Safeguarding.

Staff Absences

During 2013-14 the sickness absence rate within the Commissioner's office was 4.3 percent (2012-13: 9.7 percent), based as a percentage of the total available working days.

Environmental Sustainability

The Commissioner has established a working group to help develop a Sustainability Action Plan. As part of their work the group has been in discussions with external organisations to help in the development of the plan, for example, the Carbon Trust, Green Dragon and the Eco-Schools initiative.

The Commissioner is committed to minimising his Office's impact on the environment wherever possible and seeks to reduce its impact via the following steps:

— **Stationery and office resources: staff are encouraged to minimise their use of office consumables whenever possible;**

— **Travel: where practical, public transport is used by officers. In addition, meetings are held using video conferencing wherever possible;**

— **Energy: the Commissioner encourages all staff to be energy conscious and consider ways of reducing their carbon footprint; and**

— **Waste disposal: the Commissioner is committed to recycling all waste, subject to external restrictions.**

Senior Official Appointments

Keith Towler was appointed as Children's Commissioner for Wales with effect from 1st March 2008. The remaining senior officers took up appointments between May 2006 and November 2009 and were appointed by the Commissioner under Schedule 2 paragraph 4 of The Care Standards Act 2000.

Equal Opportunities

All applications for employment with the Children's Commissioner for Wales are considered on the grounds that all job applicants should have equal opportunity for employment and advancement on the basis of their ability, qualifications and suitability for the work.

No job applicant or employee should receive less favourable treatment on grounds of race, colour, sex, sexual orientation, age, marital status, disability, religion, family/domestic responsibilities or working patterns, nor should any individual be disadvantaged by conditions or requirements which cannot be shown to be justifiable.

The Commissioner's Equality Action Plan was published on 1st April 2012. He has also published his annual Equality Report which contains progress against compliance with the requirements of the Equality Act – copies of these documents can be obtained from the Commissioner's website – www.childcomwales.org.uk.

Auditors

The Children's Commissioner for Wales' accounts are examined and certified by the Auditor General for Wales in accordance with paragraph 9 of Schedule 2 to the Care Standards Act 2000 (Note 8).

Baker Tilly provides internal audit services for the Commissioner.

During the period no remuneration was paid to the auditors for non-audit work.

Datgelu gwybodaeth i'r Archwilwyr

Mor bell ag y mae Swyddfa'r Comisiynydd yn ymwybodol, nid oes gwybodaeth archwilio nad yw'r archwilwyr yn ymwybodol ohoni; ac mae'r Swyddfa wedi cymryd pob cam y dylasai ei gymryd er mwyn bod yn ymwybodol o unrhyw wybodaeth archwilio berthnasol ac i sicrhau bod yr archwilwyr yn ymwybodol o'r wybodaeth honno.

Digwyddiadau Cysylltiedig â Data Personol

O fewn y flwyddyn ariannol, nid adroddwyd am ddigwyddiadau cysylltiedig â data personol. Mae'r Comisiynydd yn cynnal polisi a gweithdrefnau diogelu gwybodaeth sy'n sicrhau y cyfyngir gymaint â phosib ar ddigwyddiadau cysylltiedig â data personol.

Digwyddiadau ers diwedd y flwyddyn ariannol

Ni fu unrhyw ddigwyddiadau ers dyddiad y fantolen sy'n effeithio ar ddealltwriaeth o'r datganiadau ariannol hyn.

Disclosure of Information to the Auditors

So far as the Commissioner's Office is aware, there is no audit information of which the auditors are unaware; and the Office has taken all the steps that it ought to have taken to make itself aware of any relevant audit information and to establish that the auditors are aware of that information.

Personal Data Related Incidents

Within the financial year, there were no reported incidents involving personal data. The Commissioner maintains an information security policy and procedures that ensure incidents related to personal data related incidents are minimised.

Events Since the End of the Financial Year

There have been no events since the balance sheet date that affect the understanding of these financial statements.

Adroddiad Cydnabyddiaeth Remuneration Report

Taliadau i Aelodau o'r Tim Rheoli

Gweinidogion Cymru sy'n pennu'r taliad cydnabyddiaeth i Gomisiynydd Plant Cymru, yn unol ag Atodlen 2 paragraff 3 o Ddeddf Safonau Gofal 2000.

Yn achos aelodau eraill y Tim Rheoli (TRh), pennwyd y taliadau cydnabyddiaeth gan Gomisiynydd Plant Cymru, ar sail cyfarwyddyd gan arbenigwyr recriwtio yn y gwasanaeth sifil.

Mae'r adrannau canlynol, a fu'n destun archwiliad, yn darparu manylion taliadau cydnabyddiaeth a buddion pensiwn swyddogion uchaf y sefydliad:

Remuneration of Members of the Management Team

The Welsh Ministers determine the remuneration of the Children's Commissioner for Wales in accordance with Schedule 2 paragraph 3 to the Care Standards Act 2000.

For other members of the Management Team, remuneration was determined by the Children's Commissioner for Wales based on guidance from civil service recruitment specialists.

The following sections, which have been subjected to audit, provide details of the remuneration and pension benefits of the most senior officials of the organisation:

	2013-14 Ystod cyflog Salary range £000*	2013-14 Buddion mewn Nwyddau (at y £100 agosaf)* Benefits in Kind (to nearest £100)*	2012-13 Ystod cyflog Salary range £000*	2012-13 Buddion mewn Nwyddau (at y £100 agosaf)* Benefits in Kind (to nearest £100)*
Keith Towler – Comisiynydd Plant Cymru / Children's Commissioner for Wales.	90-95	4,800**	90-95	4,700**
Eleri Thomas – Prif Swyddog Gweithredol a Dirprwy Gomisiynydd / Chief Executive Officer and Deputy Commissioner.	60-65	–	60-65	–
Andy Wallsgrove – Pennaeth Gweithrediadau / Head of Operations.	55-60	–	50-55	–
Tony Evans – Pennaeth Gwasanaethau Corfforaethol / Head of Corporate Services.	55-60	–	50-55	–

* Mae'r wybodaeth hon yn destun archwiliad.
* This information is subject to audit.

** Darparwyd car pryddes i Keith Towler. Mae gwerth ariannol y buddion mewn nwyddau yn cwmpasu unrhyw fuddion a ddarparwyd gan y cyflogwr yr oedd Cyllid y Wlad yn eu trin fel enillion trethadwy.

** Keith Towler was provided with a leased car. The monetary value of benefits in kind covers any benefits provided by the employer and treated by the Inland Revenue as a taxable emolument.

Canolrif y Taliadau Cydnabyddiaeth Median Remuneration

	2013-14	2012-13
Band taliad cydnabyddiaeth yr unigolyn sy'n derbyn y tâl uchaf / Band of highest paid individual's remuneration (£'000)	95-100	95-100
Cyfanswm y canolrif / Median total	33,900	33,200
Cymhareb / Ratio	2.80	2.86

Mae'n ofynnol fy mod yn datgelu'r berthynas rhwng y taliad a wnaed i'r unigolyn a dderbyniodd y cyflog uchaf a chanolrif taliadau'r gweithwyr. Band taliadau'r unigolyn a dderbyniodd y taliad uchaf yn 2013-14 oedd £95-£100,000 (2012-13: £95-£100,000). Roedd hyn 2.80 gwwaith (2012-13: 2.86) taliad canolrif y gweithwyr. Mae cyfanswm y taliadau yn cynnwys y cyflog a'r buddion mewn nwyddau. Nid yw'n cynnwys cyfraniadau cyflogwr i bensiwn na gwerth trosglwyddo ariannol cyfatebol pensiynau.

I am required to disclose the relationship between the remuneration of the highest-paid individual and the median remuneration of employees. The banded remuneration of the highest-paid individual in 2013-14 was £95-£100,000 (2012-13: £95-£100,000). This was 2.80 times (2012-13: 2.86) the median remuneration of employees. Total remuneration includes salary and benefits-in-kind. It does not include employer pension contributions and the cash equivalent transfer value of pensions.

Taliadau Gwneud Iawn, Dyfarniadau Sylweddol i Uwch Reolwyr Blaenorol Compensation paid, significant awards to former senior managers

Ni chafwyd taliadau o'r fath yn ystod y cyfnod hwn.

There were no such payments made in this period.

Buddion Pensiwn – Cynllun Pensiwn y Gwasanaeth Sifil
Pension Benefits – Civil Service Pension Scheme

	Pensiwn cronedig ar / Accrued pension at 31.3.14*	Cynnydd go iawn mewn pensiwn* Real increase in pension*	CETV(i) ar / at 31.3.14*	CETV(i) ar / at 31.3.13*	Cynnydd go iawn mewn CETV* Real increase in CETV*
	£000	£000	£000	£000	£000
Keith Towler – Comisiynydd Plant Cymru / Children's Commissioner for Wales.	36	2	184	146	22
Eleri Thomas – Prif Swyddog Gweithredol a Dirprwy Gomisiynydd / Chief Executive Officer and Deputy Commissioner.	25	2	77	58	11
Andy Wallsgrove – Pennaeth Gweithrediadau / Head of Operations.	29	2	414	374	18
Tony Evans – Pennaeth Gwasanaethau Corfforaethol / Head of Corporate Services.	10	1	279	255	7

* Mae'r wybodaeth hon yn destun archwiliad.
* This information is subject to audit.

Pension Scheme

Darperir buddion pensiwn trwy drefniadau pensiwn y Gwasanaeth Sifil. O 30 Gorffennaf 2007, gall gweision sifil fod yn rhan o un o bedwar cynllun buddion diffiniedig; naill ai cynllun 'cyflog terfynol' (**classic, premium neu classic plus**); neu gynllun 'gyrfa gyfan' (**nuvos**). Nid yw'r trefniadau statudol hyn yn cael eu hariannu, a thelir am gost y buddion ag arian a bleidleisir gan y Senedd bob blwyddyn; er bod y rhain yn gynlluniau buddion a ddiffiniwyd, nid oes modd datgelu cyfanswm asedau a rhwymedigaethau'r cynlluniau. Mae'r pensiynau sy'n daladwy o dan **classic, premium, classic plus a nuvos** yn cael eu cynyddu'n flynyddol yn unol â newidiadau i'r Mynegai Prisiau Defnyddwyr (CPI). Gall aelodau sy'n ymuno o Hydref 2002 ddewis naill ai'r trefniant buddion priodol diffiniedig neu bensiwn rhanddeiliad 'prynu arian' o ansawdd da, gyda chyfraniad sylweddol gan y cyflogwr (cyfrif pensiwn **partneriaeth**).

Pennir cyfraniadau gweithwyr ar ganran o enillion pensiynadwy ar gyfer **classic, premium, classic plus nuvos**. Mae'r buddion classic yn cronni ar gyfradd o 1/80fed o'r enillion pensiynadwy terfynol am bob blwyddyn o wasanaeth. Ar ben hynny, mae cyfandaliad sy'n cyfateb i dair blynedd o bensiwn yn daladwy adeg ymddeol. Yn achos y **premium**, mae'r buddion yn cronni ar gyfradd o 1/60fed o'r enillion pensiynadwy terfynol am bob blwyddyn o wasanaeth. Yn wahanol i'r **classic**, nid oes cyfandaliad awtomatig. Cyfuniad o'r ddau yw **classic plus** yn y bôn, gyda buddion yng nghyswllt gwasanaeth cyn 1 Hydref 2002 yn cael eu cyfrifo'n fras fel yn achos y **classic** a'r buddion am wasanaeth o fis Hydref 2002 yn cael eu cyfrifo fel yn achos y **premium**. Yn **nuvos** mae aelod yn crynhoi pensiwn ar sail ei enillion pensiynadwy yn ystod cyfnod ei aelodaeth o'r cynllun. Ar ddiwedd blwyddyn y cynllun (31 Mawrth) mae cyfrif yr aelod ar gyfer y pensiwn a enillwyd yn cael ei gredu â 2.3% o'i enillion pensiynadwy yn ystod y flwyddyn honno o'r cynllun, a chaiff y pensiwn a gronwyd ei uwchraddio yn unol â'r Mynegai Prisiau Adwerthu. Ym mhob achos gall aelodau ddewis ildio (cymudo) pensiwn am gyfandaliad hyd at y terfynau a bennwyd gan Ddeddf Cyllid 2004.

Trefniant pensiwn rhanddeiliaid yw'r cyfrif pensiwn **partneriaeth**. Mae'r cyflogwr yn gwneud cyfraniad sylfaenol o rhwng 3% a 12.5% (yn dibynnu ar oedran yr aelod) i mewn i gynnyrch pensiwn rhanddeiliaid a ddewiswyd gan y cyflogai o banel o dri darparwr. Nid oes rhaid i'r cyflogai gyfrannu, ond lle bo'n dewis gwneud hynny, bydd y cyflogwr yn gwneud taliadau cyfatebol i'r rhain hyd at derbyn o 3% o'r cyflog pensiynadwy (yn ogystal â chyfraniad sylfaenol y cyflogwr). Mae cyflogwyr hefyd yn cyfrannu 0.8% arall o'r cyflog pensiynadwy i dalu am gost yswiriant buddion risg a ddarperir yn ganolog (marw yn eu gwaith ac ymddeol oherwydd afiechyd).

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Pension Scheme

Pension benefits are provided through the Civil Service pension arrangements. From 30th July 2007, civil servants may be in one of four defined benefit schemes; either a 'final salary' scheme (**classic, premium or classic plus**); or a 'whole career' scheme (**nuvos**). These statutory arrangements are unfunded with the cost of benefits met by monies voted by Parliament each year; and although these are defined benefit schemes it is not possible to disclose the amount of assets and liabilities of the schemes. Pensions payable under **classic, premium, classic plus and nuvos** are increased annually in line with changes in the Consumer Prices Index (CPI). Members joining from October 2002 may opt for either the appropriate defined benefit arrangement or a good quality 'money purchase' stakeholder pension with a significant employer contribution (**partnership** pension account).

