

# Complete Agenda



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CYNGOR SIR  
YNYS MÔN  
ISLE OF ANGLESEY  
COUNTY COUNCIL



CONWY  
CONWY BORODDREF SIROL  
COUNTY BOROUGH COUNCIL



CYNGOR  
Sir Ddinbych  
Denbighshire  
COUNTY COUNCIL



CYNGOR  
Sir y Fflint  
Flintshire  
COUNTY COUNCIL



wrexham  
COUNTY BOROUGH COUNCIL  
CYNGOR BORODDREF SIROL  
wrecsam

Meeting

**GWE JOINT COMMITTEE**

Date and Time

**10.00 am, WEDNESDAY, 27TH NOVEMBER, 2024**

Location

**Virtual Meeting**

**(For public access to the meeting, please contact us)**

Contact Point

**Lowri Evans**

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# **GWE JOINT COMMITTEE**

## **MEMBERSHIP OF THE JOINT COMMITTEE**

### **Voting Members**

#### **Councillors**

Councillor Dafydd Roberts	Isle of Anglesey County Council
Councillor Julie Fallon	Conwy County Borough Council
Councillor Diane King	Denbighshire County Council
Councillor Mared Eastwood	Flintshire County Council
Councillor Phil Wynn	Wrexham County Borough Council
Vacant Seat	Cyngor Gwynedd

### **Co-opted Non-voting Members**

Manon Williams	Primary Schools Representative
Paul Smith	Secondary Schools Representative
Noel Fitzgerald	Special Schools Representative
Alison Fisher	Governor Representative
Jennie Downes	Church in Wales Representative

### **Non-voting Officers**

Marc Berw Hughes	Isle of Anglesey County Council
Dr Lowri Brown	Conwy County Borough Council
Claire Homard	Flintshire County Council
Karen Evans	Wrexham County Borough Council
Geraint Davies	Denbighshire County Council
Gwern ap Rhisiart	Cyngor Gwynedd

### **Officers in Attendance**

Euros Davies	GwE Head of Service – School Improvement
Rhys Williams	GwE Head of Service – Professional Learning
Graham Boase	Denbighshire County Council
Bethan Eleri Roberts	GwE Performance Management
Dewi Morgan	Host Authority
Sion Huws	Host Authority

# **A G E N D A**

## **1. APOLOGIES**

To receive any apologies for absence.

## **2. DECLARATION OF PERSONAL INTEREST**

To receive any declaration of personal interest.

## **3. URGENT ITEMS**

To note any items that are a matter of urgency in the view of the Chairman for consideration.

## **4. MINUTES OF PREVIOUS MEETING**

4 - 10

The Chair shall propose that the minutes of the previous meeting of this committee held on 2<sup>nd</sup> October 2024 be signed as a true record.

## **5. THE JOINT COMMITTEE'S FINAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024 AND RELEVANT AUDIT**

11 - 88

To submit The Statement of Accounts post-audit, The Wales Audit Office's report and the Letter of representation.

## **6. GWE BUDGET 2024/2025 - REVIEW TO END OF OCTOBER 2024**

89 - 93

To update Joint Committee members of the latest financial review of GwE's budget for the 2024/25 financial year.

## **7. HALF YEAR PROGRESS REPORT ON THE 'REFORM' ELEMENT OF THE LOCAL AUTHORITY EDUCATION GRANT (LAEG)**

94 - 112

To present a progress report to Joint Committee members on the 'Reform' element of the Local Authority Education Grant (LAEG), specifically: Curriculum for Wales and Professional Learning and Leadership.

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## GWE JOINT COMMITTEE

02/10/2024

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### Attendance:

**Councillors:** Julie Fallon - Chair (Conwy County Borough Council), Dafydd Roberts (Anglesey County Council), Diane King (Denbighshire County Council), Mared Eastwood (Flintshire County Council), Phil Wynn (Wrexham County Borough Council) and Beca Brown (Cyngor Gwynedd).

**Co-opted non-voting Members:** Manon Williams (Primary Schools' Representative) and Noel Fitzgerald (Special Schools' Representative).

**Non-voting Officers:** Marc Berw Hughes (Anglesey County Council) and Dr Lowri Brown (Conwy County Borough Council)

**GwE Officers:** Rhys Williams (GwE Head of Service - Professional Learning), Euros Davies (GwE Head of Service - School Improvement), and Bethan Roberts (Performance Management Manager).

### Host Authority Officers:

Ffion Madog (Statutory Finance Officer - Gwynedd), Hywyn Lewis Jones (Education and Economy Accountant - Gwynedd), Sion Huws (Propriety and Elections Manager - Gwynedd), Dafydd Ifans (Wrexham County Borough Council) and Lowri Haf Evans (Democracy Services Officer).

### Others invited:

Siwan Glyn (Audit Wales)

## 1. APOLOGIES

Apologies were received Claire Homard (Flintshire County Council), Gwern ap Rhisiart (Cyngor Gwynedd) and Dewi Morgan (Cyngor Gwynedd)

## 2. DECLARATION OF PERSONAL INTEREST

No declaration of personal interest was made by any member present.

## 3. URGENT MATTERS

Given the recent changes to the membership of the Joint Committee, it was highlighted that there was a need to appoint a Vice-chair for the Joint Committee

Coun. Phil Wynn was proposed and seconded.

**IT WAS DECIDED** to elect Councillor Phil Wynn as Vice-Chairperson.

## 4. MINUTES

The Chair accepted the minutes of previous meetings of this committee, held on 22 May 2024, and an extraordinary meeting on 2 August, 2024 as a true record.

## 5. GwE LEADERSHIP - TRANSITIONAL PERIOD

Rhys Williams (GwE Head of Service - Professional Learning) and Euros Davies (GwE Head of Service - School Improvement) were welcomed.

A report was presented outlining operational arrangements and timescale for GwE's transitional period in response to the statement from the former Minister for Education and the Welsh Language on 31 January 2024, to make fundamental changes to the middle tier of the education system in Wales. On 1 August 2024, the Joint Committee approved the proposal to reduce the Senior Management Team from five to two until the end of March 2025, and consequently the current roles of the Managing Director, Assistant Director and Senior Secondary Lead have been removed from the structure since 1 September 2024. It was reported that Rhys Williams (GwE Head of Service - Professional Learning) and Euros Davies (GwE Head of Service - School Improvement) - the two remaining senior leads, have agreed to lead, manage and quality assure the core function of school improvement and professional learning and school support until the end of the transitional period.

Attention was drawn to the main matters to consider such as the work streams of the service until the end of the transitional period, including risk management and quality assurance in terms of the core function of GwE to support schools and authorities to fulfil their statutory roles; to support the Transition Board to establish purposeful processes and structures in order to respond successfully to the requirements of the middle tier review; to collaborate closely with the Transition Board, Project Manager and Human Resources to provide and share relevant information.

In order to ensure a successful transitional period, it was noted that it is essential there is regular and open communication between all stakeholders, and where lack of capacity is identified, possible solutions will need to be discussed with the relevant Authority. It was added that this would help to boost staff morale, well-being and motivation during these uncertain times.

Thanks were expressed for the report.

The Chairperson used this opportunity to thank those staff who had already left GwE, to the former Managing Director, Assistant Director and Senior Secondary Lead for their work and support with the Joint Committee and to Rhys Williams and Euros Davies for stepping in under such difficult and challenging circumstances.

Following the subsequent discussion it was noted:

- That there was concern about insufficient funding to realise the work and that reserves would have to be used.
- That the Transition Board needs to highlight GwE's current position and lack of budget to the Education Minister at Welsh Government as the situation stems from Welsh Government's decision to make fundamental changes to the middle tier of the education system in Wales.
- That there was insufficient information about the situation - that the Joint Committee needs a better understanding of staffing implications and contractual responsibilities.
- That an urgent meeting needs to be called between the Transition Board, Joint Committee and Project Manager to discuss the situation.

### **IT WAS DECIDED:**

- To accept and approve the content of the report.

- That an urgent meeting needs to be called between the Transition Board, Joint Committee and Project Manager to discuss GwE's current position.
- Thank GwE's former Managing Director, Assistant Director and Senior Secondary Lead for their work and support with the Joint Committee.
- Thank staff that have already left GwE for their commitment to the Service.
- Thank Cyngor Gwynedd Officers for supporting this challenging transitional period.

## **6. GwE JOINT COMMITTEE - DETAILED AUDIT PLAN 2024**

Siwan Glyn (Audit Wales) was welcomed to the meeting to present the report

A report was presented by the Audit Wales Officer elaborating on the work Audit Wales intends to undertake to address audit risks for the GwE Joint Committee, 2024. It was noted that an audit of the financial statements would be completed together with a performance audit to assess assurance and risk.

In the context of financial statements' materiality, it was noted that materiality is calculated using 2023-24 actual gross expenditure of £17.8 million and reference was made to the significant risks for audit statements and audit risks. It was added that the significant risk of management override is included in the detailed plan of every Authority. It was also noted that the audit risk of pension fund net liability has also been included in a number of plans and is not specific to GwE.

The Joint Committee was reminded that not one audit can provide absolute assurance that the statement of accounts is accurate and that auditors adopt a concept of materiality. Attention was drawn to the fees, which had increased this year due to inflation and it was noted that Audit Wales will not profit from the work.

Cyngor Gwynedd Finance Officers were thanked for their support and cooperation.

A motion was made and seconded to approve the Plan.

### **IT WAS DECIDED:**

To accept and approve the Detailed Audit Plan 2024 by Audit Wales.

## **7. JOINT COMMITTEE FINAL ACCOUNTS FOR THE YEAR ENDING 31 MARCH 2024**

The Statement of Accounts was presented by the Assistant Head of Finance, Cyngor Gwynedd. She explained that the Accounts and Audit (Wales) (Amendment) Regulations 2014 require all Joint Committees to prepare year-end accounts, and as GwE's turnover exceeds £2.5 million, that a statement of accounts must be prepared in accordance with the CIPFA code for the Joint Committee.

It was confirmed that the accounts had been completed and released since the end of June for audit by Auditors Wales with a 'post-audit' version to be presented at the Joint Committee meeting in November.

Attention was drawn to the Narrative Report presenting information regarding the Accounts Financial Strategy and Financial Performance. Reference was made to an overspend of £77K and when reporting on the end of year financial position for 2023/24 at the May meeting 2024, the Committee was reminded that the £77K arose mainly from over expenditure on the staffing budget, however that it was funded from reserves.

It was reported that the main financial statements include the Income and Expenditure Statement, Balance Sheet, Cash flow, whilst the Movement in Reserves Statement summarises GwE's financial position, and this statement marries the income and expenditure position with the balance sheet position and includes information about both usable and unusable reserves. It was noted that usable reserves i.e. GwE reserves have fallen by £477k by the end of March 2024 leaving a balance of £677 thousand.

Attention was drawn to:

**Note 10 - Transfer to/from Usable Reserves** - further analysis of GwE general fund and Newly Qualified Teachers (NQT) fund. It was noted that £77K had been used to fund overspend over the year and £400k used from the NQT fund.

**Note 15 - Unusable Reserves** - that the pensions reserve is £0 for 2023/24 to comply with accounting requirements which was previously unprecedented but more common recently and exists due to current market conditions and inflation which has been high. It was added that the same was true in Gwynedd's Accounts and those of other councils.

**Note 17 - Officers' Remuneration** inflation means that there are more in the salary bands in 2023/24 compared to 2022/23. It was noted that 64 Senior Officers received a salary of between £60,000 and £150,000 in 2023/24 in comparison with 38 the previous year.

**Note 19 - Grant Income received, comparison over two years noting that there has been a reduction of three quarter of a million in the grants by 2023/24 in comparison with the previous year.**

**Note 22 - Pension Costs** - a movement in Pension figures due to current market conditions.

The Joint Committee was asked to note and accept the Statement of GwE Accounts (subject to audit).

In response to a question about a substantial leap in the number of other employees receiving more than £60,000 (17 in 2022/23 to 43 in 2023/24), it was noted that this was due to high inflation and pay award and that this was in accordance with defined requirements.

During the subsequent discussion, Members commented as follows:

- That there was a considerable reduction in GwE reserves given that there will be a high dependency and demand on reserves during the transitional period
- Reduction in grants leading to use of reserves

In response to a question why the pensions reserve is £0 for 2023/24 and whether this was an accounting or actual entry, it was noted that the statement complies with accounting requirements and although an unprecedented statement in the past, that it is now more common recently, and therefore exists due to current market conditions and high inflation.

The Officers were thanked for completing the accounts

#### **IT WAS DECIDED:**

To accept and note GwE's Statement of Accounts (subject to audit) for 2023/24

## **8. GOVERNANCE STATEMENT FOR GwE JOINT COMMITTEE**

**Euros Davies (GwE Head of Service - School Improvement) presented the Governance Statement.** It was reported that the Accounts and Audit (Wales) (Amendment) Regulations 2018 sets fixed requirements on public bodies that operate

partnership management arrangements through formal joint committees. It was added that Section 5 of those Regulations requires the Joint Committee to review and approve annually a statement of internal control which would provide a framework for the Joint Committee's operation. Reference was made to the seven governance principles measured, reporting that there are no issues which are considered as being a significant governance issue and that no Governance Issues were identified in 2023/24. It was added that the governance arrangements offer strong assurance that GwE's governance arrangements work well.

Thanks were expressed for the report. It was noted that the Statement had already been validated by the Management Board and that the Board monitors governance related issues continuously and therefore it was motioned to approve the Statement, which was seconded.

**IT WAS DECIDED:**

**To accept and approve the Annual Governance Statement 2023/24.**

**9. GwE BUDGET 2024/2025 - REVIEW UP TO THE END OF AUGUST 2024**

The Assistant Head of Finance, Cyngor Gwynedd presented the report explaining that the report elaborates on the latest review of GwE's revenue budget for 2024/25, and the forecasts towards the end of the financial year. It was explained that this review was conducted based on information up to the end of August 2024 and therefore reflects the latest position and that the picture will become clearer as the months progress.

Reference was made to a summary of the closing position noting that the forecasts suggest that the position will more or less be balanced, with forecasts of underspend at approximately (£5 thousand) by the end of the financial year.

Attention was drawn to the main issues:

**Employees** - overspend of £46 thousand. GwE's budget for the current year was set based on the number of staff back in February 2024. It was explained that a saving has been made with some members of GwE staff leaving their posts, with most of these departures happening during the academic year. The figures have also incorporated the decision of the Joint Committee on the 1st of August to restructure the Senior Management Team.

**Rent** - overspend of £10 thousand, which is in line with the historical trend. It is foreseen that GwE will overspend again this year as a result of having to rent a bigger space at the Caernarfon office.

**Travel** - the picture is still consistent with previous reviews, with an underspend of £41 thousand in this heading, as travel costs have reduced as a result of new ways of virtual working that have developed since Covid.

**Supplies and Services** - an underspend of almost £20 thousand is foreseen on this heading.

It was highlighted that the opening fund stood at £221 thousand, which will grow to £226 thousand after adding the underspend. The end of Autumn review will be presented at the Committee's meeting in November.



The recommendation was for the Joint Committee to accept the end of August review 2024 report on the Revenue Budget.

