STRATEGIC REPORT, REPORT OF THE DIRECTORS AND

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2022

FOR

PORTMEIRION LIMITED

ADRODDIAD STRATEGOL, ADRODDIAD Y CYFARWYDDWYR A DATGANIADAU ARIANNOL

AM Y FLWYDDYN YN DIWEDDU 31 IONAWR 2022

AR GYFER

PORTMEIRION LIMITED

LLŶR JAMES

Cyfrifwyr Ardystiedig Siartredig *Chartered Certified Accountants*
Archwilwyr Cofrestredig *Registered Auditors*

PORTMEIRION LIMITED

CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2022

PORTMEIRION LIMITED

COMPANY INFORMATION
FOR THE YEAR ENDED 31 JANUARY 2022

DIRECTORS:	Ms M Angharad Ms C A Cooper-Willis Ms R C Garden Mr P W Garden Mr D H Jones Mr R Llywelyn Mr I W Roberts Mr J C Wallace
SECRETARY:	Mr I W Roberts
REGISTERED OFFICE:	Accounts Office Portmeirion Minffordd Penrhyndeudraeth Gwynedd LL48 6ER
REGISTERED NUMBER:	00217358 (England and Wales)
AUDITORS:	Llyr James Chartered Certified Accountants and Registered Auditors 25 Bridge Street Carmarthen SA31 3JS
SOLICITORS:	Gamlins 3 Chestnut Court Parc Menai Business Park Bangor Gwynedd LL57 4FH

STRATEGIC REPORT
FOR THE YEAR ENDED 31 JANUARY 2022

The directors present their strategic report for the year ended 31 January 2022.

REVIEW OF BUSINESS

On 31 January 2020, the World Health Organisation (WHO) announced a global health emergency, leading to the classification of the COVID-19 outbreak as a global pandemic on 11 March 2020. These announcements effect the most of the 12-month financial period reported to 31 January 2022. The announcements which led to full national lockdowns meant Portmeirion Limited was closed for large parts of the 12-month period, and when re-opening was permitted this was at a significantly reduced capacity. Given these circumstances the Directors are pleased with the company's performance during this difficult time. Turnover increased by 142.2% to £9,901,474, with wages increasing by £711,275, resulting in a profit before tax of £1,543,635. The reported profit is after recognising £828,314 of government grants and furlough assistance.

At the year end the financial position remained strong with net assets of £4.4m (2021 - £3.17m). £963k has been spent on improvements to facilities during the year and bank borrowings of £1.27m have been paid from cashflow.

PRINCIPAL RISKS AND UNCERTAINTIES

Risk Management

The Company's principal financial instruments comprise bank overdraft, loans, cash and short-term deposits. The main purpose of these financial instruments is to manage the Company's funding and liquidity requirements. The Company has other financial assets and liabilities such as trade receivables and trade payables, which arise directly from its operations. The principal financial risks to which the company is exposed are those of interest rate, liquidity, and credit. Each of these is managed in accordance with Board-approved policies. These policies are set out below.

LIQUIDITY RISK

The Company manages liquidity risk by maintaining access to a number of sources of funding, which are sufficient to meet anticipated funding requirements. Specifically, the Company uses bank facilities and cash resources to manage short-term liquidity and manages long-term liquidity by raising funds through medium term bank loans. The Board reviews the Company's ongoing liquidity risks annually as part of the planning process. The Board considers short-term requirements against available sources of funding taking into account cash flow.

PORTMEIRION LIMITED

STRATEGIC REPORT
FOR THE YEAR ENDED 31 JANUARY 2022

INTEREST RATE RISK
Interest rate risk is managed by using a mix of fixed and variable rates. The medium-term loans remain in floating rates. The portion of fixed rate debt was approved by the Board and any variation requires Board approval.

CREDIT RISK
The Company is exposed to credit risk on trade and other receivables.

TRADE AND OTHER RECEIVABLES
Trade receivable exposures are managed in the operating units where they arise, and credit limits set as deemed appropriate for the customer. The Company is exposed to customers ranging from government backed agencies and public companies, to privately owned businesses and individuals. Where appropriate, the Company endeavours to minimise risks by the use of credit rating checks. The Company establishes an allowance for its estimate of incurred losses in respect of specific trade and other receivables where it is deemed that a receivable may not be recoverable. When the debt is deemed irrecoverable, the allowance account is written off against the underlying receivable.

FUTURE DEVELOPMENTS
The present intention is to continue the development of the existing business of the company and to develop the visitor attraction to provide added interest for visitors and to upgrade online sales facilities for the attraction and accommodation,

ON BEHALF OF THE BOARD:

Ian W. Roberts ....

Mr I W Roberts - Secretary

Date: 26/4/22. ....

REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31 JANUARY 2022

The directors present their report with the financial statements of the company for the year ended 31 January 2022.

DIVIDENDS
No interim dividend was paid during the year. The directors recommend a final dividend of £8.33 per share.

The total distribution of dividends for the year ended 31 January 2022 will be £50,000.

DIRECTORS
The directors shown below have held office during the whole of the period from 1 February 2021 to the date of this report.

Ms M Angharad
Ms C A Cooper-Willis
Ms R C Garden
Mr P W Garden
Mr D H Jones
Mr R Llywelyn
Mr I W Roberts
Mr J C Wallace

STATEMENT OF DIRECTORS' RESPONSIBILITIES
The directors are responsible for preparing the Strategic Report, the Report of the Directors and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

So far as the directors are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the company's auditors are unaware, and each director has taken all the steps that he or she ought to have taken as a director in order to make himself or herself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

AUDITORS

The auditors, Llyr James Chartered Certified Accountants, will be proposed for re-appointment at the forthcoming Annual General Meeting.

ON BEHALF OF THE BOARD:

Ian W. Roberts ....

Mr I W Roberts - Secretary

Date: 26/4/22.

LLŶR JAMES

Cyfrifwyr Ardystiedig Siartredig *Chartered Certified Accountants*
Archwilwyr Cofrestredig *Registered Auditors*

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REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF PORTMEIRION LIMITED

Opinion

We have audited the financial statements of Portmeirion Limited (the 'company') for the year ended 31 January 2022 which comprise the Income Statement, Other Comprehensive Income, Balance Sheet, Statement of Changes in Equity, Cash Flow Statement and Notes to the Cash Flow Statement, Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 January 2022 and of its profit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other information

The directors are responsible for the other information. The other information comprises the information in the Strategic Report and the Report of the Directors but does not include the financial statements and our Report of the Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Strategic Report and the Report of the Directors for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Strategic Report and the Report of the Directors have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Strategic Report or the Report of the Directors.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of directors

As explained more fully in the Statement of Directors' Responsibilities set out on page four, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF PORTMEIRION LIMITED

Auditors' responsibilities for the audit of the financial statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:
Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material miss-statements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.
However, it is the primary responsibility of management with the oversight of those charged with governance, to ensure that the entities operations are conducted in accordance with the provisions of laws and regulations, for the prevention and detection of fraud.
Based on our understanding of the company and industry, we identified that the principal risks of non-compliance with laws and regulations, related to breaches of UK regulatory principles such as those governed by food hygiene and employment law, and we considered the extent to which noncompliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the financial statements, such as FRS 102 and the Company's Act, tax compliance regulations and Government grant regulations. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements, (including the risk of over-riding of controls) and determined that the principal risks were related to understatement of income and over-ride of controls. Audit procedures performed included:
- discussions with Management, including their own identification and assessment of the risks of irregularities including any known or suspected incidences of non-compliance with laws and regulations and fraud;
- reviewing correspondence with relation to compliance with laws and regulations;
- reviewing meeting minutes of the Board of Directors;
- identifying the journal entries, to make sure that we understood the reasoning behind them and agreed that they were appropriate;
- identifying large or unusual transactions to ensure that we understood the reasoning behind them and agreed that they were appropriate
- selecting a sample of transactions and tracing the recording of income to ensure that the systems in place ensure that there is no understatement of income.
- designing audit procedures to incorporate unpredictability around the nature of timing and extent of our testing.

There are inherent limitations in the audit procedure as described above. We are less likely to become aware of incidents of non-compliance with laws and regulations, that are not closely related to events and transactions reflected in the financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Auditors.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF PORTMEIRION LIMITED

Use of our report

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in a Report of the Auditors and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Bethan Wyn Vaughan

Bethan Wyn Vaughan (Senior Statutory Auditor)
for and on behalf of Llyr James Chartered Certified Accountants
and Registered Auditors
25 Bridge Street
Carmarthen
SA31 3JS

Date: 26 - 4 - 22

PORTMEIRION LIMITED

INCOME STATEMENT
FOR THE YEAR ENDED 31 JANUARY 2022

	Notes	2022 £	2021 £
TURNOVER	3	9,901,474	4,075,381
Cost of sales		1,229,455	529,664
GROSS PROFIT		8,672,019	3,545,717
Administrative expenses		8,086,991	5,981,014
		585,028	(2,435,297)
Other operating income		1,022,884	2,205,296
OPERATING PROFIT/(LOSS)	5	1,607,912	(230,001)
Interest receivable and similar income	6	616	-
		1,608,528	(230,001)
Interest payable and similar expenses	7	64,893	53,268
PROFIT/(LOSS) BEFORE TAXATION		1,543,635	(283,269)
Tax on profit/(loss)	8	298,505	29,198
PROFIT/(LOSS) FOR THE FINANCIAL YEAR		1,245,130	(312,467)

The notes form part of these financial statements

OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 JANUARY 2022

	Notes	2022 £	2021 £
PROFIT/(LOSS) FOR THE YEAR		1,245,130	(312,467)
OTHER COMPREHENSIVE INCOME		-	-
TOTAL COMPREHENSIVE INCOME FOR THE YEAR		1,245,130	(312,467)

The notes form part of these financial statements

PORTMEIRION LIMITED (REGISTERED NUMBER: 00217358)

BALANCE SHEET
31 JANUARY 2022

	Notes	2022 £	2022 £	2021 £	2021 £
FIXED ASSETS					
Intangible assets	10		649		27,117
Tangible assets	11		7,624,248		7,075,523
Investments	12		-		-
			7,624,897		7,102,640
CURRENT ASSETS					
Stocks	13	90,770		92,989	
Debtors	14	351,418		508,816	
Cash at bank		1,145,574		569,033	
		1,587,762		1,170,838	
CREDITORS					
Amounts falling due within one year	15	3,103,440		2,081,188	
NET CURRENT LIABILITIES			(1,515,678)		(910,350)
TOTAL ASSETS LESS CURRENT LIABILITIES			6,109,219		6,192,290
CREDITORS					
Amounts falling due after more than one year	16		(1,398,757)		(2,703,052)
PROVISIONS FOR LIABILITIES	19		(345,000)		(318,906)
NET ASSETS			4,365,462		3,170,332
CAPITAL AND RESERVES					
Called up share capital	20		6,000		6,000
Share premium	21		206,667		206,667
Capital redemption reserve	21		15,333		15,333
Retained earnings	21		4,137,462		2,942,332
SHAREHOLDERS' FUNDS			4,365,462		3,170,332

The notes form part of these financial statements

BALANCE SHEET - continued
31 JANUARY 2022

The financial statements were approved by the Board of Directors and authorised for issue on ....26/4/22............ and were signed on its behalf by:

....

Mr R Llywelyn - Director

....