Employee contributions are set at a percent of pensionable earnings for **classic, premium, classic plus and nuvos**. Benefits in classic accrue at the rate of 1/80th of final pensionable earnings for each year of service. In addition, a lump sum equivalent to three years' pension is payable on retirement. For **premium**, benefits accrue at the rate of 1/60th of final pensionable earnings for each year of service. Unlike **classic**, there is no automatic lump sum. **classic plus** is essentially a hybrid with benefits in respect of service before 1st October 2002 calculated broadly as per **classic** and benefits for service from October 2002 calculated as in **premium**. In **nuvos** a member builds up a pension based on their pensionable earnings during their period of scheme membership. At the end of the scheme year (31st March) the member's earned pension account is credited with 2.3 percent of their pensionable earnings in that scheme year and the accrued pension is updated in line with RPI. In all cases members may opt to give up (commute) pension for a lump sum up to the limits set by the Finance Act 2004.

The **partnership** pension account is a stakeholder pension arrangement. The employer makes a basic contribution of between 3 percent and 12.5 percent (depending on the age of the member) into a stakeholder pension product chosen by the employee from a panel of providers. The employee does not have to contribute but where they do make contributions, the employer will match these up to a limit of 3% of pensionable salary (in addition to the employer's basic contribution). Employers also contribute a further 0.8% of pensionable salary to cover the cost of centrally provided risk benefit cover (death in service and ill health retirement).

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Datganiad o Gyfrifoldebau'r Swyddog Cyfrifyddu

Y pensiwn cronol a ddyfynnwyd yw'r pensiwn y gall yr aelod ei hawlio wrth gyrraedd oedran pensiwn, neu ar unwaith pan fydd yn peidio â bod yn aelod gweithredol o'r cynllun os ydyw eisoes wedi cyrraedd oedran pensiwn neu'n hŷn. Oedran pensiwn yw 60 yn achos aelodau **classic**, **premium** a **classic plus** a 65 yn achos aelodau **nuvos**.

Mae manylion pellach am drefniadau pensiwn y Gwasanaeth Sifil ar gael ar y wefan www.civilservice-pensions.gov.uk.

(i) Gwerthoedd Trosglwyddo sy'n Gyfwerth ag Arian Parod

Gwerth Trosglwyddo sy'n Gyfwerth ag Arian Parod (CETV) yw gwerth cyfalafol asesedig actiwaraid y buddion cynllun pensiwn a gronwyd gan aelod ar adeg benodol. Y buddion a brisir yw'r buddion a gronwyd gan yr aelod ac unrhyw bensiwn sy'n daladwy i briod amodol o'r cynllun. Taliad yw CETV a wneir gan gynllun neu drefniant pensiwn i sicrhau buddion pensiwn mewn cynllun neu drefniant pensiwn arall pan fo'r aelod yn gadael cynllun ac yn dewis trosglwyddo'r buddion a gronwyd yn y cynllun blaenorol. Mae'r ffigurau pensiwn a ddangosir yn gysylltiedig â'r buddion y mae'r unigolyn wedi'u cronni o ganlyniad i gyfanswm eu haelodaeth o'r cynllun pensiwn, nid eu gwasanaeth mewn swydd uwch y mae datgelu'n berthnasol iddi yn unig. Mae'r ffigurau'n cynnwys gwerth unrhyw fuddion pensiwn mewn cynllun arall y mae'r unigolyn wedi'u trosglwyddo i drefniadau pensiwn y Prif Wasanaeth Sifil. Maent hefyd yn cynnwys unrhyw fuddion pensiwn ychwanegol a gronwyd i'r aelod o ganlyniad i brynu buddion pensiwn ychwanegol ar eu cost eu hun. Cyfrifir CETVs o fewn y canllawiau a'r fframwaith a ragnodwyd gan Sefydliad a Chyfadran yr Actiwariad ac nid ydynt yn rhoi sylw i unrhyw ostyngiad gwirioneddol na phosibl i fuddion yn sgîl Treth Lwfans Oes y gall fod angen ei thalu pan dynnir buddion pensiwn.

(ii) Cynnydd gwirioneddol mewn CETV

Mae hyn yn adlewyrchu'r cynnydd mewn CETV y telir amdano i bob pwrpas gan y cyflogwr. Nid yw'n cynnwys y cynnydd yn y pensiwn a gronwyd yn sgîl chwyddiant, cyfraniadau a dalwyd gan y cyflogai (gan gynnwys gwerth unrhyw fuddion a drosglwyddwyd o gynllun pensiwn arall), ac mae'n defnyddio ffactorau prisio'r farchnad gyffredin ar gyfer dechrau a diwedd y cyfnod.

Keith Towler
Comisiynydd Plant Cymru
a Swyddog Cyfrifyddu
Gorffennaf 2014

O dan Atodlen 2 o Ddeddf Safonau Gofal, mae Gweinidogion Cymru wedi rhoi cyfarwyddyd i Gomisiynydd Plant Cymru baratoi datganiad o gyfrifon ar gyfer pob blwyddyn ariannol ar ffurf yr hyn a nodwyd yn y Cyfarwyddyd Cyfrifon ac ar y sail honno. Paratwir y cyfrifon ar sail croniadau a rhaid iddynt ddarparu darlun gwir a theg o sefyllfa fusnes Comisiynydd Plant Cymru, yr incwm a'r gwariant, newidiadau yn ecwiti trethdalwyr a llifoedd arian y flwyddyn ariannol.

Wrth baratoi'r cyfrifon, mae gofyn bod y Swyddog Cyfrifyddu yn cydymffurfio â gofynion Llawlyfr Adroddiadau Ariannol y Llywodraeth, ac yn arbennig â'r canlynol:

— **glynu at y Cyfarwyddyd Cyfrifon a roddwyd gan Weinidogion Cymru, gan gynnwys y gofynion perthnasol o ran cyfrifo a datgelu, a defnyddio polisïau cyfrifeg addas yn gyson;**

— **dod i benderfyniadau a llunio amcangyfrifon ar sail resymol;**

— **datgan a yw'r safonau cyfrifyddu perthnasol, fel y'u cyflwynir yn Llawlyfr Adroddiadau Ariannol y Llywodraeth, wedi cael eu dilyn, a datgelu ac egluro unrhyw achosion pwysig yn y cyfrifon lle na ddilynwyd y safonau hynny;**

— **paratoi'r cyfrifon ar sail busnes gweithredol.**

Y Comisiynydd yw'r Swyddog Cyfrifyddu ar gyfer ei swyddfa yn sgîl paragraff 10 o Atodlen 2 i Ddeddf Safonau Gofal 2000. Cyflwynir cyfrifoldebau'r Swyddog Cyfrifyddu, gan gynnwys cyfrifoldeb am briodoldeb a rheoleiddra'r arian cyhoeddus y mae Swyddog Cyfrifyddu yn atebol amdano, am gadw cofnodion priodol ac am ddiogelu asedau Comisiynydd Plant Cymru, yn y Memorandwm ar gyfer Swyddogion Cyfrifyddu a luniwyd gan Drysorlys EM.

The accrued pension quoted is the pension the member is entitled to receive when they reach pension age, or immediately on ceasing to be an active member of the scheme if they are already at or over pension age. Pension age is 60 for members of **classic**, **premium** and **classic plus** and 65 for members of **nuvos**.

Further details about the Civil Service pension arrangements can be found at the website www.civilservice-pensions.gov.uk.

(i) Cash Equivalent Transfer Values

A Cash Equivalent Transfer Value (CETV) is the actuarial assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which disclosure applies. The figures include the value of any pension benefit in another scheme arrangement which the individual has transferred to the Principal Civil Service pension arrangements. They also include any additional pension benefit accrued to the member as a result of their purchasing additional pension benefits at their own cost. CETVs are calculated within the guidelines and framework prescribed by the Institute and Faculty of Actuaries and do not take account of any actual or potential reduction to benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are drawn.

(ii) Real increase in CETV

This reflects the increase in CETV effectively funded by the employer. It does not include any of the increase in accrued pension due to inflation, contributions paid by the employee (including the value of any benefits transferred from another pension scheme arrangement) and uses common market valuation factors for the start and end of the period.

Keith Towler
Children's Commissioner
for Wales and Accounting Officer
July 2014

Statement of Accounting Officer's Responsibilities

Under Schedule 2 to the Care Standards Act, Welsh Ministers have directed the Children's Commissioner for Wales to prepare for each financial year a statement of accounts in the form and on the basis set out in the Accounts Direction. The accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of the Children's Commissioner for Wales and of its income and expenditure, changes in taxpayers' equity and cash flows for the financial year.

In preparing the accounts, the Accounting Officer is required to comply with the requirements of the Government Financial Reporting Manual and in particular to:

— **observe the Accounts Direction issued by Welsh Ministers, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis;**

— **make judgements and estimates on a reasonable basis;**

— **state whether applicable accounting standards as set out in the Government Financial Reporting Manual have been followed, and disclose and explain any material departures in the financial statements; and**

— **prepare the financial statements on a going concern basis.**

The Commissioner is the Accounting Officer for his office by virtue of paragraph 10 of Schedule 2 to the Care Standards Act 2000. The responsibilities of the Accounting Officer, including responsibility for the propriety and regularity of the public finances for which the Accounting Officer is answerable, for keeping proper records and for safeguarding the Children's Commissioner for Wales' assets, are set out in an Accounting Officers' Memorandum issued by HM Treasury.

Datganiad Llywodraethu Blynyddol

Cwmpas cyfrifoldeb

Fel Swyddog Cyfrifyddu, fi sy'n gyfrifol am gynnal system lywodraethu gadarn sy'n cynnal y gwaith o gyflawni fy mholisiau, fy nodau a'm hamcanion, ond ar yr un pryd yn diogelu'r cronfeydd cyhoeddus a'r asedau yr wyf i'n bersonol gyfrifol amdanynt, yn unol â'r cyfrifoldebau a roddwyd i mi wrth Reoli Arian Cyhoeddus..

Diben y Fframwaith Llywodraethu

Mae'r Fframwaith Llywodraethu yn cynnwys y systemau a'r prosesau, a'r diwylliant a'r gwerthoedd sy'n darparu sylfaen i mi gyfeirio a rheoli gweithgareddau fy swyddfa. Mae'r Fframwaith yn fy ngalluogi i fonitro cyflawniad fy amcanion strategol a phennu a yw'r amcanion wedi eu cyrraedd mewn modd cost-effeithiol.

Mae'r system reolaeth fewnol yn rhan bwysig o'r Fframwaith ac fe'i lluniwyd i reoli risg ar lefel resymol yn hytrach na dileu pob perygl y methir â chyflawni polisiau, nodau ac amcanion; ni all felly ond darparu sicrwydd rhesymol, yn hytrach nag absoliwt, o effeithiolrwydd.

Mae'r system reolaeth fewnol wedi'i seilio ar broses barhaus a luniwyd i nodi a blaenoriaethu'r risgiau i gyflawni polisiau, nodau ac amcanion, i werthuso pa mor debygol yw gwreiddu'r risgiau hynny a'u heffaith petai hynny'n digwydd, ac i'w rheoli'n effeithiol, yn effeithlon ac yn ddiwastraff. Mae'r system reolaeth fewnol wedi bod ar waith yn swyddfa'r Comisiynydd ar gyfer y flwyddyn yn diwedd ar 31 Mawrth 2014 ac yn parhau hyd at ddyddiad cymeradwyo'r adroddiad blynyddol a'r cyfrifon, mae'r systemau reolaeth fewnol yn cyd-fynd â chanllawiau'r Trysorlys.

Y Fframwaith Llywodraethu

Nid oes gan swyddfa Comisiynydd Plant Cymru gorrff llywodraethu, yn hytrach mae'n Gorfforaeth Undyn. Byddai corff llywodraethu megis Bwrdd yn gweithredu'n groes i annibyniaeth fy swyddfa. Mae'r annibyniaeth hon yn hanfodol ar gyfer y rôl galw i gyfrif a gyflawnir gan y swyddfa yng nghyswllt hawliau dynol plant a phobl ifanc.

O ystyried y pwyslais ar rôl y Comisiynydd fel unigolyn, mae'r strwythur gwneud penderfyniadau yn wahanol i gyrrff eraill sector cyhoeddus mewn rhai ffyrdd. Fodd bynnag, oherwydd ei bod yn rôl gyhoeddus sy'n defnyddio arian cyhoeddus, mae angen i'r atebolrwydd a'r penderfyniadau a wneir fod yn drylwyr ac yn dryloyw.

Mewn egwyddor, dylid gwneud penderfyniadau ar y lefel isaf bosib, fodd bynnag, rhaid sicrhau bod perthynas bob amser rhwng awdurdod a chyfrifoldeb. Dylai fod gan y rhai sy'n gyfrifol am feysydd gwaith penodol awdurdod sydd wedi ei ddiffinio'n glir i wneud penderfyniadau, a llwybr clir a mesur o atebolrwydd. Mae rheolwyr yn gyffredinol gyfrifol am eu meysydd gwaith a goruchwyllo eu timau o staff. Mae'r dirprwyo yn gweithredu ar sail dirprwyo i swyddogion penodol, yn hytrach nag i grwpiau neu bwyllgorau. Mae'n hanfodol felly bod cwmpas a therfynau'r dirprwyo hwnnw yn cael eu nodi'n glir. Pennir hyn yn y Polisi Llywodraethu ac oddi mewn i'r gweithdrefnau ariannol.

Dirprwyir rheolaeth strategol a gweithredol y swyddfa i'r Prif Swyddog Gweithredol a'r Tîm Rheoli. Y Prif Swyddog Gweithredol a'r Tîm Rheoli sy'n gyfrifol am gyflawni nodau ac amcanion y swyddfa. Wrth geisio cyflawni nodau ac amcanion y swyddfa, rhaid i'r gweithwyr lynu at bolisiau a gweithdrefnau'r swyddfa a chadw oddi mewn i'r cyllidebau a ddynodwyd.

Mae'r Tîm Rheoli yn cwrdd yn fisol, ac o leiaf yn chwarterol gyda mi, fel Comisiynydd. Ei brif ddiben yw darparu arweinyddiaeth, gweledigaeth, pwrpas ac atebolrwydd wrth ddatblygu a chyflawni cenhadaeth y swyddfa. Adolygir y cylch gorchwyl bob chwe mis, a rhoddir copi ar y fewnwyd.

Mae'r Comisiynydd hefyd wedi sefydlu Pwyllgor Archwilio a Sicrhau Risg i gynnig cyngor a chymorth mewn perthynas â'i drefniadau llywodraethu.