In response to a question as to why an overspend is foreseen against the 'Employees' heading, given that 17 members of staff have already left, it was noted once again that the picture would become clearer over the next few months with the budget likely to lead to a small underspend. In response to another question as to whether the total included the cost of restructuring and provision, it was noted that this had already been taken into consideration.

Following the subsequent discussion, Members noted the following comments:

- Whilst accepting that the budget is more or less on target, that a better understanding is needed of employees' costs, restructuring costs, leave entitlement and financial implications
- That additional information is needed to understand the picture in full
- This is only a snapshot - it will change with restructuring arrangements

**IT WAS DECIDED:**

- To accept and approve the report.
- That a meeting be held between the members of the Joint Committee and the Transitional Board to share information and additional details e.g. staff costs, restructuring costs

## 10. GwE RISK REGISTER

The risk register was presented by Rhys Williams (GwE Head of Service - Professional Learning), noting that the purpose of the risk register is to formalise the process of identifying risks and take subsequent mitigating actions. Effective risk management will enable GwE to support strategic objectives and strategic priorities, make effective use of resources and attain the outcomes as intended. It was noted that the document is a working document which is reviewed on a regular basis in the context of the proposed changes to the middle tier of the education system in Wales and the transitional period of the Regional service to the Local Authorities.

Attention was drawn to the Financial Implications, noting that it is unclear how much the substantial change in Welsh Government policy will cost in a financially difficult period, and also Personnel Implications where GwE staff morale and motivation are extremely low. It was reported that there is no clarity yet in terms of alternative posts for school improvement staff post March 2025 and that fewer secondments and redundancies will affect the pattern of the team causing an imbalance in the support for the different sectors.

When discussing the individual risks, it was noted:

**Financial** - that a Transition Board had now been established and a Project Manager appointed to lead on the work. The Transition Board will lead to ensuring that a clear timescale is in place and that the position of staff is known.

**Human Resources** - that team meetings are organised to ensure that information about the transitional period is shared at every level on a regular basis together with the options available in terms of future employment.

**Governance** - that a remit is needed which distinguishes between the responsibilities of the Transition Board and Joint Committee.

The Joint Committee was asked to review and approve the content of the risk register and decide whether any risks needed to be presented to the relevant Cabinet.

During the subsequent discussion, Members commented as follows:

- Concern that risks have been moved from red to amber. Whilst accepting that the Transition Board has been established, the timescale is still unknown.
- That there is a need to present the Joint Committee with a monthly update of specific plans/amendments, particularly human resources matters.
- That it is too early on in the transitional period to be modifying risks to amber - things take time, especially redundancies.
- Proposed to keep the risks red. Whilst accepting the difficulty of the situation and that matters are developing; information is not available and too many questions remain unanswered.

A motion was made and seconded that all risks should remain in the HIGH/RED category.

**IT WAS DECIDED:**

- To accept and approve the risk register subject to all risks being noted as HIGH risks (rather than MODERATE/AMBER).  
**Reason:** given the lack of timescale and information, that it is too early in the process to predict differently.
- Ensure that information regarding specific plans and transition processes is communicated regularly (monthly) to the Joint Committee.

The meeting started at 10:30am and concluded at 11:30pm.

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**CHAIR**



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<b>MEETING</b>	GwE Joint Committee
<b>DATE</b>	27 November 2024
<b>TITLE</b>	The Joint Committee's Final Accounts for the year ended 31 March 2024 and relevant Audit
<b>PURPOSE</b>	To submit – <ul style="list-style-type: none"> <li>• The Statement of Accounts post-audit;</li> <li>• The Wales Audit Office's report;</li> <li>• Letter of representation.</li> </ul>
<b>RECCOMENDATION</b>	To receive and note the report on behalf of the Auditor General for Wales, approve the 2023/24 accounts, and authorise the Chairperson to sign the letter of representation on behalf of the Joint Committee.
<b>AUTHOR</b>	Dewi Aeron Morgan, Head of Finance, Cyngor Gwynedd

## 1. FINANCIAL REPORTING REQUIREMENTS

Members will recall that it was reported as follows to the 2 October meeting of GwE's Joint Committee:

- 1.1 There are specific accounting and audit reporting requirements for Joint Committees.
- 1.2 Section 12 of the Public Audit (Wales) Act 2004 states that a joint committee of two or more (local) authorities is a local government body, and Section 13 of the Act requires such bodies to maintain accounts subject to audit by an external auditor approved by the Auditor General for Wales.
- 1.3 Although they are not independent legal entities, for the purposes of keeping accounts and being audited, a joint committee is separately subject to the same regulations as other local councils.

- 1.4 Cyngor Gwynedd is the host Council responsible for meeting the accounting responsibilities and reporting on the financial matters of GwE's Joint Committee.
- 1.5 The Accounts and Audit (Wales) (Amendment) Regulations 2014 (as amended) require all Joint Committees to prepare year-end accounts. Where the turnover exceeds £2.5million, a statement of accounts must be prepared in accordance with the CIPFA code for the Joint Committee.
- 1.6 GwE's Statement of Accounts were subject to an audit by Audit Wales, external auditors appointed by the Auditor General for Wales.

## **2. ACCOUNTS FOR 2023/24**

The Revenue Income and Expenditure Account for 2023/24 was submitted to the 22 May 2024 meeting of GwE's Joint Committee in "outturn" format, and the Statement of Accounts for 2023/24 (subject to audit) in standard statutory format to the 2 October 2024 meeting.

## **3. AUDIT**

It was noted at the time that these accounts would be subject to audit by Audit Wales, and the 'ISA 260' report is presented here by the Auditor General for Wales detailing Audit Wales' main findings. Page 9 of the report states that "We intend to issue an unqualified audit opinion" on the financial statements 2023/24.

## **4. FINAL ACCOUNTS FOR 2023/24**

The final version (post audit) of the Statement of Accounts for 2023/24 is also presented herewith. The issues raised as part of the audit have been outlined in Appendix 3 of the 'ISA260' report presented by Audit Wales on behalf of the Auditor General for Wales.

## **5. RECCOMENDATION**

**GwE's Joint Committee is asked to receive, note and approve the information in the appendices, i.e –**

- 'ISA260' report by the Auditor General for Wales
- The Statement of Accounts for 2023/24 (post audit)

**6. LETTER OF REPRESENTATION**

**The Chairperson of the meeting, together with Gwynedd Council's Head of Finance (as Statutory Finance Officer for GwE), are asked to certify the Letter of Representation (Appendix 1 to the Auditor General for Wales' report) after the Joint Committee has considered the above.**

**7. AUDITOR GENERAL FOR WALES CERTIFICATE**

After receiving the Letter of Representation duly certified by the Chairperson and the Head of Finance, the Auditor General for Wales will issue the certificate on the accounts.

**OPINION OF THE STATUTORY OFFICERS**

**Monitoring Officer:**

Nothing to add from a propriety perspective.

**Statutory Finance Officer:**

Author of the report.

**GwE Joint Committee**  
**(Conwy, Denbighshire, Flintshire, Gwynedd,**  
**Anglesey and Wrexham councils)**

**STATEMENT OF**  
**ACCOUNTS**  
**2023/24**

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# NARRATIVE REPORT

## INTRODUCTION

The Regional School Effectiveness and Improvement Service (GwE) has been established in partnership between the six north wales authorities, being Conwy County Borough Council, Denbighshire County Council, Flintshire County Council, Cyngor Gwynedd, Isle of Anglesey County Council and Wrexham County Borough Council, to be accountable to the councils and undertake the statutory function of the councils in respect of school improvement and effectiveness. This includes the duty to monitor, challenge, provide support services for curriculum continued professional development and management of schools, and in addition provide services that can be commissioned by schools and local authorities.

Cyngor Gwynedd has been appointed as host authority in implementing and maintaining the service, and the Joint Committee of all the partners oversees the management of the service.

The GwE Joint Committee accounts for the year 2023/24 are presented here on pages 8 to 36. The Statements of Accounts are prepared in accordance with CIPFA's *Code of Practice on Local Authority Accounting in the United Kingdom 2023/24*.

The Statement of Accounts consist of:

- **Expenditure and Funding Analysis** – Whilst this is not a statutory statement, it shows how annual expenditure is used and funded in accordance with generally accepted accounting practices.
- **Comprehensive Income and Expenditure Statement** - This statement shows the accounting cost in the year of providing services in accordance with generally accepted accounting practices. The income and expenditure has been split between the six councils as follows for 2023/24:

Conwy	15.17%
Denbighshire	15.51%
Flintshire	22.79%
Gwynedd	17.53%
Anglesey	10.09%
Wrexham	18.91%
<b>Total</b>	<b>100.00%</b>

- **Movement in Reserves Statement** – This statement shows the movement in year on the different reserves held by the Joint Committee, analysed into 'usable reserves' and 'unusable reserves'.
- **The Balance Sheet** - Sets out the financial position of the Joint Committee on 31 March 2024.
- **The Cash Flow Statement** - This statement summarises the flow of cash to and from the Joint Committee during 2023/24.

These accounts have been prepared on a going concern basis and are supported by this Narrative Report, the Accounting Policies and various notes to the accounts.



## **GwE's Vision and Priorities**

GwE is the north wales regional school improvement service working alongside and on behalf of the north wales local authorities – Wrexham, Flintshire, Denbighshire, Conwy, Gwynedd, Anglesey.

Our work is driven by an ambition to see the schools and organisations we work with achieve their aspirations and to see all learners succeed.

As proud Welsh citizens with international knowledge we will support our schools to become successful and confident learning organisations. We will work together to ensure that all learners have the education they deserve in a caring environment, so that they can be capable and resilient individuals who achieve their full potential notwithstanding their race, gender, background and creed. We stand against racism and any form of discrimination.

The Business Plan spans a three-year period between 2023 and 2026 and also contains a detailed 12 month Business Plan for 2023-2024. It sets out GwE's strategic objectives for 2023-2026, and the priorities for improvement and the work programmes to be undertaken over 2023-24.

The regional priorities and areas for improvement are based firmly on the findings of our internal self-evaluation processes, external reviews on our current practice and direction of travel, and through consultation with headteachers and the Local Authorities. Our priorities are a combination of improving school provision, leadership and outcomes, as well as delivering The Reform Journey and Curriculum for Wales.

GwE continues to look outward and to welcome challenge from both inside and outside Wales whilst making sure that what it is developing is right for its context. This includes continuously listening to the voice of all stakeholders especially those of teachers and leaders in schools across all sectors and listen to children and young people as they engage with their learning and supporting them in achieving their aspirations.

GwE has a clear plan that sets out how, in close collaboration with key stakeholders, it will strengthen leadership, improve teaching and learning, increase aspiration to impact on standards, ensuring the school environment supports learners' and practitioners' well-being.

The Business Plan also addresses Welsh Government and the Local Authorities strategic priorities that fall within the remit of the work of GwE. The plan also considers how schools and educational settings continue to face the challenges of the pandemic.

## **Financial Strategy**

The Joint Committee's Financial Strategy and 2023/24 Budget was adopted by the Joint Committee at its meeting on 15 February 2023 sets out the foundation to achieve the improvement priorities, whilst also trying to meet the continuous increase in demand for services. The Financial Strategy is unavoidably dependent upon these priorities. The strategy is available at: <https://www.gwegogledd.cymru/about-us/governance/joint-committee/?lang=en>

## **2023/24 Performance**

GwE reports quarterly on the performance of the service in delivering the service functions and key aims. The Annual Performance Report is available at (Joint Committee 22 May 2024): <https://www.gwegogledd.cymru/about-us/governance/joint-committee/?lang=en>

## 2023/24 Financial Performance

- The Comprehensive Income and Expenditure Statement on page 9 shows that the Joint Committee's gross revenue expenditure on 'cost of services' level was £17,840k during 2023/24, with a net position of £817k.
- The financial out-turn position for 2023/24 was reported to the Joint Committee at its meeting on 22 May 2024. Joint Committee Members' approved the transfer of £77k from earmarked reserves to finance this year's overspend.
- The Comprehensive Income and Expenditure Statement and the Movement in Reserves Statement on pages 9 and 10 detail the analysis in movements for the year.

### TABLE I - Budget and Actual Comparison Summary (Net)

Table I provides a budgetary performance comparison at a summary level, which is detailed further in Table 2.

	Budget £'000	Actual £'000	Variance £'000
Expenditure on Operations	17,421	17,543	122
Income			
Council contributions for the core service			
Conwy	(667)	(667)	0
Denbighshire	(682)	(682)	0
Flintshire	(1,001)	(1,001)	0
Gwynedd	(770)	(770)	0
Anglesey	(443)	(443)	0
Wrexham	(831)	(831)	0
Other Income	(13,027)	(13,072)	(45)
<b>Net (Underspend)/Overspend</b>	<b>0</b>	<b>77</b>	<b>77</b>

### TABLE 2 –Transposition movement between 'Budget and Actual Comparison Summary (Net)' (Table I) to the Income and Expenditure format

	Performance Report (Out-turn) £'000	Transposition Adjustment £'000	Net Expenditure Chargeable to the General Fund Usable Reserves £'000	Adjustments between Funding and Accounting Basis £'000	Income & Expenditure Statement £'000
Expenditure	17,543	2*	17,545	295	17,840
Income	(17,466)	443*	(17,023)	0	(17,023)
<b>Net Cost of Services</b>	<b>77</b>	<b>445</b>	<b>522</b>	<b>295</b>	<b>817</b>

\*Transposition Adjustment – This adjustment relates to the net contribution to and from reserves, the interest on balances received during the financial year and a technical adjustment to the out-turn.

## Material Items of Income and Expenditure

Related Items include :-

- £481k on pensions, being the annual remeasurement of the net defined benefit liability/(asset) relating to pensions, in line with Gwynedd Pension Fund's Actuary's assessment (Note 15).
- £17,023k in grants and contributions and equivalent expenditure (Note 19).

## Other Issues

- On January 31st, 2024, Jeremy Miles, Minister for Education and Welsh Language published a written statement: The next stage in the review of school improvement - the roles and responsibilities of education partners in Wales <https://www.gov.wales/written-statement-next-stage-review-school-improvement-roles-and-responsibilities-education> . This statement outlined changes to school improvements arrangement in Wales with the regional consortia model being replaced by a partnership model between two or more Local Authorities from April 1st, 2025. However, the timetable and potential models are yet to be confirmed.
- The economic instability and financial risks continue in the UK and globally. Whilst inflation rates have fallen and an expectation that interest rates will reduce, the Office for Budget Responsibility (OBR) recognises that the UK's medium-term fiscal outlook remains challenging. The Joint Committee has taken these circumstances into account in its financial plans, and keep a prudent level of reserves.

## Reserves

The Joint Committee has usable reserves of £677k. These are detailed in the Balance Sheet, Movement in Reserves Statement and in Note 10.

## Pension Fund

The Joint Committee (as an employer) has a nil net liability from its share of the assets and liabilities of the Gwynedd Pension Fund as recognized on its Balance Sheet at 31 March 2024. This has been calculated by the Fund's Actuary, Hymans Robertson, in line with International Accounting Standard 19. Refer to Note 22 for further information.

The net pension liability is a position at one point in time. Market prices can move substantially up or down in the short term and it is therefore not possible to quantify the long-term effect such movements in market prices will have on the Pension Fund. The last valuation was at 31 March 2022, with the next to be held 31 March 2025.

