

MENTER COEDWIGAETH YNG NGHYMRU

Cyfrifon

i'r flwyddyn a daeth i ben 31 Mawrth 2001

FOREST ENTERPRISE IN WALES

Accounts

for the year ended 31 March 2001



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RHAGAIR

1 Statws

Daeth Menter Coedwigaeth yn Asiantaeth Weithredol o 1 Ebrill 1996 i reoli ystad y Comisiwn Coedwigaeth. Arhosodd ei statws fel Asiantaeth Weithredol heb ei newid yn dilyn datganoli, gyda'r eithriad o gynhyrchu cyfrifon ar wahân ar gyfer ei gweithgareddau yng Nghymru, Lloegr a'r Alban.

Erys Menter Coedwigaeth yn rhan o'r Comisiwn Coedwigaeth sydd yn Adran Lywodraethol draws-ffiniol yn gyfrifol am goedwigaeth ledled Prydain. Disgrifir y perthynas rhwng Menter Coedwigaeth, y Comisiynwyr Coedwigaeth a Gweinidogion Coedwigaeth yn y Ddogfen Fframwaith a gyhoeddwyd ym mis Ebrill 1996.

Cyn 1 Ebrill 1996, rheolwyd Menter Coedwigaeth fel adran fewnol o'r Comisiwn Coedwigaeth a chyflwynwyd cyfrifon ar wahân ar ei chyfer yn Adroddiad a Chyfrifon Blynyddol y Comisiwn Coedwigaeth. Mae'r Asiantaeth wedi ysgwyddo perchnogaeth asedion a rhwymedigaethau ei rhagflaenydd a chyfrifoldebau amdanynt fel ag a ddangosir ym mantolen Menter Coedwigaeth ar gyfer 31 Mawrth 1996.

Hyd at 30 Mehefin 1999, ariannwyd gweithgareddau'r Comisiwn Coedwigaeth trwy'r Gronfa Coedwigaeth a chafodd Menter Coedwigaeth arian o'r Gronfa Coedwigaeth a thalodd arian i honno. Diddymwyd y Gronfa Coedwigaeth o 1 Gorffennaf 1999 ymlaen mewn canlyniad i ddatganoli. Cyfrifir gwarged neu ddiffyg arian blynyddol Menter Coedwigaeth yng Nghymru yng Ngrant-mewn-Cymorth y Comisiwn Coedwigaeth a dynnir i lawr o Ddosbarth X Pleidlais 3.

Enwebwyd Menter Coedwigaeth gan y Swyddfa Ystadegau Cenedlaethol at ddibenion Cyfrifon Cenedlaethol yn Gorfforaeth Gyhoeddus ym mis Ionawr 1999 yn unol â Sytem Cyfrifon Ewrop (SCE/ESA) 95. Yn dilyn datganoli, cafwyd ei henwebu'n dair corfforaeth Gyhoeddus ar wahân ar gyfer gweithgareddau yng Nghymru, Lloegr a'r Alban. Felly, saif y tu allan i'r ffin adrannol am ddibenion Cyfrifon Adnoddau ac adlewyrchir y gwargant neu ddiffyg net a gwerth net yng nghyfrifon adnoddau cydgyfnerthol y Comisiwn Coedwigaeth ar gyfer Lloegr/Prydain, Cymru a'r Alban.

2 Nodau ac Amcanion

Nodir amcanion Menter Coedwigaeth yn y Ddogfen Fframwaith. Y nodau yw creu'r canlyniadau amgylcheddol, ariannol a chymdeithasol, ac eraill, a fynnir gan Weinidogion a'r Comisiynwyr Coedwigaeth mewn ffordd sydd yn cwrdd ag amcanion a rhwymedigaethau rhyngwladol y Llywodraeth ac sydd yn cynnal ansawdd amgylcheddol a phosibiliadau cynhyrchiol yr ystâd goedwig; ac i gynniig gwasanaeth effeithiol.

Rhestrir nodau Menter Coedwigaeth ym Mhennod 3 Dogfen Fframwaith yr Asiantaeth.

FOREWORD

1 Status

Forest Enterprise became an Executive Agency with effect from 1 April 1996 to manage the Forestry Commission's estate. Its status as an Executive Agency has remained unaltered following devolution except that it produces three separate accounts for activities in England, Scotland and Wales.

Forest Enterprise remains part of the Forestry Commission which is a cross-border Government Department responsible for forestry throughout Great Britain. The relationship between Forest Enterprise, the Forestry Commissioners and Forestry Ministers is described in the Framework Document published April 1996.

Prior to 1 April 1996, Forest Enterprise was managed as an internal department of the Forestry Commission for which separate accounts were presented in the Forestry Commission Annual Report and Accounts. The Agency has assumed ownership of and responsibility for the assets and liabilities of its predecessor as shown on the Forest Enterprise balance sheet as at 31 March 1996.

Until 30 June 1999, the Forestry Commission's activities were financed through the Forestry Fund and Forest Enterprise received funds from and made payments to the Forestry Fund. The Forestry Fund was abolished from 1 July 1999 as a consequence of devolution. The annual cash surplus or deficit of Forest Enterprise in Wales is counted in the Forestry Commission's net Grant-in-Aid drawn down from Class X Vote 3.

The Office of National Statistics designated Forest Enterprise, for National Accounting purposes, as a Public Corporation in January 1999 in accordance with European System of Accounts (ESA) 95. Following devolution it has been designated as three separate Public Corporations covering activities in England, Scotland and Wales. Accordingly, it is outside the departmental boundary for Resource Accounting purposes with the net surplus or deficit and net worth reflected in the Forestry Commission's consolidated resource accounts for England/Great Britain, Scotland and Wales.

2 Aims and Objectives

The aims of Forest Enterprise are set out in the Framework Document. They are to produce the environmental, financial, social and other outputs sought by Ministers and the Forestry Commissioners in a way which meets the Government's objectives and international commitments and sustains both the environmental quality and the productive potential of the forest estate; and to offer an efficient service.

The objectives of Forest Enterprise are listed in Chapter 3 of the Agency's Framework Document.

3 Arolwg Gweithgareddau

Creodd Menter Coedwigaeth diffyg ar ei Chyfrif Incwm a Gwariant o £5,234,000 (£5,253,000 1999-2000) gan anwybyddu cost syniadol cyfalaf. Mae cymhariaeth incwm a gwariant â'r flwyddyn flaenorol yn dangos:

- Cynydd yn y diffyg gweithredu o £850,000.
- Gwariant net ar hamdden, cadwraeth a threftadaeth o £177,000.
- Gwargant ar werthu eiddo o £620,000 mewn cymhariaeth â cholled llynedd o £426,000.

Ar ôl addasu cyfanswm y diffyg am eitemau sydd heb gysylltiad â symudiadau ariannol, ac am wariant ac incwm cyfalaf roedd y diffyg ariannol net a ariannwyd gan y Comisiwn Coedwigaeth yn £4,600,000 mewn cymhariaeth â £2,556,000 ym 1999-2000.

4 Amcanion Ariannol

Amcan Menter Coedwigaeth fel ag a nodir yn y ddogfen fframwaith yw mwyafu canlyniadau ariannol ar asedion yr ystâd trwy gynhyrchu pren a gwireddu cyfleoedd masnachol gan ddefnyddio cyfalaf preifat lle'n briodol. Mae'n rhan o gyfres o amcanion buddion lluwys sydd yn adlewyrchu amcanion cyfannol Menter Coedwigaeth.

Dangosir manylion y targedau perfformiad ariannol a osodwyd ar gyfer yr Asiantaeth gan y Comisiynwyr Coedwigaeth yn Nodyn 17 i'r Cyfrifon. Nodir cyraeddiadau yn erbyn targedau an-ariannol eraill yn adroddiad blynyddol yr Asiantaeth a gyhoeddir ar wahân.

5 Polisi Talu Cyflenwyr

Mae Menter Coedwigaeth yn glynu at egwyddorion Côt Talwyr Prydlon Cydffederasiwn Diwydiant Prydain. Oni nodir fel arall yn y cytundeb, ein nôd yw talu o fewn 30 o ddiwrnodau o dderbyn y nwyddau a'r gwasanaethau neu gyflwyniad anfoneb ddilys, pa un bynnag sydd hwyrach. Dengys dadansoddiad enghreifftiol ar gyfer 2000-01 i 97.0% o anfonebau gael eu talu o fewn y dyddiad dilys. Hysbysir cyflenwyr am y trefniadau am drin cwynion ar berfformiad talu ar gytundebau ac archebion.

6 Polisiau Cyflogi

Mae gan Fenter Coedwigaeth ymrwymiad i'r egwyddor o gydraddoldeb cyfle am gyflogaeth a dyrchafiad i bawb sydd yn ddilys ar sail eu gallu, cymwysterau a dilysrwydd am y gwaith. Mae gan Menter Coedwigaeth systemau i sicrhau i bob penodiad parhaus gael ei wneud ar rinwedd ar sail cystadleuaeth deg ac agored ac yn unol â'r canllawiaeth a osodir gan Comisiynwyr y Gwasanaeth Sifil. Mae gwybodaeth ychwanegol ar gyflogi'r anabl, darpariaeth gwybodaeth i gyflogedigion ac ymgynghoriad gyda nhw a hyrwyddiad cydraddoldeb cyfle ar gael ar gais.

3 Review of Activities

Forest Enterprise in Wales produced a deficit on its Income and Expenditure Account of £5,234,000 (£5,253,000 1999-00) excluding the notional cost of capital. A comparison of income and expenditure with the previous year shows that:

- The operating deficit increased by £850,000.
- Net spending on recreation, conservation and heritage increased by £177,000.
- The surplus on sale of properties of £620,000 compares with a deficit last year of £426,000.

After adjusting the total deficit for items not involving the movement in cash and for capital expenditure and income, the net cash deficit funded by the Forestry Commission was £4,600,000, compared to £2,556,000 in 1999-00.

4 Financial Objectives

Forest Enterprise's financial objective set out in the Framework Document is to maximise financial returns on the assets of the estate through wood production and the exploitation of commercial opportunities using private capital wherever appropriate. It is part of a series of multiple benefit objectives which reflect the overall aims of Forest Enterprise.

Details of the financial performance targets set for the Agency by the Forestry Commissioners and achievement against those targets are shown in Note 17 to the Accounts. Achievements against other non-financial targets are noted in the Agency's annual report published separately.

5 Supplier Payment Policy

Forest Enterprise observes the principles of the Confederation of British Industry's Prompt Payers Code. Unless otherwise stated in the contract, we aim to pay within 30 days from the receipt of goods and services or the presentation of a valid invoice, whichever is the later. A sample analysis for 2000-01 indicates that 97.0% of invoices were paid within the due date. Arrangements for handling complaints on payment performance are notified to suppliers on contracts and orders.

6 Employment Policies

Forest Enterprise is committed to the principle of equality of opportunity for employment and advancement for all eligible people on the basis of their ability, qualifications and fitness for the work. Forest Enterprise has systems to ensure that all permanent appointments are made on merit on the basis of fair and open competition and in accordance with the guidance laid down by the Civil Service Commissioners. Further information on the employment of disabled persons, the provision of information to, and consultation with, employees, and the promotion of equal opportunities is available on request.

7 Rhwymadau Pensiwn

Mae staff Menter Coedwigaeth yn rhan o Gynllun Pensiwn y Comisiwn Coedwigaeth a redir trwy gydweiddiad â Chynllun Pensiwn y Prif Wasanaeth Sifil. Cyhoeddir datganiad ar wahân ar y cynllun pensiwn yn adroddiad blynyddol Lloegr/Prydain y Comisiwn Coedwigaeth, gan ei fod yn destun a briodolir i Brydain.

