**Reoliadau Cyfrifon ac Archwilio (Cymru) 2014**

**Awdurdod Parc Cenedlaethol Arfordir Penfro**

**Datganiad Cyfrifon am y flwyddyn yn diweddu 31 Mawrth 2025**

Mae’n ofynnol o dan Reoliad 10(1) o Reoliadau Cyfrifon ac Archwilio (Cymru) 2014 (fel y’i diwygiwyd) i Swyddog Cyllid Cyfrifol Awdurdod Parc Cenedlaethol Arfordir Penfro lofnodi a dyddio’r datganiad cyfrifon drafft ac ardystio ei fod yn rhoi darlun cywir a theg o’r datganiadau ariannol ar ddiwedd y flwyddyn ariannol y mae’n ymwneud â hi, ac incwm a gwariant am y flwyddyn honno. Mae'r Rheoliadau yn ei gwneud yn ofynnol i hyn gael ei gwblhau erbyn 31 Mai 2025.

O dan Reoliad 10(4) o Reoliadau Cyfrifon ac Archwilio (Cymru) 2014 (fel y’u diwygiwyd), mae’r Swyddog Cyllid Cyfrifol yn datgan , ni fydd y datganiadau ar gyfer 2024-25 wedi’i llofnodi a’i ardystio erbyn y dyddiad penodol. Mae'r oedi o ganlyniad i newidiadau mewn systemau ariannol ynghyd ag amserlen archwilio ddiweddarach cyhoeddwyd gan Archwilio Cymru.

O fewn disgwyliadau Llywodraeth Cymru, bwriadir i lofnodi datganiad drafft o gyfrifon 2024-25 erbyn 31 Gorffennaf 2025 ac ardystiad gan Archwilio Cymru erbyn 31 Hydref 2025.

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**Accounts and Audit (Wales) Regulations 2014**

**Pembrokeshire Coast National Park Authority**

**Statement of Accounts for the year ended 31 March 2025**

Regulation 10(1) of the Accounts and Audit (Wales) Regulations 2014 (as amended) requires Pembrokeshire Coast National Park Authority’s Responsible Finance Officer to sign and date the draft statement of accounts and certify that it presents a true and fair view of the financial position of the body at the end of the financial year to which it relates, and of that body's income and expenditure for that year. The Regulations require this to be completed by 31 May 2025.

As required by Regulation 10(4) of the Accounts and Audit (Wales) Regulations 2014 (as amended), the Responsible Finance Officer declares that the statement of accounts for 24-25 will not be signed and certified by the due date. The delay is due to changes in finance systems and a later audit timetable as notified by Audit Wales.

Within the expectations of Welsh Government, we aim to sign the draft 2024-25 statement of accounts by 31 July 2025 and Audit Wales certification by 31 October 2025.

Date: 28th May 2025