

DATGANIAD CYFRIFON CYNGOR BWRDEISTREF SIR PEN-Y-BONT AR OGWR

BRIDGEND COUNTY BOROUGH COUNCIL STATEMENT OF ACCOUNTS

DATGANIAD BLYNYDDOL CYDBWYLLGOR AMLOSGFA COYCHURCH

COYCHURCH CREMATORIUM JOINT COMMITTEE ANNUAL RETURN

DATGANIAD BLYNYDDOL HARBWR PORTHCAWL

PORTHCAWL HARBOUR ANNUAL RETURN

2024-25

The 2024-25 Statement of Accounts and annual returns have been prepared in accordance with the relevant CIPFA Accounting Codes of Practice, Accounting Standards and Statutory provisions. However, these accounts and returns have not been audited by the statutory deadline of 31 July 2025 and therefore the following notice is required in compliance with section 10(4) of the Accounts and Audit (Wales) Regulations 2014.

- There has been disruption to the standard accounts preparation and audit timetable in recent years across the Local Government sector largely due to the challenges presented by the Covid-19 pandemic, the cost-of-living crisis, capacity issues, and new auditing requirements.
- The Draft Accounts and returns have been published and will be subject to public inspection and external audit as required by the Accounts & Audit (Wales) Regulations and the Public Sector Wales Act.
- The proposed timetable for the audit of the accounts and returns is 30 October 2025 and the audited accounts and returns will be published as soon as possible after their approval.

Mae Datganiad Cyfrifon a ffurflenni blynyddol 2024-25 wedi cael eu paratoi yn unol â'r gofynion perthnasol o ran Codau Ymarfer Cyfrifyddu CIPFA, Safonau Cyfrifyddu a darpariaethau Statudol. Fodd bynnag, nid yw'r cyfrifon a'r ffurflenni hyn wedi cael eu harchwilio erbyn y terfyn amser statudol, sef 31 Gorffennaf 2025, ac felly mae'r hysbysiad canlynol yn ofynnol er mwyn cydymffurfio ag adran 10(4) Rheoliadau Cyfrifon ac Archwilio (Cymru) 2014.

- Fe amharwyd ar yr amserlen paratoi ac archwilio cyfrifon safonol dros y blynyddoedd diwethaf ar draws y sector Llywodraeth Leol yn bennaf oherwydd yr heriau a gyflwynwyd gan bandemig Covid-19, yr argyfwng costau byw, materion o ran capasiti, a gofynion archwilio newydd.
- Mae'r Cyfrifon a'r ffurflenni Drafft wedi cael eu cyhoeddi a byddant ar gael i'r cyhoedd edrych arnynt ac yn cael eu harchwilio'n allanol fel sy'n ofynnol yn ôl Rheoliadau Cyfrifon ac Archwilio (Cymru) a Deddf Sector Cyhoeddus Cymru.
- Yr amserlen arfaethedig ar gyfer archwilio'r cyfrifon a'r ffurflenni yw 30 Hydref 2025 a bydd y cyfrifon a'r ffurflenni archwiliedig yn cael eu cyhoeddi cyn gynted â phosibl ar ôl eu cymeradwyo.