8 Y Bwrdd Rheoli

Aelodau Bwrdd Rheoli Menter Coedwigaeth yn ystod y flwyddyn oedd fel a ganlyn:

Bob McIntosh	Prif Weithredwr
Bob Farmer	Cyfarwyddwr Tiriogaethol Cymru
Geoff Hatfield	Cyfarwyddwr Tiriogaethol Lloegr
Hugh Insley	Cyfarwyddwr Tiriogaethol yr Alban (Gogledd)
Mike Lofthouse	Cyfarwyddwr Tiriogaethol yr Alban (De)
Ian Forshaw	Cyfarwyddwr Gweithgareddau Coedwigaethol
Keith Giddon	Cyfarwyddwr Gwasanaethau Corfforaethol
Wilma Harper	Pennaeth Cynllunio Coedwig
Craig Heaney	Cyfarwyddwr Peirianeg
Iain Miller	Pennaeth Uned Ymgynghorol Personèl
Peter Ranken	Cyfarwyddwr Rheoli'r Ystâd
Alan Stevenson	Pennaeth Amgylchedd a Chyfathrebiadau

9 Archwilwyr

Mae'r cyfrifon hyn yn ymwneud â gweithgareddau Menter Coedwigaeth yng Nghymru ac maent wedi eu paratoi yn unol â chyfarwyddyd a roddwyd gan y Trysorlys yn unol â chymal 5 o Restriad 7 Deddf Llywodraeth Cymru 1998. Archwilir y cyfrifon gan Archwilydd Cyffredinol Cymru.

R McIntosh

Prif Weithredwr a Swyddog Cyfrifon yr Asiantaeth
30 Tachwedd 2001

7 Pension Liabilities

Forest Enterprise staff are part of the Forestry Commission Pension Scheme which is run by analogy with the Principal Civil Service Pension Scheme. A separate pension scheme statement is published in the Forestry Commission England/Great Britain annual report as it is a reserved Great Britain matter.

8 Management Board

Members of the Management Board of Forest Enterprise during the year were:

Bob McIntosh	Chief Executive
Bob Farmer	Territorial Director Wales
Geoff Hatfield	Territorial Director England
Hugh Insley	Territorial Director Scotland (North)
Mike Lofthouse	Territorial Director Scotland (South)
Ian Forshaw	Director Forest Operations
Keith Gliddon	Director Corporate Services
Wilma Harper	Head of Forest Planning
Craig Heaney	Director Engineering
Iain Miller	Head of Personnel Advisory Unit
Peter Ranken	Director Estate Management
Alan Stevenson	Head of Environment & Communications

9 Auditors

These accounts cover the activities of Forest Enterprise in Wales and are prepared in accordance with a direction given by the Treasury in pursuance of paragraph 5 of Schedule 7 of the Government of Wales Act 1998. They are audited by the Auditor General for Wales.

R McIntosh

Chief Executive and Agency Accounting Officer
30 November 2001

Datganiad Cyfrifoldebau'r Comisiwn Coedwigaeth A'r Prif Weithredwr

O dan baragraff 5 Rhestr 7 Deddf Llywodraeth Cymru 1998 mae'r Trysorlys wedi rhoi cyfarwyddyd i'r Comisiwn Coedwigaeth baratoi Datganiad Cyfrifon ar gyfer Menter Coedwigaeth yng Nghymru am bob blwyddyn ariannol yn y ffurf ac ar y sail a osodir allan yn y cyfarwyddyd cyfrifon yn Atodiad 1 i'r cyfrifon hyn. Paratoir y Cyfrifon ar sail cronïadau a rhaid iddynt roi darlun gwir a theg o gyflwr materion Menter Coedwigaeth yng Nghymru ar ddiwedd y flwyddyn ac o'i hincwm a gwariant a llifiannau arian am y flwyddyn ariannol.

Mae'n ofynnol ar y Comisiwn Coedwigaeth i wneud y canlynol wrth baratoi'r cyfrifon:

- glynu at y cyfarwyddyd cyfrifon yn Atodiad 1 i'r datganiadau ariannol hyn, gan gynnwys y gofyniadau cyfrifon a datgelu perthnasol, a defnyddio polisiau cyfrifon addas ar sail gyson;
- barnu ac amcangyfrif ar sail resymol;
- datgan a ddilynwyd safonau cyfrifon cymwys ai peidio, a datgelu ac esbonio unrhyw wyriadau materol yn y datganiadau ariannol;
- paratoi'r datganiadau ariannol ar sail busnes byw, oni bai ei bod yn anaddas i gymryd yn ganiataol y bydd y Comisiwn Coedwigaeth yn parhau i weithredu;

Mae Cyfarwyddwr Cyffredinol y Comisiwn Coedwigaeth, yn rhinwedd ei swydd fel y Swyddog Cyfrifon adrannol, wedi enwebu Prif Weithredwr Menter Coedwigaeth fel Swyddog Cyfrifon ar ran yr Asiantaeth. Gosodir ei gyfrifoldebau perthnasol fel Swyddog Cyfrifon, gan gynnwys ei gyfrifoldeb am wedduster a chysondeb cyllid cyhoeddus ac am gadw cofnodion priodol ym Memorandwm Swyddogion Cyfrifon a gyhoeddwyd gan y Trysorlys yn "Government Accounting" (Llyfrfa Ei Mawrhydi)

Statement of Forestry Commission's and Chief Executive's Responsibilities

Under paragraph 5 of Schedule 7 of The Government of Wales Act 1998 the Treasury has directed the Forestry Commission to prepare a statement of accounts for Forest Enterprise in Wales for each financial year in the form and on the basis set out in the accounts direction at Appendix 1 to these accounts. The accounts are prepared on an accruals basis and must give a true and fair view of the Forest Enterprise in Wales state of affairs at the year end and of its income and expenditure and cash flows for the financial year.

In preparing the accounts the Forestry Commission is required to:

- observe the accounts direction at Appendix 1 to these financial statements, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis;
- make judgements and estimates on a reasonable basis;
- state whether applicable accounting standards have been followed, and disclose and explain any material departures in the financial statements;
- prepare the financial statements on the going concern basis, unless it is inappropriate to assume that Forest Enterprise will continue in operation.

The Director General of the Forestry Commission, as departmental Accounting Officer, has designated the Chief Executive of Forest Enterprise as the Accounting Officer for the Agency. His relevant responsibilities as Accounting Officer, including his responsibility for the propriety and regularity for the public finances and for the keeping of proper records, are set out in the Accounting Officers' Memorandum, issued by the Treasury and published in "Government Accounting" (HMSO).

Datganiad Ar Gyfundrefn Rheolaeth Ariannol Fewnol

Fel Swyddog Cyfrifon, cydnabyddaf fy nghyfrifoldeb am sicrhau i Fenter Coedwigaeth gynnal a gweithredu system effeithiol o reolaeth ariannol fewnol.

Mae'r system ond yn gallu rhoi sicrwydd rhesymol, nid diamodol, i asedion gael eu diogelu, trafodion eu hawdurdodu a'u cofnodi'n ddilys, ac i wallau neu anghysondebau materol gael eu harbed neu eu darganfod o fewn cyfnod amserol.

Seilir y system rheolaeth ariannol fewnol ar fframwaith o wybodaeth rheoli reolaidd, dulliau gweinyddu gan gynnwys gwahanu dyletswyddau, a system o ddirprwyo ac atebolrwydd. Mae'r system yn cynnwys y nodweddion penodol canlynol:

- systemau cyllidebu hollgynhwysol â chyllideb flynyddol a arolygir a chytunir gan Fwrdd Rheoli Menter Coedwigaeth;
- arolygon rheolaidd gan y Bwrdd Rheoli o adroddiadau ariannol cyfnodol a blynyddol sydd yn mynegi perfformiad ariannol yn erbyn y rhagolygon;
- gosod targedau i fesur perfformiad ariannol ac eraill;
- canllawiau rheoli buddsoddiad cyfalaf â diffiniad clir;
- fel sydd yn briodol, disgyblaethau rheoli prosiectau ffurfiol;
- rhaglen o archwiliadau cyfrifon.

Mae gan y Comisiwn Coedwigaeth uned archwilio mewnol, sydd yn gweithredu yn unol â safonau a ddiffinir yn Llawlyfr Archwiliadau Mewnol y Llywodraeth. Seilir gwaith yr Uned Archwiliadau Mewnol ar wybodaeth a geir o ddadansoddiad o'r peryglon y mae'r Comisiwn yn agored iddynt, a seilir y cynlluniau archwiliadau mewnol blynyddol ar y dadansoddiad hwn. Cefnogir y dadansoddiad o beryglon gan Bwyllgor Archwiliad y Menter Coedwigaeth a chymeradwyir gennyf innau. O leiaf yn flynyddol, bydd Pennaeth yr Archwiliadau Mewnol (PAM/HIA) yn rhoi adroddiad i mi ar weithgaredd archwiliad mewnol o fewn Menter Coedwigaeth. Mae'r adroddiad yn cynnwys barn annibynnol y swyddog hwnnw ar ddigonedd ac effeithiolrwydd system rheolaeth ariannol fewnol y corff.

Seilir fy arolwg o effeithiolrwydd y system rheolaeth ariannol fewnol ar waith yr archwilwyr mewnol, y Pwyllgor Archwilio sydd yn goruchwyllo gwaith yr archwilwyr mewnol, y rheolwyr gweithredol o fewn y corff sydd â chyfrifoldeb am ddatblygu a chynnal y fframwaith rheoli ariannol a hefyd sylwadau a wneir gan yr archwilwyr allannol yn eu llythyr rheoli ac adroddiadau eraill.

Statement on the System of Internal Financial Control

As Accounting Officer, I acknowledge my responsibility for ensuring that an effective system of internal financial control is maintained and operated by Forest Enterprise.

The system can provide only reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected within a timely period.

The system of internal financial control is based on a framework of regular management information, administrative procedures including the segregation of duties, and a system of delegation and accountability. In particular, it includes

- comprehensive budgeting systems with an annual budget which is reviewed and agreed by the Management Board of Forest Enterprise;
- regular reviews by the Management Board of periodic and annual financial reports which indicate financial performance against the forecasts;
- setting targets to measure financial and other performance;
- clearly defined capital investment control guidelines;
- as appropriate, formal project management disciplines;
- a programme of accounting inspections.

The Forestry Commission has an internal audit unit, which operates to standards defined in the Government Internal Audit Manual. The work of the internal audit unit is informed by an analysis of the risk to which the body is exposed, and annual internal audit plans are based on this analysis. The analysis of risk and the internal audit plans are endorsed by the Forest Enterprise Audit Committee and approved by me. At least annually, the Head of Internal Audit (HIA) provides me with a report on internal audit activity in Forest Enterprise. The report includes the HIA's independent opinion on the adequacy and effectiveness of the body's system of internal financial control.

My review of the effectiveness of the system of internal financial control is informed by the work of the internal auditors, the Audit Committee which oversees the work of the internal auditor, the executive managers within the body who have responsibility for the development and maintenance of the financial control framework, and comments made by the external auditors in their management letter and other reports.

Cymhwyso Adroddiad Turnbull

Ym Medi 1999, cyhoeddodd Sefydliad y Cyfrifwyr Siartredig yng Nghymru a Lloegr adroddiad Pwyllgor Turnbull "Internal Control: Guidance for Directors on the Combined Code". Effaith Adroddiad Turnbull oedd ymestyn y gofyniad presennol i ddarparu datganiad parthed rheolaethau ariannol i gynnwys yr holl reolaethau, gan gynnwys rheolaethau ariannol, gweithredol, cydymffurfiad a rheoli peryglon.

Fel y Swyddog Cyfrifon, rwyf yn ymwybodol o argymhellion Pwyllgor Turnbull ac yn gweithredu'n rhesymol i gydymffurfio â gofyniad y Trysorlys am i ddatganiad rheolaeth fewnol gael ei baratoi ar gyfer y flwyddyn yn dod i ben ar 31 Mawrth 2002, yn uniongyrchol â chanllawiaeth sydd i'w cyhoeddu gan y Trysorlys.