Annual Governance Statement

Scope of Responsibility

As Accounting Officer, I have responsibility for maintaining a sound system of governance that supports the achievement of my policies, aims and objectives, whilst safeguarding the public funds and assets for which I am personally responsible, in accordance with the responsibilities assigned to me in Managing Public Money.

The Purpose of the Governance Framework

The Governance Framework comprises the systems and processes, and culture and values by which I direct and control the activities of my office. The Framework enables me to monitor the achievement of my strategic objectives and to determine whether the objectives have been delivered in a cost effective manner.

The system of internal control is a significant part of the Framework and is designed to manage risk to a reasonable level rather than to eliminate all risk of failure to achieve policies, aims and objectives; it can therefore only provide reasonable and not absolute assurance of effectiveness.

The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically. The system of internal control has been in place in the Commissioner's office for the year ended 31st March 2014 and continuing up to the date of approval of the annual report and accounts, the systems of internal control accords with HM Treasury guidance.

The Governance Framework

The office of the Children's Commissioner for Wales has no governing body, but is instead a Corporation Sole. A governing body such as a Board would act counter to the independence of my office. This independence is critical to the holding to account role performed by the office in relation to the human rights of children and young people.

Given the emphasis on the role of the Commissioner as an individual, there are some respects in which the decision-making structure is different to other public sector bodies. However, as it is a public role involving use of public funds, accountability and decision-making need to be rigorous and transparent.

In principle, decisions should be made at the lowest level possible, however, there must always be a relationship between authority and responsibility. Those who are responsible for particular areas of work should have a clearly defined authority to make decisions, and a clear route and measure of accountability. Managers have overall responsibility for their area of work and the supervision of their staff teams. Delegation operates on the basis of delegation to named officers rather than to groups or committees. It is essential therefore that the scope and limits of that delegation be clearly spelled out. This is determined within the Governance Policy and within financial procedures.

The strategic and operational management of the office is delegated to the Chief Executive Officer and the Management Team. The Chief Executive Officer and the Management Team are responsible for the delivery of the aims and objectives of the office. In pursuing the aims and objectives of the office, employees must adhere to office policies and procedures and keep within allocated budgets.

The Management Team meet monthly and at least quarterly with me, as Commissioner. Its primary purpose is to provide leadership, vision, purpose and accountability in taking forward and delivering the mission of the office. The terms of reference are reviewed every six months and a copy is posted onto the intranet.

The Commissioner has also established an Audit and Risk Assurance Committee to provide advice and support in relation to his governance arrangements.

Canolbwyntio ar Ddiben y Sefydliad ac ar Ddeilliannau

Cynllunio corfforaethol yw'r dull systemig o bennu ein nodau. Mae'n fy ngalluogi i, fel corfforaeth undyn, i gadw at fy nghylch gwaith deddfwriaethol a chyflawni yn unol â'r weledigaeth a gyflwynwyd yn fy Nghynllun Corfforaethol, sef sicrhau newidiadau cadarnhaol a pharhaol i blant a phobl ifanc yng Nghymru. Mae'r prosesau cynllunio corfforaethol a blynyddol yn darparu cyfeiriad strategol cyffredinol ar gyfer holl swyddogaethau'r swyddfa; ac yn helpu i sicrhau ein bod yn gwneud y defnydd mwyaf effeithiol o adnoddau sefydliadol er mwyn mwyaflu ein heffaith ar ran plant a phobl ifanc yng Nghymru.

Bydd y broses gynllunio flynyddol yn dechrau ym mis Medi bob blwyddyn gydag asesiad cario drosodd o gynllun gwaith blynyddol y flwyddyn flaenorol a gynhelir ar ddiwedd diwrnod datblygu staff blynyddol.

Bydd yr asesiad hwn yn cynnwys trafodaeth ar amcanion y cynllun blynyddol cyfredol a'r dyddiadau y disgwylir eu cwblhau a chynnydd ar y nodau corfforaethol. Ar y cam hwn, cynhelir asesiad i ganfod a yw'r amcanion a ddiffiniwyd yn parhau'n ddilys ac yn briodol.

Bydd hefyd yn gyfle i aelodau o'r Tîm amlygu blaenoriaethau posibl ar gyfer y flwyddyn nesaf.

Dylid cyflwyno blaenoriaethau i'r Tîm Rheoli yn dilyn y diwrnod datblygu staff gan ddefnyddio templed achos busnes sy'n amlygu'r canlynol:

- **beth yw'r amcan arfaethedig;**
- **pam y dylid ystyried yr amcan yn flaenoriaeth;**
- **a ragwelir unrhyw oblygiadau o ran adnoddau;**
- **y risgiau allweddol i gwblhau a pheidio â chwblhau'r amcan.**

Yna caiff yr amcanion blynyddol cyfredol ac arfaethedig eu hadolygu gan y Prif Swyddog Gweithredol a'u blaenoriaethu mewn cynllun gwaith drafft yn seiliedig ar y canlynol:

- **eu bod yn cyd-fynd ag amcanion corfforaethol, nodau a gweledigaeth y corff;**
- **ystyriaethau cydraddoldeb;**
- **cylch gorchwyl statudol;**
- **y risgiau allweddol;**
- **yr adnoddau sydd ar gael.**

Bydd y cynllun drafft hwn wedi ei gwblhau erbyn diwedd Tachwedd bob blwyddyn, ac yn cael ei ddsbarthu i'r fîm ehangach o staff ar gyfer sylwadau a chyfraniadau pellach.

Bydd sylwadau ar y cynllun gwaith blynyddol drafft yn cael eu hystyried gan y Tîm Rheoli yng nghyfarfod fîm rheoli mis Ionawr. Bydd ail ddrafft o'r cynllun yn cael ei lunio wedi'r cyfarfod hwn.

Unwaith y bydd cynllun gwaith blynyddol cychwynnol ar waith, caiff dogfennau cychwyn prosiect eu sefydlu ar gyfer pob un o'r amcanion blynyddol i ddiffinio'r gofynion adnoddau tebygol (gan gynnwys staffio, cyllid a TGCh) ar gyfer cwblhau'n llwyddiannus, gan gynnwys amserlenni.

Bydd rheolwyr yn gallu defnyddio'r cynllun gwaith blynyddol terfynol i ddisgrifio amcanion cynlluniau gwaith unigol, ac arfarnu yn erbyn amcanion cynllun y flwyddyn flaenorol, gyda staff y maent yn rheolwyr arnynt, erbyn diwedd Mawrth.

Bydd cynllun gwaith blynyddol terfynol yn dod i rym ar 1 Ebrill bob blwyddyn.

Caiff dogfen y cynllun gwaith blynyddol ei monitro a'i diweddarau'n chwarterol gan y Tîm Rheoli. Adroddir hefyd ar y cyflawniadau o ran y cynllun gwaith, achosion o amserlenni'n llithro a champau adferol i'r Pwyllgor Archwilio a Sicrhau Risg, sy'n cyfarfod bob chwarter.

Mae fy Nghofrestr Risgiau yn cyfateb i'r nodau strategol ac yn cael ei monitro'n rheolaidd gan y Tîm Rheoli a'r Pwyllgor Archwilio a Sicrhau Risg.

Cyhoeddir y cynllun gwaith blynyddol terfynol y cytunir arno bob blwyddyn ar fewnwyd y staff, ac fe'i defnyddir fel mater o drefn i gynnal a hysbysu prosesau rheoli perfformiad. Mae hefyd grynodedd cyhoeddus o'r cynllun gwaith blynyddol ar wefan y swyddfa.

Hefyd rhennir cofnodion cynnydd gyda'r staff a'u cynnal gan y Prif Swyddog Gweithredol.

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Focusing on the Purpose of the Organisation and on Outcomes

Corporate planning is the systemic approach to determining our goals. It enables me as a corporate sole, to fulfil my legislative remit and to deliver against the vision set out in my Corporate Plan of ensuring positive and lasting changes for children and young people in Wales. The corporate and annual planning processes provide an overall strategic direction for all functions within the office; and helps to ensure we make the most effective use of organisational resources to maximise our impact for children and young people in Wales.

The planning process each year will commence in September with a rollover assessment of the previous year's annual work plan which will take place at an annual staff development day.

This assessment will include discussion on the current annual plan objectives and their anticipated completion dates and progress on achieving the corporate goals. At this stage, an assessment will be undertaken to establish whether the defined objectives still remain valid and appropriate.

It will also provide an opportunity for members of the Team to highlight potential priorities for the forthcoming year.

Priorities should be presented to the Management Team following the staff development day using a business case-style template that highlights:

- **What the potential objective is;**
- **Why the objective should be considered a priority;**
- **Whether there are any anticipated resource implications; and**
- **The key risks to completing and not completing the objective.**

The current and potential annual objectives will then be reviewed by the Chief Executive Officer and prioritised in a draft annual work plan (AWP) based on:

- **Alignment to the organisation's corporate objectives, goals and vision;**
- **Equality considerations;**
- **Statutory remit;**
- **The key risks; and**
- **Available resources.**

This draft plan will be completed by the end of November each year and will be circulated to the wider staff team for comments and further contributions.

Comments on the draft annual work plan will be considered by the Management Team at January's management team meeting. A preliminary annual work plan will be compiled following this meeting.

Once a preliminary annual work plan is in progress, project initiation documents will be established for each of the annual objectives to define the likely resource (including staffing, finance and ICT) requirements for successful completion, including timescales.

Line Managers will be able to use the preliminary annual work plan to describe individual work plans, and appraisal against objectives for last year's plan, with staff that they manage by the end of March.

The final annual work plan will be effective from 1st April each year.

The annual work plan document is monitored and updated on a quarterly basis by the Management Team. Achievement against work plan, slippage and remedial action is also reported to the Audit and Risk Assurance Committee, which meets quarterly.

My Risk Register is aligned with the strategic goals and monitored regularly by the Management Team and the Audit and Risk Assurance Committee.

The final annual work plan agreed each year is published on the staff intranet and is used routinely to support and inform performance management processes. There is also a public summary version of the annual work plan on the office's website.

Records of progress are also shared with staff and maintained by the Chief Executive Officer.

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Swyddogion yn Cydweithio i Gyflawni Diben Cyffredin gyda Swyddogaethau a Rolau a Ddiffiniwyd yn Glir

Mae'r rolau a'r cyfrifoldebau wedi eu diffinio'n glir yn y Polisi Llywodraethu a manylir arnynt yn y ddogfen Trosolwg o Rolau a Chyfrifoldebau. Mae'r dogfennau hyn yn amlinellu lefel y cyfrifoldeb a ddirprwywyd yn y swyddfa; ac fe'u rhoddir ar fewnwyd y staff.

Mae gan bob gweithiwr amodau cyflogaeth clir a disgrifiadau swydd, sy'n nodi eu rolau a'u cyfrifoldebau.

Mae gan y Tim Rheoli a'r Pwyllgor Archwilio gylch gorchwyl, sy'n nodi eu rolau a'u cyfrifoldebau.

Mae'r Pwyllgor Archwilio a Sichrau Risg yn rhoi cyngor a sicrwydd ynghylch llywodraethu corfforaethol, rheoli risg a rheolaeth yn y swyddfa, ynghyd â digonoldeb y trefniadau archwilio mewnol ac allanol. Yn 2014-14 cwblhaodd y Pwyllgor Archwilio adolygiad effeithiolrwydd a amlygodd nifer o anghenion datblygu. Yn dilyn yr adolygiad hwn, mae'r Pwyllgor wedi datblygu cynllun gweithredu i symud yr anghenion hyn ymlaen.

Hyrwyddo Gwerthoedd ar gyfer y Sefydliad ac Arddangos Gwerthoedd Llywodraethu Da trwy Gynnal Safonau Uchel o Ymarfer ac Ymddygiad

Mae fy niffiniad i o werthoedd allweddol fy swyddfa fel a ganlyn:

- Mae plant a phobl ifanc yn ganolog i bopeth a wnawn;
- Rydym yn gwrando ar blant a phobl ifanc, gan sbarduno gweithredu a newid;
- Rydym yn gwneud gwahaniaeth i fywydau plant a phobl ifanc trwy weithio mewn partneriaeth â phobl a sefydliadau a'u galw i gyfrif lle bo angen;
- Rydym yn bencampwyr plant a phobl ifanc;
- Rydym yn credu yn hawliau pawb, amrywiaeth a pharch;
- Rydym yn arwain ac yn herio ag uniondeb a dewrder;
- Rydym yn ysbrydoli pobl i wneud eu gorau dros blant a phobl ifanc;
- Rydym yn buddsoddi mewn staff.

Datblygwyd y gwerthoedd hyn gyda'r staff a'u cyfleu i'r holl staff. Maent hefyd ar fewnwyd y staff. Mae'r holl staff newydd yn dilyn hyfforddiant sefydlu sy'n darparu gwybodaeth am swyddfa'r Comisiynydd, gwerthoedd a

diwylliant, polisiau a gweithdrefnau cysylltiedig â Chyflogaeth, Iechyd a Diogelwch, CCUHP, Gweledigaeth a Phwrpas, Gweithdrefnau Ariannol a Diogeledd TGCh.

Rwy'n cymryd materion yn ymwneud â thwyll a chamweinyddu yn gwbl o ddifri, ac rwyf wedi sefydlu'r polisiau canlynol:

- Polisi Datgelu camarfer;
- Polisi Gwrth-dwyll;
- Polisiau yn ymwneud â disgyblu neu gôd ymddygiad;
- Polisi Cwynion.

Mae'r Tim Rheoli yn adolygu'r polisiau hyn yn rheolaidd ac yn monitro cydymffurfiaeth â hwy.

Gwneud Penderfyniadau Gwybodus a Thryloyw sy'n Destun Craffu Effeithiol a Rheoli Risg

Fi sy'n gyfrifol am wneud penderfyniadau yn y swyddfa, ond rwyf wedi dirprwyo'r penderfyniadau gweithredol i'r Tim Rheoli. Dogfennir lefel y dirprwyo yn y Polisi Llywodraethu.

Nodir dyletswyddau'r Tim Rheoli yn ei Gylch Gorchwyl. Nodir a chofnodir penderfyniadau a wneir gan y Tim Rheoli yn y cofnodion, a roddir ar fewnwyd y staff.