Mr I W Roberts - Director

The notes form part of these financial statements

PORTMEIRION LIMITED

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31 JANUARY 2022

	Called up share capital £	Retained earnings £	Share premium £	Capital redemption reserve £	Total equity £
Balance at 1 February 2020	6,000	3,254,799	206,667	15,333	3,482,799
Changes in equity					
Total comprehensive income	-	(312,467)	-	-	(312,467)
Balance at 31 January 2021	6,000	2,942,332	206,667	15,333	3,170,332
Changes in equity					
Dividends	-	(50,000)	-	-	(50,000)
Total comprehensive income	-	1,245,130	-	-	1,245,130
Balance at 31 January 2022	6,000	4,137,462	206,667	15,333	4,365,462

The notes form part of these financial statements

PORTMEIRION LIMITED

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 JANUARY 2022

	Notes	2022 £	2021 £
Cash flows from operating activities			
Cash generated from operations	1	2,928,664	386,962
Interest paid		(57,927)	(48,748)
Interest element of hire purchase payments paid		(6,966)	(3,366)
Finance costs paid		-	(1,154)
Tax paid		1,735	(47,619)
Net cash from operating activities		2,865,506	286,075
Cash flows from investing activities			
Purchase of intangible fixed assets		-	(440)
Purchase of tangible fixed assets		(962,716)	(487,554)
Sale of tangible fixed assets		35,000	833
Interest received		616	-
Net cash from investing activities		(927,100)	(487,161)
Cash flows from financing activities			
New loans in year		-	1,889,643
Loan repayments in year		(1,279,392)	(84,391)
Repayments of Hire purchase in year		(32,473)	(16,236)
Equity dividends paid		(50,000)	-
Net cash from financing activities		(1,361,865)	1,789,016
Increase in cash and cash equivalents		576,541	1,587,930
Cash and cash equivalents at beginning of year	2	569,033	(1,018,897)
Cash and cash equivalents at end of year	2	1,145,574	569,033

The notes form part of these financial statements

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 JANUARY 2022

1. RECONCILIATION OF PROFIT/(LOSS) BEFORE TAXATION TO CASH GENERATED FROM OPERATIONS

	2022	2021
	£	£
Profit/(loss) before taxation	1,543,635	(283,269)
Depreciation charges	422,664	430,539
(Profit)/loss on disposal of fixed assets	(17,204)	2,205
Finance costs	64,893	53,268
Finance income	(616)	-
	2,013,372	202,743
Decrease in stocks	2,219	23,731
Decrease/(increase) in trade and other debtors	155,663	(95,709)
Increase in trade and other creditors	757,410	256,197
Cash generated from operations	2,928,664	386,962

2. CASH AND CASH EQUIVALENTS

The amounts disclosed on the Cash Flow Statement in respect of cash and cash equivalents are in respect of these Balance Sheet amounts:

Year ended 31 January 2022

	31.1.22	1.2.21
	£	£
Cash and cash equivalents	1,145,574	569,033

Year ended 31 January 2021

	31.1.21	1.2.20
	£	£
Cash and cash equivalents	569,033	7,657
Bank overdrafts	-	(1,026,554)
	569,033	(1,018,897)

The notes form part of these financial statements

PORTMEIRION LIMITED

NOTES TO THE CASH FLOW STATEMENT-- FOR THE YEAR ENDED 31 JANUARY 2022

3. ANALYSIS OF CHANGES IN NET DEBT

	At 1.2.21	Cash flow	At 31.1.22
	£	£	£
Net cash			
Cash at bank	569,033	576,541	1,145,574
	569,033	576,541	1,145,574
Debt			
Finance leases	(208,365)	32,473	(175,892)
Debts falling due within 1 year	(287,801)	36,311	(251,490)
Debts falling due after 1 year	(2,293,628)	1,243,080	(1,050,548)
	(2,789,794)	1,311,864	(1,477,930)
Total	(2,220,761)	1,888,405	(332,356)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2022

1. STATUTORY INFORMATION

Portmeirion Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements
These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover
Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Intangible assets
Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Computer software, being the only intangible asset, is being amortised evenly over its estimated useful life of three years.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- Land is not depreciated
Long leasehold	- Over the shorter of life or 20-50 years
Fixtures and fittings	- 15% on cost
Motor vehicles	- 20% on reducing balance
Equip, IT & Biomass Boiler	- 20% reducing balance, 33% straight line and 5% straight line respectively

Government grants
Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met, and the grants will be received.

The Company has received funding from various Government sources in relation to COVID-19. Government income is recognised in the profit or loss (within other income) on a systematic basis over the periods in which the Company recognises costs for which the grants are intended to compensate

Government grants relating to turnover are recognised as income over the periods when the related costs are incurred. Grants relating to an asset are recognised in income systematically over the asset's expected useful life. If part of such a grant is deferred, it is recognised as deferred income rather than being deducted from the asset's carrying amount.

2. **ACCOUNTING POLICIES - continued**

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Financial instruments
Non-derivative Financial Instruments

Non-derivative financial instruments comprise trade and other debtors, cash and cash equivalents, trade and other creditors.

Unless otherwise stated, the carrying value of the company's financial assets and liabilities are a reasonable approximation of their fair values.

- Debtors and creditors receivable / payable within one year.

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the income statement.
- Cash and cash equivalents
Cash and cash equivalents in the balance sheet comprise cash at bank and in hand.

Taxation
Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

2. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits
The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

Going concern
The accounts have been prepared on the assumption that the company is able to carry on business as a going concern, which the directors consider appropriate.

The company made a profit before tax for the year of £1,543,635 (2021: a loss of £283,269). The balance sheet shows net current liabilities of £1,515,678, (2021: £910,350), and net assets of £4,365,462 (2021: £3,170,332). The company meets its day to day working capital requirement through a combination of bank and other loans and a bank overdraft facilities have been confirmed for a further 12 months from September 2021 and the Board anticipates the facilities will meet their requirements for the next 12 months. In the light of this review and consideration of available finance facilities the directors have concluded that it is appropriate to prepare the financial statements on a going concern basis.

The directors have prepared forecast for a period of more than 12 months following the date of approving the financial statements. The forecasts take into account transactions that are anticipated to take place in the foreseeable future and indicate that no additional financial resources will be required unless there are significant extended periods of lockdown again in 2022/2023. Consideration has also been given to potential breach of covenants and risk that the balance could be recalled, but based on forecasts there is sufficient headroom in cash including agreed facilities to allow this balance to be settled should it be recalled. The company has a close relationship with its bankers who are supportive of the business. Repayments on the loans which the company took the repayment holiday offered by the bankers re-commenced in November 2020.

3. TURNOVER

The turnover and profit (2021 - loss) before taxation are attributable to the principal activity of the company.

4. EMPLOYEES AND DIRECTORS

	2022	2021
	£	£
Wages and salaries	4,029,144	3,407,412
Social security costs	298,656	225,165
Other pension costs	85,054	69,002
	4,412,854	3,701,579

4. EMPLOYEES AND DIRECTORS - continued

The average number of employees during the year was as follows:

	2022	2021
Administration	11	10
Catering	21	14
Workshop, grounds & garden	14	14
Toll	14	11
Hotel	110	108
Castell Deudraeth	43	47
Spa	2	2
	215	206

	2022	2021
	£	£
Directors' remuneration	134,955	103,609

5. OPERATING PROFIT/(LOSS)

The operating profit (2021 - operating loss) is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation - owned assets	396,196	392,468
(Profit)/loss on disposal of fixed assets	(17,204)	2,205
Computer software amortisation	26,468	38,071
Auditor's remuneration	15,000	33,107
Operating lease charges	218,758	87,542

6. INTEREST RECEIVABLE AND SIMILAR INCOME

	2022	2021
	£	£
Deposit account interest	612	-
Other interest received	4	-
	616	-

7. INTEREST PAYABLE AND SIMILAR EXPENSES

	2022	2021
	£	£
Bank loan interest	57,927	48,748
Hire purchase interest payable	6,966	3,366
Interest on overdue taxation	-	1,154
	64,893	53,268

8. TAXATION

Analysis of the tax charge
The tax charge on the profit for the year was as follows:

	2022	2021
	£	£
Current tax:		
UK corporation tax	272,411	(2,413)
Corporation Tax adj prev year	-	(3,057)
Total current tax	272,411	(5,470)
Deferred tax	26,094	34,668
Tax on profit/(loss)	298,505	29,198

UK corporation tax has been charged at 19% (2021 - 19%).

9. DIVIDENDS

	2022	2021
	£	£
Ordinary shares of 1 each		
Final	50,000	-

10. INTANGIBLE FIXED ASSETS

	Computer software £
COST	
At 1 February 2021 and 31 January 2022	115,366
AMORTISATION	
At 1 February 2021	88,249
Amortisation for year	26,468
At 31 January 2022	114,717
NET BOOK VALUE	
At 31 January 2022	649
At 31 January 2021	27,117

11. TANGIBLE FIXED ASSETS

	Freehold property £	Long leasehold £	Assets Under Construction £
COST			
At 1 February 2021	386,622	5,832,966	780,792
Additions	-	78,907	606,547
Disposals	-	-	-
Transfer to ownership	-	36,403	-
Reclassification/transfer	-	-	(36,403)
At 31 January 2022	386,622	5,948,276	1,350,936
DEPRECIATION			
At 1 February 2021	-	1,833,080	-
Charge for year	-	118,965	-
Eliminated on disposal	-	-	-
At 31 January 2022	-	1,952,045	-
NET BOOK VALUE			
At 31 January 2022	386,622	3,996,231	1,350,936
At 31 January 2021	386,622	3,999,886	780,792

11. TANGIBLE FIXED ASSETS - continued

	Fixtures and fittings £	Motor vehicles £	Equip, IT & Biomass Boiler £	Totals £
COST				
At 1 February 2021	1,051,230	338,872	3,327,031	11,717,513
Additions	219,340	25,875	32,047	962,716
Disposals	(5,000)	(123,500)	-	(128,500)
Transfer to ownership	-	-	-	36,403
Reclassification/transfer	-	-	-	(36,403)
At 31 January 2022	1,265,570	241,247	3,359,078	12,551,729
DEPRECIATION				
At 1 February 2021	841,551	243,530	1,723,829	4,641,990
Charge for year	108,026	20,268	148,936	396,195
Eliminated on disposal	-	(110,704)	-	(110,704)
At 31 January 2022	949,577	153,094	1,872,765	4,927,481
NET BOOK VALUE				
At 31 January 2022	315,993	88,153	1,486,313	7,624,248
At 31 January 2021	209,679	95,342	1,603,202	7,075,523

12. FIXED ASSET INVESTMENTS

Portmeirion Limited owns 20,000 ordinary shares (2021: 20,000 ordinary shares) of FN6 Limited which represents a 5% shareholding in this entity. These shares have a nominal value of 0.001p but are deemed to be impaired to £nil (2021: £nil) at the year end.

13. STOCKS

	2022 £	2021 £
Raw materials	5,034	5,103
Finished goods	85,736	87,886
	90,770	92,989

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade debtors	8,844	6,820
Bad Debt Provision	(2,805)	(2,805)
Other debtors	-	340
Amounts due from related parties	6,688	44,234
Tax	2,413	4,148
VAT	219,340	205,198
Prepayments and accrued income	116,938	250,881
	351,418	508,816

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Bank loans and overdrafts (see note 17)	251,490	287,801
Hire purchase contracts (see note 18)	32,472	32,472
Trade creditors	894,764	505,696
Tax	272,411	-
Social security and other taxes	77,519	47,505
Other creditors	125,506	75,984
Accruals and deferred income	1,442,354	1,124,806
Deferred government grants	6,924	6,924
	3,103,440	2,081,188

16. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2022	2021
	£	£
Bank loans (see note 17)	1,050,548	2,293,628
Hire purchase contracts (see note 18)	143,420	175,893
Accruals and deferred income	27,600	52,518
Deferred government grants	177,189	181,013
	1,398,757	2,703,052

17. LOANS

An analysis of the maturity of loans is given below:

	2022	2021
	£	£
Amounts falling due within one year or on demand:		
Bank loans	251,490	287,801
Amounts falling due between one and two years:		
Bank loans - 1-2 years	251,490	408,635
Amounts falling due between two and five years:		
Bank loans - 2-5 years	661,667	1,225,907
Amounts falling due in more than five years:		
Repayable by instalments		
Bank loans more 5 years by instalments	137,391	659,086

The bank loans outstanding are repayable by equal monthly instalments and bear interest at a fixed rate of 3% and 3.99%.