## Governance

GwE is responsible for putting in place proper arrangements for the governance of its affairs, facilitating the effective exercise of its functions, which includes arrangements for the management of risk. Further information is included within the Annual Governance Statement.

## Accounting Policies

The Joint Committee's existing accounting policies are amended only insofar as to reflect the guidance in the 2023/24 CIPFA Code of Practice on Local Authority Accounting in the United Kingdom.

## **Changes in Accounting Policies and to the Accounts**

The Joint Committee's existing accounting policies have been amended to reflect only the changes required in accordance with proper accounting practices, following adjustments for the 2023/24 financial year to the Code of Practice on Local Authority Accounting in the United Kingdom.

### **Further Information**

The Statement of Accounts is available on Cyngor Gwynedd's website [www.gwynedd.llyw.cymru](http://www.gwynedd.llyw.cymru).

Further information relating to the accounts is available from:

Ffion Madog Evans  
Assistant Head of Finance – Accounting and Pensions  
01286 679133

or

Gwion Elis Jones  
Senior Accountant  
01286 679060

Finance Department  
Cyngor Gwynedd  
Council Offices  
Caernarfon  
Gwynedd  
LL55 1SH

This is part of the Council's policy of providing full information relating to the Council and the Joint Committees' affairs. In addition, interested members of the public have a statutory right to inspect the accounts before the audit is completed. The availability of the accounts for inspection is advertised on the Council's website at the appropriate time.

# **GwE JOINT COMMITTEE**

## **STATEMENT OF ACCOUNTS**

### **STATEMENT OF RESPONSIBILITIES FOR THE STATEMENT OF ACCOUNTS**

#### **THE JOINT COMMITTEE'S RESPONSIBILITIES**

Cyngor Gwynedd as host authority bears the responsibility for the arrangements and administration of the Joint Committee's financial affairs.

Cyngor Gwynedd is required to make arrangements for the proper administration of its financial affairs and to secure that one of its officers has the responsibility for the administration of those affairs. In Cyngor Gwynedd, that "Section 151 Officer" is the Head of Finance. It is the Joint Committee's responsibility to manage its affairs to secure economic, efficient and effective use of its resources, to safeguard its assets, and to approve the Statement of Accounts.

**27 November 2024**

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**Councillor Julie Fallon**  
**GwE Joint Committee Chairperson**

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#### **THE HEAD OF FINANCE'S RESPONSIBILITIES**

The Head of Finance is responsible for the preparation of the GwE Joint Committee Statement of Accounts in accordance with proper practices as set out in the CIPFA/LASAAC *Code of Practice on Local Authority Accounting in the United Kingdom* ("the Code").

In preparing the statement of accounts, the Head of Finance has selected suitable accounting policies and then applied them consistently; has made judgements and estimates that were reasonable and prudent and complied with the Code.

The Head of Finance has also kept proper accounting records which were up to date, and has taken reasonable steps for the prevention and detection of fraud and other irregularities.

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#### **RESPONSIBLE FINANCIAL OFFICER'S CERTIFICATE**

I certify that the Statement of Accounts has been prepared in accordance with the arrangements set out above, and presents a true and fair view of the financial position of the GwE Joint Committee at 31 March 2024 and the Joint Committee's income and expenditure for the year then ended.



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**Dewi Aeron Morgan CPFA**  
**Head of Finance, Cyngor Gwynedd**

**19 November 2024**

## EXPENDITURE AND FUNDING ANALYSIS

The Expenditure and Funding Analysis shows how annual expenditure is used and funded from resources in accordance with generally accepted accounting practices. Income and expenditure accounted for under generally accepted accounting practices is presented more fully in the Comprehensive Income and Expenditure Statement.

2022/23				2023/24		
Net Expenditure to be Funded by Usable Reserve balances	Adjustments between the Funding and Accounting Basis (see Note 8)	Net Expenditure in the Comprehensive Income and Expenditure Statement		Net Expenditure to be Funded by Usable Reserve balances	Adjustments between the Funding and Accounting Basis (see Note 8)	Net Expenditure in the Comprehensive Income and Expenditure Statement
£'000	£'000	£'000		£'000	£'000	£'000
6,136	768	6,904	Employees	6,609	295	6,904
297	0	297	Property	352	0	352
140	0	140	Transport	227	0	227
1,695	0	1,695	Supplies and Services	1,376	0	1,376
9,543	0	9,543	Third Parties	8,981	0	8,981
(17,786)	0	(17,786)	Income	(17,023)	0	(17,023)
<b>25</b>	<b>768</b>	<b>793</b>	<b>Cost of Services</b>	<b>522</b>	<b>295</b>	<b>817</b>
(23)	255	232	Other Income and Expenditure	(45)	(25)	(70)
<b>2</b>	<b>1,023</b>	<b>1,025</b>	<b>(Surplus) / Deficit on Provision of Services</b>	<b>477</b>	<b>270</b>	<b>747</b>
(1,156)			Opening Balances of Usable Reserves	(1,154)		
2			(Surplus)/Deficit on Usable Reserves in Year	477		
<b>(1,154)</b>			Closing Balances of Usable Reserves	<b>(677)</b>		

## COMPREHENSIVE INCOME AND EXPENDITURE STATEMENT

This statement shows the accounting cost in the year of providing the Joint Committee service in accordance with generally accepted accounting practices.

2022/23			2023/24			
Gross Expenditure	Gross Income	Net Expenditure		Gross Expenditure	Gross Income	Net Expenditure
£'000	£'000	£'000	Note	£'000	£'000	£'000
6,904	0	6,904	Employees	6,904	0	6,904
297	0	297	Property	352	0	352
140	0	140	Transport	227	0	227
1,695	0	1,695	Supplies and Services	1,376	0	1,376
9,543	0	9,543	Third Parties	8,981	0	8,981
0	(17,786)	(17,786)	Income	0	(17,023)	(17,023)
<b>18,579</b>	<b>(17,786)</b>	<b>793</b>	<b>Cost of Services</b>	<b>17,840</b>	<b>(17,023)</b>	<b>817</b>
255	(23)	232	Financing and Investment Income and Expenditure	0	(70)	(70)
<b>18,834</b>	<b>(17,809)</b>	<b>1,025</b>	<b>(Surplus) / Deficit on Provision of Services</b>	<b>17,840</b>	<b>(17,093)</b>	<b>747</b>
		(10,625)	Remeasurement of the net defined benefit liability/(asset)			481
		<b>(10,625)</b>	<b>Other Comprehensive Income and Expenditure</b>			<b>481</b>
		<b>(9,600)</b>	<b>Total Comprehensive Income and Expenditure</b>			<b>1,228</b>

## MOVEMENT IN RESERVES STATEMENT

The Movement in Reserves Statement shows the movement from the start of the year to the end on the different reserves held by the Joint Committee, analysed into 'usable reserves' (i.e. those that can be applied to fund expenditure) and other 'unusable reserves'. The Statement shows how the movements in year of the Joint Committee's reserves are broken down between gains and losses incurred in accordance with generally accepted accounting practices and the statutory adjustments required to return to the amounts chargeable to council tax (via the councils' contributions). The Net Increase/Decrease line shows the statutory General Fund Balance movements in the year following those adjustments.

		Movement in Reserves Statement		
	Note	Total Usable Reserves	Unusable Reserves	Total Joint Committee's Reserves
		£'000	£'000	£'000
<b>Balance 31 March 2022 carried forward</b>		(1,156)	9,160	8,004
<u>Movement in reserves during 2022/23</u>				
(Surplus)/Deficit on provision of services		1,025	0	1,025
Other Comprehensive Income and Expenditure		0	(10,625)	(10,625)
<b>Total Comprehensive Income and Expenditure</b>		1,025	(10,625)	(9,600)
Adjustments between accounting basis and funding basis under regulations	9	(1,023)	1,023	0
<b>Net (Increase)/Decrease before Transfers to Usable Reserves</b>		2	(9,602)	(9,600)
<b>(Increase)/Decrease in 2022/23</b>		2	(9,602)	(9,600)
<b>Balance 31 March 2023 carried forward</b>	10+15	(1,154)	(442)	(1,596)
<u>Movement in reserves during 2023/24</u>				
(Surplus)/Deficit on provision of services		747	0	747
Other Comprehensive Income and Expenditure		0	481	481
<b>Total Comprehensive Income and Expenditure</b>		747	481	1,228
Adjustments between accounting basis and funding basis under regulations	9	(270)	270	0
<b>Net (Increase)/Decrease before Transfers to Usable Reserves</b>	10+15	477	751	1,228
<b>(Increase)/Decrease in 2023/24</b>		477	751	1,228
<b>Balance 31 March 2024 carried forward</b>		(677)	309	(368)



## BALANCE SHEET

The Balance Sheet shows the value as at the Balance Sheet date of the assets and liabilities recognised by the Joint Committee. The net assets of the Joint Committee (assets less liabilities) are matched by the reserves held by the Joint Committee. Reserves are reported in two categories. The first category of reserves is usable reserves, i.e. those reserves that the Joint Committee may use to provide services, subject to the need to maintain a prudent level of reserves and any statutory limitations on their use. The second category of reserves is those that the Joint Committee is not able to use to provide services. This category of reserves includes reserves that hold unrealised gains and losses (for example the Pension Reserve), where amounts would only become available to provide services if the assets are sold; and reserves that hold timing differences shown in the Movement in Reserves Statement line 'Adjustments between accounting basis and funding basis under regulations'.

31 March 2023 £'000		Note	31 March 2024 £'000
270	Short-term Debtors	12	1,110
2,634	Cash and Cash Equivalents	13	2,122
<b>2,904</b>	<b>Current Assets</b>		<b>3,232</b>
(1,865)	Short-term Creditors	14	(2,864)
<b>(1,865)</b>	<b>Current Liabilities</b>		<b>(2,864)</b>
557	Pension Liability	22	0
<b>557</b>	<b>Long-term Liabilities</b>		<b>0</b>
<b>1,596</b>	<b>Net Assets</b>		<b>368</b>
(1,154)	Usable Reserves	10	(677)
(442)	Unusable Reserves	15	309
<b>(1,596)</b>	<b>Total Reserves</b>		<b>(368)</b>

## CASH FLOW STATEMENT

The Cash Flow Statement shows the changes in cash and cash equivalents of the Joint Committee during the reporting period. The statement shows how the Joint Committee generates and uses cash and cash equivalents by classifying cash flows as operating and investing activities. The amount of net cash flows arising from operating activities is a key indicator of the extent to which the operations of the Joint Committee are funded by way of grant income or from the recipients of services provided by the Joint Committee.

<b>2022/23</b>	<b>Note</b>	<b>2023/24</b>
<b>£'000</b>		<b>£'000</b>
1,025	Net (Surplus)/Deficit on Provision of Services	747
(2,072)	Adjustments to net surplus or deficit on the provision of services for non-cash movements	(235)
(1,047)	Net cash flows from Operating Activities	512
0	Investing Activities	0
0	Financing Activities	0
(1,047)	Net (Increase)/Decrease in cash and cash equivalents	512
(1,587)	Cash and cash equivalents at the beginning of the reporting period	(2,634)
<b>(2,634)</b>	<b>Cash and cash equivalents at the end of the reporting period</b>	<b>(2,122)</b>

# **NOTES TO THE ACCOUNTS**

## **NOTE I – ACCOUNTING POLICIES**

### **I.1 General Principles**

The Statement of Accounts summarises the Joint Committee's transactions for the 2023/24 financial year and its position at the year-end of 31 March 2024. The Joint Committee is required to prepare an annual Statement of Accounts by the Accounts and Audit (Wales) Regulations 2014 (as amended), in accordance with proper accounting practices. These practices primarily comprise the *Code of Practice on Local Authority Accounting in the United Kingdom 2023/24*, supported by International Financial Reporting Standards (IFRS).

The accounting convention adopted in the Statement of Accounts is historical cost. The accounts have been prepared on a going concern basis.

The Joint Committee's practice is to operate on the basis that all items of expenditure are treated as revenue in the first instance. Should any items of a capital nature (e.g. IT equipment, furniture) prove to have a material significance on the true and fair presentation of the financial position then the items would be treated according to proper practices.

The nature of the Joint Committee's transactions is limited and only the relevant policies can be seen below.

### **I.2 Accruals of Expenditure and Income**

Activity is accounted for in the year that it takes place, not simply when cash payments are made or received.

- Revenue from contracts with service recipients, whether for services or the provision of goods, is recognised when (or as) the goods or services are transferred to the service recipient in accordance with the performance obligations in the contract.
- Supplies are recorded as expenditure when they are consumed – where there is a gap between the date supplies are received and their consumption, they are carried as inventories on the Balance Sheet.
- Expenses in relation to services received (including services provided by employees) are recorded as expenditure when the services are received rather than when payments are made.
- Interest receivable on investments and payable on borrowings is accounted for respectively as income and expenditure on the basis of the effective interest rate for the relevant financial instrument rather than the cash flows fixed or determined by the contract.
- Where revenue and expenditure have been recognised but cash has not been received or paid, a debtor or creditor for the relevant amount is recorded in the Balance Sheet. Where debts may not be settled, the balance of debtors is written down and a charge made to revenue for the income that might not be collected.

### **I.3 Cash and Cash Equivalents**

The Joint Committee does not have its own bank account and cash is administered by Cyngor Gwynedd within its own accounts.

## **NOTE I – ACCOUNTING POLICIES (continued)**

### **I.4 Employee Benefits**

#### **I.4.1 Benefits Payable during Employment**

Short-term employee benefits are those due to be settled within 12 months of the year-end. They include such benefits as wages and salaries, paid annual leave and paid sick leave for current employees and are recognised as an expense for services in the year in which employees render service to the Joint Committee. An accrual is made for the cost of holiday entitlements (or any form of leave, e.g. time off in lieu) earned by employees but not taken before the year-end that employees can carry forward into the next financial year. The accrual is charged to the Surplus or Deficit on the Provision of Services, but then reversed out through the Movement in Reserves Statement to the accumulated absences account so that holiday benefits are charged to revenue in the financial year in which the holiday absence occurs.

#### **I.4.2 Termination Benefits**

Termination benefits are amounts payable as a result of a decision by the Joint Committee to terminate an officer's employment before the normal retirement date or an officer's decision to accept redundancy voluntarily and are charged on an accruals basis in the Comprehensive Income and Expenditure Statement at the earlier of when the Joint Committee can no longer withdraw the offer of those benefits or when the Joint Committee recognises costs for a restructuring.

Where termination benefits involve the enhancement of pensions, statutory provisions require the Joint Committee Fund balance to be charged with the amount payable by the Joint Committee to the pension fund or pensioner in the year, not the amount calculated according to the relevant accounting standards. In the Movement in Reserves Statement, appropriations are required to and from the Pensions Reserve to remove the notional debits and credits for pension enhancement termination benefits and replace them with debits for the cash paid to the pension fund and pensioners and any such amounts payable but unpaid at the year-end.

#### **I.4.3 Post-employment Benefits**

Employees of the Joint Committee are members of one pension scheme:

- The Local Government Pensions Scheme, administered by the Gwynedd Pension Fund at Cyngor Gwynedd.

The scheme provides defined benefits to members (retirement lump sums and pensions), earned as employees when they worked for the Joint Committee and their previous employers.