Hysbysir yr holl staff am benderfyniadau a wneir gan y Tim Rheoli, ac fe'u cyflëir trwy e-bost, diweddariadau i'r fewnwyd a diweddariadau a gyflwynir gan y Prif Swyddog Gweithredol.

Mae gennyf Bolisi a Fframwaith Rheoli Risgiau, ac rwyf wedi penodi Rheolwr Strategaeth Risgiau. Rwyf wedi sicrhau bod fy Rheolwr Strategaeth Risgiau wedi asesu'r risgiau cysylltiedig â rheoli gwybodaeth o fewn fy swyddfa. Mae'r holl staff yn ymwybodol o'r polisi a'r fframwaith sy'n manylu ar y dull o ymdrin â rheoli risgiau a'r agwedd at hynny, ac yn diffinio'r strwythur ar gyfer rheoli risgiau a pherchnogaeth arnynt.

Hyfforddwyd yr holl reolwyr sydd ag awdurdod i wneud penderfyniadau ynghylch trafod risgiau, gan gydnabod y bydd angen cyfeirio rhai risgiau at y fîm rheoli. Anogir pob aelod o staff i drafod materion rheoli risg yn ystod eu cyfarfodydd fîm. Darparwyd hyfforddiant i'r holl staff i sicrhau eu bod yn ymwybodol o ganllawiau ac arfer gorau yn ystod y cyfnod hwn; a darparwyd hyfforddiant hefyd i aelodau annibynnol fy Mhwyllgor Archwilio a Sicrwydd Risg. Mae Pennaeth fy Ngwasanaethau Corfforaethol yn aelod o'r Rhwydwaith Cyfarwyddwyr

Officers Working Together to Achieve a Common Purpose with Clearly Defined Functions and Roles

Roles and responsibilities are clearly defined in the Governance Policy and detailed within the Overview of Roles and Responsibilities document. These documents outline the level of delegated responsibility within the office; and are posted onto the staff intranet.

All employees have clear conditions of employment and job descriptions, which set out their roles and responsibilities.

The Management Team and Audit and Risk Assurance Committee have terms of reference, which sets out their roles and responsibilities.

The Audit and Risk Assurance Committee provides advice and assurance in respect of corporate governance, risk management and control within the office and the adequacy of the internal and external audit arrangements. In 2014-15 the Audit and Risk Assurance Committee completed an effectiveness review which highlighted a number of development needs. Following on from this review, the Committee have developed an action plan to take forward these needs.

Promoting Values for the Organisation and Demonstrating the Values of Good Governance through Upholding High Standards of Conduct and Behaviour

I define my office's key values as:

- Children and young people are at the centre of everything we do;
- We listen to children and young people, driving action and change;
- We make a difference to children and young people's lives by working in partnership with people and organisations and holding them to account where necessary;
- We champion children and young people;
- We believe in everyone's rights, diversity and respect;
- We lead and challenge with integrity and courage;
- We inspire people to do their best for children and young people; and
- We invest in staff.

These values have been developed with staff and communicated to all staff and are posted onto the staff intranet. All new staff undertake induction training which provides information on the Commissioner's office, values

and culture, policies and procedures relating to Employment, Health and Safety, UNCRC, Vision and Purpose, Financial procedures and ICT Security.

I take issues around fraud and maladministration very seriously and have established the following policies:

- Whistleblowing Policy;
- Anti-Fraud Policy;
- Policies relating to disciplinary or code of conduct; and
- Complaints Policy.

The Management Team regularly review and monitor compliance with these policies.

Taking Informed and Transparent Decisions which are Subject to Effective Scrutiny and Managing Risk

Responsibility for decision making in the office rests with me, however, I have delegated the operational decision making to the Management Team. The level of delegation is documented in the Governance Policy.

The duties of the Management Team are documented within its Terms of Reference. Decisions made by the Management Team are documented and recorded in the minutes, which are posted to the staff intranet.

All staff are informed of decisions made by the Management Team which are communicated via email, updates to the intranet and through updates presented by the Chief Executive Officer.

I have a Risk Management Policy and Framework in place and I have appointed a Risk Strategy Manager. I have ensured that my Risk Strategy Manager has assessed the risks associated with the management and control of information within my office. All staff are aware of the policy and framework which details the approach and attitude to risk management and defines the structure for management and ownership of risk.

Training has been provided to all managers with authority to make decisions about risk treatment, recognising that some risks will need to be referred to the Management Team. All staff are encouraged to discuss risk management issues during their team meetings. Training for all staff to ensure that they are aware of guidance and best practice was provided during this period; and training was also provided to the independent members of my Audit and Risk Assurance Committee. My Head of Corporate Service is a member of the Directors of Finance

Ariannol, lle trafodir rheoli risgiau, ac rydym yn dysgu o'u profiadau.

Ymgorfforir rheoli risgiau i'r broses gynllunio gorfforaethol. Asesir y risgiau strategol allweddol gan y Tîm Rheoli. Mae pob risg yn eiddo i aelod o'r fîm, ac mae'r gofrestr risgiau ar gael i'r holl staff. Yn ystod y flwyddyn, mae'r gofrestr risgiau wedi cael ei hadolygu'n rheolaidd yng nghyfarfodydd y Tîm Rheoli. Caiff unrhyw risgiau newydd neu newidiadau eu nodi a'u gwerthuso. Pennir yr awydd i gymryd risgiau gan y Tîm Rheoli yng nghyd-destun yr effaith ar enw da'r swyddfa; perfformiad gweithredol, gweithrediadol ar unigol; annibyniaeth y swyddfa; ac adolygiad annibynnol, gwrthrychol o weithgareddau, cerydd o unrhyw fath gan gyrrf rheoliadol, colled ariannol, gwerth gwael am arian, defnydd amhriodol o arian cyhoeddus neu unrhyw achos o dorri rheoleidd-dra neu briodoldeb. Cynhelir asesiad risg o bob gweithgaredd gweithrediadol neu brosiect cyn cychwyn arno.

Mae fy archwilwyr mewnol, Baker Tilly, wedi cynnal adolygiad o'm strategaeth risgiau. Maent hefyd wedi cynnal adolygiad o'm cydymffurfiaeth â threfniadau rheoli gwybodaeth ac â'r Ddeddf Diogelu Data. Maent wedi cyflwyno nifer o argymhellion, sy'n cael eu rhoi ar waith.

Datblygu Cynneddf a Gallu Swyddogion i fod yn Effeithiol

Trwy fy Nhîm Rheoli, rwy'n sicrhau bod gan bob aelod o staff y sgiliau, yr wybodaeth a'r capasiti angenrheidiol i gyflawni eu cyfrifoldebau. Rwy'n cydnabod pwysigrwydd gweithwyr galluog, sydd wedi eu hyfforddi'n dda, i sicrhau bod fy amcanion yn cael eu cyflawni'n effeithiol. Mae pob aelod newydd o staff yn dilyn proses sefydlu sy'n eu cyflwyno i'r polisiau a'r gweithdrefnau; a diwylliant y swyddfa.

Rwyf wedi cyflwyno Polisi Arfarnu, sy'n cysylltu perfformiad a datblygiad yr unigolyn ag amcanion corfforaethol y sefydliad. Fe'i lluniwyd i wella perfformiad pob gweithiwr a'u cyfraniad at gyflawni'r amcanion corfforaethol trwy roi iddynt y sgiliau a'r amgylchedd priodol i'w galluogi i wneud eu gwaith hyd eithaf eu gallu.

Rwy'n ymroddedig i alluogi a grymuso gweithwyr i gyrraedd nodau unigol, fîm a chorfforaethol, ac yn fy marn i mae'r broses arfarnu flynyddol, pennu amcanion a phrosesau cynllunio datblygiad personol yn rhan hanfodol o gyflawni hynny.

Mae gweithwyr yn cael eu goruchwyllo'n rheolaidd er mwyn cefnogi datblygiad proffesiynol parhaus. Mae hynny'n chwarae rhan hanfodol o ran cynnal y staff wrth eu gwaith, sydd yn aml yn gymhleth ac yn heriol. Mae goruchwyliaeth yn gyfle i'r staff adfyrio ar ansawdd eu hymarfer a'i berchnogi. Mae hefyd yn hanfodol i wella gwasanaethau'n barhaus.

Mae rheoli perfformiad yn broses sy'n cyfrannu at reolaeth effeithiol ar unigolion a thimau er mwyn cyflawni lefelau uchel o berfformiad sefydliadol. Mae'n sefydlu dealltwriaeth a rennir ynghylch beth sydd i'w gyflawni ac agwedd at arwain a datblygu pobl a fydd yn sicrhau ei fod yn cael ei gyflawni. Mae rheoli perfformiad yn strategol yn yr ystyr ei fod yn ymwneud â materion ehangach a nodau tymor hir, ac mae'n integredig yn yr ystyr ei fod yn cysylltu amrywiol agweddau ar y sefydliad, rheoli pobl, unigolion a thimau.

Seiliwyd y rheolaeth ariannol ar fframwaith o wybodaeth a ddarperir yn rheolaidd i reolwyr a chyfres o weithdrefnau ariannol clir. Mae'r wybodaeth i reolwyr yn cynnwys monitro ac adrodd rheolaidd ar y gyllideb; a datblygu targedau ariannol a mesurau perfformiad eraill.

Ymgysylltu â Phobl Leol a Rhanddeiliaid Eraill

Rwyf yn cael fy llywodraethu gan ddeddfwriaeth sy'n nodi bod rhaid i mi gymryd camau rhesymol i sicrhau bod plant a phobl ifanc yn cael eu hannog i roi eu barn ar rôl a swyddogaethau'r Comisiynydd a'r rhaglen o waith mae'n ei chyflawni.

Fel rhan o'r broses gynllunio gorfforaethol, cynhelir ymgynghoriad gyda rhanddeiliaid allanol.

Mae'r Tîm Rheoli wedi datblygu Strategaeth Gyfathrebu. Mae'r strategaeth hon yn sicrhau bod negeseuon allweddol y Comisiynydd yn cael eu cyfleu i'r holl rhanddeiliaid perthnasol, ac yn sicrhau bod cyhoeddiadau o ansawdd uchel yn cael eu chynhyrchu a'u dosbarthu i'r rhanddeiliaid perthnasol. Rhan o'r strategaeth yw datblygu a gweithredu Polisi Cyfryngau Cymdeithasol y Comisiynydd, sy'n cynnwys rheoli cyfrifon ar Twitter a Flickr.

Network, where risk management is discussed and we learn from their experiences.

Risk management is incorporated into the corporate planning process. The key strategic risks are assessed by the Management Team. Each risk is owned by a member of the team and the risk register is made available to all staff. During the year, the risk register has been regularly reviewed at Management Team meetings. Any new risks or changes are identified and evaluated. The risk appetite is determined by the Management Team in the context of the impact on the reputation of the office; the executive, operational and individual performance; the independence of the office; and the independent and objective review of activities, censure of any kind by regulatory bodies, financial loss, poor value for money, inappropriate use of public funds or any breach of regularity or propriety. A risk assessment of each operational or project activity is undertaken prior to commencement.

My internal auditors, Baker Tilly, have undertaken a review of my risk strategy. In addition they have undertaken a review of my compliance with the control and management of information and my compliance with the Data Protection Act. They have made a number of recommendations which are being implemented.

Developing the Capacity and Capability of Officers to be Effective

Through my Management Team, I ensure that all members of staff have the necessary skills, knowledge and capacity to discharge their responsibilities. I recognise the importance of competent and well trained employees to ensure the effective deliver of my objectives. All new members of staff attend an induction process which introduces them to the policies and procedures; and culture of the office.

I have introduced an Appraisal Policy, which links individual performance and development to the corporate objectives of the organisation. This is designed to improve every employee's performance and contribution to the achievement of corporate objectives by providing them with the right skills and environment to do the job to the best of their ability.

I am committed to enabling and empowering employees to meet individual, team and corporate goals and I consider the process of annual appraisals, objective setting and personal development planning processes to be fundamental to achieving this aim.

In support of continuing professional development, employees have regular supervision. This has a vital role to play in supporting staff in their work which is often complex and challenging. Supervision provides an opportunity for staff to reflect on and take ownership of the quality of their practice. It is also fundamental to the continuous improvement of services.

Performance management is a process which contributes to the effective management of individuals and teams in order to achieve high levels of organisational performance. It establishes a shared understanding about what is to be achieved and an approach to leading and developing people which will ensure that it is achieved. Performance management is strategic in that it is about broader issues and long term goals and integrated in that it links various aspects of the organisation, people management, individuals and teams.

Financial management is based upon a framework of regular management information and a set of clear financial procedures. Management information involves regular budget monitoring and reporting; and the development of financial targets and other performance measures.

Engaging with Local People and Other Stakeholders

I am governed by legislation that states I must take reasonable steps to ensure that children and young people are encouraged to give their views on the role and functions of the Commissioner and the programme of work he undertakes.

As part of the corporate planning process consultation is completed with external stakeholders.

The Management Team has developed a Communication Strategy. This strategy ensures that the Commissioner's key messages are communicated to all relevant stakeholders, and ensures that high-quality publications are produced and disseminated to relevant stakeholders. As part of the strategy is the development and implementation of the Commissioner's Social Media Policy, which includes managing accounts on Twitter and Flickr.

Adolygu Effeithiolrwydd

Fel Swyddog Cyfrifyddu, fi sy'n gyfrifol am adolygu effeithiolrwydd y system lywodraethu. Hysbysir fy adolygiad o'r system honno gan waith yr archwilwyr mewnol a'r Tîm Rheoli sy'n gyfrifol am ddatblygu a chynnal y fframwaith rheoli mewnol a sylwadau'r archwilwyr allanol yn eu llythyr at y rheolwyr ac adroddiadau eraill. Rwyf hefyd wedi derbyn cyngor ynghylch effeithiolrwydd y system lywodraethu trwy waith y Pwyllgor Archwilio a Sicrhau Risg. Rwyf wedi ymrwymo i sicrhau gwelliant parhaus yn y systemau mewnol ac i ymdrin ag unrhyw wendidau wrth iddynt godi.