18. HIRE PURCHASE AND LEASING AGREEMENTS

Minimum lease payments fall due as follows:

	Hire purchase contracts	
	2022	2021
	£	£
Net obligations repayable:		
Within one year	32,472	32,472
Between one and five years	143,420	175,893
	175,892	208,365

18. LEASING AGREEMENTS - continued

	Non-cancellable operating leases	
	2022	2021
	£	£
Within one year	198,200	188,200
Between one and five years	792,800	592,800
In more than five years	10,522,200	10,670,400
	11,513,200	11,451,400

At the reporting end date, the total future minimum sublease payments expected to be received under non- cancellable subleases was £85,500 (2021: £85,500) per annum on a 15 year lease which expires in 2028.

Operating leases taken out on land and buildings are as follows:
Portmeirion Village - lease ending 2098
Borthwen - lease ending 2098

19. PROVISIONS FOR LIABILITIES

	2022	2021
	£	£
Deferred tax		
Accelerated capital allowances	345,000	318,906

	Deferred tax
	£
Balance at 1 February 2021	318,906
Provided during year	26,094
Balance at 31 January 2022	345,000

20. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2022	2021
			£	£
6,000	Ordinary	1	6,000	6,000

21. RESERVES

	Retained earnings	Share premium	Capital redemption reserve	Totals
	£	£	£	£
At 1 February 2021	2,942,332	206,667	15,333	3,164,332
Profit for the year	1,245,130			1,245,130
Dividends	(50,000)			(50,000)
At 31 January 2022	4,137,462	206,667	15,333	4,359,462

22. PENSION COMMITMENTS

The company operates a defined contribution pension scheme on behalf of all qualifying employees. The assets of the pension fund are kept separate to the company's assets.

The annual commitment to this fund during the year was £85,054 (2021: £69,002).

At the year end, an amount of £5,293 (2021: £5,074) was owed to the pension scheme.

23. CAPITAL COMMITMENTS

	2022	2021
	£	£
Contracted but not provided for in the financial statements	54,736	-

24. RELATED PARTY DISCLOSURES

Entities with control, joint control or significant influence over the entity

	2022	2021
	£	£
Sales	108,016	14,927
Purchases	39,275	27,552
Amount due from related party	5,659	43,861

Entities that provide key management personnel services to the entity

	2022	2021
	£	£
Sales	864	349
Purchases	2,461	2,550
Amount due from related party	286	208
Amount due to related party	-	2,146

24. **RELATED PARTY DISCLOSURES - continued**

Other related parties

	2022	2021
	£	£
Purchases	199,917	50,017
Amount due from related party	743	373

DETAILED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JANUARY 2022

FOR

PORTMEIRION LIMITED

PORTMEIRION LIMITED

TRADING AND PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED 31 JANUARY 2022

	Notes	2022 £	2022 £	2021 £	2021 £
TURNOVER	1		9,901,474		4,075,381
Cost of sales	2		1,229,455		529,664
GROSS PROFIT			8,672,019		3,545,717
Administrative expenses					
Establishment costs	3	670,823		496,625	
Administrative expenses	4	6,707,785		4,806,078	
Directors Emoluments	5	157,369		119,459	
Depreciation	6	405,460		432,744	
Finance costs	7	145,554		126,108	
			8,086,991		5,981,014
			585,028		(2,435,297)
Other operating income	8		1,022,884		2,205,296
OPERATING PROFIT/(LOSS)			1,607,912		(230,001)
Finance income	9		616		-
			1,608,528		(230,001)
Finance costs	10		64,893		53,268
PROFIT/(LOSS) BEFORE TAXATION			1,543,635		(283,269)

This page does not form part of the statutory financial statements

NOTES TO THE TRADING AND PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31 JANUARY 2022

		2022	2021
		£	£
1.	**TURNOVER**		
	Serviced Accommodation	1,963,399	848,314
	Self-Catering Accommodation	789,808	384,586
	Telephone & Fax	51	31
	Newspapers	1,637	1,457
	Hotel Restaurant Sales	1,290,015	549,093
	Hotel Bar & Restaurant Drinks	382,096	155,493
	Town Hall Hercules Bar	618,791	320,346
	Day Visitors	2,984,937	1,162,386
	Workshop	3,292	9,278
	Sale of Plants, Shrubs etc	3,157	5,853
	Guide Books	16,030	3,699
	Concerts & Events	4,401	3,012
	Castell Accommodation	435,138	190,198
	Castell Restaurant	741,488	328,103
	Castell Bar Sales	234,818	97,258
	Room & Equipment Hire	41,250	5,983
	Caffi Glas	359,867	2,808
	Spa	31,299	7,483
		9,901,474	4,075,381
2.	**COST OF SALES**		
	Opening stock	92,989	116,720
	Finished Goods Purchases	1,227,236	505,933
		1,320,225	622,653
	Less:		
	Closing stock	90,770	92,989
		1,229,455	529,664
3.	**ESTABLISHMENT COSTS**		
	Rates and water	103,811	90,627
	Rent	217,725	84,381
	Power, Light & Heat	349,287	321,617
		670,823	496,625

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**NOTES TO THE TRADING AND PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED 31 JANUARY 2022**

		2022	2021
		£	£
4.	**ADMINISTRATIVE EXPENSES**		
	Wages & Salaries	3,894,189	3,303,803
	Social Security Costs	281,664	213,209
	Staff Pension Costs	79,632	65,108
	Staff Training	10,011	3,490
	Telephone	45,157	40,760
	Postage Courier and Delivery Charges	65,850	62,988
	Marketing	53,475	47,591
	Travelling	23,654	5,837
	Motor expenses	48,365	31,100
	Equipment repairs	246,093	132,490
	Property repairs	210,866	87,233
	Licences and insurance	132,878	93,938
	Subcontractors	906,899	373,266
	Maintenance & Service	69,977	80,110
	Garden Soils & Chemicals	32,861	27,616
	Cleaning	337,666	162,936
	Commission Payable	144,322	46,184
	Staff welfare	(12,508)	(17,846)
	Hire of equipment	130,144	45,778
	Sundry expenses	5,740	487
	Donations	850	-
		6,707,785	4,806,078

		2022	2021
5.	**DIRECTORS EMOLUMENTS**		
	Directors' salaries	134,955	103,609
	Directors' social security	16,992	11,956
	Directors' pension contributions	5,422	3,894
		157,369	119,459

This page does not form part of the statutory financial statements

NOTES TO THE TRADING AND PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED 31 JANUARY 2022

		2022	2021
		£	£
6.	**DEPRECIATION**		
	Amortisation of intangible fixed assets		
	Computer software	26,468	38,071
	Depreciation of tangible fixed assets		
	Long leasehold	118,966	116,974
	Fixtures and fittings	108,026	102,657
	Motor vehicles	20,268	24,243
	Depn of equipment & Biomass	148,936	148,594
	(Profit)/loss on sale of tangible fixed assets	(17,204)	2,205
		405,460	432,744
7.	**FINANCE COSTS**		
	Bank charges	36,337	26,678
	Legal & Professional	79,903	61,289
	Audit fees - Llyr James	15,000	-
	Audit Fees - RSM	13,196	33,107
	Bad & Doubtful Debt	-	1,873
	Rent re operating leases	85	-
	Leasing - P&M	1,033	3,161
		145,554	126,108
8.	**OTHER OPERATING INCOME**		
	Rents received	103,123	18,644
	Renewable Heat Incentive	55,076	82,202
	Sundry Income	18,023	18,486
	Insurance Claim Receivable	18,348	39,016
	Government grants	828,314	2,046,948
		1,022,884	2,205,296
9.	**FINANCE INCOME**		
	Deposit account interest	612	-
	Other interest received	4	-
		616	-

NOTES TO THE TRADING AND PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED 31 JANUARY 2022

	2022	2021
	£	£
10. FINANCE COSTS		
Bank loan interest	57,927	48,748
Hire purchase interest payable	6,966	3,366
Interest on overdue taxation	-	1,154
	64,893	53,268

PORTMEIRION LIMITED

CYNNWYS Y DATGANIADAU ARIANNOL
AM Y FLWYDDYN YN DIWEDDU 31 IONAWR 2022

PORTMEIRION LIMITED

MANYLION Y CWMNI
AM Y FLWYDDYN YN DIWEDDU 31 IONAWR 2022

CYFARWYDDWYR	Ms M Angharad Ms C A Cooper-Willis Ms R C Garden Bnr P W Garden Bnr D H Jones Bnr R Llywelyn Bnr I W Roberts Bnr J C Wallace
YSGRIFENNYDD	Bnr I W Roberts
SWYDDFA GOFRESTREDIG:	Swyddfa Cyfrifon Portmeirion Minffordd Penrhyndeudraeth Gwynedd LL48 6ER
RHIF Y CWMNI:	00217358 (Lloegr a Chymru)
ARCHWILWYR:	Llŷr James, Cyfrifwyr Ardystiedig Siartredig ac Archwilwyr Cofrestredig 25 Stryd y Bont Caerfyrddin SA31 3JS
CYFREITHWYR:	Gamlins 3 Chestnut Court Parc Menai Business Park Bangor Gwynedd LL57 4FH

PORTMEIRION LIMITED

ADRODDIAD STRATEGOL
AR GYFER Y FLWYDDYN YN DIWEDDU 31 IONAWR 2022

Mae'r Cyfarwyddwyr yn cyflwyno'u hadroddiad strategol am y flwyddyn yn diweddu 31 Ionawr 2022.

ADOLYGIAD O'R BUSNES

Ar 31 Ionawr 2020, cyhoeddodd Sefydliad Iechyd y Byd argyfwng iechyd drwy'r byd i gyd, a oedd i arwain at gategoreiddio COVID-19 fel pandemig byd-eang ar 11 Mawrth 2020. Mae'r cyhoeddiadau hyn wedi dylanwadu ar y rhan fwyaf o'r cyfnod ariannol (12 mis hyd at 31 Ionawr 2022). Arweiniodd y cyhoeddiadau at gyfnodau clo cenedlaethol llawn oedd yn golygu bod Portmeirion Limited ar gau am gyfnodau helaeth yn ystod y cyfnod 12 mis, a phan ganiatawyd ail-agor, gwelwyd cyfyngiadau sylweddol. O ystyried yr amgylchiadau, mae'r Cyfarwyddwyr yn hapus gyda pherfformiad y cwmni yn ystod y cyfnod anodd hwn. Gwelwyd trosiant yn cynyddu o 142.2% i £9,901,474, gyda chyflogau yn cynyddu £711,275, yn arwain at elw cyn treth o £1,543,635. Mae'r elw hyn yn adlewyrchu £828,314 o grantiau'r llywodraeth a chymorth ariannol ffyrlo.

Ar ddiwedd y flwyddyn, roedd y sefyllfa ariannol dal yn gryf, gydag asedion net o £4.4m (2021 - £3.17m). Gwariwyd £963k ar wella cyfleusterau yn ystod y flwyddyn a thalwyd benthyciadau banc o £1.27k o'r llif arian.

PRIF RISGIAU AC ANSICRWYDD

Rheoli Risg
Mae prif gyfryngau ariannol y Cwmni yn cynnwys gorddrafft banc, benthyciadau, arian ac arian cadw dros gyfnod byr. Prif bwrpas y cyfryngau ariannol hyn yw i reoli cyllid a gofynion llif arian. Mae gan y Cwmni asedion ariannol a dyledion eraill megis derbynebion masnach a thaliadau masnach sy'n codi'n uniongyrchol o'i weithredoedd. Y prif risgiau ariannol sy'n wynebu'r Cwmni yw graddfeydd llog, llif arian a chredyd. Rheolir rhain yn unol â pholisïau a gymeradwywyd gan y Bwrdd. Nodir y polisïau hyn isod.