R McIntosh

Prif Weithredwr a Swyddog Cyfrifon yr Asiantaeth
30 Tachwedd 2001

Implementation of the Turnbull Report

In September 1999, the Institute of Chartered Accountants in England and Wales published the report of the Turnbull Committee "Internal Control: Guidance for Directors on the Combined Code". The effect of the Turnbull report was to extend the existing requirement to provide a statement in respect of financial controls to cover all controls, including financial, operational, compliance and management of risk.

As Accounting Officer, I am aware of the recommendations of the Turnbull Committee and am taking reasonable steps to comply with the Treasury's requirement for a statement of internal control to be prepared for the year ended 31 March 2002, in accordance with guidance to be issued by Treasury.

R McIntosh

Chief Executive and Agency Accounting Officer
30 November 2001

Tystysgrif Archwiliwr Cyffredinol i Gymru i Aelodau Cynulliad Cenedlaethol Cymru

Menter Coedwigaeth Yng Nghymru

Tystiaf i mi archwilio'r datganiadau ariannol ar dudalennau 146 i 174 o dan baragraff 6 Rhestrriad 7 Deddf Llywodraeth Cymru 1998. Paratowyd y datganiadau ariannol hyn o dan y confensiwn cost hanesyddol fel ag a addaswyd gan adbrisiad asedion sefydlog arbennig a'r polisiau cyfrifon a nodir ar dudalennau 154 i 156.

Cyfrifoldebau priodol y Comisiwn Coedwigaeth, y Swyddog Cyfrifon a'r Archwilydd.

Fel ag a ddisgrifir ar tudalen 136, mae'r Comisiwn Coedwigaeth a'r Swyddog Cyfrifon yn gyfrifol am baratoi'r datganiadau ariannol yn unol â Deddf Llywodraeth Cymru 1998 a chyfarwyddyd y Trysorlys a wnaed o dan honno ac am sicrhau rheoleidd-dra trafodion ariannol. Mae'r Comisiwn Coedwigaeth a'r Swyddog Cyfrifon yn gyfrifol hefyd am baratoi cynhwysion eraill y Cyfrifon Blyneddol. Sefydlwyd fy nghyfrifoldebau, fel archwiliwr annibynnol, gan statud a chyfarwyddir nhw gan Fwrdd Arferion Archwilio a chanllawiaeth foisol y proffesiwn.

Byddaf yn rhoi adroddiad o'm barn ar a ydyw'r datganiadau ariannol yn rhoi syniad gwir a theg ac a ydynt wedi'u paratoi yn unol â Deddf Llywodraeth Cymru 1998 a chyfarwyddiadau'r Trysorlys a wnaed o dan honno, ac a ddefnyddiwyd y gwariant a'r incwm ym mhob agwedd materol i'r dibenion a fwriedwyd gan y Senedd a bod y trafodion ariannol yn cydymffurfio â'r awdurdodiadau sydd yn eu rheoli. Byddaf hefyd yn rhoi adroddiad os nad yw'r Rhagair yn fy marn i yn gyson â'r Datganiadau Ariannol, os nad yw'r Comisiwn wedi cadw cofnodion cyfrifon dilys, neu os nad ydwyf wedi derbyn yr holl wybodaeth ac esboniadau y mae eu hangen arnaf ar gyfer fy archwiliad.

Byddaf yn darllen y wybodaeth arall a gynhwysir yn yr Adroddiad Blyneddol, ac yn ystyried a ydyw'n gyson â'r datganiadau ariannol archwiliedig. Byddaf yn ystyried y goblygiadau ar gyfer fy nhystysgrif os byddaf yn dod yn ymwybodol o unrhyw camddatganiadau ymddangosiadol neu anghysondebau materol â'r datganiadau ariannol.

Byddaf yn arolygu a ydyw'r Datganiad ar dudalennau 138-140 yn adlewyrchu cydymffurfiad y Comisiwn â chanllawiaeth y Trysorlys 'Corporate governance: statement on the system of internal financial control'. Byddaf yn rhoi adroddiad os nad ydyw'n cwrdd â'r gofyniadau a benodir gan y Trysorlys, neu os ydyw'r Datganiad yn gamarweiniol neu yn anghyson ag unrhyw wybodaeth arall rwyf yn ymwybodol ohoni o'n archwiliad o'r datganiadau ariannol.

The Certificate of the Auditor General for Wales to the Members of the National Assembly for Wales

Forest Enterprise in Wales

I certify that I have audited the financial statements on pages 147 to 175 under paragraph 6 of Schedule 7 to the Government of Wales Act 1998. These financial statements have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets and the accounting policies set out on pages 155 to 157.

Respective responsibilities of the Commission, Accounting Officer and Auditor

As described on page 137 the Commission and Accounting Officer are responsible for the preparation of the financial statements in accordance with the Government of Wales Act 1998 and Treasury directions made thereunder and for ensuring the regularity of financial transactions. The Commission and Accounting Officer are also responsible for the preparation of the other contents of the Annual Report. My responsibilities, as independent auditor, are established by statute and guided by the Auditing Practices Board and the auditing profession's ethical guidance.

I report my opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Government of Wales Act 1998 and Treasury directions made thereunder, and whether in all material respects the expenditure and income have been applied to the purposes intended by Parliament and the financial transactions conform to the authorities which govern them. I also report if, in my opinion, the Foreword is not consistent with the financial statements, if the Commission has not kept proper accounting records, or if I have not received all the information and explanations I require for my audit.

I read the other information contained in the Annual Report, and consider whether it is consistent with the audited financial statements. I consider the implications for my certificate if I become aware of any apparent misstatements or material inconsistencies with the financial statements.

I review whether the statement on pages 139-141 reflect the Commission's compliance with Treasury's guidance 'Corporate governance: statement on the system of internal financial control'. I report if it does not meet the requirements specified by Treasury, or if the statement is misleading or inconsistent with other information I am aware of from my audit of the financial statements.

Sail Barn

Cynhelias fy archwiliad yn unol â'r Safonau Archwilio'r deyrnas Unedig a gyhoeddwyd gan y Bwrdd Arferion Archwilio. Mae archwiliad yn cynnwys archwiliad, ar sail profion, o dystiolaeth berthnasol i'r symiau, datgeliadau a rheoleidd-dra o'r trafodion ariannol a gynhwysir yn y datganiadau ariannol. Mae'n cynnwys hefyd asesiad o'r amcangyfrifon a barnau arwyddocaol a wneir gan yr Asiantaeth wrth baratoi'r datganiadau ariannol, ac a ydyw'r polisïau cyfrifon yn briodol i amgylchiadau Menter Coedwigaeth wedi'u cymhwyso'n gyson a'u datgelu'n ddigonol.

Cynlluniais a chynhaliais fy archwiliad er mwyn cael yr holl wybodaeth ac esboniadau a oedd yn fy nhyb i'n anghenrheidiol i roi tystiolaeth ddigonol i mi bod y datganiadau ariannol yn rhydd o camddatganiad materol, boed hynny oherwydd camgymeriad, twyll neu afreoleidd-dra arall a bod y gwariant ac incwm wedi'u cymhwyso ym mhob agwedd faterol, i'r dibenion a fwriedwyd gan y Senedd a bod y trafodion ariannol yn cydymffurfio â'r awdurdodiadau sydd yn eu rheoli. Wrth lunio fy marn rwyf hefyd wedi mantoli digonedd cyfannol cyflwyniad y wybodaeth yn y datganiadau ariannol.

Barn

Yn fy marn:

mae'r datganiadau ariannol yn rhoi darlun gwir a theg o sefyllfa'r Menter Coedwigaeth yng Nghymru ar 31 Mawrth 2001 ac o'r diffyg, cyfanswm yr enillion a cholledion cydnabyddiedig a llifiannau arian am y flwyddyn a ddaeth i ben adeg hynny a chawsant eu paratoi yn briodol yn unol â Deddf Llywodraeth Cymru 1998 a chyfarwyddiadau a wnaed o dan honno gan y Trysorlys; a hefyd

cymhwyswyd y gwariant ac incwm ym mhob agwedd materol i'r dibenion a fwriedwyd gan y Senedd ac mae'r trafodion ariannol yn cydymffurfio i'r awdurdodiadau sydd yn eu rheoli.

Nid oes gennyf unrhyw sylwadau i'w gwneud ar y datganiadau ariannol

John Bourn	Cynulliad Cenedlaethol Cymru
Archiliwr Cyffredinol I Gymru	Bae Caerdydd
28 Ionawr 2002	Caerdydd
	CF99 1NA

Basis of opinion

I conducted my audit in accordance with United Kingdom Auditing Standards issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts, disclosures and regularity of financial transactions included in the financial statements. It also includes an assessment of the significant estimates and judgements made by the Agency and Accounting Officer in the preparation of the financial statements, and of whether the accounting policies are appropriate to the Forest Enterprise circumstances, consistently applied and adequately disclosed.

I planned and performed my audit so as to obtain all the information and explanations which I considered necessary in order to provide me with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by error, or by fraud or other irregularity and that, in all material respects, the expenditure and income have been applied to the purposes intended by Parliament and the financial transactions conform to the authorities which govern them. In forming my opinion I have also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion

In my opinion:

the financial statements give a true and fair view of the state of affairs of Forest Enterprise in Wales at 31 March 2001 and of the deficit, total recognised gains and losses and cash flows for the year then ended and have been properly prepared in accordance with the Government of Wales Act 1998 and directions made thereunder by Treasury; and

in all material respects the expenditure and income have been applied to the purposes intended by Parliament and the financial transactions conform to the authorities which govern them.

I have no observations to make on these financial statements.

John Bourn	National Assembly for Wales
Auditor General for Wales	Cardiff Bay
28 January 2002	Cardiff
	CF99 1NA

Cyfrif Incwm a Gwariant

am y flwyddyn yn dod i ben 31 Mawrth 2001

	Nodyn	2001 £000	2000 £000
Incwm Gweithredu			
Gwerthiannau Pren		16,223	17,337
Diogelu a Chynnal Coedwig		52	158
Rheoli a Datblygu'r Ystâd	2b	3,082	2,546
		19,357	20,041
Gwariant Gweithredu			
Cynllunio Coedwig		2,430	1,713
Cynaeafu a Chludo Pren		9,761	11,261
Ffyrdd Coedwig		1,647	1,867
Cynnal a Diogelu Coedwig		5,535	5,640
Rheoli a Dayblygu'r Ystâd	2b	4,049	2,775
		23,422	23,256
Diffyg Gweithredu		(4,065)	(3,215)
Hamdden, Cadwraeth A Threftadaeth (Hct)			
Incwm		873	827
Gwariant		2,662	2,439
		(1,789)	(1,612)
Colled Gweithredu Net Hct		(5,854)	(4,827)
Gwargant (Colled) ar werthu eiddo	4	620	(426)
Diffyg		(5,234)	(5,253)
Costau syniadol cyfalaf	5	(9,913)	(10,872)
Diffyg Net Am Y flwyddyn		(15,147)	(16,125)
Trosglwyddyd i'r Gronfa Gyffredinol		(15,147)	(16,125)

Ni chafwyd unrhyw weithgareddau terfyniedig yn ystod y flwyddyn

Mae'r nodiadau atodedig ar dwalennau 154 i 174 yn rhan o'r cyfrifon hyn.