#### **I.4.4 The Local Government Pension Scheme**

All other staff, subject to certain qualifying criteria, are entitled to become members of the Local Government Pension Scheme. The pension costs charged to the Joint Committee's accounts in respect of this group of employees are determined by the fund administrators and represent a fixed proportion of employees' contributions to this funded pension scheme.

The Local Government Scheme is accounted for as a defined benefit scheme.

The liabilities of the Gwynedd Pension Fund attributable to the Joint Committee are included in the Balance Sheet on an actuarial basis using the projected unit method i.e. an assessment of the future payments that will be made in relation to retirement benefits earned to date by employees, based on assumptions such as mortality rates, employee turnover rates, etc., and projected earnings for current employees.

Liabilities are discounted to their value at current prices, using a discount rate of 4.85% calculated as a weighted average of 'spot yields' on AA rated corporate bonds.

The assets of the Gwynedd Pension Fund attributable to the Joint Committee are included in the Balance Sheet at their fair value as determined by the Fund's Actuary.

The change in the net pensions liability is analysed into the following components:

## NOTE I – ACCOUNTING POLICIES (continued)

Service cost comprising:

- Current service cost – the increase in liabilities as a result of years of service earned this year – this is shown in the Comprehensive Income and Expenditure Statement.
- Past service cost – the increase in liabilities arising from current year decisions whose effect relates to years of service earned in earlier years – debited to the Surplus or Deficit on the Provision of Services in the Comprehensive Income and Expenditure Statement.
- Net interest on the net defined benefit liability/(asset), i.e. the net interest expense for the Joint Committee – the change during the period in the net defined benefit liability/(asset) that arises from the passage of time charged to the Financing and Investment Income and Expenditure line of the Comprehensive Income and Expenditure Statement – this is calculated by applying the discount rate used to measure the defined benefit obligation at the beginning of the period to the net defined benefit liability/(asset) at the beginning of the period – taking into account any changes in the net defined benefit liability/(asset) during the period as a result of contributions and benefit payments.

Remeasurements comprising:

- The return on plan assets – excluding amounts included in net interest on the net defined benefit liability/(asset) – charged to the Pensions Reserve as Other Comprehensive Income and Expenditure.
- Actuarial gains and losses – changes in the net pensions liability that arise because events have not coincided with assumptions made at the last actuarial valuation or because the actuaries have updated their assumptions – charged to the Pensions Reserve as Other Comprehensive Income and Expenditure.
- Asset ceiling adjustment – reduces to the calculated asset ceiling if this is lower than the asset position.
- Contributions paid to the Gwynedd Pension Fund – cash paid as employer's contributions to the Pension Fund in settlement of liabilities; not accounted for as an expense.

In relation to retirement benefits, statutory provisions require the General Fund balance to be charged with the amount payable by the Joint Committee to the Pension Fund or directly to pensioners in the year, not the amount calculated according to the relevant accounting standards. In the Movement in Reserves Statement, this means that there are appropriations to and from the Pensions Reserve to remove the notional debits and credits for retirement benefits and replace them with debits for the cash paid to the pension fund and pensioners and any such amounts payable but unpaid at the year-end. The balance that arises on the Pensions Reserve thereby measures the impact to the General Fund of being required to account for retirement benefits on the basis of cash flows rather than as benefits are earned by employees.

International Accounting Standard (IAS) 19 governs how the long-term liabilities which exist in relation to pension costs should be reported. Local councils (including Joint Committees) in England and Wales are required to produce their financial statements in accordance with IAS 19.

### 1.4.5 Discretionary Benefits

The Joint Committee also has restricted powers to make discretionary awards of retirement benefits in the event of early retirements. Any liabilities estimated to arise as a result of an award to any member of staff (including teachers) are accrued in the year of the decision to make the award and accounted for using the same policies as are applied to the Local Government Pension Scheme.

## **NOTE I – ACCOUNTING POLICIES (continued)**

### **1.5 Events after the Reporting Period**

Events after the Balance Sheet date are those events, both favourable and unfavourable, that occur between the end of the reporting period and the date when the Statement of Accounts is authorised for issue. Two types of events can be identified:

- those that provide evidence of conditions that existed at the end of the reporting period – the Statement of Accounts is adjusted to reflect such events; and
- those that are indicative of conditions that arose after the reporting period – the Statement of Accounts is not adjusted to reflect such events, but where a category of events would have a material effect, disclosure is made in the notes of the nature of the events and their estimated financial effect.

Events taking place after the date of authorisation for issue are not reflected in the Statement of Accounts.

### **1.6 Prior Period Adjustments, Changes in Accounting Policies, Estimates and Errors**

Prior period adjustments may arise as a result of a change in accounting policies or to correct a material error. Changes in accounting estimates are accounted for prospectively, i.e. in the current and future years affected by the change, and do not give rise to a prior period adjustment.

Changes in accounting policies are only made when required by proper accounting practices or the change provides more reliable or relevant information about the effect of transactions, other events and conditions on the Joint Committee's financial position or financial performance. Where a change is made, it is applied retrospectively (unless not material or stated otherwise) by adjusting opening balances and comparative amounts for the prior period as if the new policy had always been applied.

Material errors discovered in prior period figures are corrected retrospectively by amending opening balances and comparative amounts for the prior period.

### **1.7 Government Grants and Other Contributions**

Grants and contributions relating to capital and revenue expenditure are accounted for on an accruals basis, and recognised immediately in the Comprehensive Income and Expenditure Statement as income, except to the extent that the grant or contribution has a condition that the Joint Committee has not satisfied.

### **1.8 Overheads and Support Services**

Charges for services provided by the Central Support Departments within Cyngor Gwynedd are derived from a combination of pre-determined fixed charges, actual recorded staff time, transaction logging and pre-determined formulae.

### **1.9 Reserves**

Specific reserves are created to set aside amounts for future spending schemes. This is done through transfers out of the General Fund Balance in the Movement in Reserves Statement.

Certain reserves, namely “unusable reserves”, are kept for the technical purpose of managing the accounting processes for non-current assets, financial instruments and employee benefits. These do not represent the usable resources of the Joint Committee.

### **1.10 Value Added Tax**

Only in a situation when VAT is irrecoverable will VAT be included or charged as ‘irrecoverable VAT’. Since the Joint Committee has not registered for VAT, the VAT is recovered through Cyngor Gwynedd's VAT registration.

## **NOTE 1 – ACCOUNTING POLICIES (continued)**

### **1.11 Debtors and Creditors**

The Joint Committee's Accounts are maintained on an accruals basis in accordance with the Code of Accounting Practice. The accounts reflect actual expenditure and income relating to the year in question irrespective of whether the payments or receipts have actually been paid or received in the year.

### **1.12 Joint Operations**

Joint operations are arrangements where the parties that have joint control of the arrangement have rights to the assets and obligations for the liabilities relating to the arrangements. The activities undertaken by the Joint Committee in conjunction with other joint operators involve the use of the assets and resources of those joint operators. In relation to its interest in a joint operation, the Joint Committee as a joint operator recognises its share of assets, liabilities, revenue and expenses.

The GwE Joint Committee has been categorised as a Joint Operation, making use of the assets and resources of the operators rather than the establishment of a separate entity.

## **NOTE 2 – CHANGE IN ACCOUNTING POLICY**

The Joint Committee's existing accounting policies are amended only insofar as to reflect the guidance in the 2023/24 CIPFA Code of Practice on Local Authority Accounting in the United Kingdom.

## **NOTE 3- PRIOR PERIOD ADJUSTMENTS**

There are no prior period adjustment during 2023/24.

## **NOTE 4 – ACCOUNTING STANDARDS THAT HAVE BEEN ISSUED BUT HAVE NOT YET BEEN ADOPTED**

The CIPFA Code of Practice on Local Authority Accounting in the United Kingdom requires the expected impact of any accounting standards that have been issued but not yet adopted to be disclosed.

A review of the accounting standards has been carried out this year, but none of the standards in question will have a material impact on GwE.

## **NOTE 5 – CRITICAL JUDGEMENTS IN APPLYING ACCOUNTING POLICIES**

In applying the accounting policies set out in Note 1, the Joint Committee has had to make judgements, estimates and assumptions relating to complex transactions, those involving uncertainty about future events and also the carrying amounts of assets and liabilities that are not readily apparent from other sources.

The judgements, estimates and associated assumptions applied are based on current proper practices, historical experience, and other factors that include historical and current assumptions and projections, and actual future projections, professional assessments, current trends, and local factors that are considered to be relevant.

In recent years there has been some uncertainty about future levels of funding from Welsh Government relating to revenue and capital grants. This issue forms an important part of the Joint Committee's continually revised financial strategy, and where all known and forecasted factors are given due consideration. Continued economic uncertainty remains, with high level of inflation and interest rates.

All available and related information is sourced and applied in assessing and determining the position, which is particularly critical when considering such matters as the actuarial valuation of pension fund assets and commitments, earmarked reserves, provisions and contingent liability. However, because these issues cannot be determined with certainty, actual results may subsequently differ from those estimates. The estimates and underlying assumptions are continually reviewed.



**NOTE 6 – ASSUMPTIONS MADE ABOUT FUTURE AND OTHER MAJOR SOURCES OF ESTIMATION UNCERTAINTY**

The Statement of Accounts contains estimated figures that are based on assumptions made by the Joint Committee about the future or that are otherwise uncertain. Estimates are made taking into account historical experience, current trends and other relevant factors. However, because certain balances cannot be determined with certainty, actual results could be different from the assumptions and estimates.

The following item in the Joint Committee’s Balance Sheet at 31 March 2024 may be considered to be a significant risk (in terms of certainty in estimation of value), with the possibility of material adjustment in the forthcoming financial year:

<b>Item</b>	<b>Uncertainties</b>	<b>Effect if actual results differ from assumptions</b>
Pensions Liability	<p>Estimating the net liability to pay pensions depends on a number of complex judgments relating to the discount rate used, the rate at which wages are expected to increase, changes in retirement ages, mortality rates and expected returns on pension fund assets. A firm of consulting actuaries are involved in giving expert advice to the council about the assumptions to be used.</p> <p>Brexit and Covid had negative effects on the UK economy and pension asset values, and currently there are high inflation and interest rates, but the market seems to be improving and stabilizing. However, a pandemic or other global crisis could have a detrimental effect on asset returns, as well as an increase in interest rates to curb the rise of inflation as a result of the recovery.</p>	The effects on the net pension liability of changes in individual assumptions are set out in Note 22.

**NOTE 7 – MATERIAL ITEMS OF INCOME AND EXPENSE**

Related items include:-

- £481k on pensions, being the remeasurements of the net defined benefit liability/(asset) relating to pensions, in line with Gwynedd Pension Fund’s Actuary’s assessment (Note 15).
- £17,023k in grants and contributions and equivalent expenditure (Note 19).

## NOTE 8 – NOTE TO THE EXPENDITURE AND FUNDING ANALYSIS

ADJUSTMENTS BETWEEN FUNDING AND ACCOUNTING BASIS				
2023/24				
	Adjustments for Capital Purposes	Net change for the Pensions Adjustments (i)	Other Differences (ii)	Total Adjustments
	£'000	£'000	£'000	£'000
Adjustments from General Fund to arrive at the Comprehensive Income and Expenditure Statement amounts				
Employees	0	101	194	295
Property	0	0	0	0
Transport	0	0	0	0
Supplies and Services	0	0	0	0
Third Party	0	0	0	0
Income	0	0	0	0
<b>Cost of Services</b>	<b>0</b>	<b>101</b>	<b>194</b>	<b>295</b>
Other Operating Expenditure	0	0	0	0
Financing and Investment Income and Expenditure	0	(25)	0	(25)
Taxation and non-specific grant income	0	0	0	0
<b>(Surplus) / Deficit on Provision of Services</b>	<b>0</b>	<b>76</b>	<b>194</b>	<b>270</b>

ADJUSTMENTS BETWEEN FUNDING AND ACCOUNTING BASIS				
2022/23				
	Adjustments for Capital Purposes	Net change for the Pensions Adjustments (i)	Other Differences (ii)	Total Adjustments
	£'000	£'000	£'000	£'000
Adjustments from General Fund to arrive at the Comprehensive Income and Expenditure Statement amounts				
Employees	0	757	11	768
Property	0	0	0	0
Transport	0	0	0	0
Supplies and Services	0	0	0	0
Third Party	0	0	0	0
Income	0	0	0	0
<b>Cost of Services</b>	<b>0</b>	<b>757</b>	<b>11</b>	<b>768</b>
Other Operating Expenditure	0	0	0	0
Financing and Investment Income and Expenditure	0	255	0	255
Taxation and non-specific grant income	0	0	0	0
<b>(Surplus) / Deficit on Provision of Services</b>	<b>0</b>	<b>1,012</b>	<b>11</b>	<b>1,023</b>

## NOTE 8 – NOTE TO THE EXPENDITURE AND FUNDING ANALYSIS (continued)

### (i) Net Change for the Pensions Adjustments

Net change for the removal of pension contributions and the addition of IAS 19 *Employee Benefits* for pension-related expenditure and income:

- For **Services**, this represents the removal of the employer pension contributions made by the Joint Committee as allowed by statute and the replacement with current service costs and past service costs.
- For **Financing and Investment Income and Expenditure**, the net interest on the defined benefit liability is charged to the Comprehensive Income and Expenditure Statement.

### (ii) Other Differences

Other differences between amounts debited/credited to the Comprehensive Income and Expenditure Statement and amounts payable/receivable to be recognised under statute:

- For **Services**, this represents an adjustment for accumulated absences earned but not taken during the year.
- For **Financing and Investment Income and Expenditure**, the other differences column recognises adjustments to the General Fund for the timing differences for premiums and discounts.

## NOTE 9 – ADJUSTMENTS BETWEEN ACCOUNTING BASIS AND FUNDING BASIS UNDER REGULATIONS

This note details the adjustments that are made to the total comprehensive income and expenditure recognised by the Joint Committee in the year in accordance with proper accounting practice to the resources that are specified by statutory provisions as being available to the Joint Committee to meet future expenditure.

<b>2023/24</b>		
<b>ADJUSTMENTS BETWEEN ACCOUNTING BASIS AND FUNDING BASIS UNDER REGULATIONS</b>	<b>Usable Reserve General Fund Balance</b>	<b>Movement in Unusable Reserves</b>
	<b>£'000</b>	<b>£'000</b>
<b>Adjustments primarily involving the Pensions Reserve:</b>		
Reversal of items relating to retirement benefits debited/credited to the Comprehensive Income and Expenditure Statement (Note 22)	(907)	907
Employer's pensions contributions and direct payments to pensioners payable in the year	831	(831)
<b>Adjustment primarily involving the Accumulated Absences Account</b>		
Amount by which officer remuneration charged to the Comprehensive Income and Expenditure Statement on an accruals basis is different from remuneration chargeable in the year in accordance with statutory requirements	(194)	194
<b>Total Adjustments</b>	<b>(270)</b>	<b>270</b>

<b>2022/23</b>		
<b>ADJUSTMENTS BETWEEN ACCOUNTING BASIS AND FUNDING BASIS UNDER REGULATIONS</b>	<b>Usable Reserve General Fund Balance</b>	<b>Movement in Unusable Reserves</b>
	<b>£'000</b>	<b>£'000</b>
<b>Adjustments primarily involving the Pensions Reserve:</b>		
Reversal of items relating to retirement benefits debited/credited to the Comprehensive Income and Expenditure Statement (Note 22)	(1,900)	1,900
Employer's pensions contributions and direct payments to pensioners payable in the year	888	(888)
<b>Adjustment primarily involving the Accumulated Absences Account</b>		
Amount by which officer remuneration charged to the Comprehensive Income and Expenditure Statement on an accruals basis is different from remuneration chargeable in the year in accordance with statutory requirements	(11)	11
<b>Total Adjustments</b>	<b>(1,023)</b>	<b>1,023</b>

## NOTE 10 – TRANSFERS TO/FROM USABLE RESERVES

### 10a. The General Fund

The note below sets out the amounts set aside from the General Fund in usable reserves to provide financing for future expenditure plans, with a decrease of (£77k) during the year.