RISG HYLIFEDD

Mae'r Cwmni yn rheoli risg llif arian trwy gynnal nifer o ffynonellau cyllid, sy'n ddigonol i gwrdd ag unrhyw ofynion cyllido disgwyliedig. Yn benodol, mae'r Cwmni yn defnyddio cyfleusterau banc ac adnoddau ariannol i reoli llif arian tymor byr ac yn rheoli llif arian hir dymor wrth godi arian trwy fenthyciadau banc tymor canolig. Mae'r Bwrdd yn adolygu risgiau llif arian cyfredol yn flynyddol fel rhan o'r broses cynllunio. Mae'r Bwrdd yn rhoi sylw i ofynion tymor byr trwy ystyried y ffynonellau sydd ar gael, tra'n cymryd llif arian i ystyriaeth.

RISG CYFRADDAU LLOG

Rheolir risg cyfraddau llog trwy ddefnyddio cyfuniad o gyfraddau sefydlog a chyfraddau newidiol. Mae'r benthyciadau tymor canolig yn parhau i fod ar gyfraddau newidiol. Cymeradwywyd y gyfran o'r ddyled gyfradd sefydlog gan y Bwrdd a bydd angen i unrhyw newidiadau gael sêl eu bendith.

PORTMEIRION LIMITED

ADRODDIAD STRATEGOL
AR GYFER Y FLWYDDYN YN DIWEDDU 31 IONAWR 2022

RISG CREDYD

Mae'r Cwmni yn agored i risg credyd ar fasnach ac unrhyw dderbyniadau eraill.

DYLEDION MASNACH AC UNRHYW DDYLEDION ERAILL

Rheolir amlygiadau masnach derbyniadwy yn yr unedau gweithredu wrth iddynt godi a gosodir cyfyngiadau credyd fel y bernir yn addas ar gyfer ein cwsmeriaid. Mae'r Cwmni yn ymwneud â chwsmeriaid sy'n amrywio o asiantaethau a gefnogir gan y llywodraeth a chwmnïau cyhoeddus i gwmnïau preifat ac unigolion. Lle'n briodol mae'r Cwmni yn ymdrechu i leihau risg trwy ddefnyddio gwiriadau statws credyd. Mae'r Cwmni yn pennu lwfans ar gyfer amcangyfrif o golled, mewn perthynas â masnach benodol ac unrhyw ddyledion eraill, lle y bernir nad oes modd eu hadennill. Os nad oes modd adennill dyled, byddwn yn dileu lwfans y cyfrif yn erbyn y ddyled flaenorol (y derbyniol gweledol).

DATBLYGIADAU'R DYFODOL

Y bwriad presennol yw i barhau i ddatblygu busnes y cwmni ac i ddatblygu atyniadau i ymwelwyr er mwyn ategu diddordeb ychwanegol ac i uwchraddio cyfleusterau gwerthiant ar-lein ar gyfer yr atyniad a'r llety.

AR RAN Y BWRDD:

Ian W. Roberts
....

Bnr I W Roberts
Ysgrifennydd

Dyddiad: 26/4/22

PORTMEIRION LIMITED

ADRODDIAD Y CYFARWYDDWYR
AR GYFER Y FLWYDDYN YN DIWEDDU 31 IONAWR 2022

Mae'r cyfarwyddwyr yn cyflwyno'u hadroddiad ynghyd â datganiadau ariannol y cwmni ar gyfer y flwyddyn yn diweddu 31 Ionawr 2022

DIFIDENDAU

Ni ddosberthir difidendau interim yn ystod y flwyddyn. Mae'r cyfarwyddwyr yn cymeradwyo difidendau terfynol o £8.33 am bob cyfranddaliad.

£50,000 bydd cyfanswm y difidendau am y flwyddyn yn diweddu 31 Ionawr 2022.

CYFARWYDDWYR

Mae'r cyfarwyddwyr sydd wedi gwasanaethu yn ystod y cyfnod 1 Chwefror 2021 hyd at ddyddiad yr adroddiad hwn fel a ganlyn:

Ms M A Cooper
Ms C A Cooper-Willis
Ms R C Garden
Bnr P W Garden
Bnr D H Jones
Bnr R Llywelyn
Bnr I W Roberts
Bnr J C Wallace

DATGANIAD O GYFRIFOLDEBAU'R CYFARWYDDWYR

Mae'r cyfarwyddwyr yn gyfrifol am baratoi'r Adroddiad Strategol, Adroddiad y Cyfarwyddwyr a'r datganiadau ariannol yn unol â'r gyfraith a'r rheoleiddiadau priodol.

Yn ôl cyfraith cwmnïau, mae'n ofynnol i'r cyfarwyddwyr baratoi datganiadau ariannol am bob blwyddyn ariannol. Dan y ddeddf honno, mae'r cyfarwyddwyr wedi dewis paratoi'r datganiadau ariannol yn unol â'r gyfraith briodol a Safonau Cyfrifo'r Deyrnas Unedig (Yr Arferion Cyfrifo Cydnabyddedig yn Gyffredinol yn y Deyrnas Unedig). Yn ôl cyfraith cwmnïau, mae'n ofynnol i'r cyfarwyddwyr beidio cymeradwyo'r datganiadau ariannol oni bai eu bod yn fodlon eu bod wedi rhoi darlun gwir a theg o gyflwr y cwmni ac o warged neu ddiffyg y cwmni yn ystod y cyfnod hwnnw. Wrth baratoi'r datganiadau ariannol hynny, mae'n ofynnol i'r cyfarwyddwyr:

- Ddewis polisïau cyfrif addas a'u gweithredu'n gyson;
- Gwneud penderfyniadau ac amcangyfrifon cyfrifol a darbodus;
- Paratoi datganiadau ariannol ar sail y dybiaeth bod y cwmni'n fusnes hyfyw oni fernir mai priodol fyddai credu bod y cwmni ar fin dod i ben.

Mae'r cyfarwyddwyr yn gyfrifol am gadw cofnodion priodol o'r cyfrifon sy'n datgelu'n rhesymol o gywir ac ar unrhyw adeg sefyllfa ariannol y cwmni ac am sicrhau bod y datganiadau ariannol yn cydymffurfio a Deddf Cwmnïau 2006. Maent hefyd yn gyfrifol am ddiogelu asedion y cwmni ac am gymryd camau rhesymol i atal a darganfod twyll ac unrhyw afreoleidd-dra arall.

PORTMEIRION LIMITED

ADRODDIAD Y CYFARWYDDWYR
AR GYFER Y FLWYDDYN YN DIWEDDU IONAWR 2022

DATGANIAD O DDATGELU GWYBODAETH I'R ARCHWILWYR

Mae'r rhai hynny oedd yn gyfarwyddwyr y cwmni ar ddyddiad arwyddo'r adroddiad hwn yn cadarnhau (yn unol ag Adran 418 o'r Ddeddf Cwmnïau 2006) nad oes unrhyw wybodaeth sy'n berthnasol i'r archwiliad nad yw'r archwilwyr yn ymwybodol ohono a bod pob cyfarwyddwr wedi cymryd y camau priodol er mwyn gwneud eu hunain yn ymwybodol o unrhyw wybodaeth sy'n berthnasol i'r archwiliad ac wedi sicrhau fod y wybodaeth honno ym meddiant yr archwilwyr.

ARCHWILWYR Y CYFRIFON

Bydd cynnig yn argymell ailbenodi Llŷr James Cyf, Cyfrifwyr Ardystiedig Siartredig yn archwilwyr y cwmni yn cael ei roi gerbron Cyfarfod Bwrdd y Cyfarwyddwyr.

TRWY ORCHYMYN Y BWRDD

Ian W Roberts ....

Bnr I W Roberts
Ysgrifennydd

Dyddiad: 26/4/22 ....

LLŶR JAMES

Cyfrifwyr Ardystiedig Siartredig *Chartered Certified Accountants*
Archwilwyr Cofrestredig *Registered Auditors*

25 Stryd Y Bont
Caerfyrddin
Sir Gaerfyrddin
SA31 3JS

25 Bridge Street
Carmarthen
Carmarthenshire
SA31 3JS

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trydar/twitter @LlyrJamesCyf

ADRODDIAD YR ARCHWILWYR ANNIBYNNOL I AELODAU PORTMEIRION LIMITED

Barn

Rydym wedi archwilio datganiadau ariannol Portmeirion Limited (y 'cwmni') am y flwyddyn yn diweddu 31 Ionawr 2022 sef y Cyfrif Incwm a Gwariant, Incwm Cynhwysfawr arall, y Fantolen, Datganiadau o Newidiadau mewn Ecwiti, Datganiadau Llif Arian â'r nodiadau perthnasol, Nodiadau i'r Datganiadau Ariannol, yn cynnwys crynodeb o bolisïau cyfrifo arwyddocaol. Mae'r datganiadau ariannol hyn wedi eu paratoi yn unol â'r polisïau cyfrifo sydd yn y nodiadau a gofynion Safonau Cyfrifo'r Deyrnas Unedig (Yr Arferion Cyfrifo Cydnabyddedig yn Gyffredinol yn y Deyrnas Unedig), yn cynnwys Safon ar Adroddiadau Ariannol 102, "Y Safon ar Adroddiadau Ariannol sy'n berthnasol yn y Deyrnas Unedig a Gweriniaeth Iwerddon".

Yn ein barn ni, mae'r datganiadau ariannol:-

- Yn rhoi darlun gwir a theg o sefyllfa ariannol y cwmni ar 31 Ionawr 2022 ac o'i elw am y flwyddyn yn diweddu ar y dyddiad hwnnw.
- Wedi eu paratoi yn unol ag Arferion Cyfrifo Cydnabyddedig yn Gyffredinol yn y Deyrnas Unedig, a
- Wedi eu paratoi yn unol â gofynion Deddf Cwmnïau 2006.

Sail ein barn

Cynhaliwyd yr archwiliad yn unol â Safonau Rhyngwladol ar Archwilio (y Deyrnas Unedig) (SrhA-DU) a'r ddeddfwriaeth berthnasol. Mae'n cyfrifoldebau dan y safonau hynny wedi eu disgrifio dan "Cyfrifoldebau'r Archwiliwr" sy'n rhan o'r adroddiad hwn. Rydym yn annibynnol o'r cwmni yn unol â'r gofynion moesegol sy'n berthnasol i'n harchwiliad o'r datganiadau ariannol yn y DU yn cynnwys Safon Moesegol y Cyngor ar Adroddiadau Ariannol ("FRC") ac rydym wedi cyflawni ein cyfrifoldebau moesegol eraill yn unol â'r gofynion hynny. Credwn fod y dystiolaeth a gawsom yn ddigonol ac yn briodol fel sail i'n barn.

Casgliadau yn ymwneud a hyfywdra

Wrth archwilio'r datganiadau ariannol, rydym wedi dod i'r casgliad bod defnydd y cyfarwyddwyr o baratoi datganiadau ariannol ar sail hyfywdra yn briodol.

Yn seiliedig ar y gwaith a gyflawnwyd, nid ydym wedi canfod yn y datganiadau ariannol unrhyw ansicrwydd sy'n ymwneud â gweithgareddau neu amgylchiadau boed yn unigol neu'n dorfol, sy'n taflu amheuon sylweddol ar allu'r cwmni i barhau i baratoi cyfrifon ar sail hyfywdra am gyfnod o nid llai na deuddeng mis o'r dyddiad y mae'r datganiadau ariannol wedi eu cymeradwyo.

ADRODDIAD YR ARCHWILWYR ANNIBYNNOL I AELODAU PORTMEIRION LIMITED

Mae ein cyfrifoldebau a chyfrifoldebau'r cyfarwyddwyr ynglŷn â hyfywdra wedi eu disgrifio yn adrannau perthnasol yr adroddiad hwn.

Gwybodaeth Arall

Y cyfarwyddwyr sy'n gyfrifol am y wybodaeth arall. Mae'r wybodaeth arall yn cynnwys gwybodaeth a geir yn yr Adroddiad Strategol ac Adroddiad Y Cyfarwyddwyr, ond nid yw'n cynnwys y datganiadau ariannol ac Adroddiad yr Archwilwyr.