Income and Expenditure Account

for the year ended 31 March 2001

	Note	2001 £000	2000 £000
Operating Income			
Sales of Timber		16,223	17,337
Forest Protection and Maintenance		52	158
Management and Development of Estate	2b	3,082	2,546
		19,357	20,041
Operating Expenditure			
Forest Planning		2,430	1,713
Harvesting and Haulage of Timber		9,761	11,261
Forest Roads		1,647	1,867
Forest Protection and Maintenance		5,535	5,640
Management and Development of Estate	2b	4,049	2,775
		23,422	23,256
Operating Deficit		(4,065)	(3,215)
Recreation, Conservation & Heritage (RC&H)			
Income		873	827
Expenditure		2,662	2,439
		(1,789)	(1,612)
Operating Deficit Net of RC&H		(5,854)	(4,827)
Surplus/(Deficit) on sale of properties	4	620	(426)
Deficit		(5,234)	(5,253)
Notional cost of capital	5	(9,913)	(10,872)
Net Deficit for the year		(15,147)	(16,125)
Transferred to General Fund		(15,147)	(16,125)

There have been no discontinued operations during the year

The notes on pages 155 to 175 form part of these accounts.

Datganiad o Gyfanswm yr Enillion a Cholledion Cydnabyddiedig
am y flwyddyn yn dod i ben 31 Mawrth 2001

	Nodyn	2001 £000	2000 £000
Diffyg Net am y flwyddyn		(15,147)	(16,125)
Diffyg adbrisiad am y flwyddyn		(46,049)	(31,903)
Cyfanswm Yr Enillion/(Colledion) Cydnabyddiedig		(61,196)	(48,028)

Statement of Total Recognised Gains and Losses
for the year ended 31 March 2001

	Note	2001 £000	2000 £000
Net deficit for the year		(15,147)	(16,125)
Revaluation deficit for the year		(46,049)	(31,903)
Total Recognised Gains/(Losses)		(61,196)	(48,028)

Mantolen

Ar 31 Mawrth 2001

		2001 £000	2000 £000
Asedion Sefydlog			
Asedion Sefydlog Cyffyrddadwy	6	162,161	160,521
Asedion Cyfredol			
Stociau	7	1,420	1,136
Dyledwyr	8	4,847	4,052
Arian mewn banciau/llaw	9	1	1
		6,268	5,189
Credydwy'r – symiau'n daladwy o fewn blwyddyn	10	(1,879)	(1,777)
Asedion Cyfredol Net		4,389	3,412
Darpariaeth ar gyfer Ymrwymadau a Chodiannau	11	(34)	(30)
Cyfanswm Asedion Llai Ymrwymadau		166,516	163,903
Cyfalaf Ac Arian Wrth Gefn			
Cronfa Gyffredinol	12	116,923	68,261
Cronfa Adbriso wrth gefn	13	49,593	95,642
Cyfanswm Cyfalaf Ac Arian Wrth Gefn		166,516	163,903

Mae'r nodiadau atodedig ar dwalennau 154 i 174 yn rhan o'r cyfrifon hyn.

R McIntosh

Prif Weithredwr a Swyddog Cyfrifon yr Asiantaeth
30 Tachwedd 2001

Balance Sheet

as at 31 March 2001

		2001 £000	2000 £000
Fixed Assets			
Tangible Fixed Assets	6	162,161	160,521
Current Assets			
Stocks	7	1,420	1,136
Debtors	8	4,847	4,052
Cash at banks and in hand	9	1	1
		6,268	5,189
Creditors – amounts falling due within one year	10	(1,879)	(1,777)
Net Current Assets		4,389	3,412
Provision for Liabilities and Charges	11	(34)	(30)
Total Assets Less Liabilities		166,516	163,903
Capital and Reserves			
General Fund	12	116,923	68,261
Revaluation Reserve	13	49,593	95,642
Total Capital and Reserves		166,516	163,903

The notes on pages 155 to 175 form part of these accounts.

R McIntosh

Chief Executive and Agency Accounting Officer
30 November 2001

Datganiad Llifant Arian

am y flwyddyn yn dod i ben 31 Mawrth 2001

	Nodyn	2001 £000	2000 £000
Cysoniad Diffyg Net i Llifant Arian Net o Weithgareddau Gweithredu			
Diffyg net am y flwyddyn		(15,147)	(16,125)
Cyfalaf cost syniadol		9,913	10,872
Codiannau dibrisiant		523	1,132
(Elw)/Colled ar werthu eiddo	4	(782)	140
(Elw)/Colled ar werthiant asedion cyffyrddadwy sefydlog		(41)	(112)
Trosglwyddiadau a nodwyd ar gam fel arian		74	–
(Cynydd)/Lleihad mewn stociau		(284)	223
(Cynydd)/Lleihad mewn dyledwyr		(795)	(212)
Cynydd/(Lleihad) mewn credydwyr		106	(177)
All-lif/arian Net o Weithgareddau Gweithredu		(6,433)	(4,259)

Datganiad Llifant Arian

All-lif Arian Net o Weithgareddau Gweithredu	(6,433)	(4,259)
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Cyfalaf

Plannu newydd		(14)	(18)
Taliadau i brynu Asedion sefydlog cyffyrddadwy		(761)	(227)
Derbyniadau net o werthu eiddo	4	2,407	1,677
Derbyniadau o werthu asedion cyffyrddadwy sefydlog eraill		201	262
Cyfalaf Net		1,833	1,694
All-lif Arian Net ar ôl Cyfalaf		(4,600)	(2,565)

Ariannu

(Gwargant) /diffyg a ariennir gan y Comisiwn Coedwigaeth Cynydd/(Lleihad) mewn arian		4,600	2,556
		–	(9)

Cysoniad Llifant Arian Net I Symudiadau Mewn Cronfeydd Net

Cynnydd/(Lleihad) Mewn Arian		–	(9)
Cronfeydd Net ar 1 Ebrill 2000		1	10
Cronfeydd Net Ar 31 Mawrth 2001		1	1

Mae'r nodiadau atoddedig ar dwalennau 154 i 174 yn rhan o'r cyfrifon hyn.

Cash Flow Statement

for the year ended 31 March 2001

	Note	2001 £000	2000 £000
Reconciliation of Net Deficit to Net Cash Flow from Operating Activities			
Net deficit for the year		(15,147)	(16,125)
Notional cost of capital		9,913	10,872
Depreciation charges		523	1,132
(Profit)/Loss on sale of properties	4	(782)	140
(Profit)/Loss on sale of other tangible fixed assets		(41)	(112)
Transfers posted as non-cash in error		74	–
(Increase)/Decrease in stocks		(284)	223
(Increase)/Decrease in debtors		(795)	(212)
Increase/(Decrease) in creditors		106	(177)
Net Cash Outflow from Operating Activities		(6,433)	(4,259)

Cash Flow Statement

Net Cash Outflow from Operating Activities	(6,433)	(4,259)
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Capital

New planting		(14)	(18)
Payments to acquire tangible fixed assets		(761)	(227)
Receipts from sale of properties	4	2,407	1,677
Receipts from sale of other tangible fixed assets		201	262
Net Capital		1,833	1,694
Net Cash Outflow after Capital		(4,600)	(2,565)

Financing

(Surplus)/deficit funded by Forestry Commission		4,600	2,556
Increase/(Decrease) in cash		–	(9)

Reconciliation of Net Cash Flow to Movements in Net Funds

Increase/(Decrease) in Cash		–	(9)
Net funds at 1 April 2000		1	10
Net funds at 31 March 2001		1	1

The notes on pages 155 to 175 form part of these accounts.

NODIADAU I'R CYFRIFON

1 Polisiau Cyfrifon

a Ffurf y Cyfrifon

Yn unol â pharagraff 5 Rhestrriad 7 Deddf Llywodraeth Cymru 1998, llunir y Cyfrifon mewn ffurf a gytunir a chymeradwyir gan y Trysorlys. Paratoir y Cyfrifon o dan groniadau o dan y confensiwn o gost hanesyddol a addasir trwy gynnwys gwerthusiad asedion. Heb gyfyngu'r wybodaeth a roddir, mae'r cyfrifon yn cwrdd â gofyniadau Deddfau'r Cwmnïau a Safonau Adroddiadau Ariannol lle'n berthnasol.

b Cyfrif Asedion Sefydlog

Lle mae'r Asiantaeth yn brif ddefnyddiwr buddiannol asedion y Comisiwn Coedwigaeth, trinir yr asedion fel asedion sefydlog yr Asiantaeth er mai y Gweinidog Coedwigaeth yw perchennog cyfreithiol yr asedion.

c Prisiant yr Asedion

Ailbrisir yr ystâd goedwig a thir a enwebir fel tir planadwy wrth gefn, gan gynnwys tir ac adeiladau eraill, bob pum mlynedd gan banel prasio rhanbarthol, gan gymryd i ystyriaeth cymysgedd rhywogaethau, oedran, dosbarth cynhyrchiant a ffactorau perthnasol eraill. Gwneir yr asesiad marchnad agored ar sail gwerthiant yr ystâd goedwig mewn ffordd drefnus fel petai rhwng gwerthwr parod a phrynwr parod yn hollol unol ag atebolrwydd cyhoeddus gan gymryd y defnydd presennol yn ganiataol. Tybir yn bellach nad oes unrhyw gyfyngiadau yn bodoli, fel sydd yn wir mewn gwirionedd, gan ddeillio o ystyriaethau perchnogaeth, statudol ac amgylcheddol. Bydd pob panel rhanbarthol yn cyhoeddi Tystysgrif Prasio sydd yn dilyn egwyddorion Datganiadau ar Ddulliau Prasio Asedion a Chanllawiau a Safonau Cofnodi Ariannol Sefydliad Brenhinol y Tirfesurwyr Siartredig.

Yn niffyg mynegai blynyddol ar sail coedwigaeth, ceir barn broffesiynol allanol bob blwyddyn ô'r gwerth ary farnad agered. Mae'r farn a roddir y tu allan i Ganllawiau Llyfr Coch Sefydliad Brenhinol y Tirfesurwyr Siartredig a heb gymryd i ystyriaeth i'r Paneli Prasio a ymgwymerwyd â'r ad-brisiad pum mlynedd ym 1998.

Adbrisir tir, adeiladau, offer a pheiriannau eraill bob tair blynedd gan staff â chymwysterau proffesiynol a gyflogir gan y Comisiwn Coedwigaeth. Adbrisir peiriannau ac offer swyddfa bob tair blynedd gan staff gweinyddol y Comisiwn Coedwigaeth. Rhwng yr adbrisiadau hyn diweddarir yr asedion hyn yn flynyddol yn ôl mynegai prisiau cyffredinol.

Adbrisir asedion hamdden masnachol gan gwmni arbenigol.

Cymerir pob gweddill a diffyg adbrisiad i'r Gronfa Adbrisiad Wrth Gefn.

NOTES TO THE ACCOUNTS

1 Accounting Policies

a Form of Accounts

In accordance with paragraph 5 of Schedule 7 of The Government of Wales Act 1998, the accounts are drawn up in a format agreed and approved by the Treasury. The accounts are prepared under the historical cost convention modified by the inclusion of the valuation of assets. Without limiting the information given, the accounts meet the requirements of the Companies Acts and of the Financial Reporting Standards where relevant.

b Accounting for Fixed Assets

Where the Agency is the principal beneficial user of assets of the Forestry Commission estate they are treated as a fixed asset of the Agency although legal ownership is vested in the Forestry Minister.

c Valuation of Assets

The forest estate and land classified as plantable reserve, included in other land and buildings, is revalued every five years by regional valuation panels, taking account of the species mix, age, yield class and other relevant factors. The open market value assessment is carried out on the basis of the forest estate being sold in an orderly manner as between a willing seller and a willing buyer in full accordance with public accountability and assuming its existing use. It is further assumed that no restraints exist, as they do in practice, from title, statute and environmental considerations. Each regional panel issues a Valuation Certificate which follows the principles of RICS Statements of Asset Valuation Practice and Guidance Notes and Financial Reporting Standards.

In the absence of an annual forestry based index, an external professional opinion of the open market value is obtained each year. The opinion given is outside the RICS Red Book Guidelines and without reference to the Valuation Panels which undertook the 1998 five-year revaluation.

Other land and buildings and plant and machinery are revalued every three years by professionally qualified staff employed by the Forestry Commission. Office machinery and equipment is revalued every three years by Forestry Commission administrative staff. Between revaluations these assets are updated annually by a general price index.