	<b>GwE Joint Committee General Fund</b>
	<b>£'000</b>
<b>Balance 31 March 2023</b>	<b>298</b>
<u>Transfers:</u>	
In	0
Out	(77)
<b>Balance 31 March 2024</b>	<b>221</b>

### 10b. The Newly Qualified Teachers Fund

The note below highlights the amount set aside from the Newly Qualified Teacher Fund in usable reserves in order to provide funding for spending plans to support newly qualified teachers into the future, with a decrease of (£400k) during the year.

	<b>GwE Joint Committee Newly Qualified Teachers Fund</b>
	<b>£'000</b>
<b>Balance 31 March 2023</b>	<b>856</b>
<u>Transfers:</u>	
In	0
Out	(400)
<b>Balance 31 March 2024</b>	<b>456</b>

## NOTE 11 – FINANCING AND INVESTMENT INCOME AND EXPENDITURE

<b>2022/23</b>	<b>2023/24</b>
<b>£'000</b>	<b>£'000</b>
255 Net interest on the net defined benefit liability/(asset)	(25)
(23) Interest Receivable	(45)
<b>232 Total</b>	<b>(70)</b>

## NOTE 12 – SHORT-TERM DEBTORS

	<b>31 March</b>	<b>31 March</b>
	<b>2023</b>	<b>2024</b>
	<b>£'000</b>	<b>£'000</b>
Trade Receivables	78	168
Prepayments	55	48
Other Receivable Amounts	137	894
<b>Total</b>	<b>270</b>	<b>1,110</b>

## NOTE 13 – CASH AND CASH EQUIVALENTS

The Joint Committee does not have its own bank account and cash is administered by Cyngor Gwynedd within its own accounts. The figure shown in the table each year is the net cash sum held on behalf of the Joint Committee within the Cyngor Gwynedd amounts.

	<b>31 March</b>	<b>31 March</b>
	<b>2023</b>	<b>2024</b>
	<b>£'000</b>	<b>£'000</b>
Cash in Bank held by Host Authority	2,634	2,122
<b>Cash and Cash Equivalents</b>	<b>2,634</b>	<b>2,122</b>

## NOTE 14 – SHORT-TERM CREDITORS

	<b>31 March</b>	<b>31 March</b>
	<b>2023</b>	<b>2024</b>
	<b>£'000</b>	<b>£'000</b>
Trade Payables	406	239
Other Payables	1,459	2,625
<b>Total</b>	<b>1,865</b>	<b>2,864</b>

## NOTE 15 – UNUSABLE RESERVES

31 March 2023		31 March 2024
£'000		£'000
557	Pensions Reserve	0
(115)	Accumulated Absences Account	(309)
<b>442</b>	<b>Total Unusable Reserves</b>	<b>(309)</b>

### 15.1 Pensions Reserve

The Pensions Reserve absorbs the timing differences arising from the different arrangements for accounting for post-employment benefits and for funding benefits in accordance with statutory provisions. The Joint Committee accounts for post-employment benefits in the Comprehensive Income and Expenditure Statement as the benefits are earned by employees accruing years of service, updating the liabilities recognised to reflect inflation, changing assumptions and investment returns on any resources set aside to meet the costs. However, statutory arrangements require benefits earned to be financed as the Joint Committee makes employer's contributions to pension funds or eventually pays any pensions for which it is directly responsible, with funding requirements set aside by the time the benefits are to be paid.

2022/23 £000		2023/24 £000
<b>(9,056)</b>	<b>Balance 1 April</b>	<b>557</b>
10,625	Re-measurements of the net defined benefit (liability) / asset (Note 22)	(481)
(1,900)	Reversal of items relating to retirement benefits debited or credited to the Surplus or Deficit on the Provision of Services in the Comprehensive Income and Expenditure Statement	(907)
888	Employer's pensions contributions and direct payments to pensioners payable in the year	831
<b>557</b>	<b>Balance 31 March</b>	<b>0</b>

### 15.2 Accumulated Absences Account

The Accumulated Absences Account absorbs the differences that would otherwise arise on the General Fund Balance from accruing for compensated absences earned but not taken in the year, e.g. annual leave entitlement carried forward at 31 March. Statutory arrangements require that the impact on the General Fund Balance is neutralised by transfers to or from the Account.

2022/23 £000		2023/24 £000
<b>(104)</b>	<b>Balance 1 April</b>	<b>(115)</b>
(11)	Amount by which officer remuneration charged to the Comprehensive Income and Expenditure Statement on an accruals basis is different from remuneration chargeable in the year in accordance with statutory requirements	(194)
<b>(115)</b>	<b>Balance 31 March</b>	<b>(309)</b>

**NOTE 16 – CASH FLOW STATEMENT: ADJUSTMENTS TO NET SURPLUS OR DEFICIT ON THE PROVISION OF SERVICES FOR NON-CASH MOVEMENTS**

2022/23	2023/24
£'000	£'000
(153) (Increase)/Decrease in Creditors	(999)
(907) Increase/(Decrease) in Debtors	840
(1,012) Pension Liability	(76)
<b>(2,072)</b>	<b>(235)</b>

**NOTE 17 – OFFICERS' REMUNERATION**

**17a.** The Accounts and Audit (Wales) Regulations 2014 (as amended) require the Joint Committee to disclose the following information relating to employees appointed as Senior Officers, and whose salary is between £60,000 and £150,000. In compliance with the defined requirements, the pensionable pay, employer's pension contributions and other employer costs are included below (including termination benefits), but the employer's national insurance contributions are excluded. The remuneration paid to the Joint Committee's senior officers directly employed by GwE is as follows:

2022/23			Chief Officers	2023/24		
Salary	Employer's Pension Contribution	Total		Salary	Employer's Pension Contribution	Total
£	£	£		£	£	£
106,954	24,599	131,553	Managing Director	110,537	20,670	131,207

**17b.** Other Joint Committee employees with more than £60,000 remuneration payable for the year (excluding employer's pension and national insurance contributions), termination benefits are to be included in the figure. There were no termination benefit cases in 2023/24 or 2022/23.

Number of other employees who would receive more than £60,000 and includes remuneration and termination benefits:		
Number in 2022/23*†		Number in 2023/24*
Total		Total
17	£60,000 - £64,999	42
10	£65,000 - £69,999	5
7	£70,000 - £74,999	13
4	£75,000 - £79,999	3
0	£80,000 - £84,999	1

\*The numbers for 2023/24 and 2022/23 include staff which have started or finished in their employment during the year, adjusted to a full year of employment.

†The staff in this note include a September 2022 Soulbury pay inflation estimate of 5%.



## NOTE 18 – EXTERNAL AUDIT COSTS

The Joint Committee has incurred the following costs relating to external audit.

<b>2022/23</b>	<b>2023/24</b>
<b>£'000</b>	<b>£'000</b>
13 Fees payable to the auditor appointed by the Auditor General for Wales with regard to external audit services	14
<b>13 Net Fees</b>	<b>14</b>

## NOTE 19 – GRANT INCOME

The Joint Committee credited the following grants, contributions and donations to the Comprehensive Income and Expenditure Statement:

	<b>2022/23</b>		<b>2023/24</b>	
	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
<b>Grants and Contributions Credited to Services</b>				
Welsh Government -				
Pupil Development Grant (PDG) - Looked After Children	1,126		1,145	
PDG – Strategic Adviser	100		100	
PDG – Consortia Led Funding	257		186	
Other	321		376	
		<b>1,804</b>		<b>1,807</b>
Regional Consortia Grant -				
Welsh Government (excluding the EIG)		<b>7,601</b>		<b>7,013</b>
Education Improvement Grant (EIG)				
Match funding from councils	1,259		457	
Welsh Government	1,813		2,481	
		<b>3,072</b>		<b>2,938</b>
Other Government Grants and Contributions -				
Education Workforce Council	622		541	
		<b>622</b>		<b>541</b>
Other Grants and Contributions				
Councils' contributions towards the Core Service				
Conwy	671		667	
Denbighshire	680		682	
Flintshire	996		1,001	
Gwynedd	773		770	
Anglesey	445		443	
Wrexham	829		831	
		<b>4,394</b>		<b>4,394</b>
Other Grants and Contribution		<b>293</b>		<b>330</b>
<b>Total Grants and Contributions Credited to Services</b>		<b>17,786</b>		<b>17,023</b>

## NOTE 20 – RELATED PARTIES

The Joint Committee is required to disclose material transactions with related parties – bodies or individuals that have the potential to control or influence the Joint Committee or to be controlled or influenced by the Joint Committee. Disclosure of these transactions allows readers to assess the extent to which the Joint Committee might have been constrained in its ability to operate independently or might have secured the ability to limit another party's ability to bargain freely with the Joint Committee. To conform to the requirements, this is done by Members and Senior Officers completing a personal declaration, as defined in the CIPFA Code of Practice.

### Function of the Joint Committee

The Regional School Effectiveness and Improvement Service (GwE) has been established in partnership between the six north wales authorities, being Conwy County Borough Council, Denbighshire County Council, Flintshire County Council, Cyngor Gwynedd, Isle of Anglesey County Council and Wrexham County Borough Council, to be accountable to the councils and undertake the statutory function of the councils in respect of school improvement and effectiveness. This includes the duty to monitor, challenge, provide support services for curriculum continued professional development and management of schools, and in addition provide services that can be commissioned by schools and local authorities. Summarised below are the payments and income between the Joint Committee and the Local Authorities for the the 2023/24 financial year. Cyngor Gwynedd has been appointed as host authority in implementing and maintaining the service, and the Joint Committee of all the partners oversees the management of the service.

	Payments made	Amounts owed by the Joint Committee	Income Received	Amounts owed to the Joint Committee
Local Authority	£'000	£'000	£'000	£'000
Conwy County Borough Council	1,654	117	704	0
Denbighshire County Council	923	167	236	818
Flintshire County Council	1,385	810	1,001	0
Cyngor Gwynedd	1,946	391	776	71
Isle of Anglesey County Council	719	238	628	16
Wrexham County Borough Council	1,268	267	831	1

### Members

Members of the Joint Committee have an influence over the Joint Committee's financial and operating policies.

Members have declared an interest or relationship (as defined) in companies or businesses which may have dealings with the Joint Committee. During 2023/24 no payments were made or owed by the Joint Committee for the related bodies.

### Officers

The Joint Committee's Senior Officer has declared as required and where appropriate an interest or relationship (as defined) in companies, voluntary, charitable, or public bodies which receive payments from the Joint Committee. During 2023/24 no payments were made or owed by the Joint Committee for the related bodies.

## NOTE 21 – EXIT PACKAGES

There were no exit packages in 2023/24 or 2022/23.

## NOTE 22 – PENSION COSTS

As part of the terms and conditions of employment of its officers and other employees, the Joint Committee makes contributions towards the cost of post-employment benefits. Although these benefits will not actually be payable until employees retire, the Joint Committee has a commitment to make the payments. These need to be disclosed at the time that employees earn their future entitlement.

GwE participates in two post-employment schemes:

- a) **The Local Government Pension Scheme** administered locally by Cyngor Gwynedd. This is a funded defined benefit scheme based on final salary for service up to 31 March 2014 and based on a career average salary from 1 April 2014. The Joint Committee and the employees pay contributions into the fund, calculated at a level intended to balance the pensions liabilities with investment assets. GwE's proportion of the total contributions to the Gwynedd Pension Fund in 2023/24 was 1.3% (1.3% in 2022/23).
- b) **Arrangements for the award of discretionary post-retirement benefits upon early retirement.** This is an unfunded defined benefit arrangement, under which liabilities are recognised when awards are made. However, there are no investment assets built up to meet these pension liabilities, and cash has to be generated to meet actual pensions payments as they eventually fall due.

The Gwynedd Pension Fund is operated under the regulatory framework for the Local Government Pension Scheme and the governance of the scheme is the responsibility of the Pensions Committee of Cyngor Gwynedd. Policy is determined in accordance with the Local Government Pensions Scheme Regulations.

The principal risks to the Joint Committee from the scheme are the longevity assumptions, statutory changes to the scheme, structural changes to the scheme (such as large-scale withdrawals from the scheme), changes to inflation, bond yields and the performance of equity investments held by the scheme. These are mitigated to a certain extent by the statutory requirements to charge the amounts required by statute as described in the accounting policies note to the General Fund.

### Transactions Relating to Post-employment Benefits

The Joint Committee recognises the cost of retirement benefits in the reported cost of services when they are earned by employees, rather than when the benefits are eventually paid as pensions. However, the charge it is required to make against council tax (via the councils' contributions) is based on the cash payable in the year, so the real cost of post-employment/retirement benefits is reversed out of the General Fund via the Movement in Reserves Statement. The following transactions have been made in the Comprehensive Income and Expenditure Statement and the General Fund Balance via the Movement in Reserves Statement during the year.