Nid yw ein barn ar y datganiadau ariannol yn ymwneud â'r wybodaeth arall a heblaw ein bod yn datgan fel arall, nid ydym yn datgan unrhyw farn arno.

Fel rhan o'r archwiliad o'r datganiadau ariannol, ein cyfrifoldeb ni yw darllen y wybodaeth arall ac, wrth wneud hynny, ystyried os ydy'r wybodaeth yn anghyson gyda'r datganiadau ariannol neu gydag unrhyw fanylion sy'n deillio o'r gwaith archwilio. Os ydym yn dod ar draws unrhyw anghysonderau sylweddol, mae angen i ni benderfynu a oes unrhyw beth naill ai yn y datganiadau ariannol neu'r wybodaeth arall yn gamarweiniol.

Os, ar sail ein gwaith, rydym o'r farn bod unrhyw ddatganiad yn gamarweiniol, mae'n ofynnol i ni ddatgan hynny.

Nid oes gennym unrhyw beth i'w adrodd yn y cyswllt hwn.

Ein barn ni ar fater arall yn unol â Deddf Cwmnïau 2006
Yn ein barn ni yn seiliedig ar y gwaith a wnaed yn ystod yr archwiliad:

- Mae'r wybodaeth sydd wedi ei gynnwys yn yr Adroddiad Strategol ac Adroddiad y Cyfarwyddwyr am y flwyddyn yn diweddu 31 Ionawr 2022 yn gyson â'r hyn sydd yn y datganiadau ariannol
- Mae'r wybodaeth yn yr Adroddiad Strategol ac Adroddiad y Cyfarwyddwyr wedi ei baratoi yn unol â'r gofynion cyfreithiol perthnasol.

Materion sydd angen adroddiad drwy eithriad

Yn sgil ein gwybodaeth a'n dealltwriaeth o'r cwmni a hinsawdd ei weithgareddau yn deillio o'n harchwiliad, nid ydym yn ymwybodol o unrhyw gamddatganiadau yn yr Adroddiad Strategol nac yn Adroddiad y Cyfarwyddwyr.

Nid oes gennym unrhyw sylw ar y materion canlynol ble mae Deddf Cwmnïau 2006 yn gofyn am sylwadau os, yn ein barn ni:

- Nid oedd cofnodion cyfrifo digonol wedi eu cadw, neu, nid oedd adroddiadau sy'n diwallu anghenion ein harchwiliad wedi eu derbyn oddi wrth ganghennau lle nad oeddem wedi ymweld â nhw: neu
- Nid yw'r datganiadau ariannol yn cytuno gyda'r cofnodion cyfrifo: neu
- Ni wneir datganiadau o gyflogau'r cyfarwyddwyr yn unol â'r gyfraith: neu
- Nid ydym wedi derbyn yr holl wybodaeth a'r esboniadau sy'n angenrheidiol i'r archwiliad:

ADRODDIAD YR ARCHWILWYR ANNIBYNNOL I AELODAU PORTMEIRION LIMITED

Cyfrifoldebau'r cyfarwyddwyr

Fel y disgrifir yn llawn yn y Datganiad o Gyfrifoldebau'r Cyfarwyddwyr ar dudalen 4, nhw sy'n gyfrifol am baratoi'r datganiadau ariannol sy'n rhoi darlun gwir a theg a dros y rheolaeth fewnol y mae'r cyfarwyddwyr yn ystyried yn ddigonol i baratoi datganiadau ariannol sy'n rhydd o anghysonderau yn deillio naill ai o dwyll neu o gamgymeriad. Wrth baratoi'r datganiadau ariannol, mae'r Cyfarwyddwyr yn gyfrifol am asesu gallu'r cwmni i barhau i weithredu gan ddatgelu, os yn berthnasol, unrhyw faterion sy'n ymwneud a hyfywdra'r cwmni heblaw bod y cyfarwyddwyr yn bwriadu dod â'r gweithgareddau i ben neu nad oes dewis ganddynt ond i wneud hynny.

Cyfrifoldebau'r archwiliwr am archwiliad o'r datganiadau ariannol

Ein nod yw cael sicrwydd rhesymol nad yw'r datganiadau ariannol yn cynnwys unrhyw ddatganiadau sy'n gamarweiniol yn deillio naill ai o dwyll neu gamgymeriad ac i baratoi Adroddiad yr Archwilwyr sy'n cynnwys ein barn. Mae sicrwydd rhesymol yn lefel uchel o sicrwydd ond nid yw yn gwarantu fod archwiliad sydd wedi ei gynnal yn unol â SRhA (DU) bob amser yn canfod camgymeriadau sylweddol. Gall camgymeriadau ddeillio naill ai o dwyll neu gamgymeriad ac ystyrir camgymeriadau felly yn sylweddol os, yn unigol neu fel cyfanswm, y byddai modd iddynt ddylanwadu ar benderfyniadau a wneir ar sail y datganiadau ariannol.

Nodir hyd a lled ein dulliau o ganfod afreoleidd-dra, yn cynnwys twyll isod:
Mae afreoleidd-dra, gan gynnwys twyll, yn achosion o ddiffyg cydymffurfio â chyfreithiau a rheoliadau. Rydym yn sefydlu gweithdrefnau yn unol â'n cyfrifoldebau, a amlinellwyd uchod, i ganfod camddatganiadau perthnasol mewn perthynas ag afreoleidd-dra, gan gynnwys twyll. Manylir isod i ba raddau y mae ein gweithdrefnau'n gallu canfod afreoleidd-dra, gan gynnwys twyll.

Beth bynnag, cyfrifoldeb pennaf y rheolwyr sy'n goruchwylio'r rhai sy'n gyfrifol am lywodraethu yw sicrhau bod gweithrediadau endidau'n cael eu cynnal yn unol â darpariaethau deddfau a rheoliadau, ar gyfer atal a chanfod twyll.

Yn seiliedig ar ein dealltwriaeth o'r cwmni a'r diwydiant, fe wnaethom nodi bod y prif risgiau o beidio â chydymffurfio a chyfreithiau a rheoliadau, yn ymwneud a thorri egwyddorion rheoleiddio'r DU fel y rhai a lywodraethir gan hylendid bwyd a chyfraith cyflogaeth fe wnaethom ystyried i ba raddau gall diffyg cydymffurfio gael effaith sylweddol ar y datganiadau ariannol. Gwnaethom hefyd ystyried y cyfreithiau a'r rheoliadau hynny sy'n cael effaith uniongyrchol ar y datganiadau ariannol, megis FRS 102 a Deddf Y Cwmni, cydymffurfiaeth â threth a chyfleodd i drin y datganiadau ariannol yn dwyllodrus, (gan gynnwys y risg o ddinistri rheolaethau) a phenderfynu bod y prif risgiau yn ymwneud â thanddatgan incwm a diystyru rheolaethau. Roedd y gweithdrefnau archwilio a gyflawnwyd yn cynnwys:-

- Trafodaethau gyda rheolwyr, gan gynnwys eu dull eu hunain o nodi ac asesu'r risg o afreoleidd-dra gan gynnwys unrhyw achosion hysbys neu a amheuir o ddiffyg cydymffurfio a chyfreithiau a rheoliadau a thwyll;
- Adolygu gohebiaeth mewn perthynas â chydymffurfio a chyfreithiau a rheoliadau
- Adolygu cofnodion cyfarfodydd Bwrdd y Cyfarwyddwyr.
- Nodi cyfnodolion y dyddlyfr, i wneud yn siŵr ein bod yn deal y rhesymeg y tu ôl iddynt ac yn cytuno eu bod yn briodol;

- Nodi trafodion mawr neu anarferol i sicrhau ein bod yn deall y rhesymeg y tu ôl iddynt ac yn cytuno eu bod yn briodol
- Dewis sampl o drafodion ac olrhain y broses o gofnodi incwm i sicrhau bod y systemau sydd ar waith yn sicrhau nad oes unrhyw danddatganiad o incwm.
- Cynllunio gweithdrefnau archwilio i ymgorffori natur anrhagweladwy o amgylch a graddau ein profion.

Mae cyfyngiadau cynhenid yn weithdrefn archwilio fel y disgrifir uchod. Rydym yn llai tebygol o ddod yn ymwybodol o achosion o ddiffyg cydymffurfio a chyfreithiau a rheoliadau, nad ydynt yn perthyn yn agos i ddigwyddiadau a thrafodion a adlewyrchir yn y datganiadau ariannol.

Mae disgrifiad manylach o'n cyfrifoldebau fel archwilwyr ar wefan y Cyngor ar Adroddiadau Ariannol sef www.frc.org.uk/auditorsresponsibilities. Mae'r disgrifiad hwnnw yn rhan o'n hadroddiad fel archwiliwr.

Defnydd o adroddiad yr archwilwyr

Mae'r adroddiad hwn wedi ei baratoi ar gyfer aelodau'r cwmni yn unig, fel corff, yn unol â Phennod 3 Adran 16 o Ddeddf Cwmnïau 2006. Mae'r gwaith archwilio wedi ei wneud fel ein bod yn medru adrodd i aelodau'r cwmni'r hyn sydd yn ofynnol inni adrodd iddynt mewn adroddiad archwilwyr ac nid am unrhyw bwrpas arall. O fewn terfynau deddf gwlad, nid ydym yn atebol i unrhyw un heblaw'r cwmni ac aelodau'r cwmni, fel corff, am ein gwaith archwilio, yr adroddiad hwn a'n barn fel archwilwyr.

Bethan Wyn Vaughan
Bethan Wyn Vaughan (Prif Archwiliwr Statudol)
Ar gyfer ac ar ran Llŷr James Cyfrifwyr Ardystiedig Siartredig
ac Archwilwyr Statudol
25 Stryd y Bont
Caerfyrddin
SA31 3JS

Dyddiad: 26 - 4 - 22

DATGANIAD O INCWM
AR GYFER Y FLWYDDYN YN DIWEDDU 31 IONAWR 2022

	Nodyn	2022 £	2021 £
TROSIANT	3	9,901,474	4,075,381
Cost gwerthiant		1,229,455	529,664
ELW CRYNSWTH		8,672,019	3,545,717
Costau gweinyddol		8,086,991	5,981,014
		585,028	(2,435,297)
Incwm gweithredol arall		1,022,884	2,205,296
ELW/(COLLED) GWEITHREDOL	5	1,607,912	(230,001)
Incwm arall	6	616	-
		1,608,528	(230,001)
Llog taladwy a threuliau tebyg	7	64,893	53,268
ELW/(COLLED) CYN TRETH		1,543,635	(283,269)
Trethiant ar elw/(colled)	8	298,505	29,198
ELW/(COLLED) AR GYFER Y FLWYDDYN ARIANNOL		1,245,130	(312,467)

DATGANIAD O INCWM
AR GYFER Y FLWYDDYN YN DIWEDDU 31 IONAWR 2022

INCWM CYNHWYSFAWR ARALL
AM Y FLWYDDYN YN DIWEDDU 31 IONAWR 2022

	2022 £	2021 £
ELW/(COLLED) AR GYFER Y FLWYDDYN	1,245,130	(312,467)
INCWM CYNHWYSFAWR ARALL	-	-
CYFANSWM INCWM CYNHWYSFAWR AR GYFER Y FLWYDDYN	1,245,130	(312,467)

PORTMEIRION LIMITED
(REGISTERED NUMBER: 00217358)

