Cyfarfod Cyffredinol Blynyddol | Annual General Meeting
22/10/25 – Tramshed Tech, Abertawe | Swansea
14:30-14:50

Cofnodion a chamau gweithredu | Minutes and actions

Yn bresennol | In attendance:

Adnodd: Gethin Davies, Cadeirydd | Chair (GD); Mair Gwynant, Cadeirydd ARAC Chair (MG); Natalie Jones (NJ); Huw Jones (HJ); Sioned Roberts (SR); Lesley Bush (LB)
Emyr George, Prif Weithredwr | Chief Executive (EG); Kirsty Davies, Cyfarwyddwr Gwasanaethau Corfforaethol | Director of Corporate Services (KD); Lleucu Siencyn, Cyfarwyddwr Strategaeth a Chyflawni | Director of Strategy and Delivery (LlS); Branwen Edwards (BE); Ali Hanbury, Pennaeth Ymgysylltu a Chyfathrebu Strategol | Head of Strategic Engagement and Communications (AH)

Partneriaid | Partners: Pat McCarthy, Tîm Partneriaeth, Lywodraeth Cymru | Partnership Team, Welsh Government (PM)
Carwyn Rees, Archwilio Cymru | Audit Wales (CR)

Eitem ar yr agenda ***Agenda item***	**Crynodeb o'r drafodaeth a'r pwyntiau gweithredu**	**Summary of discussion and action points**
1.Croeso	Croesawodd y Cadeirydd bawb i'r cyfarfod.	The Chair welcomed all attendees to the meeting.
2. Cyflwyno Adroddiad Archwiliad Allanol ISA260 External Audit Report	Dywedodd CR fod yr adroddiad archwilio allanol wedi'i gyflwyno i ARAC ar 6 Hydref 2025. Dywedodd CR fod yr Archwilydd Cyffredinol yn bwriadu rhoi barn ddiamod, sef y lefel sicrwydd uchaf. Canfuwyd nifer bychan o gamddatganiadau fel rhan o'r archwiliad, ac mae'r rhain wedi'u cywiro.	CR noted that the external audit report had been presented to ARAC on 6 October 2025. CR reported that the Auditor General intends to issue an unqualified opinion, which is the highest level of assurance. A small number of misstatements were identified as part of the audit, which have been corrected.

	Bydd y llythyr sylwadau yn cael ei gyhoeddi a'i lofnodi gan y Bwrdd a'i gyflwyno i'r Archwilydd Cyffredinol gyda'r datganiadau ariannol, yn barod i'w llofnodi ddechrau mis Tachwedd. Gofynnodd CR i aelodau'r Bwrdd gadarnhau nad oes unrhyw wybodaeth archwilio nad yw'r archwilwyr allanol yn ymwybodol ohoni, hyd y gwyddan nhw. Fel Cadeirydd ARAC, llongyfarchodd MG dîm Adnodd am y farn ddiamod, a diolchodd i Archwilio Cymru ac i staff Adnodd am eu gwaith dygn, ac am greu perthynas weithio gref a fydd yn sylfaen i archwiliadau'r dyfodol. Ar ran y Pwyllgor, dywedodd MG fod yr adroddiad archwilio allanol wedi'i argymell gan ARAC i'r Bwrdd i'w gymeradwyo. ***Penderfyniad: Cymeradwyodd y Bwrdd adroddiad archwilio allanol ISA260.***	The letter of representation will be issued and signed by the Board and presented to the Auditor General with the financial statements for signing in early November. CR asked the Board members to confirm that as far as they are aware, there is no relevant audit information of which the external auditors are unaware. As Chair of ARAC, MG congratulated the Adnodd team for the unqualified opinion and thanked Audit Wales and Adnodd staff for their diligence, and for building a strong working relationship upon which to base future audits. On behalf of the Committee, MG noted that the external audit report had been recommended by ARAC for Board approval. ***Decision: The Board approved the external audit ISA260 report.***
3. Cyfrifon terfynol blwyddyn ariannol 2024/25 Final accounts FY2024/25	Cafodd cyfrifon drafft blwyddyn ariannol 2024/25 eu paratoi gan Azets ym mis Mai a'u hadolygu gan ARAC ym mis Mehefin 2025. Gwnaed nifer o ddiwygiadau cyn cyflwyno'r cyfrifon drafft i Archwilio Cymru, a ddaeth o hyd i nifer bychan o gamddatganiadau. Cafodd y cyfrifon terfynol eu cyflwyno i ARAC ar 6 Hydref 2025 a'u hargymell i'r Bwrdd i'w cymeradwyo.	The draft accounts for the FY2024/25 were prepared by Azets in May and reviewed by ARAC in June 2025. A number of amendments were made before submitting the draft accounts to Audit Wales, who identified a small number of misstatements. The final accounts were presented to ARAC on 6 October 2025 and were recommended for Board approval.

	Cadarnhaodd KD fod yr holl gamddatganiadau oedd wedi'u canfod wedi'u cywiro, ac roedd Archwilio Cymru wedi cadarnhau cyfrifon terfynol 2024/25 ddydd Gwener 3 Hydref 2025. Esboniodd KD y bydd y cyfrifon yn cynnwys nodyn yn egluro mai cyfieithiad yn unig yw'r fersiwn Gymraeg, ac nad yw'r fersiwn honno wedi'i harchwilio gan Archwilio Cymru. Bydd fersiwn dwyieithog o'r cyfrifon yn cael eu cyhoeddi ar wefan Tŷ'r Cwmnïau. Bydd y cyfrifon yn cael eu cyhoeddi yn Gymraeg ac yn Saesneg ar wefan Adnodd, gyda'r fersiwn Gymraeg yn cynnwys ymwadiad yn nodi taw cyfieithiad yn unig ydy'r fersiwn hon, ac nad yw Archwilio Cymru wedi ei gwirio. ***Penderfyniad: Cymeradwyodd y Bwrdd gyfrifon terfynol blwyddyn ariannol 2024/25.***	KD confirmed that all identified misstatements had been corrected, and the final 2024/25 accounts were confirmed and agreed by Audit Wales on Friday 3 October 2025. KD explained that the accounts will include a disclosure noting that the Welsh version is a translation only, which have not been audited by Audit Wales. A bilingual version of the account will be published on Companies House website. Adnodd's website will host the accounts in Welsh and English. The Welsh version will include a disclaimer, noting that it is a translation only, and has not been verified by Audit Wales. ***Decision: The Board approved the final accounts for FY 2024/25.***