Roedd y broses a ddefnyddiwyd wrth gynnal ac adolygu effeithiolrwydd y fframwaith lywodraethu fel a ganlyn:

— **bu'r Tîm Rheoli yn trafod ac yn adolygu gweithrediad y mesurau rheoli ariannol mewnol ar y cyd;**
— **cwblhaodd archwilio mewnol adolygiad o effeithiolrwydd y mesurau rheoli mewnol allweddol;**
— **cyfarfu'r Pwyllgor Archwilio a Sicrhau Risg yn ystod y flwyddyn a chynghori ar oblygiadau sicrwydd a roddwyd ynghylch llywodraethu corfforaethol, rheoli risgiau a mesurau rheoli, digonoldeb y trefniadau archwilio mewnol ac allanol ac ymatebion rheolwyr i'r argymhellion archwilio.**

Baker Tilly sy'n darparu gwasanaeth Archwilio Mewnol i'm swyddfa. Maent yn gweithredu'n unol â safonau Archwilio Mewnol y Llywodraeth. Maent yn cyflwyno adroddiadau rheolaidd sy'n cynnwys barn annibynnol ar ddigonoldeb ac effeithiolrwydd system rheolaeth fewnol y Comisiynydd, ynghyd ag argymhellion ar gyfer gwelliant. Yn ystod 2013-14 darparodd Baker Tilly sicrwydd rhesymol i mi ar gyfer y cyfnod hwn fod gennyf broses reoli fewnol effeithiol a digonol i reoli'r gwaith o gyflawni fy amcanion.

Yn ogystal â gwaith Baker Tilly, comisiynais gontractwr allanol i adolygu'r gwasanaeth Ymchwilio a Chynghori. Cyflwynwyd ei adroddiad yn 2014-15. Gwnaed nifer o argymhellion sy'n cael eu rhoi ar waith.

Ar sail fy adolygiad effeithiolrwydd, nid oes materion rheolaeth fewnol arwyddocaol yn codi.

Rhaglen o Welliant ar gyfer Materion Llywodraethu

Yn ystod y cyfnod dan sylw nid oedd materion arwyddocaol a oedd yn effeithio ar y fframwaith llywodraethu. Fodd bynnag mae Llywodraeth Cymru wedi cyhoeddi y caiff adolygiad annibynnol o bwerau a chylch gorchwyl y Comisiynydd ei gynnal yn 2014-15 gydag adroddiad yn cael ei gyhoeddi ym mis Rhagfyr 2014.

Bydd y Tîm Rheoli yn parhau i fonitro'r amgylchedd rheoli mewnol a sicrhau bod y fframwaith llywodraethu yn parhau i ddiwallu anghenion y sefydliad.

Ardystiad gan y Swyddog Cyfrifyddu

Cefais fy sicrhau bod y system lywodraethu a fu'n weithredol yn fy swyddfa yn ystod 2013-14 yn un gadarn. Ar sail yr adolygiad o effeithiolrwydd y systemau rheoli mewnol, cefais fy sicrhau bod y trefniadau presennol yn diwallu anghenion y swyddfa ac yn sicrhau eu bod yn cydymffurfio ag arfer gorau.

Keith Towler
Comisiynydd Plant Cymru
a Swyddog Cyfrifyddu
Gorffennaf 2014

Review of Effectiveness

As Accounting Officer, I have responsibility for reviewing the effectiveness of the system of governance. This review is informed by the work of the internal auditors and the Management Team who have responsibility for the development and maintenance of the internal control framework, and comments made by the external auditors in their management letter and other reports. I have also been advised on the effectiveness of the system of governance by the work of the Audit and Risk Assurance Committee. I have undertaken to ensure the continuous improvement of the internal systems and to address any weaknesses as they arise.

The process applied in maintaining and reviewing the effectiveness of the governance framework was:

— **collectively the Management Team discussed and reviewed the operation of internal financial controls;**
— **internal audit completed a review of the effectiveness of key internal controls; and**
— **the Audit and Risk Assurance Committee met in the year and advised on the implications of assurances provided in respect of corporate governance, risk management and control, the adequacy of the internal and external audit arrangements and management responses to audit recommendations.**

Baker Tilly provides the Internal Audit for my office. They operate to Public Sector Internal Audit Standards. They submit regular reports which include the independent opinion on the adequacy and effectiveness of the Commissioner's system of internal control together with recommendations for improvement. During 2013-14 Baker Tilly provided me with reasonable assurance for this period that I have adequate and effective internal control process to manage the achievement of my objectives.

In addition to the work of Baker Tilly, I commissioned an external contractor to review the Investigation and Advice service. Their report was submitted in 2014-15, a number of recommendations have been made which are being implemented.

From my review of the effectiveness there are no significant internal control issues.

Programme of Improvement for Governance Issues

During the period there were no significant issues that impacted upon the governance framework. However, Welsh Government have announced that an independent review of the powers and remit of the Commissioner will be undertaken in 2014-15. With a report being published in December 2014.

The Management Team will continue to monitor the internal control environment and ensure that the governance framework continues to meet the needs of the organisation.

Certification by Accounting Officer

I am assured that the system of governance in operation within my office during 2013-14 has been robust. From the review of the effectiveness of the systems of internal control I am assured that the present arrangements meet the needs of the office and ensure that they comply with best practice.

Keith Towler
Children's Commissioner for
Wales and Accounting Officer
July 2014

Tystysgrif ac Adroddiad Archwilydd Cyffredinol Cymru i Gynulliad Cenedlaethol Cymru

Rwy'n tystio fy mod wedi archwilio datganiadau ariannol Comisiynydd Plant Cymru ar gyfer y flwyddyn yn diwedd 31 Mawrth 2014 dan baragraff 9(2) o Atodlen 2 i Ddeddf Safonau Gofal 2000. Maent yn cynnwys y Datganiad o Wariant Net Cynhwysfawr, Datganiad o'r Sefyllfa Ariannol, Datganiad o Lifoedd Arian, Datganiad o Newidiadau yn Ecwiti Trethdalwyr a'r nodiadau cysylltiedig. Paratowyd y datganiadau ariannol hyn o dan y polisiau cyfrifyddu a gyflwynwyd ynddynt. Rwyf hefyd wedi archwilio'r wybodaeth yn yr Adroddiad Taliadau Cydnabyddiaeth y mae'r adroddiad hwnnw'n nodi ei bod wedi cael ei harchwilio.

Cyfrifoldebau'r Swyddog Cyfrifyddu a'r Archwilydd yn eu tro

Fel yr esboniwyd yn llawnach yn y Datganiad o Gyfrifoldebau'r Swyddog Cyfrifyddu, y Swyddog Cyfrifyddu sy'n gyfrifol am baratoi'r Adroddiad Blynyddol, sy'n cynnwys yr Adroddiad Taliadau Cydnabyddiaeth a'r datganiadau ariannol, yn unol â Deddf Safonau Gofal 2000 a chyfarwyddyd Gweinidogion Cymru a wnaed yno ac er mwyn sicrhau uniondeb trafodion ariannol.

Fy nghyfrifoldeb i yw archwilio'r datganiadau ariannol a'r rhan o'r adroddiad taliadau cydnabyddiaeth sydd i'w harchwilio yn unol â'r gyfraith berthnasol, ac â'r Safonau Archwilio Rhyngwladol (y DU ac Iwerddon). Mae'r safonau hynny'n gofyn fy mod yn cydymffurfio â Safonau Moeseg y Bwrdd Ymarfer Archwilio ar gyfer Archwilwyr.

Cwmpas yr archwiliad o'r datganiadau ariannol

Mae archwiliad yn golygu casglu tystiolaeth ddigonol am y symiau a'r datgeliadau yn y datganiadau ariannol i roi sicrwydd rhesymol nad oes camddatganiadau pwysig yn y datganiadau ariannol, boed hynny trwy dwyll neu gamgymeriad. Mae hyn yn cynnwys asesu'r canlynol: a yw'r polisiau cyfrifyddu yn briodol ar gyfer amgylchiadau Comisiynydd Plant Cymru ac wedi cael eu defnyddio'n gyson a'u datgelu'n ddigonol; rhesymoldeb amcangyfrifon cyfrifo arwyddocaol a wnaed gan Gomisiynydd Plant Cymru; a chyflwyniad cyffredinol y datganiadau ariannol.

Ar ben hynny, mae'n ofynnol fy mod yn casglu tystiolaeth ddigonol i roi sicrwydd rhesymol bod y gwariant a'r incwm wedi cael eu defnyddio at y dibenion a fwriadwyd gan Gynulliad Cenedlaethol Cymru a bod y trafodion ariannol yn cydymffurfio â'r awdurdodau sy'n eu llywodraethu. Rwyf hefyd yn darllen yr holl wybodaeth ariannol ac anariannol yn y Rhagair, y Crynodeb o Weithgaredd a Sylwadau'r Rheolwyr, a gynhwysir yn yr Adroddiad Blynyddol, er mwyn canfod anghysondebau pwysig â'r datganiadau ariannol a archwiliwyd. Os deufaf yn ymwybodol o unrhyw gamddatganiadau pwysig neu anghysondebau ymddangosiadol, byddaf yn ystyried goblygiadau hynny o ran fy adroddiad.

Barn ar y Datganiadau Ariannol

Yn fy marn i mae'r datganiadau ariannol:

— yn rhoi golwg wir a theg ar sefyllfa fusnes Comisiynydd Plant Cymru ar 31 Mawrth 2014 ynghyd â Datganiad o Wariant Net Cynhwysfawr, Datganiad o'r Sefyllfa Ariannol, Datganiad o Lifoedd Arian, a Datganiad o'r Newidiadau yn Ecwiti Trethdalwyr ar gyfer y flwyddyn a ddaeth i ben bryd hynny; ac — fe'u paratowyd yn briodol yn unol â chyfarwyddyd Gweinidogion Cymru a gyflwynwyd o dan Ddeddf Safonau Gofal 2000.

The Certificate and Report of the Auditor General for Wales to the National Assembly for Wales

I certify that I have audited the financial statements of Children's Commissioner for Wales for the year ended 31st March 2014 under paragraph 9(2) of Schedule 2 to the Care Standards Act 2000. These comprise the Statement of Comprehensive Net Expenditure, the Statement of Financial Position, the Statement of Cash Flows, the Statement of Changes in Taxpayers' Equity and the related notes. These financial statements have been prepared under the accounting policies set out within them. I have also audited the information in the Remuneration Report that is described in that report as having been audited.

Respective responsibilities of the Accounting Officer and Auditor

As explained more fully in the Statement of Accounting Officer's Responsibilities, the Accounting Officer is responsible for preparing the Annual Report, which includes the Remuneration Report and the financial statements, in accordance with the Care Standards Act 2000 and Welsh Ministers' directions made there under and for ensuring the regularity of financial transactions. My responsibility is to audit the financial statements and the part of the remuneration report to be audited in accordance with applicable law and with International Standards on Auditing (UK and Ireland). These standards require me to comply with the Auditing Practice Board'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 Children's Commissioner for Wales' circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Children's Commissioner for Wales; and the overall presentation of the financial statements.

In addition, I am required to obtain evidence sufficient to give reasonable assurance that the expenditure and income have been applied to the purposes intended by the National Assembly for Wales and the financial transactions conform to the authorities which govern them.

In addition I read all the financial and non-financial information in the Foreword, the Summary of Activity and the Management Commentary, included in the Annual Report to identify material inconsistencies with the audited financial statements. If I become aware of any apparent material misstatements or inconsistencies I consider the implications for my report.

Opinion on Financial Statements

In my opinion the financial statements:

— give a true and fair view of the state of the Children's Commissioner for Wales' affairs as at 31st March 2014 and of its Statement of Comprehensive Net Expenditure, the Statement of Financial Position, the Statement of Cash Flows, and the Statement of Changes in Taxpayers' Equity for the year then ended; and — have been properly prepared in accordance with Welsh Ministers' directions issued under the Care Standards Act 2000.

Barn ynghylch Rheoleidd-dra

Yn fy marn i, ym mhob ystyr bwysig, defnyddiwyd y gwariant a'r incwm at y dibenion a fwriadwyd gan Gynulliad Cenedlaethol Cymru ac mae'r trafodion ariannol yn cydymffurfio â'r awdurdodau sy'n eu llywodraethu.

Barn ar faterion eraill

Yn fy marn i:

— **mae'r rhan o'r Adroddiad Taliadau Cydnabyddiaeth sydd i'w harchwilio wedi cael ei pharatoi'n briodol, yn unol â chyfarwyddyd Gweinidogion Cymru a wnaed o dan Ddeddf Safonau Gofal 2000; ac**
— **mae'r wybodaeth a geir yn y Rhagair, y Crynodeb o Weithgaredd a Sylwadau'r Rheolwyr, a gynhwysir yn yr Adroddiad Blynyddol, yn cyd-fynd â'r datganiadau ariannol.**

Materion yr wyf yn adrodd arnynt yn ôl Eithriad

Nid oes gennyf ddim i'w adrodd ynghylch y materion canlynol, lle byddaf yn adrodd i chi mewn achosion, yn fy marn i, lle:

— **nad yw'r Datganiad Llywodraethu Blynyddol yn adlewyrchu cydymffurfiaid â chanllawiau Trysorlys EM;**
— **na chadwyd cofnodion cyfrifo priodol;**
— **na ddatgelwyd gwybodaeth a bennwyd gan Drysorlys EM ynghylch taliadau cydnabyddiaeth a thrafodion eraill; neu**
— **lle nad wyf wedi derbyn yr holl wybodaeth ac esboniadau y mae eu hangen arnaf ar gyfer fy archwiliad.**

Adroddiad

Nid oes gennyf sylwadau i'w gwneud ar y datganiadau ariannol hyn.

Huw Vaughan Thomas
Archwilydd Cyffredinol Cymru
24 Heol y Gadeirlan, Caerdydd
CF11 9LJ

Awst 2014

Opinion on Regularity

In my opinion, in all material respects, the expenditure and income have been applied to the purposes intended by the National Assembly for Wales and the financial transactions conform to the authorities which govern them.

Opinion on Other Matters

In my opinion:

— **the part of the Remuneration Report to be audited has been properly prepared in accordance with Welsh Ministers' directions made under the Care Standards Act 2000; and**
— **the information which comprises the Foreword, the Summary of Activity and the Management Commentary, included within the Annual Report is consistent with the financial statements.**

Matters on which I Report by Exception

I have nothing to report in respect of the following matters which I report to you if, in my opinion:

— **the Annual Governance Statement does not reflect compliance with HM Treasury guidance;**
— **proper accounting records have not been kept;**
— **information specified by HM Treasury regarding the remuneration and other transactions is not disclosed; or**
— **I have not received all of the information and explanations I require for my audit.**

Report

I have no observations to make on these financial statements.