MANTOLEN AR 31 IONAWR 2022

	Nodyn	2022 £	2022 £	2021 £	2021 £
ASEDION SYLWEDDOL					
Asedion Ansylweddol	10		649		27,117
Asedion Sylweddol	11		7,624,248		7,075,523
Buddsoddiadau	12		-		-
			7,624,897		7,102,640
ASEDION CYFREDOL					
Stoc	13	90,770		92,989	
Dyledwyr	14	351,418		508,816	
Arian yn y banc ac mewn llaw		1,145,574		569,033	
		1,587,762		1,170,838	
CREDYDWYR					
Symiau'n ddyledus o fewn blwyddyn	15	3,103,440		2,081,188	
RHWYMEDIGAETHAU CYFREDOL NET			(1,515,678)		(910,350)
CYFANSWM ASEDION LLAI RHWYMEDIGAETHAU CYFREDOL			6,109,219		6,192,290
CREDYDWYR					
Symiau'n ddyledus o fewn blwyddyn	16		(1,398,757)		(2,703,052)
DARPARIAETH AR GYFER RHWYMEDIGAETHAU	19		(345,000)		(318,906)
ASEDION NET			4,365,462		3,170,332
CYFALAF A CHRONFEYDD					
Cyfranddaliadau a ddosbarthwyd	20		6,000		6,000
Cronfeydd Premiwm	21		206,667		206,667
Cronfa Cyfalaf wrth gefn	21		15,333		15,333
Enillion argadwedig	21		4,137,462		2,942,332
CRONFEYDD Y CYFRANDDALWYR			4,365,462		3,170,332

PORTMEIRION LIMITED (REGISTERED NUMBER: 00217358)

MANTOLEN - parhad
AR 31 IONAWR 2022

Cafodd y datganiadau ariannol eu cymeradwyo a'u hawdurdodi gan Fwrdd y Cyfarwyddwyr ar 26/4/22
a'u harwyddo ar ei ran gan :

Robin Llywelyn
....
Bnr R Llywelyn
Cyfarwyddwr

Ian W. Roberts
....
Bnr I W Roberts
Cyfarwyddwr

PORTMEIRION LIMITED

DATGANIAD O NEWIDIADAU I'R CRONFEYDD
AR GYFER Y FLWYDDYN YN DIWEDDU 31 IONAWR 2022

	Cyfranddaliadau a Ddosbarthwyd	Enillion Argadwedig	Cyfrif Premiwm	Cronfa Cyfalaf wrth gefn	Cyfanswm y Cronfeydd
	£	£	£	£	£
Balans ar 1 Chwefror 2020	6,000	3,254,799	206,667	15,333	3,482,799
Newidiadau mewn cronfeydd					
Cyfanswm incwm cynhwysfawr	-	(312,467)	-	-	(312,467)
Balans ar 31 Ionawr 2021	6,000	2,942,332	206,667	15,333	3,170,332
Newidiadau mewn cronfeydd					
Difidendau	-	(50,000)	-	-	(50,000)
Cyfanswm incwm cynhwysfawr	-	1,245,130	-	-	1,245,130
Balans at 31 Ionawr 2022	6,000	4,137,462	206,667	15,333	4,365,462

PORTMEIRION LIMITED

DATGANIAD LLIF ARIAN
AR GYFER Y FLWYDDYN YN DIWEDDU 31 IONAWR 2022

	Nodyn	2022 £	2021 £
Mewnlif arian o weithgareddau gweithredol			
Arian a gynhyrchwyd drwy weithgareddau1		2,928,664	386,962
Llog a dalwyd		(57,927)	(48,748)
Elfen llog ar daliadau hur bwrcas a dalwyd		(6,966)	(3,366)
Costau ariannol a dalwyd		-	(1,154)
Treth a dalwyd		1,735	(47,619)
Arian net o weithgareddau gweithredol		2,865,506	286,075
Mewnlif arian o weithgareddau buddsoddi			
Prynu asedion ansylweddol		-	(440)
Prynu asedion sylweddol		(962,716)	(487,554)
Gwerthiant asedion sylweddol		35,000	833
Llog a dderbyniwyd		616	-
Arian net o weithgareddau buddsoddi		(927,100)	(487,161)
Mewnlif o weithgareddau ariannu			
Benthyciadau newydd yn ystod y flwyddyn		-	1,889,643
Ad-daliadau o fenthyciadau yn ystod y flwyddyn		(1,279,392)	(84,391)
Ad-daliadau hurbwrcas yn ystod y flwyddyn		(32,473)	(16,236)
Difidendau a dalwyd		(50,000)	-
Arian net o weithgareddau ariannu		(1,361,865)	1,789,016
Cynnydd mewn arian a'r hyn sy'n cyfateb i arian		576,541	1,587,930
Arian a'r hyn sy'n cyfateb i arian ar ddechrau'r flwyddyn	2	569,033	(1,018,897)
Arian a'r hyn sy'n cyfateb i arian ar ddiwedd y flwyddyn	2	1,145,574	569,033

NODIADAU I'R LLIF ARIAN
AM Y FLWYDDYN YN DIWEDDU 31 IONAWR 2022

1. CYSONIAD O ELW/(COLLED) CYN TRETHIANT AG ARIAN A GYNHYRCHWYD O WEITHGAREDDAU

	2022	2021
	£	£
Elw/(Colled) cyn treth	1,543,635	(283,269)
Costau Dibrisiant	422,664	430,539
(Elw)/Colled ar waredu asedion sylweddol	(17,204)	2,205
Costau Ariannol	64,893	53,268
Incwm Ariannol	(616)	-
	2,013,372	202,743
Gostyngiad mewn stoc	2,219	23,731
Gostyngiad/(cynnydd) mewn dyledwyr masnachu a dyledwyr eraill	155,663	(95,709)
Cynnydd mewn credydwyr masnachu a chredydwyr eraill	757,410	256,197
Arian yn deillio o weithrediadau	2,928,664	386,962

2. ARIAN A'R HYN SY'N CYFATEB I ARIAN

Mae'r cyfanswm a ddatgelir ar y Datganiad Llif Arian yn ymwneud ag arian a'r hyn sy'n cyfateb i arian yn deillio o'r symiau canlynol sy'n ymddangos ar y Fantolen:

Blwyddyn yn diweddu 31 Ionawr 2022

	31.1.22	1.2.21
	£	£
Arian a'r hyn sy'n cyfateb i arian	1,145,574	569,033

Blwyddyn yn diweddu 31 Ionawr 2021

	31.1.21	1.2.20
	£	£
Arian a'r hyn sy'n cyfateb i arian	569,033	7,657
Gorddrafft Banc	-	(1,026,554)
	569,033	(1,018,897)

NODIADAU I'R LLIF ARIAN
AM Y FLWYDDYN YN DIWEDDU 31 IONAWR 2022

3. DADANSODDIAD O NEWIDIADAU MEWN BENTHYCIADAU NET

	Ar 1.2.21	Llif Arian	Ar 31.1.22
	£	£	£
Arian Net			
Arian yn y banc	569,033	576,541	1,145,574
	569,033	576,541	1,145,574
Dyledion			
Prydlesi Cyllid	(208,365)	32,473	(175,892)
Dyled sy'n ddyledus o fewn 1 flwyddyn	(287,801)	36,311	(251,490)
Dyled sy'n ddyledus ar ôl 1 flwyddyn	(2,293,628)	1,243,080	(1,050,548)
	(2,789,794)	1,311,864	(1,477,930)
Cyfanswm	(2,220,761)	1,888,405	(332,356)

PORTMEIRION LIMITED

NODIADAU AR Y DATGANIADAU ARIANNOL
AM Y FLWYDDYN YN DIWEDDU 31 IONAWR 2022

1. GWYBODAETH STATUDOL

Mae Portmeirion Limited yn gwmni preifat, cyfyngedig trwy gyfrannau, wedi'i gofrestru yng Nghymru a Lloegr. Mae rhif cofrestredig y cwmni a chyfeiriad y swyddfa gofrestredig i'w gweld ar dudalen wybodaeth am y Cwmni.

2. POLISÏAU CYFRIFO

Sail paratoi'r datganiadau ariannol
Paratowyd y datganiadau ariannol hyn yn unol â Safon Adroddiadau Ariannol 102 "Y safon Adrodd Ariannol sy'n gymwys yn y DU a Gweriniaeth Iwerddon" a Deddf Gwmnïau 2006. Mae'r datganiadau ariannol wedi'u paratoi o dan y confensiwn cost hanesyddol.

Trosiant
Mae trosiant yn cael ei fesur ar werth teg y gydnabyddiaeth a dderbyniwyd neu sy'n dderbyniadwy, heb gynnwys gostyngiadau, ad-daliadau, treth ar werth a threthi gwerthu eraill.

Asedau Ansylweddol
Mae asedau ansylweddol yn cael eu mesur i ddechrau ar gost. Ar ôl cydnabyddiaeth gychwynnol, caiff asedau ansylweddol eu mesur ar gost lai unrhyw amorteiddiad cronedig ac unrhyw golledion amhariad cronedig.

Mae meddalwedd cyfrifiadurol, sef yr unig ased anniriaethol, yn cael ei amorteiddio'n gyfartal dros ei oes ddefnyddiol amcangyfrifed o dair blynedd.

Asedion Sefydlog Sylweddol
Darparir dibrisiad ar y cyfraddau blynyddol canlynol er mwyn dileu pob ased dros ei oes ddefnyddiol amcangyfrifedig.

Eiddo Rhyddfraint	- Nad oes dibrisiad ar y tir
Prydles Hir	- 2% ar gost
Gosodiadau a Ffitiadau	- 15% ar gost
Cerbydau modur	- 20% ar y balans gostyngol
Offer, TG a Boeler Biomas	- 20% ar y balans gostyngol, 33% ar gost a 5% ar gost

Grantiau'r Llywodraeth

Mae'r grantiau'r Llywodraeth yn cael eu cydnabod ar werth teg yr ased a dderbyniwyd neu sy'n dderbyniadwy, pan fo sicrwydd rhesymol y bydd amodau'r grant yn cael eu bodloni ac y bydd y grantiau'n cael eu derbyn.

Mae'r Cwmni wedi derbyn cyllid gan amrywiol ffynonellau'r Llywodraeth mewn perthynas â COVID-19. Cydnabyddir incwm y Llywodraeth yn yr elw neu'r golled (o fewn incwm arall) ar sail systematig dros y cyfnodau y mae'r Cwmni'n cydnabod costau y bwriedir i'r grantiau eu digolledu.

Mae'r grantiau'r Llywodraeth sy'n ymwneud a throsiant yn cael eu cydnabod fel incwm yn yr un cyfnodau a'r costau cysylltiedig. Mae grantiau sy'n ymwneud ag ased yn cael eu cydnabod mewn incwm yn systematig dros oes ddefnyddiol ddisgwyliedig yr ased. Os caiff rhan o grant o'r fath ei gohirio fe'i cydnabyddir fel incwm gohiriedig yn hytrach na chael ei dynnu o swm cario'r ased.

POLISÏAU CYFRIFO - Parhad

Stoc
Caiff stoc ei brisio ar yr isaf o'r gost a'r gwerth gwireddadwy net, ar ôl gwneud lwfans dyledus ar gyfer eitemau darfodedig ac eitemau darfodedig ac eitemau sy'n symud yn araf.

Cyfryngau Ariannol
Cyfryngau Ariannol syml

Mae cyfryngau ariannol syml yn cynnwys dyledwyr masnach a dyledwyr eraill, arian parod a chyfwerth ag arian parod, credydwyr masnach a chredydwyr eraill.

Oni nodir yn wahanol, mae gwerth cario asedau a rhwymedigaethau ariannol y cwmni yn frasamcan rhesymol o'u gwerthoedd teg.

- Dyledwyr a chredydwyr sy'n dderbyniadwy / taladwy o fewn blwyddyn.

  Mae dyledwyr a chredydwyr heb unrhyw gyfradd llog datganedig ac sy'n dderbyniadwy neu'n daladwy o fewn blwyddyn yn cael eu cofnodi ar bris y trafodid. Mae unrhyw golledion sy'n deillio o amhariad yn cael eu cydnabod yn y datganiad incwm.

- Arian parod a chyfwerth ag arian parod

Mae arian parod a chyfwerth ag arian parod yn y fantolen yn cynnwys arian parod yn y banc ac mewn llaw.