## NOTE 22 – PENSION COSTS (continued)

Change in the Fair Value of Plan Assets, Defined Benefit Obligation and Net Liability	Period ended 31 March 2023			Period ended 31 March 2024			
	Assets	Liabilities	Net (liability) /asset	Assets	Liabilities	Asset ceiling adjustments	Net (liability) /asset
	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Fair Value of plan assets	26,013	0	26,013	26,324	0	0	26,324
Present value of funded obligations	0	(35,069)	(35,069)	0	(22,876)	0	(22,876)
Present value of unfunded obligations	0	0	0	0	0	0	0
Effect of the asset ceiling	0	0	0	0	0	(2,891)	(2,891)
<b>Opening Position as at 1 April</b>	<b>26,013</b>	<b>(35,069)</b>	<b>(9,056)</b>	<b>26,324</b>	<b>(22,876)</b>	<b>(2,891)</b>	<b>557</b>
Service Cost							
- Current service cost*	0	(1,645)	(1,645)	0	(932)	0	(932)
- Past service cost (including curtailments)	0	0	0	0	0	0	0
- Effect of settlements	0	0	0	0	0	0	0
<b>Total Service Cost</b>	<b>0</b>	<b>(1,645)</b>	<b>(1,645)</b>	<b>0</b>	<b>(932)</b>	<b>0</b>	<b>(932)</b>
Net interest							
- Interest income on plan assets	711	0	711	1,267	0	0	1,267
- Interest cost on defined benefit obligation	0	(966)	(966)	0	(1,105)	0	(1,105)
- Interest on the effect of the asset ceiling	0	0	0	0	0	(137)	(137)
<b>Total Net Interest</b>	<b>711</b>	<b>(966)</b>	<b>(255)</b>	<b>1,267</b>	<b>(1,105)</b>	<b>(137)</b>	<b>25</b>
<b>Total Defined Benefit Cost Recognised in Profit or (Loss)</b>	<b>711</b>	<b>(2,611)</b>	<b>(1,900)</b>	<b>1,267</b>	<b>(2,037)</b>	<b>(137)</b>	<b>(907)</b>
Cash flows							
- Participants' contributions	310	(310)	0	367	(367)	0	0
- Employer contributions	852	0	852	842	0	0	842
- Benefits paid	(446)	446	0	(521)	521	0	0
- Unfunded benefits paid	0	0	0	0	0	0	0
- Contributions in respect of unfunded benefits paid	0	0	0	0	0	0	0
Effect of business combinations and disposals	0	0	0	0	0	0	0
<b>Expected closing position</b>	<b>27,440</b>	<b>(37,544)</b>	<b>(10,104)</b>	<b>28,279</b>	<b>(24,759)</b>	<b>(3,028)</b>	<b>492</b>
Remeasurements							
- Changes in financial assumptions	0	13,064	13,064	0	1,535	0	1,535
- Changes in demographic assumptions	0	534	534	0	143	0	143
- Other experience***	(167)	1,070	903	0	(683)	0	(683)
- Return on assets excluding amounts included in net interest	(949)	0	(949)	1,609	0	0	1,609
- Changes in the effect of the asset ceiling	0	0	0	0	0	3,028	3,028

<b>Total remeasurements recognised in Other Comprehensive Income (OCI)</b>	<b>(1,116)</b>	<b>14,668</b>	<b>13,552</b>	<b>1,609</b>	<b>995</b>	<b>3,028</b>	<b>5,632</b>
Fair value of plan assets	26,324	0	26,324	29,888	0	0	29,888
Present value of funded obligations	0	(22,876)	(22,876)	0	(23,764)	0	(23,764)
Present value of unfunded obligations**	0	0	0	0	0	0	0
Effect of the asset ceiling ^	0	0	0	0	0	0	0
<b>Closing Position at 31 March</b>	<b>26,324</b>	<b>(22,876)</b>	<b>3,448</b>	<b>29,888</b>	<b>(23,764)</b>	<b>0</b>	<b>6,124</b>

Please note the Employer's fair value of plan assets is approximately 1% of the Fund's total.

The present value of funded obligations comprises of approximately £13,774,000 , £1,773,000 , £8,217,000 in respect of employee members, deferred pensioners and pensioners respectively as at 31 March 2024.

\* The current service cost includes an allowance for administration expenses of 0.6% of payroll.

\*\*The unfunded obligations comprise of £0 in respect of LGPS unfunded pensions and £0 in respect of Teachers' unfunded pensions.

\*\*\*The other experience on obligations includes an allowance of £683,000 for the April 2024 pension increase order impact.

^ We have not been informed of any net asset adjustment to apply to the final net asset position as at 31 March 2024 at the time of preparing this version of the Results Schedule.

**NOTE 22 – PENSION COSTS (continued)**

**Pensions assets and liabilities recognised in the Balance Sheet**

The amount included in the Balance Sheet arising from the authority’s obligation in respect of its defined benefit plan is as follows:

	<b>31 March 2023</b>	<b>31 March 2024</b>
	<b>£’000</b>	<b>£’000</b>
Fair value of plan assets	26,324	29,888
Present value of obligations	(22,876)	(23,764)
<b>Subtotal</b>	<b>3,448</b>	<b>6,124</b>
Effect of IAS 19/ IFRIC 14	(2,891)	(6,124)
<b>Net Asset/(Liability) arising from Defined Benefit Obligation</b>	<b>557</b>	<b>0</b>

The actuarial valuation of the Joint Committee’s pension scheme liabilities and pension reserve shown on the Balance Sheet reports net asset or liability of zero. The Joint Committee’s Actuary, Hymans Robertson LLP, determined that the fair value of the Joint Committee’s pension plan assets outweighed the present value of the plan obligations at 31 March 2024 resulting in a pension plan asset. IFRIC 14 and IAS 19 Employee Benefits require that, where a pension plan asset exists, it is measured at the lower of:

- The surplus in the defined benefit plan; and
- The asset ceiling, which is capped at £0

The asset ceiling is the present value of any economic benefits available in the form of refunds from the plan or reductions in future contributions to the plan. The Joint Committee’s actuary calculated the asset ceiling as the net present value of future service costs less net present value of future contributions. The calculated asset ceiling for 2023/24 results in greater future service contributions than future service costs so the economic benefit is limited to zero. The Joint Committee relies and places assurance on the professional judgement of the Actuary and the assumptions used to calculate this actuarial valuation.

**The Major Categories of Plan Assets as a Percentage of Total Plan Assets**

The actuary has provided a detailed breakdown of Fund assets in accordance with the requirements of IAS19. This analysis distinguishes between the nature and risk of those assets, and to further break them down between those with a quoted price in an active market, and those that are not quoted. The asset split for the Joint Committee is assumed to be in the same proportion to the Fund’s asset allocation as at 31 December 2023. The split is shown in the table below. The actuary estimates the bid value of the Fund’s assets as at 31 March 2024 to be £3.05bn based on information provided by the Administering Authority and allowing for index returns where necessary. Only a portion of the Fund is related to GwE.

## NOTE 22 – PENSION COSTS (continued)

### Fair Value of Employer Assets

The asset values below are at bid value as required under IAS 19.

Asset Category	At 31 March 2023				At 31 March 2024			
	Quoted Prices in Active Markets	Prices not quoted in Active Markets	Total		Quoted Prices in Active Markets	Prices not quoted in Active Markets	Total	
	£'000	£'000	£'000	%	£'000	£'000	£'000	%
<b>Equity Securities</b>								
Consumer	0	0	0	0	0	0	0	0
Manufacturing	0	0	0	0	0	0	0	0
Energy and Utilities	0	0	0	0	0	0	0	0
Financial Institutions	0	0	0	0	0	0	0	0
Health and Care	0	0	0	0	0	0	0	0
Information Technology	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0
<b>Debt Securities</b>								
Other	0	0	0	0	0	0	0	0
<b>Private Equity</b>								
All	0	1,657	1,657	6	0	1,554	1,554	5
<b>Real Estate</b>								
UK Property	0	2,170	2,170	8	0	2,082	2,082	7
Overseas Property	0	0	0	0	0	0	0	0
<b>Investment Funds and Unit Trusts</b>								
Equities	0	16,388	16,388	62	0	16,633	16,633	56
Infrastructure	0	747	747	3	0	0	0	0
Other	0	5,280	5,280	20	0	8,497	8,497	28
<b>Derivatives</b>								
Inflation	0	0	0	0	0	737	737	2
<b>Cash and cash equivalents</b>								
All	82	0	82	0	0	385	385	1
<b>Totals</b>	<b>82</b>	<b>26,242</b>	<b>26,324</b>	<b>100</b>	<b>0</b>	<b>29,888</b>	<b>29,888</b>	<b>100</b>

## NOTE 22 – PENSION COSTS (continued)

### Basis for estimating assets and liabilities

Liabilities have been assessed on an actuarial basis using the projected unit method, an estimate of the pensions that will be payable in future years dependent on assumptions about mortality rates, life expectancy and salary levels. Life expectancy is based on the Fund's VitaCurves with improvements in line with the CMI 2022 model, with a 25% weighting of 2022 data, a 0% weighting of 2021 (and 2020) data, standard smoothing (Sk7), initial adjustment of 0.25% and a long term rate of improvement of 1.5% p.a. for both males and females.

Both the Gwynedd Pension Scheme and Discretionary Benefits liabilities have been estimated by Hymans Robertson, an independent firm of actuaries. Estimates for the Gwynedd Pension Fund were based on the latest full valuation of the scheme as at 31 March 2022. The significant assumptions used by the actuary in the following table have had a significant impact on the values of the assets and liabilities as follows:

	31 March 2023	31 March 2024
<b>Financial Assumptions</b>	<b>% p.a.</b>	<b>% p.a.</b>
Pensions Increase Rate	2.95	2.75
Salary Increase Rate	3.45	3.25
Inflation Rate	2.95	2.75
Discount Rate	4.75	4.85
Long-term expected rate of return on all categories of assets	4.75	4.85
<b>Take-up option to convert annual pension into retirement lump sum</b>		
for pre-April 2008 service	65	65
for post-April 2008 service	65	65
<b>Mortality assumptions</b>	<b>Years</b>	<b>Years</b>
Longevity at 65 for current pensioners		
Men	21.9	21.7
Women	24.3	24.1
Longevity at 65 for future pensioners		
Men	22.9	22.7
Women	25.9	25.7

The estimation of the defined benefit obligations is sensitive to the actuarial assumptions set out in the table above. In order to quantify the impact of a change in the financial assumptions used, the actuary has calculated and compared the value of the scheme commitments as at 31 March 2024 on varying bases. The approach taken is consistent with that adopted to derive the IAS 19 figures provided in this note.

To quantify the uncertainty around life expectancy, the actuary has calculated the difference in cost to the Joint Committee of a one-year increase in life expectancy. For sensitivity purposes this is assumed to be an increase in the cost of benefits of broadly 3-5%. In practice the actual cost of a one-year increase in life expectancy will depend on the structure of the revised assumption (i.e. if improvements to survival rates predominantly apply at younger or older ages).



**NOTE 22 – PENSION COSTS (continued)**

The figures in the table below have been derived based on the membership profile of the Joint Committee as at 31 March 2022, the date of the most recent actuarial valuation. The approach taken in preparing the sensitivity analysis shown is consistent with that adopted in the previous year.

<b>Impact on the Defined Benefit Obligation in the Scheme</b>	<b>Approximate</b>	<b>Approximate</b>
<b>Change in assumption</b>	<b>increase to Defined</b>	<b>monetary amount</b>
	<b>Benefit Obligation</b>	<b>31 March 2024</b>
	<b>31 March 2024</b>	<b>31 March 2024</b>
	%	£'000
0.1% decrease in real discount rate	2	466
1 year increase in member life expectancy	4	951
0.1% increase in the Salary Increase Rate	0	65
0.1% increase in the Pension Increase Rate	2	409

**Impact on the Joint Committee’s Cash Flows**

One of the objectives of the scheme is that employer contributions should be kept at as constant a rate as possible. The Joint Committee has agreed a strategy with the fund’s actuary to achieve a funding level of 100% over the next 17 years. Funding levels are monitored on an annual basis.

The contributions paid by the Joint Committee are set by the Fund Actuary at each triennial valuation, or at any other time as instructed to do so by the Administering Authority. The contributions payable over the period to 31 March 2024 are set out in the Rates and Adjustments certificate. For further details on the approach adopted to set contribution rates for the Joint Committee, please refer to the 2022 actuarial report dated 28 March 2023.

**Information about the Defined Benefit Obligation**

	<b>Liability Split</b>	
	<b>31 March 2024</b>	
	£'000	%
Active Members	13,774	58.0
Deferred Members	1,773	7.4
Pensioner Members	8,217	34.6
<b>Total</b>	<b>23,764</b>	<b>100.0</b>

The above figures are for the funded obligations only and do not include any unfunded pensioner liabilities. The durations are effective at the previous formal valuation as at 31 March 2022. The weighted average duration of the defined benefit obligation for the scheme members in 2023/24 is 19 years.

**Impact in Future Years**

The total contribution expected to be made to the Local Government Pensions Scheme by the Joint Committee in the year to 31 March 2025 is £842k.

As the Actuary’s report is based on estimates and due to timing issues, an initial adjustment of £111k has been made in 2023/24, (£36k in 2022/23), to bring the position in the Scheme based on the Actuarial figures in line with the closing position as at 31 March 2024 (before applying any asset ceiling adjustments). This variance has been treated as Actuarial Gains and Losses on Pension Assets and Liabilities.

**NOTE 23 – EVENTS AFTER THE REPORTING PERIOD**

The Statement of Accounts was authorised by the Head of Finance on 21 June 2024. Events taking place after this date are not reflected in the financial statements or related notes. Where events taking place before this date provided information about conditions existing at 31 March 2024, the figures in the financial statements and notes have been adjusted in all material respects to reflect its impact.

**ANNUAL GOVERNANCE STATEMENT**

This statement meets the requirement to produce a Statement of Internal Control pursuant to Section 5 of the Accounts and Audit (Wales) Regulations 2014 (as amended by the Accounts and Audit (Wales) (Amendment) Regulations 2018).

**Part 1: SCOPE OF RESPONSIBILITY**

- 1.1 GwE was established as a Joint Committee to be a regional school effectiveness and improvement service by the 6 North Wales local authorities in 2013 by undertaking the functions that are detailed in an agreement between the Joint Committee and the authorities. In the agreement, the Councils have agreed to work together in a partnering relationship to establish a Regional School Effectiveness and Improvement Service to be accountable to, and undertake the statutory functions of the Councils in respect of school improvement and effectiveness.
- 1.2 The vision was to establish a Regional School Effectiveness and Improvement service to be accountable to, and undertake the statutory responsibilities of the six local North Wales Authorities in respect of the duties to monitor, challenge, provide support services for curriculum, continued professional development and management of schools, and in addition provide services that can be commissioned by schools and local authorities.
- 1.3 GwE is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively.
- 1.4 In discharging this overall responsibility, GwE is also responsible for putting in place proper arrangements for the governance of its affairs, facilitating the effective exercise of its functions, and which includes arrangements for the management of risk and adequate and effective financial management.

**Part 2: THE PURPOSE OF THE GOVERNANCE FRAMEWORK**

- 2.1 The governance framework comprises the systems and processes, and culture and values, by which GwE is directed and controlled and its activities through which it accounts to, engages with and leads the community. It enables the authorities that are part of GwE to monitor the achievement of its strategic objectives and to consider whether those objectives have led to the delivery of appropriate, cost-effective services.
- 2.2 The system of internal control is a significant part of that framework and is designed to manage risk to a reasonable level rather than to eliminate all risk of failure to achieve policies, aims and objectives; it can therefore only provide reasonable and not absolute assurance of effectiveness.
- 2.3 The system of internal control is based on an on-going process designed to identify and prioritise the risks to the achievement of GwE's policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically.
- 2.4 The governance framework described above has been in place at GwE for the year ended 31 March 2024 and up to the date of approval of the 2023/24 statement of accounts.

**Part 3: GOVERNANCE ARRANGEMENTS AND THEIR EFFECTIVENESS**

- 3.1 The GwE Management Board monitors matters of governance continuously in a disciplined manner, raising a wider awareness of these, and promoting a wider ownership of the Annual Governance Statement.
- 3.2 To demonstrate good governance, GwE must show that it is complying with the core (and supporting) principles contained within the Framework for Delivering Good Governance in Local Government (CIPFA / Solace, 2016). This statement has been prepared in accordance with those principles.
- 3.3 An outline is given of the Governance Areas and GwE’s arrangements to deal with these, and the effectiveness of these arrangements, in the remainder of this section of the Annual Governance Statement.
- 3.4 For each governance principle, an evaluation has been made based on a combination of:
  - A review of relevant reports and documents prepared during the year;
  - The review of progress made against the Business Plan;
  - Discussion with and based on comments received from officers, SLT and the Management Board.
  - Continuous reflection on the effectiveness of the work, both internally and externally, i.e. Estyn, Education Development Trust, Professor Graham Donaldson, Scottish Government, OECD, Diversity and Anti-Racist Professional Learning (DARPL), Bangor University and other Regional Consortia.