Commercial recreation assets are revalued by a specialist firm.

All revaluation surpluses and deficits are taken to the Revaluation Reserve.

ch Dibrisiant

Darperir dibrisiant ar yr holl asedion gwirioneddol – ar wahân i'r ystâd goedwig a thir rhyddfrait a llesdaliad – ar raddfeydd a gyfrifir i ddileu prisiant pob ased, llai amcangyfrif o'r ôl-werth, yn gyfartal dros ei fywyd defnyddiol disgwylidig.

Adeiladau rhyddfrait	- dros 20 i 80 o flynyddoedd
Adeiladau prydlles	- dros gyfnod y lês
Offer a pheiriannau	- dros 3 i 16 o flynyddoedd
Offer swyddfa	- dros 2 i 20 mlynedd

d Stociau

Prisir nwyddau gorffenedig a gwaith mewn llaw fel a ganlyn:–

- pren ar gost cynhyrchu;
- hadau ar y gost is o gasglu neu werth sylweddoladwy net;
- planhigion a da byw ar werth sylweddoladwy net;
- Defnyddiau treuliadwy a chyflenwadau ar gost amnewid gyfredol.

Mae cost cynhyrchu a chasglu yn cynnwys llafur a chostau gweinyddol priodoladwy ar sail lefel gweithgaredd arferol. Seilir gwerth sylweddoladwy net ar amcangyfrif o brisiau gwerthu, llai costau ychwanegol y disgwylir iddynt godi hyd at gwblhau a gwaredu.

dd Treth Gorfforaeth

Nid yw treth gorfforaeth yn daladwy gan Fenter Coedwigaeth.

e Darparu ar gyfer dyledion gwael a drwgdybus

Rhoddir darpariaeth benodol ar gyfer dyledion gwael a drwgdybus i'r neilltu ar sail arolwg o ddyledion unigol ar ddiwedd pob blwyddyn.

f Lesdaliadau Gweithredu

Cyfrifir rhenti lesdaliadau gweithredu ar sail llinell-syth dros gyfnod y les.

ff Taliadau lawndal am Ymadawiad Cynnar

Ar gyfer staff yn gadael ar 1 Ebrill 1999 neu wedyn, dangosir yr ymrwymadau yn y dyfodol am daliadau 'iawndal' misol yng nghyfrifon Menter Coedwigaeth am y wlad yr oedd y swyddog yn gwasanaethu ynddi adeg yr ymddeoliad cynnar.

d Depreciation

Depreciation is provided on all tangible fixed assets – except the forest estate, and freehold and leasehold land – at rates calculated to write off the valuation, less estimated residual values, of each asset evenly over its expected useful life.

Freehold buildings	- over 20 to 80 years
Leasehold buildings	- over the lease term
Plant and machinery	- over 3 to 16 years
Office equipment	- over 2 to 20 years

e Stocks

Finished goods and work in progress are valued as follows:–

- timber at the cost of production;
- seed at the lower of cost of collection or net realisable value;
- plants and livestock at net realisable value;
- consumable materials and supplies at current replacement cost.

Cost of production and collection comprises labour and attributable administrative expenses based on the normal level of activity. Net realisable value is based on estimated selling prices, less further costs expected to be incurred to completion and disposal.

f Corporation Tax

Forest Enterprise is not subject to corporation tax.

g Provision for bad and doubtful debts

Specific provisions for bad and doubtful debts are set aside on the basis of a review of individual debts at the end of each year.

h Operating Leases

Operating lease rentals are charged on a straight-line basis over the term of the lease.

i Early Departure Compensation Payments

For staff leaving on or after 1 April 1999, the future liabilities for monthly 'compensation' payments are shown in the Forest Enterprise accounts for the country in which the officer was serving at the time they took early retirement.

2 Diffyg Gweithredu

a Nodir y diffyg gweithredu net o hamdden, cadwraeth a threftadaeth ar ôl codi'r tâl:

	2001 £000	2000 £000
Datbrisiad asedion sefydlog	519	1,143
Llogi offer a chyfarpar	399	236
Rhenti Lesdaliadau Gweithredol:		
Tir ac Adeiladau	40	
Eraill	891	
Teithio a treuliau ymgynnal	583	630
Treuliau eraill	2,566	1,700

Mae treuliau eraill yn cynnwys taliad yr Archwilwyr sef £23,000.

Mae gan Fenter Coedwigaeth bedair uned yn cynnig gwasanaethau arbenigol i Gymru, Lloegr a'r Alban: cyflenwadau o goed am blannu, peirianeg fecanyddol, peirianeg sifil a dylunio a dehongli. Adenillir costau'r unedau hyn trwy'r flwyddyn trwy daliadau mewnol.

Mae gan Brif Swyddfa Menter Coedwigaeth tair prif swyddogaeth: datblygu strategaeth a pholisïau corfforaethol, monitro a chofnodi perfformiad, a chynnig gwasanaethau cefnogol corfforaethol gan gynnwys rheolaeth ystâd, gwasanaethau cyfrifon a chefnogaeth cynllunio busnes. Lle yn bosibl dyroddir costau gwasanaethau cefnogol yn ystod y flwyddyn i bob gwlad ar sail cytundebau lefel gwasanaeth. Dyroddir gweddill y costau ar ddiwedd y flwyddyn ar sail ddiffiniedig, yn gyntaf i weithgareddau gweithredu ac yna i bob gwlad unigol.

Mae gwasanaethau canolog y Comisiwn Coedwigaeth ar gyfer y dechnoleg gwybodaeth, personèl, hyfforddi, cysylltiadau cyhoeddus a'r archwiliad mewnol ar gael trwy gytundebau lefel gwasanaethau. Codir tâl am y gwasanaethau hyn yn ystod y flwyddyn i gwsmeriaid mewnol Menter Coedwigaeth. Codir tâl ar y Comisiwn Coedwigaeth am ei ran o'r gwasanaethau ariannol a ddarperir gan Fenter Coedwigaeth ac am wasanaethau peirianeg fecanyddol.

Mae Asiantaeth Ymchwil Goedwig yn cynnig gwasanaethau datblygu ymchwil a thirfesuriad i Fenter Coedwigaeth trwy gytundeb lefel gwasanaeth ac mae'n codi tâl ar gwsmeriaid mewnol Menter Coedwigaeth yn ystod y flwyddyn. Mae Menter Coedwigaeth yn codi tâl ar Asiantaeth Ymchwil Goedwig am wasanaethau peirianeg fecanyddol, rhent eiddo a gwasanaethau ariannol canolog.

2 Operating Deficit

a The operating deficit net of recreation, conservation and heritage is stated after charging:

	2001 £000	2000 £000
Depreciation of fixed assets	519	1,143
Hire of plant and equipment	399	236
Operating lease rentals:		
Land and Buildings	40	
Other	891	
Travel and subsistence	583	630
Other expenses	2,566	1,700

Other expenses included Auditors' remuneration of £23,000.

There are four Forest Enterprise units supplying England, Scotland and Wales with specialist services: supply of trees for planting, mechanical engineering, civil engineering and design and interpretation. The costs of these units are recovered through the year by internal charges.

Forest Enterprise Head Office has three primary functions: developing corporate strategy and policies, performance monitoring and reporting, and providing corporate support services including estate management, accountancy services and business planning support. Wherever possible the support services are charged out in the year to each country based on service level agreements. The remaining costs are apportioned at the end of the year on a defined basis, first to operational activities and then to each country.

The central services of the Forestry Commission for information technology, personnel, training, public relations and internal audit are made available through service level agreements. These services are charged out in the year to internal customers in Forest Enterprise. The Forestry Commission is charged for their share of finance services provided by Forest Enterprise and for mechanical engineering services.

The Forest Research Agency provides research development and survey services to Forest Enterprise through a service level agreement and charges internal Forest Enterprise customers in the year. Forest Enterprise charges the Forest Research Agency for mechanical engineering services, property rentals and central finance services.

b Mae'r canlynol yn incwm a gwariant o reoli a datblygu'r ystâd a gynhwysir yn y diffyg gweithredu:

	Incwm £000	Gwariant £000	2001 Net £000	2000 Net £000
Gwyliau Coedwig	188	150	38	54
Rheolaeth Ystâd	893	2,304	(1,411)	(906)
Llyn Fyrnwy	(103)		(103)	161
Eraill	2,104	1,595	509	462
Cyfansymiau	3,082	4,049	(967)	(229)

Mae Gwyliau Coedwig yn uned fusnes ar wahân sydd yn gweithredu o fewn Menter Coedwigaeth i gynnig llety mewn cabanau pren hunan-arlwygo a safleoedd gwersyll a charafan. Dyrennir incwm a gwariant ar ddiwedd y flwyddyn i Gymru, Lloegr a'r Alban ar sail trosiant fesul gwlad. Enillodd Gwyliau Coedwig gyfradd go iawn o elw ar gyfalaf a fuddsoddiwyd o 9.1 y cant mewn cymhariaeth â chyfradd darged o 8.0 y cant.

Mae Rheolaeth Ystâd yn adlewyrchu cost net rheoli yr ystâd anghoedwigaethol sydd yn cynnwys swyddfeydd, adeiladau gweinyddol a diwydiannol, tai, ffermydd, tir amaethyddol a phob gosodiad arall. Mae'n cynnwys asedion dros ben a waredir lle bynnag y bydd hynny'n bosibl.

Diddefodd cynllun Llyn Fyrnwy yng Nghymru golled o £102,832 am ran gyfartal Menter Coedwigaeth yn y gwargant/diffyg o'r cynllun rheoli ar y cyd â Dŵr Hafren-Trent.

Mae eraill yn cynnwys gwaith asiantaeth a gyflawnir ar sail ad-ennill costau llawn, incwm net a enillir gan uned fusnes Gwasanaethau Peirianegol Mecanyddol a gwerthiant coed Nadolig.

3 Cost a Niferoedd Staff

Cyflawnwyd uno'r staff ym mis Awst 2000 ac o'r herwydd ni ddosberthir cyflogedigion bellach yn nhermau cyflogau misol a thâl wythnosol a diwydiannol ac an-niwydiannol fel ag a wnaed yn y blynyddoedd blaenorol.

a Roedd cyfanswm costau'r cyflogedigion yn ystod y flwyddyn fel a ganlyn:

	2001 £000	2000 £000
Cyflogau	7,398	6,797
Costau Nawdd Cymdeithasol	540	469
Costau Cyfraniadau Pensiwn Cyflogwyr	1,003	972
	8,941	8,238

b Income and expenditure from management and development of estate included in the operating deficit are:

	Income £000	Expenditure £000	2001 Net £000	2000 Net £000
Forest Holidays	188	150	38	54
Estate Management	893	2,304	(1,411)	(906)
Lake Vyrnwy	(103)		(103)	161
Other	2,104	1,595	509	462
Totals	3,082	4,049	(967)	(229)

Forest Holidays is a separate business unit which operates within Forest Enterprise to provide accommodation at self-catering log cabins and camping and touring caravan sites. Income and expenditure is apportioned at the end of the year to England, Scotland and Wales based on turnover by country. Forest Holidays earned a real rate of return on capital invested of 9.1 per cent compared with a target rate of 8.0 per cent.

Estate Management reflects the net cost of managing the non-forested estate which comprises offices, administrative and industrial buildings, houses, farms, agricultural land and all other lettings. It includes surplus assets which are disposed of wherever possible.

The Lake Vyrnwy scheme in Wales suffered a loss of £102,832 in respect of Forest Enterprise's equal share in the surplus/deficit of the joint management scheme with Severn Trent Water.

Other includes agency work carried out on a full cost recovery basis, net income earned by Mechanical Engineering Services business unit and the sale of Christmas trees.