Trethiant
Mae trethiant am y flwyddyn yn cynnwys treth gyfredol a threth ohiriedig.

Cydnabyddir treth yn y Datganiadau Incwm, ac eithrio i'r graddau y mae'n ymwneud ag eitemau a gydnabyddir mewn incwm cynhwysfawr arall neu'n uniongyrchol mewn ecwiti.

Nid yw asedau a rhwymedigaethau trethiant cyfredol neu ohiriedig yn cael ei disgowntio.

Mae treth gyfredol yn cael ei chydnabod ar swm y dreth sy'n daladwy gan ddefnyddio'r cyfraddau treth a'r cyfreithiau sydd wedi'u deddfu neu eu deddfu'n sylweddol erbyn dyddiad y fantolen.

Trethiant Gohiriedig

Cydnabyddir trethiant gohiriedig ar wahaniaethau amseru sy'n bodoli ar ddyddiad y fantolen.

Mae gwahaniaethau amseru yn deillio o gynnwys incwm a gwariant mewn asesiadau treth am gyfnodau sy'n wahanol i gyfnodau'r datganiadau ariannol. Cyfrifir trethiant gohiriedig yn ôl y cyfraddau treth sy'n bodoli ar ddiwedd y flwyddyn a lle mae disgwyl iddynt fodoli pan fydd y gwahaniaethau amseru yn cael eu gwrthdroi.

Cydnabyddir unrhyw golledion treth sydd heb eu defnyddio ac asedion ar ffurf trethiad gohiriedig dim ond lle mae'n debygol y gellir eu hadfer trwy wrthdroi ymrwymiadau trethiant gohiriedig neu elw trethadwy y dyfodol.

POLISÏAU CYFRIFO - Parhad

Costau Pensiwn a Buddion Eraill ar ôl Ymddeol
Mae'r cwmni'n gweithredu cynllun pensiwn cyfraniadau diffiniedig. Caiff cyfraniadau sy'n daladwy i gynllun pensiwn y cwmni eu codi ar elw neu golled yn y cyfnod y maent yn berthnasol iddo.

Busnes Hyfyw
Mae'r cyfrifon wedi'u paratoi ar y dybiaeth y gall y cwmni gynnal busnes fel busnes gweithredol, sy'n briodol ym marn y Cyfarwyddwyr

Gwnaeth y cwmni elw cyn treth am y flwyddyn o £1,543,635 (2021: cholled o £283,269). Mae'r fantolen yn dangos rhwymedigaethau cyfredol net o £1,515,678, (2021: £910,350), ac asedion net o £4,365,462 (2021: £3,170,332). Mae'r cwmni'n bodloni ei ofynion cyfalaf wrth weithio o ddydd i ddydd trwy gyfuniad o fenthyciadau banc a benthyciadau arall ac mae cyfleusterau gorddrafft banc wedi'u cadarnhau am 12 mis pellach o fis Medi 2021 ac mae'r Bwrdd yn rhagweld y bydd y cyfleusterau'n bodloni eu gofynion am y 12 mis nesaf. Yng ngoleuni'r adolygiad hwn ac ystyriaeth o'r cyfleusterau cyllid sydd ar gael, mae'r cyfarwyddwyr wedi dod i'r casgliad ei bod yn briodol paratoi'r datganiadau ariannol ar sail busnes gweithredol.

Mae'r cyfarwyddwyr wedi paratoi rhagolwg am gyfnod o fwy na 12 mis yn dilyn dyddiad cymeradwyo'r datganiadau ariannol. Mae'r rhagolygon yn ystyried trafodion yn ystyried trafodion y rhagwelir y byddant yn digwydd yn y dyfodol rhagweladwy ac yn nodi na fydd angen unrhyw adnoddau ariannol ychwanegol oni bai bod cyfnodau estynedig sylweddol o gloi eto yn 2022/2023.

Rhoddwyd ystyriaeth hefyd i'r posibilrwydd o dorri cyfamodau a'r risg y gallai'r balans gael ei alw'n ôl, ond yn seiliedig ar ragolygon mae digon o arian parod gan gynnwys cyfleusterau y cytunwyd arnynt i ganiatáu i'r balans hwn gael ei setlo pe bai'n cael ei alw'n ôl. Mae gan y cwmni berthynas agos a'i bancwyr sy'n gefnogol i'r busnes. Ail-ddechreuodd ad-daliadau ar y benthyciadau ym mis Tachwedd 2020, ar ôl gohiriad a gynigwyd gan y bancwyr.

3. TROSIANT

Mae'r trosiant a'r elw (2021 – colled) cyn trethiant i'w priodoli i brif weithgaredd y cwmni.

4. CYFARWYDDWYR A STAFF

	2022 £	2021 £
Cyflogau	4,029,144	3,407,412
Costau nawdd Cymdeithasol	298,656	225,165
Costau Pensiwn eraill	85,054	69,002
	4,412,854	3,701,579

4. CYFARWYDDWYR A STAFF – Parhad

Ar gyfartaledd, nifer y staff yn fisol yn ystod y flwyddyn oedd:-

	2022	2021
Gweinyddu	11	10
Arlwyo	21	14
Gweithdy, tir a gerddi	14	14
Tollau	14	11
Gwesty	110	108
Castell Deudraeth	43	47
Sba	2	2
	215	206

	2022 £	2021 £
Cyflogau Cyfarwyddwyr	134,955	103,609

5. ELW / (COLLED) GWEITHREDOL

Mae'r elw gweithredol (2021 – colled weithredol) yn cael ei ddatgan ar ôl talu/(credydu):

	2022 £	2021 £
Dibrisiad – Asedion	396,196	392,468
(Elw)/Colled ar waredu asedau sylweddol	(17,204)	2,205
Amorteiddio meddalwedd cyfrifiadurol	26,468	38,071
Ffioedd yr Archwilwyr	15,000	33,107
Taliadau prydles gweithredol	218,758	87,542

6. LLOG AC INCWM TEBYG

	2022 £	2021 £
Llog Cyfrif Cadw	612	-
Llog arall a dderbyniwyd	4	-
	616	-

7. LLOG TALADWY A THREULIAU TEBYG

	2022 £	2021 £
Llog ar fenthyciadau	57,927	48,748
Llog Hur Bwrcas	6,966	3,366
Llog ar drethiant gorddyledus	1,154	
	64,893	53,268

8. TRETHIANT

Dadansoddiad o'r tal treth
Roedd y tal treth ar yr elw am y flwyddyn fel a ganlyn:-

	2022 £	2021 £
Treth Gyfredol:		
Treth Gorfforaeth y DU	272,411	(2,413)
Addasiad Treth Gorfforaeth y flwyddyn flaenorol	-	(3,057)
Cyfanswm Treth Gyfredol	272,411	(5,470)
Trethiant Gohiriedig	26,094	34,668
Treth ar Elw /(Colled)	298,505	29,198

Mae Treth Gorfforaeth y DU wedi'i chodi ar 19% (2021 - 19%).

9. DIFIDENDAU

	2022 £	2021 £
Cyfranddaliadau cyffredin o £1 yr un :		
Difidendau terfynol	50,000	-

10. ASEDAU SEFYDLOG ANSYLWEDDOL

	Meddalwedd Cyfrifiadurol £
COST	
Ar 1 Chwefror 2021 a 31 Ionawr 2022	115,366
AMORTEIDDIAD	
Ar 1 Chwefror 2021	88,249
Amorteiddiad am y flwyddyn	26,468
Ar 31 Ionawr 2022	114,717
GWERTH LLYFR NET	
Ar 31 Ionawr 2022	649
Ar 31 Ionawr 2021	27,117

11. ASEDION SEFYDLOG SYLWEDDOL

	Eiddo Rhydd-ddynol £	Lesddaliad hir £	Asedion sy'n cael eu hadeiladu £
COST			
Ar 1 Chwefror 2021	386,622	5,832,966	780,792
Ychwanegiadau	-	78,907	606,547
Gwaredu	-	-	-
Trosglwyddo I berchnogaeth	-	36,403	-
Trosglwyddo / Ailddosbarthu	-	-	(36,403)
Ar 31 Ionawr 2022	386,622	5,948,276	1,350,936
DIBRISIAD			
Ar 1 Chwefror 2021	-	1,833,080	-
Tal am flwyddyn	-	118,965	-
Ar 31 Ionawr 2022	-	1,952,045	-
GWERTH LLYFR NET			
Ar 31 Ionawr 2022	386,622	3,996,231	1,350,936
Ar 31 Ionawr 2021	386,622	3,999,886	780,792

NODIADAU I'R DATGANIADAU ARIANNOL – Parhad
AM Y FLWYDDYN YN DIWEDDU 31 IONAWR 2022

11. ASEDAU SEFYDLOG SYLWEDDOL – Parhad

	Gosodiadau a Ffitiadau £	Cerbydau £	Eiddo, DT a Boiler Biomas £	Cyfanswm £
COST				
Ar 1 Chwefror 2021	1,051,230	338,872	3,327,031	11,717,513
Ychwanegiadau	219,340	25,875	32,047	962,716
Gwaredu	(5,000)	(123,500)	-	(128,500)
Trosglwyddo I berchnogaeth	-	-	-	36,403
Trosglwyddo / Ail-ddosbarthu	-	-	-	(36,403)
Ar 31 Ionawr 2022	1,265,570	241,247	3,359,078	12,551,729
DIBRISIAD				
Ar 1 Chwefror 2021	841,551	243,530	1,723,829	4,641,990
Tal am y flwyddyn	108,026	20,268	148,936	396,195
Dileu wrth waredu	-	(110,704)	-	(110,704)
Ar 31 Ionawr 2022	949,577	153,094	1,872,765	4,927,481
GWERTH LLYFR NET				
Ar 31 Ionawr 2022	315,993	88,153	1,486,313	7,624,248
Ar 31 Ionawr 2021	209,679	95,342	1,603,202	7,075,523

12. BUDDSODDIADAU ASEDAU SYLWEDDOL

Mae Portmeirion Limited yn berchen 20,000 o gyfranddaliadau cyffredin (2021: 20,000 o gyfranddaliadau cyffredin) o FN6 Ltd sy'n cynrychioli gyfranddaliad o 5% yn y cwmni hwn. Mae gan y cyfranddaliadau hyn werth mewn enw o 0.001c ond tybir bod amhariad arnynt I £0 (2021: £0) ar ddiwedd y flwyddyn.