Principle A	Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law
Assessment	Assured

How we do this:

- GwE follows the host authority (Gwynedd Council) operating rules, which details how decisions need to be made and the procedures to be followed to ensure they are efficient, transparent and available to local people.
- The GwE Inter Authority Agreement have agreed to the following principles of good governance:
  - Openness and Trust
  - Commitment and Drive
  - Skills and Creativity
  - Effective Relationships
  - Developing and Adaptive
  - Reputation and Standing
  - Reasonableness of Decision Making
  - Necessary Consents
  - Members and Officers’ Commitments
- The voting members of the GwE Joint Committee are governed by the Code of Conduct of their relevant Council. The Codes of Conduct for Councillors and employees within the Constitution of the host authority are built upon the principles of openness, transparency and honesty.

- GwE have worked with DARPL to amend the service’s Vision and Values during the year. As part of the Regional Business Plan, the following service and personal values are embedded within the service and have been set to enable the service to achieve the vision and objectives for delivery. These include:
  - Respect;
  - Trust;
  - Wellbeing;
  - Innovate and inspire;
  - Support and collaborate;
  - Cymru a’r Gymraeg
- Staff are expected to demonstrate the highest standards of the service behaviors and values.
- GwE, supported by the host authority, has procedures in place to ensure the Joint Committee meetings are conducted effectively and decision making is effective.
- All meetings of the Joint Committee during 2023/24 have been held virtually via Zoom. Guidance has been produced for Members in relation to Attending Virtual Meetings.

Principle B	Ensuring openness and comprehensive stakeholder engagement
Assessment	Assured

How we do this:

- The Joint Committee meetings are open meetings, and all papers are published on the host authority (Gwynedd Council) website and the GwE website.
- The Joint Committee meetings have a forward calendar of meetings set out for the year ahead.
- GwE is a partnership organisation. Effective collegiate and collective regional approach between the six local authorities and GwE ensures strong governance and regional consistency in support, messaging and guidance given to schools.
- One of the main strengths of work across North Wales is the consistent messaging from the six local authorities through their political education portfolio holders and directors working with GwE to have one common message for the schools in North Wales. This consistency of messaging has been not only welcomed by schools but also by teacher unions and non-teaching unions who welcomed the clarity of messaging and support for their staff.
- There is full stakeholder engagement via various forums both within and outside the formal governance structure.
- The regional priorities and areas for improvement are based firmly on the findings of our internal self-evaluation processes, external reviews on our current practice and direction of travel, and through consultation with headteachers and the Local Authorities.
- GwE continues to look outward and to welcome challenge from both inside and outside Wales whilst making sure that what it is developing is right for its context. This includes continuously listening to the voice of all stakeholders especially those of teachers and leaders in schools across all sectors and listen to children and young people as they engage with their learning and supporting them in achieving their aspirations.
- GwE encourages stakeholder engagement and feedback via a broad range of communication and engagement methods. Examples include: attendance at Headteacher Federation meetings; cluster groups; weekly bulletin; networks, social media etc.

- GwE have produced a series of reports that we have shared with the Management Board and the Joint Committee during the year. These reports include the views of schools, staff and local authorities on the effectiveness of regional practice. Each report describes the quality of the provision and identifies areas for improvement to drive the learning agenda forward.
- Openness and comprehensive stakeholder engagement is further ensured through:
  - Effective collegiate and collective regional approach between the six local authorities and GwE.
  - Joint working ensuring strong governance and regional consistency in support, messaging and guidance given to schools.
  - Establishing clear lines of communication with key stakeholders.
  - Reports for the Joint Committee
  - Meetings with Management Board and Education Portfolio Holders - key strategic and political decisions.
  - Sharing regular updates and ensure contact and support.
  - Sharing information, key messages and work streams with LAs / Elected Members.
  - Updating key stakeholders on various GwE matters.
  - Sharing regional information and ensure consistent messages.
  - Ensuring consistency as regards national and regional information.
  - Ensuring effective communication.
  - Preparing and co-ordinating regional meetings, for example the Management Board and Joint Committee.
  - Liaising with key stakeholders.
- Teamwork, joint working and collaboration has also been at the heart of the work with schools. GwE has encouraged schools to collaborate through sharing practice and co-constructing areas that need improving. We have invested in various cluster models, alliances and networks, and encouraged schools to find a range of appropriate partners to deliver improvement and changes. All schools in the region are part of a cluster or a forum where they can come together to discuss operational issues as well as sharing best practice. This joint work facilitated by GwE staff has been very successful and sets a very strong infrastructure in place for future work and working relationship across the region.
- The region has also looked outward for good practice in terms of identifying effective peer review models as well as encouraging our schools to develop and evolve their own practice. GwE believe that peer engagement should closely complement the dimensions identified within the OECD publication 'What Makes a School a Learning Organisation'. The principles within sit within all Professional Learning and across GwE.
- Critical to the development of the learning organisation work, there are four transversal themes which run throughout to include Trust, Time, Technology and Thinking Together. These have been fundamental in developing GwE's approach to developing strong partnerships as trust underpins the relationships needed internally and externally for learning organisations to thrive.
- For the last 6 years there has been agreement with Headteachers on a series of regional principles for peer engagement. A model of peer review and improvement planning was agreed (the Schools Partnership Programme [SPP]), approved by the Management Board and Joint Committee. All GwE SIAs have received continuous training and support on peer review, facilitation, mentoring and coaching and a programme is in place to offer SPP training to all 405 regional schools and the Referral Units.
- In June 2022, Welsh Government published the new guidance and information on school improvement and the new framework for evaluation, improvement and accountability. GwE continues to work collaboratively with all schools and settings to develop and refine schools' self-evaluation processes as part of their strategic improvement process. The main focus over the year has been in supporting schools to be 'framework ready' in terms of the School Improvement Framework/Guidance. Task and Finish Group of regional headteachers and GwE staff have developed guidance and exemplar materials for schools regarding the requirement to publish

summary of self-evaluation findings, progress against prior School Improvement Plan (SIP) priorities, high-level improvement priorities for the forthcoming year and the external support the school will require to achieve those priorities.

- GwE and the Local Authorities are collaborating closely together and have established a regional School Improvement Guidance Task and Finish Group to develop a regional approach to identify, create, deliver and monitor Schools Support Plans. Processes and systems around supporting Schools Causing Concern (SCC) and early identification of schools which demonstrate a downward trajectory, have been strengthened. Revised templates for reporting to Level 1 and Level 2 Local Authority quality groups are operational and have been welcomed by officers. Local Authority officers, who form part of the LA/GwE Task Group, noted that the reporting template has led to sharper discussions around identified concerns and on agreeing next steps.

Principle C	Defining outcomes in terms of sustainable economic, social and environmental benefits
Assessment	Assured

How we do this:

- GwE’s overall vision is reflected in the 3 year business plan and is further strengthened in the annual business plan. GwE have worked with DARPL to amend the service’s Vision and Values during the year.
- The regional priorities and areas for improvement are based firmly on the findings of our internal self-evaluation processes, external reviews on our current practice and direction of travel, and through consultation with headteachers and the Local Authorities. The Business Plan also addresses Welsh Government and the Local Authorities strategic priorities that fall within the remit of the work of GwE. Each Local Authority has a detailed business plan agreed upon by the head of service and the core lead.
- The clear and robust accountability framework is a key strength in GwE. Detailed business plans on all levels of planning address all aspects of the work of GwE, and clearly note the contribution of the service to the transformation agenda. Plans are fully costed, with clear success criteria and milestones for delivering objectives.
- There are detailed self-evaluation arrangements. Plans are reviewed on a quarterly basis, evaluating progress and impact. Staff on all levels fully understand their responsibility for continued improvement and accountability. Progress towards agreed outcomes on a local authority level is monitored on a quarterly basis and discussed regularly in meetings between the lead adviser and Local Authority. Ongoing issues are referred to GwE Senior leaders in a timely manner.
- Self-evaluation is a strong feature in GwE and the self-evaluation process is cyclical and ongoing. Great emphasis is placed on accountability and continuous review, and there is consistent emphasis on progress in line with priorities.
- A robust financial analysis supports the work of delivering the business plan. A medium-term financial plan is aligned with the business plan. Through increasingly effective use of data to identify key priorities, the link between the business planning process and decisions regarding financial planning is strengthened as the work streams that underpin the business plan clearly note the resources to be used.
- A formal framework is in place to assess the wider value for money provided by GwE. The judgement is consistent across all stakeholders on how to measure the value for money of GwE activities within the structure and objectives of the business plan.
- GwE have also developed an Evaluation and Impact Strategy so that it can clearly evaluate and capture impact of its work in line with its core school improvement function and to enable

fully meet the expectations as outlined in the School Improvement Guidance. The purpose of the strategy is to articulate clearly how GwE will engage in ongoing evaluation processes in line with its commitment to developing a culture of continuous improvement as a learning organisation. The self-evaluation processes will draw upon a range of sources that are both qualitative and quantitative which support schools in working towards the national priorities.

- There are rigorous and comprehensive arrangements in place to accurately identify and manage risks on a local, regional and national level. The risk register is a live document, which is kept under regular review to identify increasing risks or risks which are no longer deemed as high level. It is presented to the Joint Committee on an annual basis and when new risks are identified, of which the Joint Committee needs to be made aware. Through effective management of risks to the region, GwE is able to support the region’s objectives, make effective use of resources and meet outcomes as intended.

Principle D	Determining the interventions necessary to optimise the achievement of the intended outcomes
Assessment	Assured

How we do this:

- The Management Board monitors matters of governance continuously and GwE has procedures in place to ensure the Joint Committee meetings are conducted effectively and that decision making is effective. A series of reports have been produced and shared with the Management Board and the Joint Committee during the year. These reports include the views of schools, staff and local authorities on the effectiveness of regional practice. Each report describes the quality of the provision and identifies areas for improvement to drive the learning agenda forward.
- Regular visits by Estyn HMI through the Regional Consortia Link Inspector are consistently fed back very positively on the:
  - Strategic Direction of the Service
  - Increasing maturity in the partnership with Local Authorities
  - Quality of support for individual schools
  - Accuracy of GwE findings matching those of inspectors
  - Range and quality of Professional Learning on offer
  - Rigorous high quality Business Planning process
  - Schools consistently commenting on the quality of support and supportive nature of work with GwE
- GwE has an agreed Inter Authority Agreement (IAA) that sets out clearly how the Joint Committee operates and how decisions are made and procedures need to be followed to ensure efficiency, transparency and accountability.
- The Joint Committee is a joint committee constituted by the Councils under section 101(5) and 102(1) of the Local Government Act 1972 and section 20 of the Local Government Act 2000. Meetings of the Joint Committee are subject to the provisions of the Local Government Act 1972 including the provisions on access to information and meetings held in public.
- Members of the Joint Committee and the public have the full benefit of access to the Joint Committee papers and supporting information.
- The Joint Committee meets a minimum of three times a year.
- The IAA identifies the following two categories of decisions together with the means by which they will be taken:



- ‘Joint Committee Matter’ – being a matter which is to be decided upon at a quorate (3 voting members) meetings of the Joint Committee by those present and entitled to vote and any such decision will be binding on all the Councils;
- ‘Matter Reserved To The Councils’ – being a matter which will have to be referred to each Council for decision and, for the avoidance of doubt, any such matter will not be dealt with by the Joint Committee (as the case may be) until the matter has been determined by all of the Councils. If the Councils fail to reach the same decision in respect of such matter then the matter shall be referred under Dispute Resolution as a dispute for resolution.
- The terms of reference and delegated powers of the Joint Committee are to promote joint working in the delivery of the Service through:
  - facilitating constructive partnership working;
  - engaging with key interested bodies and stakeholders when appropriate;
  - carrying out such other activities calculated to facilitate, or which are conducive to the successful delivery of the Service;
  - to oversee the management of the Service and ensure that the Service is provided and performs in accordance with the expectations of the Partner Authorities as reflected in the Full Business Case, Inter Authority Agreement and agreed Annual Business and Commissioning Plans;
  - to approve the budget for the Service on an annual basis;
  - to approve the business plan for the Service on an annual basis;
  - to monitor and manage the risks associated with the Service;
  - to ratify requests from the Service for additional budget funding from individual Councils;
  - to approve the staff structure of the Service;
  - to appoint the Managing Director of the Service;
  - to decide on disciplinary action against the Managing Director;
  - where required, to determine or arrange for the determination of appeals in relation to Human Resources matters.
- The Joint Committee is supported by a Management Board with the following terms of reference:
  - Co-construct the annual Business Plan, including the individual appendices to identify specific requirements at individual LA Level;
  - Monitor progress against the priorities and outcomes identified in the Business Plan on a regular basis;
  - Have arrangements in place to make sure that GwE financial controls and systems are robust;
  - Provide professional advice to the Joint Committee with regard to the appointment of the Managing Director;
  - Regularly report to the Joint Committee.
- GwE has continually reflected on the effectiveness of the work. Staff in GwE adapted their work in order to continue to provide effective services and support for all their school communities. The ability to be flexible and agile and to work effectively together in different teams, often cross sector, has had significant impact on organisational behaviour and external perception.
- GwE continues to look outward and to welcome challenge from both inside and outside Wales whilst making sure that what it is developing is right for its context. This includes continuously listening to the voice of all stakeholders especially those of teachers and leaders in schools across all sectors and listen to children and young people as they engage with their learning and supporting them in achieving their aspirations.

- Both internal and external resources have been used to ensure that we have a balanced perspective on the quality of the work. This has included working with the Education Development Trust, OECD, Scottish Government, DARPL and other Regional Consortia to develop the organisation and plan our future infrastructure.
- Self-evaluation is a strong feature in GwE and the self-evaluation process is cyclical and ongoing. Great emphasis is placed on accountability and continuous review, and there is consistent emphasis on progress in line with priorities.
- The consortium has effective financial management processes in place. Communication and consultation on financial arrangements is effective, and GwE staff, the host local authority and Joint Committee all review the core funding and grant expenditure on a regular basis.
- A robust financial analysis supports the work of delivering the business plan. A medium-term financial plan is aligned with the business plan. Through the self-evaluation process, the link between the business planning process and decisions regarding financial planning is strengthened as the work streams that underpin the business plan clearly note the resources to be used.