Huw Vaughan Thomas
Auditor General for Wales
24 Cathedral Road, Cardiff
CF11 9LJ

August 2014

Datganiad o Wariant Net Cynhwysfawr ar gyfer y flwyddyn a ddaeth i ben ar 31 Mawrth 2014
Statement of Comprehensive Net Expenditure for the year ended 31 March 2014

	Nodyn Note	2013-14 £000	2012-13 £000
Gwariant / Expenditure			
Costau gweinyddo / Administration costs:			
Costau staff / Staff Costs	2	1,194	1,205
Dibrisiant / Depreciation	4	20	24
Costau gweinyddol eraill / Other Administration Costs	4	502	526
		1,716	1,755
Incwm / Income			
Incwm o weithgareddau / Income from Activities	5	-	-
Incwm arall / Other Income		24	-
		24	-
Gwariant net / Net Expenditure		1,692	1,755
Llog taladwy/derbyniadwy / Interest payable/receivable		-	-
Gwariant net ar ôl llog / Net Expenditure after interest		1,692	1,755
Gwariant cynhwysfawr arall / Other Comprehensive Expenditure			
Elw/(colled) net ar ailbriso peiriannau a chyfarpar / Net gain/(loss) on revaluation of Plant and Equipment		-	-
Cyfanswm y Gwariant Cynhwysfawr ar gyfer y flwyddyn a ddaeth i ben ar 31 Mawrth 2014 / Total Comprehensive Expenditure for the year ended 31 March 2014		1,692	1,755

Mae'r holl incwm a gwariant yn deillio o weithrediadau parhaus. Nid oes enillion na cholledion ac eithrio'r rhai yr adroddwyd amdanynt yn y Datganiad o Wariant Net Cynhwysfawr. Mae'r Comisiynydd yn derbyn cyllid gan Lywodraeth Cymru ac nid yw'n derbyn unrhyw incwm arall.

All income and expenditure is derived from continuing operations. There are no gains or losses other than those reported in the Statement of Comprehensive Net Expenditure. The Commissioner receives funding from Welsh Government.

Mae'r nodiadau ar dudalennau 36 i 49 yn rhan o'r cyfrifon hyn

The notes on pages 36 to 49 form part of these accounts

Datganiad o'r Sefyllfa Ariannol ar 31 Mawrth 2014
Statement of Financial Position as at 31 March 2014

	Nodyn Note	2014 £000	2013 £000
Asedau anghyfredol / Non-current assets:			
Eiddo, peiriannau a chyfarpar / Property, plant and equipment	7	27	14
Asedau cyfredol / Current assets:			
Elfennau masnach ac eraill derbyniadwy / Trade and other receivables	8	59	34
Arian parod a'r hyn sy'n cyfateb i arian parod / Cash and cash equivalents	9	492	534
Cyfanswm asedau cyfredol / Total current assets		551	568
Cyfanswm asedau / Total Assets		578	582
Rhwymedigaethau cyfredol / Current liabilities:			
Elfennau masnach ac eraill taladwy / Trade and other payables	10	(36)	(42)
Cyfanswm rhwymedigaethau cyfredol / Total current liabilities		(36)	(42)
Asedau anghyfredol a/llai asedau/ rhwymedigaethau cyfredol net / Non-current assets plus/less net current assets/liabilities		542	540
Rhwymedigaethau anghyfredol / Non-Current liabilities:			
Darpariaeth ar gyfer rhwymedigaethau a thaliadau / Provision for liabilities and charges	16	(152)	(173)
Cyfanswm rhwymedigaethau anghyfredol / Total non-current liabilities		(152)	(173)
Asedau llai cyfanswm rhwymedigaethau / Assets less total liabilities		390	367
Ecwiti trethdalwyr / Taxpayer's equity:			
Cronfa gyffredinol / General fund		390	367

* Mae'r balans agoriadol wedi'i ailddatgan i adlewyrchu addasiadau i'r balans o flynyddoedd blaenorol

* The opening balance has been restated to reflect balance adjustments from prior years

Keith Towler
Comisiynydd Plant Cymru a Swyddog Cyfrifyddu
Gorffennaf 2014

Keith Towler
Children's Commissioner for Wales and Accounting Officer
July 2014

Mae'r nodiadau ar dudalennau 36 i 49 yn rhan o'r cyfrifon hyn

The notes on pages 36 to 49 form part of these accounts

Datganiad o Lifoedd Arian ar gyfer y cyfnod rhwng 1 Ebrill 2012 a 31 Mawrth 2014
Statement of Cash Flows for the period 1st April 2012 to 31st March 2014

	Nodyn Note	2013-14 £000	2012-13 £000
Lifoedd arian o weithgareddau gweithredu Cash flows from operating activities			
Gwariant net / Net Expenditure	2,4	1,692	1,755
Addasiad ar gyfer trafodion nad ydynt yn cynnwys arian parod / Adjustment for non-cash transactions	4	(20)	(39)
Cynnydd/Gostyngiad mewn elfennau masnach ac eraill derbyniadwy / Increase/Decrease in trade and other receivables	8	25	(1)
Gostyngiad mewn elfennau masnach taladwy / Decrease in trade payables	10	6	13
Defnydd o ddarpariaethau / Use of Provisions	16	21	21
All-lif arian parod net o weithgareddau gweithredui / Net cash outflow from operating activities		1,724	1,749
Lifoedd arian o weithgareddau buddsoddi / Cash flows from investing activities			
Prynu eiddo, peiriannau a chyfarpari / Purchase of property, plant and equipment	7	33	-
All-lif arian parod net o weithgareddau buddsoddi / Net cash outflow from investing activity		33	-
Lifoedd arian o weithgareddau ariannui / Cash flows from financing activities			
Cyllid gan Lywodraeth Cymru / Financing from the Welsh Government		1,715	1,752
Ariannu net / Net Financing		1,757	1,752
(Cynnydd)/gostyngiad net mewn arian parod a'r hyn sy'n cyfateb i arian parod / Net (increase)/decrease in cash and cash equivalents	9	42	(3)
Arian parod a'r hyn sy'n cyfateb i arian parod ar ddechrau'r cyfnod / Cash and cash equivalents at beginning of period		534	531
Arian parod a'r hyn sy'n cyfateb i arian parod ar ddiwedd y cyfnod / Cash and cash equivalents at end of period		492	534

Mae'r nodiadau ar dudalennau 36 i 49 yn rhan
o'r cyfrifon hyn

The notes on pages 36 to 49 form part of these accounts

Datganiad o Newidiadau i Ecwiti Trethdalwyr ar gyfer y flwyddyn a ddaeth i ben ar 31 Mawrth 2014
Statement of Changes in Taxpayers' Equity for the year ended 31st March 2014

	Nodyn Note	Cronfa Cyffredinol / General Fund £000 *Wedi'i ailddatgan / Restated
Balans ar 31 Mawrth 2013 / Balance at 31 March 2013		367
		367
Newidiadau i Ecwiti Trethdalwyr 2013-2014 / Changes in Taxpayers' Equity 2013-2014		
Cyllid gan Lywodraeth Cymru / Funding from Welsh Government		1,715
Gwariant cynhwysfawr am y flwyddyn / Comprehensive expenditure for the year		(1,692)
Balans ar 31 Mawrth 2014 / Balance at 31 March 2014		390

* Mae'r balans agoriadol wedi'i ailddatgan i adlewyrchu
addasiadau i'r balans o flynyddoedd blaenorol.

* The opening balances have been restated to reflect
balance adjustments from prior years.

Mae'r nodiadau ar dudalennau 36 i 49 yn rhan
o'r cyfrifon hyn

The notes on pages 36 to 49 form part of these accounts

Nodiadau ar y Cyfrifon Adnoddau

1. Datganiad o Bolisiau Cyfrifyddu

Paratowyd y datganiadau ariannol hyn yn unol â Llawlyfr Adroddiadau Ariannol y Llywodraeth (FRoM) a gyflwynwyd gan Drysorlys Ei Mawrhydi. Mae'r polisiau cyfrifyddu a geir yn yr FRoM yn cymhwysio Safonau Cyfrifyddu Rhyngwladol (IFRS), fel y'u mabwysiadwyd neu y'u dehonglwyd ar gyfer cyd-destun y sector cyhoeddus. Lle bo'r FRoM yn caniatáu dewis o bolisi cyfrifyddu, dewiswyd y polisi cyfrifyddu y barnwyd ei fod yn fwyaf priodol ar gyfer amgylchiadau penodol y Comisiynydd, at ddiben rhoi golwg wir a theg. Fe'u defnyddiwyd yn gyson wrth ddelio ag eitemau y barnwyd eu bod yn bwysig yng nghyswllt y cyfrifon. Disgrifir y polisiau cyfrifyddu penodol a fabwysiadwyd gan Gomisiynydd Plant Cymru isod.

1.1 Confensiwn Cyfrifyddu

Paratowyd y cyfrifon hyn o dan y confensiwn cost hanesyddol gan fod Comisiynydd Plant Cymru yn barnu mai dibwys yw effaith ailbriso asedau sefydlog yn ôl eu gwerth i'r sefydliad trwy gyfeirio at eu cost gyfredol.

1.2 Incwm a Chyllido

Yr unig ffynhonnell o gyllid ar gyfer Comisiynydd Plant Cymru yw Llywodraeth Cymru trwy grant blynyddol, sy'n cael ei gredu i'r gronfa gyffredinol pan dderbynnir y grant. Cydnabyddir y grant yn y cyfnod pryd y darperir y gwasanaethau.

Ceir yr unig ffynhonnell incwm yng nghyswllt adennill costau cyflog mewn achos o secondiad, a chredydir yr incwm hwnnw i'r gronfa gyffredinol pan dderbynnir ef.

1.3 Eiddo, Peiriannau a Chyfarpar

Mae'r Comisiynydd wedi priso'r holl asedau anghyfredol yn ôl eu cost hanesyddol, gan nad yw unrhyw addasiadau ailbriso, ym marn y Comisiynydd, yn bwysig. Y lefel isaf ar gyfer cyfalafiad asedau unigol yw £1,000. Grwpwyd niferoedd mawr o'r un math o asedau gyda'i gilydd wrth bennu a ydynt uwchben neu o dan y trothwy.

1.4 Dibrisiad

Darperir dibrisiad ar gyfraddau y cyfrifir y byddant yn diddymu gwerth asedau nad ydynt yn gyfredol mewn rhandaliadau cyfartal dros y cyfnod a amcangyfrifir ar gyfer eu hoes ddefnyddiol, fel a ganlyn:

Offer TG	3 blynedd
Celfi	5 mlynedd
Cyfarpar Swyddfa	5 mlynedd
Gosodiadau a Ffitiadau	5 mlynedd
Cerbydau	5 mlynedd

Codir am ddibrisiad blwyddyn lawn yn y flwyddyn gaffael.

1.5 Datganiad o'r Gwariant Net Cynhwysfawr

Incwm a gwariant gweithredu yw'r hyn sy'n uniongyrchol gysylltiedig â gweithgareddau gweithredu y Comisiynydd. Mae'n cynnwys taliadau am nwyddau a gwasanaethau a ddarparwyd ar sail cost lawn. Dosbarthir yr holl wariant fel gwariant gweinyddu.

1.6 Treth ar Werth

Nid yw'r Comisiynydd wedi'i gofrestru ar gyfer TAW. Cyfrifir gwariant a phwrcasau asedau sefydlog gyda TAW wedi'i gynnwys, gan na ellir adennill TAW.

1.7 Pensiynau

Mae staff y Comisiynydd wedi'u cynnwys o dan ddarpariaethau Prif Gynllun Pensiwn y Gwasanaeth Sifil (PCSPS). Mae'r PCSPS yn gynllun buddion diffiniedig. Cydnabyddir cost elfen buddion diffiniedig y cynllun yn systematig a rhesymegol dros y cyfnod pryd y bydd yn cael mantais o wasanaethau cyflogaion trwy dalu symiau a gyfrifir ar sail gronol i'r PCSPS. Mae'r atebolrwydd am dalu buddion yn y dyfodol yn gyfrifoldeb ar y PCSPS. Yng nghyswllt elfennau cyfraniad diffiniedig y cynllun, mae'r Comisiynydd Plant yn cydnabod y cyfraniadau sy'n daladwy am y flwyddyn; nodir y symiau hyn ar y Datganiad o Wariant Net Cynhwysfawr ym mlwyddyn eu talu.

Notes to the Resource Accounts

1. Statement of Accounting Policies

These financial statements have been prepared in accordance with the Government's Financial Reporting Manual (FRoM) issued by HM Treasury. The accounting policies contained in the FRoM apply International Accounting Standards (IFRS) as adopted or interpreted for the public sector context. Where the FRoM permits a choice of accounting policy, the accounting policy which has been judged to be most appropriate to the particular circumstances of the Commissioner for the purpose of giving a true and fair view has been selected. They have been applied consistently in dealing with items considered material in relation to the accounts. The particular accounting policies adopted by the Children's Commissioner for Wales are described below.

1.1 Accounting Convention

These accounts have been prepared under the historical cost convention as in the opinion of the Children's Commissioner for Wales the effect of the revaluation of fixed assets at their value to the organisation by reference to their current cost is considered to be immaterial.

1.2 Income and Funding

The only source of funding for the Children's Commissioner for Wales is from the Welsh Government via an annual grant, which is credited to the general fund when the grant is received. The grant is recognised in the period in which services are provided.

The only source of income is in relation to recover of salary costs related to a secondment, which is credited to the general fund when the income is received.

1.3 Property, Plant and Equipment

The Commissioner has valued all non-current assets at historic cost as any revaluation adjustments are, in the Commissioner's opinion, not material. The minimum level for capitalisation of individual assets is £1,000. Large numbers of the same type of asset have been grouped together in determining if they fell above or below the threshold.