13. STOC

	2022 £	2021 £
Nwyddau Crau	5,034	5,103
Nwyddau Gorffenedig	85,736	87,886
	90,770	92,989

14. DYLEDWYR: Cyfanswm yn ddyledus o fewn blwyddyn

	2022 £	2021 £
Dyledwyr Masnachol	8,844	6,820
Darpariaeth am ddyledion drwg	(2,805)	(2,805)
Dyledwyr eraill	-	340
Symiau sy'n ddyledus gan bartïon cysylltiedig	6,688	44,234
Treth	2,413	4,148
TAW	219,340	205,198
Rhagdaliadau ac Incwm Cronedig	116,938	250,881
	351,418	508,816

15. CREDYDWYR: Cyfanswm sy'n ddyledus o fewn _lwyddyn

	2022 £	2021 £
Benthyciadau Banc a gorddrafft (nodyn 17)	251,490	287,801
Cytundebau hur bwrcas (nodyn 18)	32,472	32,472
Credydwyr masnachol	894,764	505,696
Treth	272,411	-
Nawdd cymdeithasol a threthi eraill	77,519	47,505
Credydwyr eraill	125,506	75,984
Croniadau ac incwm gohiriedig	1,442,354	1,124,806
Grantiau Llywodraeth gohiriedig	6,924	6,924
	3,103,440	2,081,188

16. CREDYDWYR: Cyfanswm sy'n ddyledus ar ôl blwyddyn

	2022 £	2021 £
Benthyciadau banc (nodyn 17)	1,050,548	2,293,628
Cytundebau hur bwrcas (nodyn 18)	143,420	175,893
Croniadau ac incwm gohiriedig	27,600	52,518
Grantiau llywodraeth gohiriedig	177,189	181,013
	1,398,757	2,703,052

17. BENTHYCIADAU

Rhoddir dadansoddiad o aeddfedrwydd y benthyciadau isod:

	2022 £	2021 £
Symiau sy'n ddyledus o fewn blwyddyn neu ar gais:		
Benthyciadau Banc	251,490	287,801
Symiau sy'n ddyledus rhwng un a dwy flynedd:		
Benthyciadau Banc - 1-2 flynedd	251,490	408,635
Symiau sy'n ddyledus rhwng dau a phum mlynedd:		
Benthyciadau Banc - 2-5 blynedd	661,667	1,225,907
Symiau sy'n ddyledus mewn mwy na phum mlynedd:		
Yn ad-daladwy mewn rhandaliadau		
Benthyciadau banc am fwy na 5 mlynedd	137,391	659,086

Mae'r benthyciadau banc sy'n weddill yn ad-daladwy mewn rhandaliadau misol cyfartal ac yn dwyn llog ar gyfradd sylweddol o 3% a 3.99%

18. CYTUNDEBAU HUR BWRCAS A PHRYDLESI

Isafswm taliadau prydles yn ddyledus fel a ganlyn:

	Cytundebau hurbwrcas	
	2022 £	2021 £
Rhwymedigaethau net yn ad-daladwy:		
O fewn blwyddyn	32,472	32,472
Rhwng 1 – 5 blwyddyn	143,420	175,893
	175,892	208,365

18. CYTUNDEBAU HUR BWRCAS A PHRYDLESI – Parhad

	Prydlesi gweithredu na ellir eu canslo	
	2022	2021
	£	£
O fewn blwyddyn	198,200	188,200
Rhwng 1 a 5 mlynedd	792,800	592,800
Dros fwy na 5 mlynedd	10,522,200	10,670,400
	11,513,200	11,451,400

Ar ddyddiad yr adroddiad, cyfanswm yr isafswm taliadau isbrydles yn y dyfodol y disgwylir eu derbyn o dan isbrydlesi na ellir eu canslo oedd £85,500 (2021: £85,500) y flwyddyn ar brydles 15 mlynedd sy'n dod i ben yn 2028.

Mae prydlesi gweithredu a gymerwyd ar dir ac adeiladau fel a ganlyn:-
Pentref Portmeirion – prydles yn dod i ben 2098
Borthwen – prydles yn dod i ben 2098

19. DARPARIAETHAU AR GYFER RHWYMEDIGAETHAU

	2022	2021
	£	£
Trethiant Gohiriedig		
Lwfansau Cyfalaf Cyflymedig	345,000	318,906

	Trethiant Gohiriedig
	£
Balans ar 1 Chwefror 2021	318,906
Darpariaeth yn ystod y flwyddyn	26,094
Balans ar 31 Ionawr 2022	345,000

20. CYFRANDDALIADAU A DALWYD

Wedi eu dosbarthu a'i talu'n llawn:

Nifer:	Dosbarth:	Gwerth:	2022	2021
			£	£
6,000	Cyffredin	1	6,000	6,000

21. CRONFEYDD

	Enillion argadwedig £	Premiwm cyfrannau £	Cronfa adbryniant cyfalaf £	Cyfanswm £
Ar 1 Chwefror 2021	2,942,332	206,667	15,333	3,164,332
Elw am y flwyddyn	1,245,130			1,245,130
Difidendau	(50,000)			(50,000)
Ar 31 Ionawr 2022	4,137,462	206,667	15,333	4,359,462

22. YMRWYMIADAU PENSIWN

Mae'r cwmni'n gweithredu cynllun pensiwn cyfaniadau diffiniedig ar ran yr holl weithwyr cymwys. Cedwir asedau'r gronfa bensiwn ar wahân i asedau'r cwmni.

Yr ymrwymiad blynyddol i'r gronfa hon yn ystod y flwyddyn oedd £85,054 (2021: £69,002).

Ar ddiwedd y flwyddyn, roedd swm o £5,293 (2021: £5,074) yn ddyledus i'r cynllun pensiwn.

23. YMRWYMIADAU CYFALAF

	2022 £	2021 £
Wedi'u ymrwymo ond heb ddarpariaeth amdanynt yn y datganiadau ariannol	54,736	-

24. DATGELIADAU PARTÏON CYSYLLTIEDIG

Endidau sydd â rheolaeth, rheolaeth ar y cyd neu ddylanwad arwyddocaol dros yr endid

	2022 £	2021 £
Gwerthiant	108,016	14,927
Pryniannau	39,275	27,552
Symiau sy'n ddyledus gan barti cysylltiedig	5,659	43,861

24. DATGELIADAU PARTÏON CYSYLLTIEDIG – Parhad

Endidau sy'n darparu gwasanaethau ar ran rheolwyr allweddol i'r endid

	2022 £	2021 £
Gwerthiant	864	349
Pryniannau	2,461	2,550
Symiau sy'n ddyledus gan barti cysylltiedig	286	208
Swm sy'n ddyledus i barti cysylltiedig	-	2,146

Partïon cysylltiedig eraill

	2022 £	2021 £
Pryniadau	199,917	50,017
Symiau sy'n ddyledus gan barti cysylltiedig	743	373

DATGANIADAU ARIANNOL MANWL

AM Y FLWYDDYN YN DIWEDDU 31 IONAWR 2022

AM

PORTMEIRION LIMITED

PORTMEIRION LIMITED

CYFRIF MASNACHU AC ELW A CHOLLED
AM Y FLWYDDYN YN DIWEDDU 31 IONAWR 2022

	Nodyn	2022 £	2022 £	2021 £	2021 £
TROSIANT	1		9,901,474		4,075,381
Cost Gwerthiant	2		1,229,455		529,664
ELW GROS			8,672,019		3,545,717
Costau Gweinyddol					
Sefydliadol	3	670,823		496,625	
Gweinyddol	4	6,707,785		4,806,078	
Enillion cyfarwyddwyr	5	157,369		119,459	
Dibrisiad	6	405,460		432,744	
Ariannol	7	145,554		126,108	
			8,086,991		5,981,014
			585,028		(2,435,297)
Incwm gweithredu arall	8		1,022,884		2,205,296
ELW / (COLLED) GWEITHREDOL			1,607,912		(230,001)
Incwm arall	9		616		-
			1,608,528		(230,001)
Llog a dalwyd	10		64,893		53,268
ELW /(COLLED) CYN TRETH			1,543,635		(283,269)

PORTMEIRION LIMITED

NODIADAU AR Y CYFRIF MASNACHU AC ELW A CHOLLED
AM Y FLWYDDYN YN DIWEDDU 31 IONAWR 2022

	2022 £	2021 £
1. TROSIANT		
Llety a wasanaethwyd	1,963,399	848,314
Llety Hunanarlwyo	789,808	384,586
Ffon a ffacs	51	31
Papurau newydd	1,637	1,457
Gwerthiant Bwyty'r Gwesty	1,290,015	549,093
Bar Gwesty a diodydd bwyty	382,096	155,493
Bar Hercules Neuadd y Dref	618,791	320,346
Ymwelwyr Dydd	2,984,937	1,162,386
Gweithdy	3,292	9,278
Gwerthu planhigion, llwyni ayb	3,157	5,853
Tywyslyfrau	16,030	3,699
Cyngherddau a digwyddiadau	4,401	3,012
Llety'r Castell	435,138	190,198
Bwyty'r Castell	741,488	328,103
Gwerthiant Bar y Castell	234,818	97,258
Hurio Ystafelloedd ac offer	41,250	5,983
Caffi Glas	359,867	2,808
Sba	31,299	7,483
	9,901,474	4,075,381
2. COST GWERTHIANT		
Stoc agoriadol	92,989	116,720
Pryniannau nwyddau gorffenedig	1,227,236	505,933
	1,320,225	622,653
Llai:		
Stoc ar ddiwedd	90,770	92,989
	1,229,455	529,664
3. SEFYDLIADOL		
Trethi a Dŵr	103,811	90,627
Rhent	217,725	84,381
Pŵer, Gwres a Golau	349,287	321,617
	670,823	496,625

PORTMEIRION LIMITED

NODIADAU AR Y CYFRIF MASNACHU AC ELW A CHOLLED
AM Y FLWYDDYN YN DIWEDDU 31 IONAWR 2022

		2022 £	2021 £
4.	**GWEINYDDOL**		
	Cyflogau	3,894,189	3,303,803
	Costau Nawdd Cymdeithasol	281,664	213,209
	Costau pensiwn staff	79,632	65,108
	Hyfforddi staff	10,011	3,490
	Ffon	45,157	40,760
	Cludwr post a chostau dosbarthu	65,850	62,988
	Marchnata	53,475	47,591
	Teithio	23,654	5,837
	Costau moduro	48,365	31,100
	Atgyweirio offer	246,093	132,490
	Atgyweirio Eiddo	210,866	87,233
	Trwyddedau ac Yswiriant	132,878	93,938
	Isgontractwyr	906,899	373,266
	Cynnal a Chadw	69,977	80,110
	Priddoedd gardd a chemegau	32,861	27,616
	Glanhau	337,666	162,936
	Comisiwn	144,322	46,184
	Lles Staff	(12,508)	(17,846)
	Hurio offer	130,144	45,778
	Amrywiol	5,740	487
	Rhoddion	850	-
		6,707,785	4,806,078
5.	**ENILLION CYFARWYDDWYR**		
	Cyflogau'r Cyfarwyddwyr	134,955	103,609
	Cyfarwyddwyr - Nawdd Cymdeithasol	16,992	11,956
	Cyfraniadau Pensiwn - Cyfarwyddwyr	5,422	3,894
		157,369	119,459

NODIADAU AR Y CYFRIF MASNACHU AC ELW A CHOLLED
AM Y FLWYDDYN YN DIWEDDU 31 IONAWR 2022

		2022 £	2021 £
6.	**DIBRISIANT**		
	Amorteiddiad asedau ansylweddol		
	Meddalwedd Cyfrifiadurol	26,468	38,071
	Dibrisiant asedau sylweddol		
	Prydles hir	118,966	116,974
	Offer a Ffitiadau	108,026	102,657
	Cerbydau	20,268	24,243
	Dibrisiant offer a Biomas	148,936	148,594
	(Elw)/Colled ar werthiant asedion sylweddol	(17,204)	2,205
		405,460	432,744
7.	**ARIANNOL**		
	Costau Banc	36,337	26,678
	Cyfreithiol a Phroffesiynol	79,903	61,289
	Ffioedd Archwilio - Llŷr James	15,000	-
	Ffioedd Archwilio - RSM	13,196	33,107
	Dyledion Drwg ac Amheus	-	1,873
	Rhent parthed prydlesi gweithredu	85	-
	Prydlesi - O&Ph	1,033	3,161
		145,554	126,108
8.	**INCWM GWEITHREDU ARALL**		
	Rhent a dderbyniwyd	103,123	18,644
	Cymhelliant Gwres Adnewyddadwy	55,076	82,202
	Incwm Amrywiol	18,023	18,486
	Hawliad Yswiriant	18,348	39,016
	Grantiau'r Llywodraeth	828,314	2,046,948
		1,022,884	2,205,296
9.	**INCWM ARALL**		
	Llog Cyfrif Cadw	612	-
	Llog arall	4	-
		616	-

NODIADAU AR Y CYFRIF MASNACHU AC ELW A CHOLLED
AM Y FLWYDDYN YN DIWEDDU 31 IONAWR 2022

		2022	2021
		£	**£**
10.	**LLOG A DALWYD**		
	Llog benthyciad banc	57,927	48,748
	Llog hur bwrcas	6,966	3,366
	Llog ar drethiant gorddyledus	-	1,154
		64,893	53,268