3 Staff Costs and Numbers

Staff unification was achieved in August 2000 and as a consequence employees are no longer categorised in terms of wages and salaries and industrial and non-industrial as they were in previous years.

a Employee costs during the year amounted to:

	2001 £000	2000 £000
Salaries	7,398	6,797
Social Security Costs	540	469
Employers Superannuation Costs	1,003	972
	8,941	8,238

Cynhwysir staff yr Asiantaeth yng Nghynllun Pensiwn y Comisiwn Coedwigaeth sydd yn gynllun pensiwn budd diffiniedig. Telir cyfraniadau pensiwn y cyflogydd, wedi'u cyfrif fel canrannau cyflog pensiynadwy, i Gynllun Pensiwn y Comisiwn Coedwigaeth a chynhwysir nhw yn y Cyfrif Incwm a Gwariant. Gosodwyd cyfraddau cyfraniad y cyflogydd o 15 y cant i gyflogedigion diwydiannol ac o 15 i 22 y cant am gyflogedigion an-niwydiannol yn ôl y raddfa a bennwyd gan Actiwari'r Llywodraeth. Telir taliadau pensiwn go iawn gan y Comisiwn Coedwigaeth ac adlewyrchir hyn yn ei gyfrifon blynyddol.

b Roedd nifer gyfartaleddol y cyflogedigion ym Menter Coedwigaeth yng Nghymru yn ystod y flwyddyn fel a ganlyn:

	2001	2000
Nifer gyfartaleddol y cyflogedigion	290	310

Nifer gyfartaleddol y cyflogedigion yn ystod y flwyddyn yn yr unedau gwasanaethau arbenigol, Uned Fusnes Gwyliau Coedwig a'r Brif swyddfa sydd yn darparu gwasanaethau i Fenter Coedwigaeth ar sail yr asianateth gyfan nis adlewyrchir yn y niferoedd uchod, oedd oedd 530 (542 in 2000).

c Dangosir ystod cyflogau aelodau'r bwrdd rheoli isod. Mae aelodau'r bwrdd rheoli'n uwch staff ac maent yn aelodau cyffredinol Cynllun Pensiwn y Comisiwn Coedwigaeth.

Bob McIntosh	Gweler Cyfrifon y Comisiwn Coedwigaeth
Bob Farmer	Atalwyd caniatâd i ddatgelu
Geoff Hatfield	Atalwyd caniatâd i ddatgelu
Hugh Insley	Atalwyd caniatâd i ddatgelu
Mike Lofthouse	Atalwyd caniatâd i ddatgelu
Ian Forshaw	Atalwyd caniatâd i ddatgelu
Keith Gliddon	Atalwyd caniatâd i ddatgelu
Wilma Harper	Atalwyd caniatâd i ddatgelu
Craig Heaney	Atalwyd caniatâd i ddatgelu
Iain Miller	Atalwyd caniatâd i ddatgelu
Peter Ranken	Atalwyd caniatâd i ddatgelu
Alan Stevenson	Atalwyd caniatâd i ddatgelu

Ch Darperir buddion pensiwn trwy Gynllun Pensiwn y Comisiwn Coedwigaeth ar redir trwy gydweiddiad â Phrif Gynllun Pensiwn y Gwasanaeth Sifil. Mae'r cynllun yn darparu buddion ar sail 'cyflog terfynol' ar oedran ymddeol normal o 60 oed. Mae buddion yn crynhoi ar raddfa o 1 rhan o 80 o gyflog pensiynadwy am bob blwyddyn o wasanaeth. Hefyd mae cyfandaliad yn gyfateb i pensiwn tair blynedd yn daladwy adeg ymddeoliad. Mae aelodau'n talu cyfraniadau o 1.5% o enillion pensiynadwy. Mae pensiynau'n cynyddu yn unol â'r Mynegai Prisiau Adwerth. Ar farwolaeth, mae pensiynau'n daladwy i'r priod goroesol ar raddfa hanner pensiwn yr aelod. Ar farwolaeth mewn gwasanaeth, mae'r cynllun yn talu cyfandaliad o ddwywaith y cyflog pensiynadwy ac mae'n darparu mwyhad gwasanaeth wrth gyfrif pensiwn y priod. Mae'r mwyhad yn dibynnu ar hyd gwasanaeth a ni all fod yn fwy na 10 mlynedd. Mae ymddeoliad meddygol yn bosibl mewn achos o iechyd gwael difrifol. Mewn achosion felly, daw pensiynau i daliad ar unwaith heb leihad actiwaraid a chyda mwyhad am wasanaeth fel ag ar gyfer pensiynau gweddwon.

The Agency's staff are covered by the Forestry Commission Pension Scheme which is a defined benefit pension scheme. Employers' superannuation contributions, calculated as percentages of pensionable pay, are paid to the Forestry Commission Pension Scheme and are included in the Income and Expenditure Account. The employers' contribution rates were set at 15 per cent for industrials and from 15 per cent to 22 per cent for non industrials according to grade as determined by the Government Actuary. Actual payments are met by the Forestry Commission and reflected in its annual accounts.

b The average number of employees in Forest Enterprise in Wales during the year was as follows:

	2001	2000
Average number of employees	290	310

The average number of employees during the year in the specialist service units, the Forest Holidays Business Unit and Head office, who provide services to Forest Enterprise on an Agency wide basis and are not reflected in the above numbers, was 530 (542 in 2000).

c The range of salaries of management board members is shown below. Management board members are senior staff and are ordinary members of the Forestry Commission Pension Scheme.

Bob McIntosh	Please refer to Forestry Commission Accounts
Bob Farmer	Consent to disclosure withheld
Geoff Hatfield	Consent to disclosure withheld
Hugh Insley	Consent to disclosure withheld
Mike Lofthouse	Consent to disclosure withheld
Ian Forshaw	Consent to disclosure withheld
Keith Gliddon	Consent to disclosure withheld
Wilma Harper	Consent to disclosure withheld
Craig Heaney	Consent to disclosure withheld
Iain Miller	Consent to disclosure withheld
Peter Ranken	Consent to disclosure withheld
Alan Stevenson	Consent to disclosure withheld

d Pension benefits are provided through the Forestry Commission Pension Scheme which is run by analogy with the Principal Civil Service Pension Scheme. The scheme provides benefits on a 'final salary' basis at a normal retirement age of 60. Benefits accrue at the rate of 1/80th of pensionable salary for each year of service. In addition a lump sum equivalent to 3 years' pension is payable on retirement. Members pay contributions of 1.5% of pensionable earnings. Pensions increase in payment in line with the Retail Price Index. On death, pensions are payable to the surviving spouse at a rate of half the member's pension. On death in service, the scheme pays a lump sum benefit of twice pensionable pay and also provides a service enhancement on computing the spouse's pension. The enhancement depends on length of service and cannot exceed 10 years. Medical retirement is possible in the event of serious ill-health. In this case, pensions are brought into payment immediately without actuarial reduction and with service enhanced as for widow(er) pensions.

d Darperir buddion materol o dan y cynlluniau dilynol:

- (i) Rhagdaliadau Cyflog am Brynu Tŷ
- (ii) Rhagdaliadau Cyflog am Brynu Tocynnau Tymor a Beiciau.
- (iii) Cynllun Darparu Ceir i Gyflogedigion. (Mae pob cynllun yn amodol ar amodau a chyfyngiadau ariannol).

Roedd gan y cynllun Rhagdaliadau Cyflog am Brynu Tŷ 3 benthyciad gyda gweddill heb ei dalu £2,500 neu fwy i aelodau unigol o'r staff ar 31 Mawrth 2001. Cyfanswm gwerth y benthyciadau hyn oedd £23,214.

Hefyd yr oedd 12 o fenthyciadau gyda gweddill heb ei dalu o £2,500 neu fwy i aelodau unigol o'r staff mewn unedau gwasanaeth arbenigol a'r Brif swyddfa heb eu talu ar 31 Mawrth 2001. Cyfanswm gwerth y benthyciadau hyn oedd £111,245. At ddibenion cyfrifon, gwasgarir nifer a gwerth dros y gwahanol unedau adroddiadol Menter Coedwigaeth ar sail gytunedig.

4 Diffyg ar Werthu Eiddo

	2001	2000
	£000	£000
Incwm	2,407	1,677
Gwerth llyfr	(1,625)	(1,817)
Costau Gwaredu:		
Costau Allannol	(119)	(78)
Treuliau Gweinyddol	(43)	(208)
Diffyg ar werthu eiddo	620	(426)

5 Cost Syniadol Cyfalaf

Roedd cyfanswm cost syniadol cyfalaf yn seiliedig ar 6% o gyfartaledd cyfanswm yr asedion llai ymrwymadau cyfredol a ddefnyddiwyd ym 2000-2001 yn £9,913,000.

e Benefits in kind are provided under the following schemes:-

- (i) Advances of Salary for House Purchase
- (ii) Advances of Salary for purchase of Season Tickets and Bicycles
- (iii) Car Provision for Employees Scheme

Each scheme is subject to conditions and financial limits.

The Advance of Salary for House Purchase scheme had 3 loans with an outstanding balance of £2,500 or more to individual members of staff at 31 March 2001. The total value of these loans was £23,214.

In addition, 12 loans with an outstanding balance of £2,500 or more to individual members of staff in specialist service units and Head Office were outstanding at 31 March 2001. The total value of these loans was £111,245. For accounting purposes, the number and value of these loans is spread over the various Forest Enterprise reporting entities on an agreed basis.

4 Deficit on Sale of Properties

	2001	2000
	£000	£000
Income	2,407	1,677
Book value	(1,625)	(1,817)
Disposal costs:		
External costs	(119)	(78)
Administrative expenses	(43)	(208)
Deficit on sale of properties	620	(426)

5 Notional Cost of Capital

Notional cost of capital based on 6% of average total assets less current liabilities employed in 2000-2001 amounted to £9,913,000.

6 Asedion Sefydlog

Asedion Sefydlog Cyffyrddiadwy

	Ystâd Coedwig £000	Tir £000	Gwyliau Coedwig Tir £000	Adeiladau £000	Gwyliau Goedwig Adeiladau £000	VME £000	OME £000	Cyfanswm £000
Prisiad:								
Ar 1 Ebrill 2000	151,060	2,796	470	3,795	250	9,995	1,395	169,761
Ychwanegiadau	14	309	-	-	-	378	74	775
Gwarediadau /Trosglwyddiadau	(1,317)	332	-	(152)	-	(1,901)	(262)	(3,300)
Addasiad Adbriso	2,689	(197)	80	66	22	133	(10)	2,783
Ar 31 Mawrth 2001	152,446	3,240	550	3,709	272	8,605	1,197	170,019

Datbrisiad:

Ar 1 Ebrill 2000	-	-	-	158	13	7,991	1,078	9,240
Darparwyd yn ystod y flwyddyn	-	-	-	157	13	254	95	519
Gwarediadau/Trosglwyddiadau	-	-	-	(8)	-	(1,756)	(247)	(2,011)
Addasiad Adbriso	-	-	-	5	-	112	(7)	110
Ar 31 Mawrth 2001	-	-	-	312	26	6,601	919	7,858

Gwerthoedd Llyfr Net:

Ar 31 Mawrth 2001	152,446	3,240	550	3,397	246	2,004	278	162,161
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Ar 1 Ebrill 2000	151,060	2,796	470	3,637	237	2,004	317	160,521
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Adbrisiwyd yr ystâd goedwig yn broffesiynol ar 31 Mawrth 2001. Ymgwymerir â'r adbrisiad proffesiynol cyfannol nesaf ar 31 Mawrth 2002. Adbrisiwyd yr asedion eraill a ddisgrifir uchod i gyd ar 31 Mawrth 1999. Mae'r ystâd goedwig ac asedion tir ac adeiladau eraill yn cynnwys asedion rhyddfrait a lesdaliaid.

