

**PWYLLGOR LLYWODRAETHU AC ARCHWILIO  
27 MEDI 2024**

**DATGANIAD ARIANNOL AWDURDOD  
HARBWR PORTH TYWYN 2023-24**

**Pwrpas:-**

I gyflwyno'r cyfriflen ar ôl yr archwiliad am y flwyddyn 2023-24.

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

I dderbyn Datganiad Ariannol Awdurdod Harbwr Porth Tywyn am y flwyddyn 2023-24.

**Y Rhesymau:**

Mae angen i'r Cyngor gymeradwyo cyfriflen Awdurdod Harbwr Porth Tywyn am y flwyddyn 2023-24, ar ôl yr archwiliad, i gydymffurfio â Rheolau Cyfrifon ac Archwilio (Cymru) 2014.

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

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. Alun Lenny

Y Gyfarwyddiaeth:  
Gwasanaethau  
Corfforaethol

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  
GOVERNANCE & AUDIT COMMITTEE  
27 SEPTEMBER 2024**

**BURRY PORT HARBOUR  
FINANCIAL STATEMENT 2023-24**

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 1st 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. This includes supporting any urgent work required and the continued employment of the Harbour Master and the employee team. 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 2023-24 was £239k, (2022-23 £146k), and all activities are fully funded by Carmarthenshire County Council. This increase in costs year on year of £93k consists of a decrease in capital works expenditure of £34k and an increase of £127k in other payments including payments to the administrators and an increase in bad debt provision. Fixed assets held at 31st March 2024 total £843k.

**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	Bio-diversity & Climate Change
<b>NONE</b>	<b>YES</b>	<b>YES</b>	<b>NONE</b>	<b>NONE</b>	<b>NONE</b>	<b>NONE</b>	<b>NONE</b>

**Legal**

Compliance with the Accounts and Audit (Wales) Regulations 2014 (as amended 2018).

**Finance**

The net cost of the Harbour activities in 2023-24 was £239k, which has been fully funded by Carmarthenshire County Council. Fixed assets held at 31st March 2024 total £843k.

# 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 request for pre-determination**

N/A

**2. Local Member(s)**

N/A

**3. Community / Town Council**

N/A

**4. Relevant Partners**

N/A

**5. Staff Side Representatives and other Organisations**

N/A

**CABINET MEMBER 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.