1.4 Depreciation

Depreciation is provided at rates calculated to write off the value of non-current assets by equal instalments over their estimated useful lives, as follows:

IT Equipment	3 years
Furniture	5 years
Office Equipment	5 years
Fixtures & Fittings	5 years
Vehicles	5 years

A full year's depreciation is charged in the year of acquisition.

1.5 Statement of Comprehensive Net Expenditure

Operating income and expenditure is that which relates directly to the operating activities of the Commissioner. It comprises charges for goods and services provided on a full cost basis. All expenditure is classed as administration expenditure.

1.6 Value Added Tax

The Commissioner is not registered for VAT. Expenditure and fixed asset purchases are accounted for VAT inclusive, as VAT is irrecoverable.

1.7 Pensions

The Commissioner's staff are covered by the provisions of the Principal Civil Service Pension Scheme (PCSPS). The PCSPS is a defined benefit scheme. The cost of the defined benefit element of the scheme is recognised on a systematic and rational basis over the period during which it derives benefit from employees' services by payment to the PCSPS of amounts calculated on an accruing basis. Liability for payment of future benefits is a charge on the PCSPS. In respect of the defined contribution elements of the scheme, the Children's Commissioner recognises the contributions payable for the year; these amounts are charged to the Statement of Comprehensive Net Expenditure in the year of payment.

1.8 Prydlesi

Dosbarthir prydlesi asedau lle mae holl risgiau a manteision perchnogaeth ar ased wedi'i phrydlesi i bob pwrpas yn nwylo'r Comisiynydd fel prydlesi cyllidol. Cofnodir yr ased fel ased sefydlog diriaethol a chofnodir dyled i'r prydleswr o isafswm y taliadau prydles. Codir y taliadau ar y Datganiad o Wariant Net Cynhwysfawr, a chodir tâl cyllid ar sail y gyfradd llog sy'n ddealliedig yn y brydles.

Codir taliadau rhentu prydlesi gweithredol ar y Datganiad o Wariant Net Cynhwysfawr fesul symiau cyfartal ar hyd cyfnod y brydles.

1.9 Adroddiadau Segmentol

Mae swyddfa'r Comisiynydd yn gweithredu yng Nghymru ac yn delio â materion sy'n effeithio ar blant a phobl ifanc yng Nghymru. Mae'r Datganiad o Wariant Net Cynhwysfawr a'r nodiadau cysylltiedig yn adlewyrchu'r segmentau lle'r adroddir am y canlyniadau gweithredu.

1.10 Treuliau Staff

Mae'r Comisiynydd yn darparu ar gyfer absenoldebau tymor byr adferedig sydd heb eu defnyddio ar ddiwedd y flwyddyn.

1.11 Darpariaethau

Mae'r Comisiynydd yn darparu ar gyfer rhwymedigaethau cyfreithiol neu gontractiol y mae eu hamseru neu eu symiau'n ansicr ar ddyddiad y fantolen, ar sail yr amcangyfrif gorau o'r gwariant y bydd ei angen ar gyfer y rhwymedigaeth.

1.12 Arian Parod a'r hyn sy'n cyfateb iddo

Mae'r Comisiynydd yn cadw arian parod, sy'n cael ei adneuo mewn cyfrif banc masnachol wrth ei dderbyn. Hefyd cedwir arian mân ym mhob un o swyddfeydd y Comisiynydd.

1.8 Leases

Leases of assets where substantially all risks and rewards of ownership of a leased asset are borne by the Commissioner are classified as finance leases. The asset is recorded as a tangible fixed asset and a debt is recorded to the lessor of the minimum lease payments. Payments are charged to the Statement of Comprehensive Net Expenditure and a finance charge is made based upon the interest rate implicit in the lease.

Operating lease rentals are charged to the Statement of Comprehensive Net Expenditure in equal amounts over the lease term.

1.9 Segmental Reporting

The Commissioner's Office operates in Wales and deals with issues that impact upon children and young people in Wales. The Statement of Comprehensive Net Expenditure and associated notes reflects the segments that the operating results are reported.

1.10 Staff Expenses

The Commissioner provides for short term compensated absences unused at the year-end.

1.11 Provisions

The Commissioner provides for legal or contractual obligations which are of uncertain timing or amounts at the balance sheet date, on the basis of best estimate of the expenditure required to settle the obligation.

1.12 Cash and Cash Equivalent

The Commissioner holds cash which is deposited in a commercial bank account upon receipt. Petty cash is also held at each of the Commissioner's offices.

2. Niferoedd staff a chostau cysylltiedig
Staff Numbers and Related Costs

a) Ar gyfer y flwyddyn, roedd y costau staff yn cynnwys y canlynol /
For the year staff costs consist of:

	Permanently Employed Staff / Permanently Employed Staff	Other/ Other	2013-2014 £000 Total/ Total	2012-2013 £000 Total/ Total
Tâl a chyflogau / Wages and Salaries	963	-	963	972
Costau nawdd cymdeithasol / Social security costs	70	-	70	70
Costau pensiwn / Pension costs	161	-	161	163
Is-gyfanswm / Sub total	1,194	-	1,194	1,205
Llai adenillion mewn perthynas â secondiadau allanol / Less recoveries in respect of outward secondments	(24)	-	(24)	-
Cyfanswm Costau Net / Total Net Costs	1,170	-	1,170	1,205

Mae Prif Gynllun Pensiwn y Gwasanaeth Sifil yn (PCSPS) yn gynllun buddion diffiniedig aml-gyflogwr nad yw'n cael ei ariannu, ond nid yw'r cyrff sy'n cyfrannu'n gallu dynodi eu cyfran o'r asedau o'r rhwymedigaethau sylfaenol. Cafwyd y prisiad actwaraidd diwethaf ar 31 Mawrth 2007 ond ers y dyddiad hwn, ataliwyd prisiadau actwaraidd ar y Cynllun tan i argymhellion Adolygiad Hutton gael eu rhoi ar waith. Ceir manylion yng Nghyfrifon Adnoddau Swyddfa'r Cabinet: Blwydd-dal Sifil – www.civilservice-pensions.gov.uk.

Ar gyfer 2013-14, roedd cyfraniadau cyflogwr o £154,286 yn daladwy i PCSPS (2012-13: £157,300) ar un o bedair cyfradd yn yr ystod 16.7 y cant i 24.3 y cant o gyflog pensiynadwy, yn seiliedig ar fandiau cyflog. Mae Actwari'r Cynllun yn adolygu cyfraniadau'r cyflogwr fel arfer bob pedair blynedd yn dilyn prisiad o'r cynllun llawn. Gosodir cyfraddau'r cyfraniadau i gwrdd â chost y buddion a dalwyd yn ystod y cyfnod hwn i bensiynwyr cyfredol.

Caiff cyfloggeion ddewis agor cyfrif pensiwn partneriaeth, trefniant pensiwn rhanddeiliaid gyda chyfraniad gan y cyflogwr. Talwyd cyfraniadau cyflogwr o £4,256 i un neu ragor o bliith panel o ddarparwyr pensiwn rhanddeiliaid a benodwyd (2012-13: £4,661). Mae cyfraniadau'r cyflogwr yn gysylltiedig ag oedran ac yn amrywio o 3 i 12.5 y cant o'r cyflog pensiynadwy (2012-13: 3 i 12.5 y cant). Bydd y cyflogwr yn gwneud taliadau cyfatebol i daliadau'r cyflogai hyd at 3 y cant o'r cyflog pensiynadwy. Yn ogystal roedd cyfraniadau cyflogwr o £772 neu 0.8 o'r cyflog pensiynadwy, yn daladwy i PCSPS i dalu cost darpariaeth buddion cyfandaliad yn y dyfodol ar adeg marw yn eu gwaith ac ymddeol oherwydd afiechyd (2012-13: £773 neu 0.8 y cant). Roedd cyfraniadau o £5,494 yn ddyledus i'r darparwyr pensiwn partneriaeth ar 31 Mawrth 2014. (2012 13: £3,626). Caiff yr holl gyfraniadau hyn eu cynnwys yn y costau Pensiwn yn Nodyn 2a uchod.

The Principal Civil Service Pension Scheme (PCSPS) is an unfunded multi-employer defined benefit scheme but the participating organisations are not able to identify their share of the underlying assets and liabilities. The scheme was last actuarially valued as at 31 March 2007 but since this date, actuarial valuations of the Scheme were suspended pending the implementation of the Hutton Review recommendations. Details can be found in the Resource Accounts of the Cabinet Office: Civil Superannuation – www.civilservice-pensions.gov.uk.

For 2013-14, employer's contributions of £154,286 were payable to the PCSPS (2012-13: £157,300) at one of four rates in the range 16.7 percent to 24.3 percent of pensionable pay, based on salary bands. The Scheme Actuary reviews employer contributions usually every four years following a full scheme valuation. The contribution rates are set to meet the cost of the benefits paid during this period to existing pensioners.

Employees can opt to open a partnership pension account, a stakeholder pension with an employer contribution. Employer's contributions of £4,256 were paid to one or more of a panel of appointed stakeholder pension providers (2012-13: £4,661). Employer contributions are age-related and range from 3 to 12.5 percent of pensionable pay (2012-13: 3 to 12.5 percent). Employers also match employee contributions up to 3 percent of pensionable pay. In addition, employer contributions of £772 or 0.8 percent of pensionable pay, were payable to the PCSPS to cover the cost of the future provision of lump sum benefits on death in service and ill health retirement of employees (2012-13: £773 or 0.8 percent). Contributions of £5,494 were due to the partnership pension providers at 31st March 2014. (2012 13: £3,626). All these contributions are included in Pension costs in Note 2a above.

b) Roedd nifer cyfartalog y personau cyfwerth amser llawn a gyflogwyd (gan gynnwys uwch reolwyr) yn ystod y cyfnod fel a ganlyn / The average number of whole-time equivalent persons employed (including senior management) for the period was as follows:

	Permanently Employed Staff / Permanently Employed Staff	Other/ Other	2013-2014 £000 Total/ Total	2012-2013 £000 Total/ Total
Gweithwyr a gyflogir yn uniongyrchol / Directly Employed	25.7	-	25.7	23.9
Arall / Other	-	-	-	1.3
Staff a gyflogir ar brosiectau cyfalaf / Staff employed on capital projects	-	-	-	-
Cyfanswm / Total	25.7	-	25.7	25.2

3. Adroddiadau ar gynllun iawndal y Gwasanaeth Sifil a chynlluniau iawndal eraill – pecynnau gadael
Reporting of Civil Service and Other compensation schemes – exit packages

Band cost y pecyn gadael / Exit package cost bands £000	2013-2014			2012-2013		
	Dileu swydd gorfodol / Number of compulsory redundancies	Nifer y bobl eraill a gytunodd i adael / Number of other departures agreed	Cyfanswm nifer y pecynnau gadael fesul band cost / Total number of exit packages by cost band	Dileu swydd gorfodol / Number of compulsory redundancies	Nifer y bobl eraill a gytunodd i adael / Number of other departures agreed	Cyfanswm nifer y pecynnau gadael fesul band cost / Total number of exit packages by cost band
< £10	-	-	-	-	1	1
£10-£25	-	-	-	-	1	1
£25-£50	-	-	-	-	-	-
£50-£100	-	-	-	-	-	-
£100-£150	-	-	-	-	-	-
£150-£200	-	-	-	-	-	-
Cyfanswm nifer y pecynnau gadael fesul math / Total number of exit packages by type	-	-	-	-	2	2
Cyfanswm costau adnoddau / Total resource cost £000	-	-	-	-	24	24

Talwyd costau dileu swyddi a chostau ymadael eraill yn unol â darpariaethau Cynllun Iawndal y Gwasanaeth Sifil, cynllun statudol a luniwyd o dan Ddeddf Blwydd-daliadau 1972. Cyfrifir y costau ymadael yn llawn ym mlwyddyn yr ymadawiad. Lle bo'r Comisiynydd wedi cytuno ar ymddeoliadau cynnar, telir am y costau ychwanegol gan y Comisiynydd, ac nid gan gynllun pensiwn y Gwasanaeth Sifil. Telir am gostau ymddeoliad oherwydd afiechyd gan y cynllun pensiwn, ac nid ydynt wedi eu cynnwys yn y tabl.

Redundancy and other departure costs have been paid in accordance with the provisions of the Civil Service Compensation Scheme, a statutory scheme made under the Superannuation Act 1972. Exit costs are accounted for in full in the year of departure. Where the Commissioner has agreed early retirements, the additional costs are met by the Commissioner and not by the Civil Service pension scheme. Ill-health retirement costs are met by the pension scheme and not included in the table.

Codir costau llawn yr ymadawiad ar y Datganiad o Wariant Net Cynhwysfawr ym mlwyddyn gwneud y penderfyniad. Credydur y symiau sy'n daladwy mewn blynyddoedd i ddod i ddarpariaeth a ddefnyddir pan wneir y taliadau (gweler nodyn 16).

The full costs of departure are charged to the Statement of Comprehensive Net Expenditure in the year that the decision is made. Amounts payable in future years are credited to a provision which is utilised when the payments are made (see note 16).

4. Costau gweinyddu eraill
Other administration costs

	2013-2014 £000	2012-2013 £000
4.1 Rhentu o dan brydlesi gweithredol Rental under operating leases:		
- cerbydau / vehicles	5	5
- llety / accommodation	71	71
- llungopiwr / photocopier	4	7
	80	83
4.2 Costau gweinyddu: Administration costs:		
Eiddo / Premises	47	47
Swyddfa / Office	85	84
Hyfforddi a recriwtio / Training and recruitment	31	35
Teithio a chynhaliadau / Travel and subsistence	39	37
Taliad cydnabyddiaeth archwilydd allanol / External auditors' remuneration	19	18
Taliad cydnabyddiaeth archwilydd mewnol / Internal auditors' remuneration	9	10
Cyfathrebu / Communication	71	71
Cyfrifiadur / Computer	35	51
Arall / Other	51	33
Ffioedd cyfreithiol a phroffesiynol / Legal and professional fees	35	42
	422	428
4.3 Eitemau heblaw arian parod Non-cash items:		
- tâl dibrisiant asedau cyffredin / depreciation charge on ordinary assets	20	24
- colled gwaredu asedau sefydlog / loss on disposal of fixed assets	-	-
- darpariaeth o fewn y flwyddyn / in year provision made	-	15
	20	39
	522	550

5. Incwm
Income

	2013-2014 £000	2012-2013 £000
Incwm o seconddiad / Income from secondment	24	-
	24	-

Mae'r unig ffynhonnell o incwm a dderbyniwyd gan y Comisiynydd yn ymwneud ag adennill cyflog a chostau cysylltiedig â seconddiad rhwng swyddfa'r Comisiynydd a chorff arall.

