Independent Verification of Accounts	Gwiriad Annibynnol o Gyfrifon
The process of independently verifying accounts is distinct from a full audit of accounts. **Independent Verification**: A process carried out by someone with competence, and sufficient knowledge and understanding of financial systems to be able to review accounts (not necessarily a qualified accountant). The individual must not be influenced or be perceived to be influenced by either close personal relationships with the trustees/Manager or by day-to-day involvement in the administration of the business. The independent verifier must give 'negative assurance': an informed opinion, based on records for a designated period, as to whether evidence has been found to suggest accounts have not been kept properly or that inaccurate figures have been presented in the accounts in comparison to records that have been kept. This process may involve a charge, or may be completed by a suitable volunteer. **Audit**: A legal process carried out by a registered auditor (chartered accountant) to scrutinise accounts, where positive evidence is sought for to enable the accounts to be described as a "true and fair" view. This process will typically be at a financial cost to the business All charities/groups with an income higher than £25,000 per year who opt not to have an audit (and the constitution does not specify that a full audit is required) must have accounts independently verified. Charities with an income of over £1million must have their accounts audited. However, whether your business is privately owned or voluntarily managed (including unincorporated committees), it is best business practice to have your childcare setting accounts looked at by someone independent of your business. By having accounts independently verified, trustees, funders, beneficiaries and the public can be assured that accounts have been reviewed by an independent person. A number of funders will not consider grant applications from businesses that cannot present independently verified accounts.	Mae'r broses o wirio cyfrifon yn annibynnol yn broses ar wahân i archwiliad llawn o gyfrifon. **Gwiriad Annibynnol**: Proses sy'n cael ei ymgymryd gan rywun â medrusrwydd, a gwybodaeth a dealltwriaeth ddigonol o systemau ariannol i allu adolygu cyfrifon (nid cyfrifydd cymwysedig o reidrwydd). Rhaid i'r unigolyn beidio â bod, nac yn un y credir ei fod, dan ddylanwad perthnasoedd personol agos â'r ymddiriedolwyr/rheolwr,na chan ymwneud dyddiol â'r busnes. Rhaid i'r gwirydd annibynnol roi 'sicrwydd negyddol': barn wybodus, yn seiliedig ar gofnodion dros gyfnod dynodedig, ar a ddaethpwyd o hyd i dystiolaeth i awgrymu nad yw cyfrifon wedi eu cadw'n briodol, neu fod ffigurau anghywir wedi eu cyflwyno yn y cyfrifon o'u cymharu â'r cofnodion sydd wedi eu cadw. Gall y broses hon olygu codi tâl, neu gellir ei chwblhau gan wirfoddolwr addas. **Archwiliad**: Proses gyfreithiol yr ymgymerir â hi gan archwilydd cofrestredig (cyfrifydd siartredig) i graffu ar gyfrifon, lle ceisir tystiolaeth gadarnhaol i alluogi disgrifio'r cyfrifon yn farn "gwir a theg". Fel arfer, bydd y broses hon yn golygu cost ariannol i'r busnes. Rhaid i bob elusen/grŵp ag incwm dros £25,000 y flwyddyn, sy'n dewis peidio â chael eu harchwilio (a lle nad yw eu cyfansoddiad yn nodi'n benodol fod angen archwiliad llawn) gael gwiriad annibynnol o'u cyfrifon. Rhaid i elusennau ag incwm o dros £1 miliwn gael eu cyfrifon wedi'u harchwilio. Ond pa un a yw eich busnes yn un a berchnogir yn breifat, neu'n un a reolir yn wirfoddol (yn cynnwys pwyllgorau anghorfforedig) yr arfer busnes gorau yw cael rhywun sy'n annibynnol ar eich busnes i fwrw golwg dros gyfrifon eich lleoliad gofal plant. Drwy gael cyfrifon wedi eu gwirio'n annibynnol, gall ymddiriedolwyr, arianwyr, buddiolwyr a'r cyhoedd fod yn sicr fod y cyfrifon wedi'u hadolygu gan berson annibynnol. Mae sawl ariannwr nad wnânt ystyried ceisiadau am grant gan fusnesau na allant gyflwyno cyfrifon wedi'u gwirio'n annibynnol.

Registered Office: Clybiau Plant Cymru Kids' Clubs, Bridge House, Station Road, Llanishen, Cardiff CF14 5UW
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Company limited by guarantee / Cwmni cyfyngedig drwy warant 4296436. Registered charity / Elusen Gofrestredig 1093260.

To prepare for an independent examination, the Manager/Committee must keep accurate and up-to-date accounting records and evidence of spend. In addition to reviewing the accounts, the Independent Verifier may also support with the preparation and formatting of the accounts for discussion at relevant meetings (e.g. Annual General Meeting) or for submission to the Charity Commission, if relevant. Guidance for completing the independent verification process can be found at www.gov.uk/government/publications/independent-examination-of-charity-accounts-examiners-cc32	I baratoi am archwiliad annibynnol, rhaid i'r Rheolwr/Pwyllgor gadw cofnodion cyfrifo cywir a chyfamserol, a thystiolaeth o'r gwariant. Yn ogystal ag adolygu'r cyfrifon, gall y Gwirydd Annibynnol hefyd gefnogi paratoi a fformadu'r cyfrifon i'w trafod mewn cyfarfodydd perthnasol (e.e. y Cyfarfod Cyffredinol Blynyddol) neu i'w cyflwyno i'r Comisiwn Elusennol, os yw hynny'n berthnasol. Doir o hyd i arweiniad ar gwblhau'r broses wirio annibynnol ar www.gov.uk/government/publications/independent-examination-of-charity-accounts-examiners-cc32

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