7 Stociau

	2001 £000	2000 £000
Pren	562	285
Planhigion a Hadau	610	573
Cyflenwadau defnyddiau treuladwy a da byw	248	278
	1,420	1,136

6 Fixed Assets

Tangible Fixed Assets

	Forest Estate £000	Land £000	Forest Holidays Land £000	Buildings £000	Forest Holidays Buildings £000	VME £000	OME £000	Total £000
Valuation:								
At 1 April 2000	151,060	2,796	470	3,795	250	9,995	1,395	169,761
Additions	14	309	-	-	-	378	74	775
Disposals/Transfers	(1,317)	332	-	(152)	-	(1,901)	(262)	(3,300)
Revaluation adjustment	2,689	(197)	80	66	22	133	(10)	2,783
At 31 March 2001	152,446	3,240	550	3,709	272	8,605	1,197	170,019

Depreciation:

At 1 April 2000	-	-	-	158	13	7,991	1,078	9,240
Provided during year	-	-	-	157	13	254	95	519
Disposals/Transfers	-	-	-	(8)	-	(1,756)	(247)	(2,011)
Revaluation adjustment	-	-	-	5	-	112	(7)	110
At 31 March 2001	-	-	-	312	26	6,601	919	7,858

Net Book Value:

At 31 March 2001	152,446	3,240	550	3,397	246	2,004	278	162,161
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At 1 April 2000	151,060	2,796	470	3,637	237	2,004	317	160,521
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The forest estate was professionally revalued at 31 March 2001. The next full professional revaluation will be undertaken at 31 March 2002. The other assets described above were all professionally revalued at 31 March 1999. Forest estate and other land and buildings assets comprise both freehold and leasehold assets.

7 Stocks

	2001 £000	2000 £000
Timber	562	285
Plants and seed	610	573
Consumable materials, supplies and livestock	248	278
	1,420	1,136

8 Dyledwyr

	2001 £000	2000 £000
Dyledwyr Masnach	4,753	4,005
Dylwedwyr Eraill	94	47
	4,847	4,052

Mae dyledwyr eraill yn cynnwys symiau a fydd yn daladwy ar ôl mwy na blwyddyn o £34,000 (£100,000 ar 31 Mawrth 2000).

9 Arian mewn Banciau ac mewn Llaw

	2001 £000	2000 £000
Arian mewn Banciau Masnachol a mewn Llaw	1	1
	1	1

Delir arian, ar wahân i ariannach gan y Comisiwn Coedwigaeth Prydain/Lloegr.

10 Credydwyr: symiau a fydd yn daladwy o fewn blwyddyn

	2001 £000	2000 £000
Taliadau a dderbyniwyd ar gyfrir	–	(7)
Credydwyr Masnach	1,764	868
Darparu am Daliadau lawn-Dâl	21	7
Credydwyr eraill gan gynnwys treth a chostau nawdd cymdeithasol	94	909
	1,879	1,777

Mae Credydwyr Masnach yn cynnwys darpariaeth o £127,100 ar gyfer achosion hysbys o hawliadau Atebolrwydd Cyflogwyr lle mae'r gwerth ac amseriad tebygol y taliadau hyn yn ansicr (£232,880 ym 1999-00).

8 Debtors

	2001 £000	2000 £000
Trade Debtors	4,753	4,005
Other Debtors	94	47
	4,847	4,052

Other debtors include amounts falling due after more than one year of £34,000 (£100,000 as at 31 March 2000).

9 Cash at Banks and In Hand

	2001 £000	2000 £000
Cash at Commercial banks and in hand	1	1
	1	1

Cash, except petty cash, is held by the Forestry Commission GB/England

10 Creditors: amounts falling due within one year

	2001 £000	2000 £000
Payments received on account	–	(7)
Trade Creditors	1,764	868
Provision for Compensation Payments	21	7
Other Creditors including taxation and social security costs	94	909
	1,879	1,777

Trade Creditors includes a provision of £127,100 for known cases of Employers Liability claims where the value and likely timing of these payments is uncertain (£232,880 in 1999-00).

11 Darpariaeth a Ymrwymiadau a Chodiannau

	Taliadau lawndal £000oedd
Ail-Adroddiad Gweddill ar 1 Ebrill 2000	30
Cynnydd yn y Ddarpariaeth	25
Yn daladwy o fewn blwyddyn (Gw. nodyn 10)	(21)
Gweddill ar 31 Mawrth 2001	34

12 Cronfa Gyffredinol

	2001 £000	2000 £000
Gweddill a ddygwyd ymlaen	68,261	70,958
Symud yn ystod y flwyddyn:		
- Diffyg net am y flwyddyn	(15,147)	(16,125)
- Cost syniadol cyfalaf	9,913	10,872
- Diffyg arian a ariennir gan y Comisiwn Coedwigaeth	4,600	2,556
- Trosglwyddiadau mewnol	49,222	-
- Trosglwyddiadau a nodwyd ar gam fel arian	74	-
	48,662	(2,697)
Gweddill a gariwyd ymlaen	116,923	68,261

11 Provision for Liabilities and Charges

	Compensation Payments £000's
Restated Balance at 1 April 2000	30
Increase in Provision	25
Payable within one year (see note 10)	(21)
Balance at 31 March 2001	34

12 General Fund

	2001 £000	2000 £000
Balance brought forward	68,261	70,958
Movement in year:		
- Net deficit for year	(15,147)	(16,125)
- Notional cost of capital	9,913	10,872
- Cash deficit funded by Forestry Commission	4,600	2,556
- Internal transfers	49,222	-
- Transfers posted as non-cash in error	74	-
	48,662	(2,697)
Balance carried forward	116,923	68,261

13 Cronfa Adbrisiad Wrth Gefn

	2001 £000	2000 £000
Cronfa Adbrisiad Cronnus Wrth Gefn a ddygwyd ymben	95,642	127,545
Diffyg Adbrisiad ar gyfer y flwyddyn a ddaeth i ben 31 Mawrth 2001		
- Trosglwyddiadau Mewnol	(49,222)	-
- Ystâd Goedwig	2,689	(32,188)
- Asedion cyffyrddadwy eraill	484	285
	(46,049)	(31,903)
Gweddill a gariwyd ymlaen	49,593	95,642

14 Lesdaliadau Gweithredol

Mae'r ymrwymïadau ar rentau lesdaliadau gweithredol ar gyfer y flwyddyn nesaf fel a ganlyn:

	2001 £000	2000 £000
Lesdaliadau tir ac adeiladau yn rhedeg allan o fewn:		
Blwyddyn	-	-
Dwy flynedd i bum mlynedd	3	-
Mwy na phum mlynedd	37	43
	40	43

Mae gan bedair uned Menter Coedwigaeth sydd yn darparu gwasanaethau arbenigol ymrwymïadau ar rentau lesdaliadau gweithredol ar gyfer y flwyddyn i ddod fel a ganlyn:

	2001 £000	2000 £000
Lesdalaidau eraill yn rhedeg allan o fewn:		
Blwyddyn	281	
Dwy flynedd i bum mlynedd	2,714	
Mwy na phum mlynedd	15	
	3,010	

13 Revaluation Reserve

	2001 £000	2000 £000
Cumulative Revaluation Reserve brought forward	95,642	127,545
Revaluation deficit for the year ended 31 March 2001		
- Internal transfers	(49,222)	-
- Forest estate	2,689	(32,188)
- Other tangible assets	484	285
	(46,049)	(31,903)
Balance carried forward	49,593	95,642

14 Operating Leases

Commitments on operating lease rentals for the next year are as follows:

	2001 £000	2000 £000
Land and building leases expiring within:		
One year	-	-
Two to five years	3	-
More than five years	37	43
	40	43

The four Forest Enterprise units supplying specialist services have commitments on operating leases rentals for the next year as follows:

	2001 £000	2000 £000
Other leases expiring within:		
One year	281	
Two to five years	2,714	
More than five years	15	
	3,010	

15 Rhwymedigaethau Amodol

Roedd y rhwymedigaethau amodol ar 31 Mawrth 2001 am niwed a achoswyd i eiddo eraill ac am iawndal am anafiadau personol i gyflogedigion yn £110,500 (DIM ar 31 Mawrth 2000).

16 Trafodion Unigolion a Chyrff Cysylltiedig

Ystyrir y Comisiwn Coedwigaeth yn gorff cysylltiedig. Yn ystod y flwyddyn hyd at 31 Mawrth 2001, aeth Menter Coedwigaeth i'r trafodion materol canlynol oedd yn cynnwys Comisiynwyr an-weithredol y Comisiwn Coedwigaeth:–

Mae Mr Tom Bruce Jones yn gyfarwyddwr James Jones a'i Feibion Cyf, a brynodd tua 302,000 metr ciwb o bren am £4,878,000 oddiwrth Fenter Coedwigaeth.

Mae Syr Michael Strang Steel yn gadeirydd an-weithredol Alba Trees ccc. a brynodd hadau a phlanhigion am £1,300 oddiwrth Fenter Coedwigaeth.

17 Mesurau Perfformiad Ariannol

Mae'r mesurau perfformiad ariannol a osodwyd gan y Comisiynwyr Coedwigaeth ar gyfer 2000-2001 a'r canlyniadau go iawn fel a ganlyn:

	Targed £000	Cyrhaeddiad £000
Diffyg Gweithredol	5,300	4,065
Diffyg Ariannol	4,800	4,600
Derbyniadau gros o werthu eiddo	2,000	2,407

Mae Nodyn 2b yn cynnwys y gyfradd elw dargedol a go iawn am Wyliau Menter Coedwigaeth.

15 Contingent Liabilities

There were £110,500 contingent liabilities at 31 March 2001 for damages caused to other persons' property and for compensation for personal injury to employees (NIL at 31 March 2000).

16 Related Party Transactions

The Forestry Commission is regarded as a related party. In the year to 31 March 2001, Forest Enterprise entered into the following material transactions involving the non-executive Commissioners of the Forestry Commission:–

Mr Tom Bruce Jones is a director of James Jones & Sons Ltd. which purchased approximately 302,000 cubic metres of timber at £4,878,000 from Forest Enterprise.

Sir Michael Strang Steel is non-executive chairman of Alba Trees plc which purchased seed and plants at £1,300 from Forest Enterprise.

17 Financial Performance Measures

The financial performance measures set by the Forestry Commissioners for 2000-2001 and the actual outturns achieved were:

	Target £000	Achieved £000
Operating Deficit	5,300	4,065
Cash Deficit	4,800	4,600
Gross receipts from sale of properties	2,000	2,407

Note 2b contains the target and actual rate of return for Forest Enterprise Holidays.