The only source of income received by the Commissioner relates to the recovery of salary and related costs associated with a secondment between the Commissioner's office and another organisation.

6. Gwybodaeth segmentol
Segmental information

	2013-2014 £000	2012-2013 £000 *Wedi'i ailddatgan / Restated
	Segment i'w adrodd / Reportable segment £000	Segment i'w adrodd / Reportable segment £000
Gwariant gros / Gross expenditure	1,716	1,755
Incwm / Income	(24)	-
Gwariant net / Net expenditure	1,692	1,755
Gwybodaeth arall a adroddir i'r Prif Benderfynwr Gweithredol / Other information reported to the Chief Operating Decision Maker	-	-
Cyfanswm asedau / Total assets	578	582
Asedau net / Net assets	390	367

Mae swyddfa'r Comisiynydd yn gweithredu yng Nghymru ac yn delio â materion sy'n effeithio ar blant a phobl ifanc yng Nghymru. Seiliwyd yr wybodaeth fisol a gyflwynir i'r fîm rheoli ar fantolenni'r cyfrifiyfr. Cadarnheir yr wybodaeth hon yn ôl llinellau'r gyllideb ac mae'n cyfateb i linellau'r gyllideb a gyflwynwyd i Lywodraeth Cymru fel rhan o'r broses amcangyfrif. Nid yw'r wybodaeth yn gwahaniaethu rhwng gwahanol weithgareddau yn swyddfa'r Comisiynydd. Nid yw dadansoddiad pellach o'r wybodaeth yn nodi gwahanol weithgareddau na segmentau. Barn y Comisiynydd, felly, yw mai mewn un segment yn unig y mae ei swyddfa'n gweithredu, fel yr adroddwyd.

The Commissioner's office operates in Wales and deals with issues that impact upon children and young people in Wales. The monthly information presented to the Management Team is based upon the ledger balances. This information is consolidated into the budget lines and matches the budget lines presented to the Welsh Government as part of the estimate process. The information does not differentiate between different activities within the Commissioner's office. Further analysis of the information does not identify different activities or segments. It is therefore the Commissioner's opinion that his office only operates in one segment as reported.

* The opening balances have been restated to reflect balance adjustments from prior years.

* Mae'r balansau agoriadol wedi'u hailddatgan i adlewyrchu addasiadau i'r balans o flynyddoedd blaenorol

7. Eiddo, peiriannau a chyfarpar
Property, plant and equipment

	Cyfarpar TG / IT Equipment *Wedi'i ailddatgan / Restated	Gosodiadau a Ffidiadau / Fixtures & Fittings *Wedi'i ailddatgan / Restated	Dodrefn a Chyfarpar Swyddfa / Office Furniture and Equipment *Wedi'i ailddatgan / Restated	Cyfarpar Cludiant / Transport Equipment *Wedi'i ailddatgan / Restated	Cyfanswm / Total *Wedi'i ailddatgan / Restated
	£000	£000	£000	£000	£000
Cost					
Ar 1 Ebrill 2013 / At 1 April 2013	216	205	269	49	739
Ychwanegiadau / Additions	33	-	-	-	33
Gwarediadau / Disposals	-	-	-	-	-
Ar 31 Mawrth 2014 / At 31st March 2013	249	205	269	49	772
Dibrisiant / Depreciation					
Ar 1 Ebrill 2013 / At 1st April 2013	214	199	263	49	725
Yn ystod y flwyddyn / Charged in year	14	3	3	-	20
Gwarediadau / Disposals	-	-	-	-	-
Ar 31 Mawrth 2014 / At 31st March 2014	228	202	266	49	745
Gwerth net ar bapur Ar 31 Mawrth 2013 / Net book value At 31st March 2013	2	6	6	-	14
Gwerth net ar bapur Ar 31 Mawrth 2014 / Net book value at 31st March 2014	21	3	3	-	27
Cyllido asedau / Asset financing:					
Perchen / Owned	21	3	3	-	27
Gwerth net ar bapur Ar 31 Mawrth 2014 / Net book value At 31st March 2014	21	3	3	-	27
Gwerth net ar bapur Ar 31 Mawrth 2013 / Net book value At 31st March 2013	2	6	6	-	14

Mae'r holl asedau yn eiddo i'r Comisiynydd, nid oes dim asedau'n cael eu cyllido trwy brydles ariannol.

*Mae'r balansau agoriadol wedi'i hailddatgan i adlewyrchu'r addasiadau i'r gweddillion o flynyddoedd blaenorol.

All assets are owned by the Commissioner, there are no assets financed through a finance lease.

*The opening balances have been restated to reflect balance adjustments from prior years.

8. Eifennau masnachol derbyniadwy ac asedau cyfredol eraill
Trade receivables and other current assets

	2013-2014 £000	2012-2013 £000
Symiau sy'n ddyledus o fewn blwyddyn / Amounts falling due within one year:		
Eifennau masnachol derbyniadwy / Trade receivables	11	-
Rhagdaliadau ac incwm cronedig / Prepayments and accrued income	48	34
	59	34

9. Arian parod a'r hyn sy'n cyfateb i arian parod
Cash and cash equivalents

	2013-2014 £000	2012-2013 £000
Balans ar 1 Ebrill 2013 / Balance at 1st April 2013	534	531
Newid net yn y balansau arian parod a'r hyn sy'n cyfateb i arian parod / Net change in cash and cash equivalent balances	(42)	3
Balans ar 31 Mawrth 2014 / Balance at 31st March 2014	492	534

Roedd yr holl falansau ar 31 Mawrth ar ffurf daliadau gyda banc
Masnachol ac arian mewn llaw / All balances as at 31 March were held
with a Commercial bank and cash in hand.

10. Eifennau masnachol taladwy a rhwymedigaethau cyfredol eraill
Trade payables and other current liabilities

	2013-2014 £000	2012-2013 £000
Symiau sy'n ddyledus o fewn blwyddyn / Amounts falling due within one year		
Trethi a nawdd cymdeithasol / Taxation and social security	6	28
Eifennau masnachol taladwy / Trade payables	17	2
Croniadau / Accruals	13	12
	36	42

10. Rhwymedigaethau o dan brydlesi
Commitments under leases

Prydlesi gweithredol
Operating leases

Roedd y Comisiynydd wedi ymrwmo i wneud y taliadau canlynol
mewn perthynas â phrydlesi gweithredol a oedd yn dod i ben
The Commissioner was committed to making the following
payments in respect of operating leases expiring

	2013-2014 £000		2012-2013 £000	
	Tir ac adeiladau / Land & Buildings	Arall / Other	Tir ac adeiladau / Land & Buildings	Arall / Other
Rhwymedigaethau o dan brydlesi gweithredol / Obligations under operating leases:				
Heb fod yn hwyrach na blwyddyn / Not later than one year	71	9	71	9
Ar ôl blwyddyn a chyn pen pum mlynedd / Later than one year and not later than five years	208	4	229	9
Ar ôl pum mlynedd / Later than five years	116	-	166	-
	395	13	466	18

12. Offerynnau ariannol

Mae IFRS7, Offerynnau Ariannol, yn gofyn bod rôl offerynnau ariannol yn ystod y cyfnod yn cael ei datgelu o ran creu neu newid y risgiau mae endid yn eu hwynebu wrth ymgymryd â'i weithgareddau. Oherwydd natur anfasnachol gweithgareddau'r Comisiynydd, a'r dull o gyllido'i weithrediadau, nid yw ei swyddfa'n cael ei gadael yn agored i'r lefel o risg ariannol mae endidau busnes yn ei hwynebu. Ymhellach, mae offerynnau ariannol yn chwarae rôl sy'n llawer mwy cyfyngedig o ran creu neu newid risg nag a fyddai'n nodweddu'r cwmnïau rhestredig y mae IFRS7 yn bennaf berthnasol iddynt. Mae gan y Comisiynydd bwerau cyfyngedig iawn i fenthyg neu fuddsoddi cronfeydd sy'n weddill a chynhyrchir asedau ariannol a rhwymedigaethau gan ei weithgareddau gweithredu o ddydd i ddydd, yn hytrach na'u dal i newid y risgiau y mae'n eu hwynebu wrth ymgymryd â'i weithgareddau.

Risg Hylifedd

Ariannir gofynion y Comisiynydd o ran reffeniw net ac adnoddau cyfalaf gan Lywodraeth Cymru. Nid yw ei swyddfa felly yn cael ei gadael yn agored i risgiau hylifedd sylweddol.

Risg cyfradd llog

Nid yw asedau ariannol a rhwymedigaethau'r Comisiynydd yn cael eu gadael yn agored i risgiau cyfradd llog.

Risg Arian Tramor

Nid yw asedau ariannol a rhwymedigaethau'r Comisiynydd yn cael eu gadael yn agored i risgiau arian tramor.

Gwerthoedd teg

Nid oes gwahaniaeth rhwng llyfrwerthoedd a gwerthoedd teg asedau ariannol a rhwymedigaethau'r Comisiynydd ar 31 Mawrth 2014.

13. Ymrwymadau cyfalaf

Nid oedd ymrwymadau cyfalaf ar 31 Mawrth 2014.

14. Rhwymedigaethau amodol

Nid oedd rhwymedigaethau amodol ar 31 Mawrth 2014.

15. Trafodion Parhion Cysylltiedig

Mae Llywodraeth Cymru yn barti cysylltiedig, a derbyniodd y Comisiynydd ei unig ffynhonnell gyllido oddi wrth Lywodraeth Cymru; derbyniodd £1.715 miliwn yn ystod y cyfnod. Cafodd y Comisiynydd nifer bach o drafodion pwysig yn ystod y cyfnod gyda Chyllid y Wlad (taliadau Treth ac Yswiriant Gwladol); a Swyddfa'r Cabinet (taliadau yng nghyswllt Prif Gynllun Pensiwn y Gwasanaeth Sifil).

Ni chafwyd trafodion o bwys gyda sefydliadau lle roedd gan staff uwch, nac unrhyw aelodau o'u teuluoedd, swyddi dylanwadol.

12. Financial Instruments

IFRS7, Financial Instruments, requires disclosure of the role which financial instruments have had during the period in creating or changing the risks an entity faces in undertaking its activities. Because of the non-trading nature of the Commissioner's activities and the way in which his operations are financed, his office is not exposed to the degree of financial risk faced by business entities. Moreover, financial instruments play a much more limited role in creating or changing risk than would be typical of the listed companies to which IFRS7 mainly applies. The Commissioner has very limited powers to borrow or invest surplus funds and financial assets and liabilities are generated by day-to-day operational activities and are not held to change the risks he faces in undertaking his activities.

Liquidity Risk

The Commissioner's net revenue and capital resource requirements are financed by the Welsh Government. His office is not therefore exposed to significant liquidity risks.

Interest-rate Risk

The Commissioner's financial assets and liabilities are not exposed to interest-rate risks.

Foreign Currency Risk

The Commissioner's financial assets and liabilities are not exposed to foreign currency risks.

Fair Values

There is no difference between the book values and fair values of the Commissioner's financial assets and liabilities as at 31st March 2014.

13. Capital Commitments

There were no capital commitments as at 31st March 2014.

14. Contingent Liabilities

There were no contingent liabilities as at 31st March 2014.

15. Related Party Transactions

The Welsh Government is a related party, the Commissioner received his sole source of funding from the Welsh Government; he received £1.715 million during the period. The Commissioner has had a small number of material transactions during the period with HM Revenue and Customs (Tax and National Insurance payments); and the Cabinet Office (payments in respect of the Principle Civil Service Pension Scheme).

There were no material transactions with organisations in which senior staff, or any of their family, held positions of influence.

15. Darpariaethau ar gyfer Rhwymedigaethau a Thaliadau
Provisions for Liabilities and Charges

	Gadael yn gynnar / Early Departure
	£000
Balans ar 1 Ebrill 2013 / Balance as at 1 April 2013	173
Defnydd o'r ddarpariaeth / Use of provision	(21)
Darpariaeth o fewn y flwyddyn / In year provision	-
Balans ar 31 Mawrth 2014 / Balance as at 31 March 2014	152

Dadansoddiad o amserau disgwylidig darpariaethau
Analysis of expected timings of provisions

	Gadael yn gynnar / Early Departure
	£000
Heb fod yn hwyrach na blwyddyn / Not later than one year	21
Ar ôl blwyddyn a chyn pen pum mlynedd / Later than one year and not later than five years	83
Ar ôl pum mlynedd / Later than five years	48
Balans ar 31 Mawrth 2014 / Balance as at 31 March 2014	152

Costau Ymadael yn Gynnar

Mae'r Comisiynydd yn talu am gost ychwanegol buddion y tu hwnt i fuddion arferol Prif Gynllun Pensiwn y Gwasanaeth Sifil (PCSPS) yng nghyswllt gweithwyr sy'n ymddeol yn gynnar trwy dalu'r symiau angenrheidiol yn flynyddol i'r PCSPS dros y cyfnod rhwng ymadael yn gynnar ac oedran arferol ymddeol. Mae'r Comisiynydd yn darparu ar gyfer hyn yn llawn pan fydd yr ymadawiad cynnar yn dod yn rhwymol trwy sefydlu darpariaeth ar gyfer y taliadau a amcangyfrifir.

Early Departure Costs

The Commissioner meets the additional cost of benefits beyond the normal Principal Civil Service Pension Scheme (PCSPS) benefits in respect of employees who retire early by paying the required amounts annually to the PCSPS over the period between early departure and normal retirement age. The Commissioner provides for this in full when the early departure becomes binding by establishing a provision for the estimated payments.

17. Digwyddiadau wedi'r cyfnod adrodd

Nid oedd unrhyw ddigwyddiadau rhwng dyddiad datganiad y sefyllfa ariannol a dyddiad llofnodi'r cyfrifon sy'n effeithio ar y datganiadau hyn.

17. Events After the Reporting Period

There were no events between the statement of financial position date and the date the accounts were signed that impact upon these statements.

