

# Pwyllgor Llywodraethu ac Archwilio 15 Rhagfyr 2023

**Pwnc: Datganiad Ariannol Awdurdod Harbwr Porth Tywyn 2022-23**

**Y Pwrpas:** I gyflwyno'r cyfriflen ar ôl yr archwiliad am y flwyddyn 2022-23

**Yr Argymhellion / Penderfyniadau Allweddol Sydd Eu Hangen:**

I dderbyn Datganiad Ariannol Awdurdod Harbwr Porth Tywyn ar ôl yr archwiliad am y flwyddyn 2022-23.

**Y Rhesymau:**

Mae angen i'r Cyngor gymeradwyo cyfriflen Awdurdod Harbwr Porth Tywyn am y flwyddyn 2022-23, cyn yr archwiliad, i gydymffurfio â Rheolau Cyfrifon ac Archwilio (Cymru) 2014.

Mae gan y Pwyllgor Archwilio bwr dirprwyedig i gymeradwyo'r Cyfrifon yn unol a'r Mesuriad Llywodraeth Leol.

**Ymgynghorwyd â'r pwyllgor craffu perthnasol NADDO**

**Angen i'r Cabinet wneud penderfyniad NAC OES  
Angen i'r Cyngor wneud penderfyniad NAC OES**

**YR AELOD O'R CABINET SY'N GYFRIFOL AM Y PORTFFOLIO:-  
Cyng. A Lenny**

**Y Gyfarwyddiaeth:**

**Enw Pennaeth y  
Gwasanaeth:**

Randal Hemingway

**Awdur yr Adroddiad:**

Randal Hemingway

**Swydd:**

Pennaeth Gwasanaethau  
Cyllidol

**Rhif ffôn:** 01267 224886

**Cyfeiriad E-bost:**

RHemingway@sirgar.gov.uk

**EXECUTIVE SUMMARY**  
**Audit Committee**  
**15<sup>th</sup> December 2023**

**Burry Port Harbour Financial Statement 2022-23**

**1. BRIEF SUMMARY OF PURPOSE OF REPORT.**

Carmarthenshire County Council has been given a range of statutory powers and duties for the purposes of improving, maintaining and managing the Burry Port harbour through the Burry Port Harbour Revision Order 2000.

In accordance with the Harbours Act 1964, statutory harbour authorities are required to prepare annual statement of accounts relating to the harbour activities. In compliance with the Accounts and Audit (Wales) Regulations 2014, these accounts are in the form of a separate annual income and expenditure account and statement of balances.

From 1<sup>st</sup> April 2018, the Authority granted a long-term lease to The Marine & Property Group Ltd, who took over the running and management of Burry Port Harbour and consequently the activity on the statement is much reduced.

Administrators were appointed to the company in June 2023, and Carmarthenshire County Council have agreed to provide short term funding to ensure the Harbour remains operational. The company position has created significant doubt regarding the realisation of debtor balances, and a provision for this amount has been included.

The net cost of the harbour activities in 2022-23 was £146k, (2021-22 £687k), and all activities are fully funded by Carmarthenshire County Council. Fixed assets held at 31<sup>st</sup> March 2023 total £867k. The decrease in costs year on year of £541k consists of a decrease in capital works expenditure of £697k, offset by a £137k bad debt provision and a £19k decrease in income.

**DETAILED REPORT ATTACHED?**

**YES**

# IMPLICATIONS

I confirm that other than those implications which have been agreed with the appropriate Directors / Heads of Service and are referred to in detail below, there are no other implications associated with this report:

Signed: **R Hemingway**

**Head of Financial Services**

| Policy, Crime & Disorder and Equalities | Legal      | Finance    | ICT         | Risk Management Issues | Staffing Implications | Physical Assets |
|---|------------|------------|-------------|------------------------|-----------------------|-----------------|
| <b>NONE</b>                             | <b>YES</b> | <b>YES</b> | <b>NONE</b> | <b>NONE</b>            | <b>NONE</b>           | <b>NONE</b>     |

## **Legal**

Compliance with the Accounts and Audit (Wales) Regulations 2014

## **Finance**

The net cost of the Harbour activities in 2022-23 was £146k, which has been fully funded by Carmarthenshire County Council. Fixed assets held at 31<sup>st</sup> March 2023 total £867k.

# CONSULTATIONS

I confirm that the appropriate consultations have taken in place and the outcomes are as detailed below

Signed: R Hemingway

Head of Financial Services

1. Scrutiny Committee Not applicable

2. Local Member(s) Not applicable

3. Community / Town Council Not applicable

4. Relevant Partners Not applicable

5. Staff Side Representatives and other Organisations Not applicable

CABINET PORTFOLIO HOLDER(S)  
AWARE/CONSULTED

NO

**Section 100D Local Government Act, 1972 – Access to Information**  
**List of Background Papers used in the preparation of this report:**

**THESE ARE DETAILED BELOW**

| Title of Document                           | File Ref No. | Locations that the papers are available for public inspection |
|---|--------------|---|
| Accounts and Audit (Wales) Regulations 2014 |              | Corporate Services Department, County Hall, Carmarthen.       |