ATODIAD 1

Cyfarwyddyd cyfrifon a rodwyd gan y trysorlys yn unol â pharagraff 5 o restriad 7 deddf llywodraeth cymru 1998

- 1 Bydd y Comisiwn Coedwigaeth yn paratoi cyfrifon ar gyfer Menter Coedwigaeth am ei gweithgareddau yng Nghymru am y flwyddyn ariannol a ddaeth i ben 31 Mawrth 2000 yn cynnwys:**
 - a rhagair;
 - b cyfrif incwm a gwariant;
 - c datganiad cyfanswm yr enillion a cholledion cydnabyddiedig;
 - ch mantolen;
 - d datganiad llifiant arian;
 - dd datganiad cyfrifoldebau'r Swyddog Cyfrifon; a hefyd
 - e datganiad ar y system o reolaeth ariannol fewnol;

gan gynnwys unrhyw nodiadau a fydd yn angenrheidiol at y dibenion a chrybwyllir yn y cymalau canlynol.
- 2 Bydd y cyfrifon yn cyflwyno golwg wir a theg o'r incwm a gwariant, a llifiannau arian am y flwyddyn ariannol, ac o'r sefyllfa ar ddiwedd y flwyddyn ariannol.**
- 3 Yn amodol ar y gofyniad hwn, rhaid paratoi'r cyfrifon yn unol â'r canlynol:**
 - a arferion cyfrifon a dderbynnir yn gyffredinol yn y Deyrnas Unedig (UK GAAP);
 - b Y gofyniadau datgeliad a chyfrifon yn "The Fees and Charges Guide" (yn enwedig y rhai yn ymwneud â'r angen am wybodaeth gylchrannol ar gyfer gwasanaethau neu ffurf gwasanaethau a ddarperir) ac mewn unrhyw ganllawiaeth arall y bydd y Trysorlys yn ei chyhoeddi o bryd i'w gilydd parthed cyfrifon sydd yn ofynnol am roi golwg wir a theg;
 - c Gofyniadau cyfrifon a datgeliadau "Government Accounting", fel a ddiwygiwyd a helaethwyd o bryd i'w gilydd,

cyhyd â bod y rhain yn briodol i Fenter Coedwigaeth a'u bod mewn grym ar gyfer y flwyddyn ariannol y mae'r cyfrifon i'w paratoi ar ei chyfer.
- 4 Ceir eglurhad o gymhwysiad gofyniadau cyfrifon a datgelu Deddf Cwmnïau a'r safonau cyfrifon yn Atodiad 1 atodedig. Nodir gofyniadau datgeliadau ychwanegol yn Atodiad 2 atodedig.**

APPENDIX 1

Accounts Direction given by the Treasury in accordance with Paragraph 5 of Schedule 7 of the Government of Wales Act 1998

- 1 The Forestry Commission shall prepare accounts for Forest Enterprise of its activities in Wales for the financial year ended 31 March 2000 and subsequent financial years comprising:**
 - a a foreword;
 - b an income and expenditure account;
 - c a statement of total recognised gains and losses;
 - d a balance sheet;
 - e a cash flow statement;
 - f a statement of Accounting Officer's responsibilities; and
 - g a statement on the system of internal financial control;

including such notes as may be necessary for the purposes referred to in the following paragraphs.
- 2 The accounts shall give a true and fair view of the income and expenditure, and cash flows for the financial year, and the state of affairs as at the end of the financial year.**
- 3 Subject to this requirement, the accounts shall be prepared in accordance with:**
 - a generally accepted accounting practice in the United Kingdom (UK GAAP);
 - b the disclosure and accounting requirements contained in "The Fees and Charges Guide" (in particular those relating to the need for segmental information for services or forms of service provided) and in any other guidance which the Treasury may issue from time to time in respect of accounts which are required to give a true and fair view;
 - c the accounting and disclosure requirements of "Government Accounting", as amended or augmented from time to time,

insofar as these are appropriate to Forest Enterprise and are in force for the financial year for which the accounts are to be prepared.
- 4 Clarification of the application of the accounting and disclosure requirements of the Companies Act and accounting standards is given in Schedule 1 attached. Additional disclosure requirements are set out in Schedule 2 attached.**

5 Rhaid paratoi'r cyfrif incwm a gwariant a'r fantolen o dan y confensiwn cost hanesyddol wedi'i diwygio gan gynnwys y canlynol:

- a yr ystâd goedwig ar ei gwerth defnydd presennol;
- b tir ac adeiladau ar eu gwerth defnydd presennol lle mae marchnad yn bodoli, neu fel arall ar gost amnewid datbrisiedig;
- c peiriannau ac offer ar gost amnewid cyfredol;
- ch asedion hamdden masnachol ar eu gwerth defnydd presennol, a hefyd
- d stociau hadau ar yr isaf o gost neu werth sylweddoladwy net, stociau o blanhigion a da byw ar werth sylweddoladwy a stociau defnyddiau treuladwy ar gost amnewid cyfredol.

6 Mae'r cyfarwyddyd hwn i'w cynhyrchu fel atodiad i'r cyfrifon, a bydd yn cymryd lle y rhai a gyhoeddwyd ar 16 Hydref 1997.

B Glicksman

Swyddog Cyfrifon y Trysorlys
25 Hydref 2000

5 The income and expenditure account and balance sheet shall be prepared under the historical cost convention modified by the inclusion of:

- a the forest estate at its existing use value;
- b land and buildings at their existing use value where a market exists, otherwise at depreciated replacement cost;
- c machinery, plant and equipment at current replacement cost;
- d commercial recreation assets at their existing use value, and
- e stocks of seed at the lower of cost or net realisable value, stocks of plants and livestock at net realisable value and stocks of consumable materials at current replacement cost.

6 This direction shall be reproduced as an appendix to the accounts, and supersedes that issued on 16 October 1997.

B Glicksman

Treasury Officer of Accounts
25 October 2000

ATODLEN 1

Cymhwysiad gofyniadau cyfrifon a datgelu'r ddeddf cwmnïau a safonau cyfrifo

Deddf Cwmnïau

- 1 Ni fydd yr eithriadau datgelu a ganiateir gan y Ddeddf Cwmnïau yn berthnasol i Fenter Coedwigaeth oni gymeradwyir hynny'n benodol gan y Trysorlys
- 2 Mae'r Ddeddf Cwmnïau yn mynnu datgeliad gwybodaeth penodol yn Adroddiad y Cyfarwyddwyr. I'r graddau bod hynny'n briodol, dylid cynnwys gwybodaeth yn ymwneud â Menter Coedwigaeth yn y rhagair.
- 3 Rhaid bod y cyfrif incwm a gwariant ar ffurf sydd yn datgleu'r wybodaeth a ddisgrifir ym mharagraff 2 o Atodlen 2, gan nad yw'r naill na'r llall o ffurfiau cymeradwyedig a ragnodir yn Atodlen 4 i'r Ddeddf Cwmnïau yn briodol i Fenter Coedwigaeth.
- 4 Wrth baratoi ei mantolen, bydd rhaid i Fenter Coedwigaeth gydymffurfio â ffurf mantolen 1 a ragnodir yn Atodlen 4 y Ddeddf Cwmnïau. Dylid taro cyfanswmiau'r fantolen ar "Cyfanswm asedion llai ymrwymadau cyfredol".
- 5 Nid oes rhaid i Fenter Coedwigaeth ddarparu'r wybodaeth cost hanesyddol a ddisgrifir ym mharagraff 33(3) o Atodlen 4 i'r Ddeddf Cwmnïau.
- 6 Rhaid i'r Swyddog Cyfrifon arwyddo a dyddio'r rhagair a'r fantolen.

Safonau Cyfrifo

- 7 Nid oes rheidrwydd ar Fenter Coedwigaeth i gynnwys nodyn yn dangos enillion a cholledion cost hanesyddol fel ag a ddisgrifir yn FRS3.
- 8 Rhaid cyflwyno'r datganiad llifiant arian o dan y dull anuniongyrchol fel ag a ddisgrifir yn FRS1.
- 9 Ni all Menter Coedwigaeth fabwysiadu'r Safon Cofnodi Ariannol ar Gyrrff Cyrff Llai oni gymeradwyir hynny'n benodol gan y Trysorlys.

SCHEDULE 1

Application of the Accounting and Disclosure Requirements of the Companies Act and Accounting Standards

Companies Act

- 1 The disclosure exemptions permitted by the Companies Act shall not apply to Forest Enterprise unless specifically approved by the Treasury.
- 2 The Companies Act requires certain information to be disclosed in the Directors' Report. To the extent that it is appropriate, the information relating to Forest Enterprise shall be contained in the foreword.
- 3 The income and expenditure account shall be in a form which discloses the information described in paragraph 2 of Schedule 2, as the recommended formats described in Schedule 4 to the Companies Act are not appropriate for Forest Enterprise.
- 4 When preparing its balance sheet, Forest Enterprise shall have regard to the balance sheet format 1 prescribed in Schedule 4 to the Companies Act. The balance sheet totals shall be struck at "Total assets less current liabilities".
- 5 Forest Enterprise is not required to provide the historical cost information described in paragraph 33(3) of Schedule 4 to the Companies Act.
- 6 The foreword and balance sheet shall be signed by the Accounting Officer and dated.

Accounting standards

- 7 Forest Enterprise is not required to include a note showing historical cost profits and losses as described in FRS3.
- 8 The cash flow statement shall be presented under the indirect method as described in FRS1.
- 9 Forest Enterprise shall not adopt the Financial Reporting Standard for Smaller Entities unless specifically approved by the Treasury.

RHESTRIAD 2

Gofyniadau datgelu ychwanegol

Rhagair

1 Ymhlith pethau eraill, bydd y rhagair yn:

- a nodi i'r cyfrifon gael eu paratoi yn unol â chyfarwyddyd a roddwyd gan y Trysorlys yn unol â paragraff 5 o Restriad 7 o Ddeddf Llywodraeth Cymru 1998;
- b Yn cynnwys hanes fer o Fenter Coedwigaeth a'i chefnidir stadudol.

Cyfrif Incwm a Gwariant

2 Ymhlith pethau eraill, bydd y cyfrif incwm a gwariant yn dangos:

a o dan "incwm gweithredu":

gwerthiannau pren
gwerthiannau coedwig eraill
gweithgareddau eraill

b o dan gwariant gweithredu (yn ôl gweithgaredd):

cynaeafu a chludo pren
ailstocio ar ôl torri coed
ffyrdd coedwig
cynnal a diogelu coedwigoedd
gweithgareddau eraill

c y gwargant/diffyg gweithredol canlyniadol fel cyfanswm ar wahân.

ch o dan "hamdden, cadwraeth a threftadaeth"

incwm
gwariant
gan roi gwargant/diffyg gweithredu yn net o hamdden, cadwraeth a threftadaeth

d y gwargant/diffyg yn deillio o werthiant eiddo a chost syniadol cyfalaf.

dd y "gwargant/diffyg net am y flwyddyn" sydd i'w trosglwyddo i'r gronfa gyffredinol.

SCHEDULE 2

Additional Disclosure Requirements

Foreword

1 The foreword shall, inter alia;

- a state that the accounts have been prepared in accordance with a direction given by the Treasury in accordance with paragraph 5 of Schedule 7 of The Government of Wales Act 1998;
- b include a brief history of Forest Enterprise and its statutory background.

Income and Expenditure Account

2 The income and expenditure account shall show, inter alia;

a under "operating income":

sales of timber
other forest sales
other activities

b under "operating expenditure (by activity)":

harvesting and haulage of timber
restocking after felling
forest roads
forest maintenance and protection
other activities

c the resulting operating surplus/deficit shall be shown as a separate total.

d under "recreation, conservation and heritage"

income
expenditure
giving operating surplus/deficit net of recreation, conservation and heritage

e the surplus/deficit arising from the sale of properties and the notional cost of capital

f the "net surplus/deficit for the year" which shall be transferred to the general fund.

3 Gellir gwneud man newidiadau i benawdau yn y cyfrifon heb gymeradwyaeth y Trysorlys.

Nodiadau i'r Cyfrifon

4 Ymhlith pethau eraill, bydd y nodiadau i'r cyfrifon yn cynnwys:

- a Manylion o'r targedau ariannol corfforaethol allweddol am y flwyddyn a'r perfformiad a gyflawnwyd yn erbyn y targedau hynny ar gyfer y flwyddyn.
- b Manylion o gyfanswm yr incwm, gwargant a chanlybniad gweithredu ar gyfer pob gweithgaredd a dangosir o dan "gwerthgareddau eraill", ynghyd â nodiadau esboniadol o'r amcanion ariannol a osodwyd a'r perfformiad a gyflawnwyd;
- c Dadansoddiad o gyfanswm costau'r staff a nifer y cyflogedigion yn ymwneud â gweithgareddau Menter Coedwigaeth a'r elfennau datgelu perthnasol o Gôd Greenbury

3 Minor changes may be made to the headings in the accounts without the approval of the Treasury.

Notes to the Accounts

4 The notes to the accounts shall include, inter alia:

- a details of the key corporate financial targets for the year and performance achieved against those targets for the year;
- b details of the total income, expenditure and operating result for each of the operations shown within "other activities", together with explanatory notes of the financial objectives set and performance achieved;
- c an analysis of the total staff costs and numbers of employees engaged on Forest Enterprise activities and the relevant disclosure elements of the Greenbury Code.