Principle E	Developing the entity's capacity, including the capability of its leadership and the individuals within it
Assessment	Assured

How we do this:

- GwE staff have re-purposed their work appropriately over the last few years to continue to deliver effective services and support for all their communities of schools during and after the pandemic.
- Communication and engagement within the leadership structure of GwE has been regular and clear. Key strategic and political decisions were made with clarity and confidence. This resulted in consistent messaging from the local authorities through their political education portfolio holders and directors working with GwE to have one common message for the schools in North Wales. This consistency of messaging has been not only welcomed by schools but also by teacher unions and non-teaching unions who welcomed the clarity of messaging and support for their staff.
- GwE have kept true to their vision and values as an organisation that is continually learning.
- The OECD's transversal themes of Trust, Thinking together, Time and Technology have remained at the heart of the work with schools and partners.
- The service in its entirety has re focused several times to meet the needs of the range of stakeholders. The ability to be flexible and agile and to work effectively together in different teams, often cross sector, has had significant impact on organisational behaviour and external perception. At the heart of the refocusing has been the need to ensure that the well-being of school leaders, their staff and learners is paramount to the decision-making and ensuring that the right level of support, operational or professional, can be directed accurately by the service.
- The consistency and quality of challenge and support to schools is good. Regular training, support and discussions ensure that Supporting Improvement Advisers' knowledge and understanding of national and local developments, and the implications of this on their roles, is good.
- Quality Assurance processes continue to develop and evolve in line with national developments and principles. The Professional Review process has continued during the year which take into account training or development needs.
- Members also of staff have access to appropriate induction tailored to their role with ongoing training and professional development.

- The health and well-being of children and the workforce continues to be a priority, and doing all we can to support the well-being of our school staff, children and young people across the region.
- Messages and information are communicated clearly and on a regular basis to all employees. Generic, purposeful and effective support programmes are offered. Full and sector team meetings offer professional learning and regular opportunities for collaboration, consultation and contributing to discussions and decisions regarding GwE’s direction of work during a period of considerable change.
- GwE has also worked from the beginning of spring 2021 to June 2023 with Professor Graham Donaldson to develop its own staff to effectively support schools with the new curriculum.

Principle F	Managing risks and performance through robust internal control and strong public financial management
Assessment	Assured

How we do this:

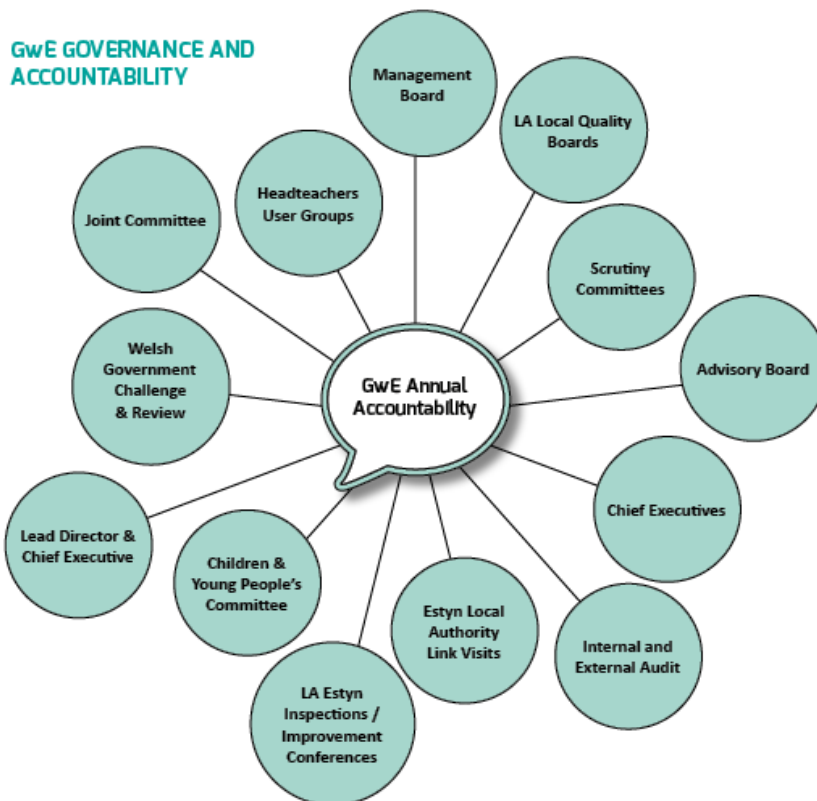
- The clear and robust accountability framework in a key strength in GwE. Detailed business plans on all levels of planning address all aspects of the work of GwE. Plans are fully costed, with clear success criteria and milestones for delivering objectives.
- Throughout the year, reports associated with our priority streams within the Business Plan will be reported through our governance groups. Progress against the Regional Business Plan will be reported on a quarterly basis to the Joint Committee.
- There are detailed self-evaluation arrangements. Plans are reviewed on a quarterly basis, evaluating progress and impact. Staff on all levels fully understand their responsibility for continued improvement and accountability.
- Each Local Authority has a detailed business plan agreed upon by the head of service and the core adviser. Progress towards agreed outcomes on a local authority level is monitored on a quarterly basis and discussed regularly in meetings between the lead adviser and Local Authority. Ongoing issues are referred to GwE Senior leaders in a timely manner.
- The self-evaluation process is cyclical and ongoing. Great emphasis is placed on accountability and continuous review, and there is consistent emphasis on progress in line with priorities.
- The consortium has effective financial management processes in place. Communication and consultation on financial arrangements is effective, and GwE staff, the host local authority and Joint Committee all review the core funding and grant expenditure on a regular basis.
- A robust financial analysis supports the work of delivering the business plan. A medium-term financial plan and workforce plan are both aligned with the business plan. Through increasingly effective use of data to identify key priorities, the link between the business planning process and decisions regarding financial planning is strengthened as the work streams that underpin the business plan clearly note the resources to be used.
- A formal framework is in place to assess the wider value for money provided by GwE. The judgement is consistent across all stakeholders on how to measure the value for money of GwE activities within the structure and objectives of the business plan.
- There are rigorous and comprehensive arrangements in place to accurately identify and manage risks on a local, regional and national level. The risk register is a live document, which is kept under regular review to identify increasing risks or risks which are no longer deemed as high level. It is presented to the Joint Committee on an annual basis and when new risks are identified, of which the Joint Committee needs to be made aware.

- Through effective management of risks to the region, GwE is able to support the region’s objectives, make effective use of resources and meet outcomes as intended.

Principle G	Implementing good practices in transparency, reporting and audit to deliver effective accountability
Assessment	Assured

How we do this:

- There are robust procedures in place both regionally and locally for setting a direction and holding the Regional School Effectiveness Service (GwE) to account. The specific role of the service in school improvement is explicit and clear to all stakeholders.
- There are very clear strategies, policies and processes in place that are understood by all stakeholders, and there exists an effective relationship between the six local authorities and GwE.
- The regional service evaluates its work regularly and uses information effectively to ensure that areas for improvement are identified swiftly and are firmly addressed via detailed business planning. There is a clear and effective process to ensure that the regional service meets Local Authorities corporate priorities and targets.
- The Joint Committee meetings are open meetings and all papers are published on the host authority (Gwynedd Council) website and the GwE website.
- Throughout the year, reports associated with our priority streams within the business plan are reported through our governance groups. GwE has annual accountability to various stakeholders throughout the year as can be seen in the following diagram.



- GwE is a 'relevant body' which must maintain an adequate and effective system of internal audit of its accounting records and system of internal control. In order to comply with these statutory requirements, the internal audit service of the host authority is provided to GwE in accordance with the Public Sector Internal Audit Standards (“PSIAS”). The Standards are relevant to every internal audit service provider for the public sector, whether internal, shared service or external.
- The following process for identifying the need for internal audit and acting on the recommendations has been agreed:
  - Identify the need for audit in specific areas. This work plan will be developed where possible through consideration of risk registers, performance reports, business plans etc.
  - Meeting between the host authority's Audit Manager and GwE's Managing Director.
  - To agree the audit program for the year with the Management Board.
  - Content of the programme to be shared with the Joint Committee.
  - The Audit Unit of the host authority to conduct the audits.
  - Share draft audit reports with relevant GwE management for accuracy and agree actions to address any risks.
  - The host authority's Audit Unit to send audit reports to GwE's Managing Director and relevant managers.
  - Relevant GwE officers to act on agreed actions (administrative issues not requiring Joint Committee input).
  - GwE Managing Director to share individual audit reports with Management Board.
  - The host authority's Audit Manager submits an annual report to the Joint Committee on any audits carried out during the year.
  - Relevant GwE officers to act on Joint Committee decisions.
  - GwE officers to report progress as necessary to the Joint Committee.
- GwE has succeeded in managing and evaluating itself regularly and as a result external accountability bodies opinions have been positive.

**Part 4: SIGNIFICANT GOVERNANCE ISSUES**


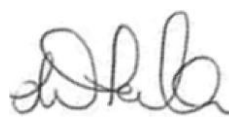
4.1 The above assessment indicates that there are no issues which are a significant governance issue.

**Part 5: GOVERNANCE MATTERS IDENTIFIED**

5.1 No governance issues were identified in 2023/2024.

**Part 6: OPINION**

We are of the opinion that the governance arrangements described above offer strong assurance that our governance arrangements work well.


---

**GwE Lead Officer**

---

**Chair of GwE Joint Committee**

Date: 02/10/2024

Date: 02/10/2024

EUROS DAVIES

COUNCILLOR JULIE FALLON

GwE HEAD OF SERVICE

CONWY COUNTY BOROUGH COUNCIL

GwE Joint Committee

## Glossary

**Actuarial Gains and Losses** – For a defined benefit pension scheme, the changes in actuarial surpluses that arise because events have not coincided with the actuarial assumptions made for the last valuation (experience gains and losses) or the actuarial assumptions have changed.

**Asset** – Items of worth that are measurable in terms of value.

- A current asset will be consumed or will cease to have material value within the next financial year.
- A non-current asset provides benefit to the Joint Committee and to the services it provides for a period of more than one year.

**Balances (or Reserves)** – These represent accumulated funds available to the Joint Committee. Some balances (reserve) may be earmarked for specific purposes for funding future defined initiatives or meeting identified risks or liabilities.

**Capital Expenditure** – Expenditure on the procurement of a non-current asset, which will be used in providing services beyond the current accounting period or expenditure that adds to, and not merely maintains, value of an existing non-current asset.

**CIPFA (Chartered Institute of Public Finance and Accounting)** – The professional institute for accountants working in the public sector.

**Creditors** – Amounts owed by the Joint Committee for work done, goods received or services rendered, for which payments have not been made by the end of that accounting period.

**Current Service Cost** – The increase in the present value of a defined benefit pension scheme's liabilities expected to arise from employee service in the current period.

**Debtors** – Amount owed to the Joint Committee for work done, goods received or service rendered within the accounting period, but for which payment has not been received by the end of that accounting period.

**Defined Benefit Scheme** – A pension or other retirement benefit scheme other than a defined contribution scheme.

**Defined Contribution Scheme** – A pension or other retirement benefit scheme into which an employee pays regular fixed contributions as an amount or as a percentage of pay, and will have no legal or constructive obligation to pay further contributions if the scheme does not have sufficient assets to pay all employees benefits relating to the employee Service in the current and prior periods.

**Fair Value** – The price that would be received to sell an asset, or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

**Financial Instruments** – Any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another. The term covers both financial assets and financial liabilities, from straightforward trade receivables (invoices owing) and trade payables (invoices owed) to complex derivatives and embedded derivatives.

**General Fund** – This is the main revenue fund of the Joint Committee and it includes the net cost of all services financed by local taxpayers and Government grants.

**Impairment** – A reduction in the carrying value of a fixed asset below its carrying value (due to obsolescence, damage or an adverse change in the statutory environment).

**International Financial Reporting Standards (IFRS)** – A suite of accounting standards used across the world. They must be applied by all reporting entities to all financial statements in order to provide a true and fair view of the entity's financial position, and a standardised method of comparison with financial statements of the other entities.

**Inventories** – Amounts of unused or unconsumed stocks held in expectation of future use. They are categorised as goods or other assets purchased for resale, consumable stores, raw materials and Components, Products and Services in intermediate stages of completion and finished goods.

**Investment Property** – Property that is held solely to earn rentals or for capital appreciation, or both.

**Liability** – Amounts due to individuals or organisations which will have to be paid at some time in the future.

**Related Parties** – Parties are considered to be related if one party has the ability to control the other party or exercise significant influence over the other party in making financial or operating decisions.

## **The report of the Auditor General for Wales to the members of the GwE Joint Committee**

### **Opinion on financial statements**

I have audited the financial statements of the GwE Joint Committee for the year ended 31 March 2024 under the Public Audit (Wales) Act 2004.

The GwE Joint Committee's financial statements comprise the Expenditure and Funding Analysis, the Movement in Reserves Statement, the Comprehensive Income and Expenditure Statement, the Balance Sheet, the Cash Flow Statement and the related notes, including the material accounting policies.

The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2023-24.

In my opinion, in all material respects, the financial statements:

- give a true and fair view of the financial position of GwE Joint Committee and of its income and expenditure for the year then ended; and
- have been properly prepared in accordance with legislative requirements and UK adopted international accounting standards as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2023-24.

### **Basis of opinion**

I conducted my audit in accordance with applicable law and International Standards on Auditing in the UK (ISAs (UK)) and Practice Note 10 'Audit of Financial Statements of Public Sector Entities in the United Kingdom'. My responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of my report.

My staff and I are independent of the GwE Joint Committee in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

### **Conclusions relating to going concern**

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

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

My responsibilities and the responsibilities of the responsible financial officer with respect to going concern are described in the relevant sections of this report.

### **Other Information**

The other information comprises the information included in the Statement of Accounts other than the financial statements and my auditor's report thereon. The Responsible Financial Officer is responsible for the other information contained within the Statement of Accounts. My opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in my report, I do not express any form of assurance conclusion thereon.

My responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have



performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

I have nothing to report in this regard.

### **Opinion on other matters**

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

- the information contained in the Narrative Report for the financial year for which the financial statements are prepared is consistent with the financial statements and is in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom 2023-24; and
- the information given in the Governance Statement for the financial year for which the financial statements are prepared is consistent with the financial statements and is in accordance with guidance.

### **Matters on which I report by exception**

In the light of the knowledge and understanding of the GwE Joint Committee and its environment obtained in the course of the audit, I have not identified material misstatements in the Narrative Report or the Governance Statement.

I have nothing to report in respect of the following matters, which I report to you, if, in my opinion:

- I have not received all the information and explanations I require for my audit;
- adequate accounting records have not been kept, or returns adequate for my audit have not been received from branches not visited by my team; or
- the financial statements are not in agreement with the accounting records and returns.

### **Responsibilities of the responsible financial officer for the financial statements**

As explained more fully in the Statement of Responsibilities for the Statement of Accounts, the responsible financial officer is responsible for:

- the preparation of the statement of accounts which give a true and fair view and comply with proper practices;
- maintaining proper accounting records;
- internal controls as the responsible financial officer determines is necessary to enable the preparation of statements of accounts that are free from material misstatement, whether due to fraud or error; and
- assessing the GwE Joint 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 responsible financial officer anticipates that the services provided by the GwE Joint Committee will not continue to be provided in the future.

### **Auditor's responsibilities for the audit of the financial statements**

My responsibility is to audit the financial statements in accordance with the Public Audit (Wales) Act 2004.

My 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 an auditor's report that includes my 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. I design procedures in line with my responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

My procedures included the following:

- enquiring of management and those charged with governance, including obtaining and reviewing supporting documentation relating to GwE Joint Committee's policies and procedures concerned with:

- identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
- detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
- the internal controls established to mitigate risks related to fraud or non compliance with laws and regulations.
- considering as an audit team how and where fraud might occur in the financial statements and any potential indicators of fraud. As part of this discussion, I identified potential for fraud in the posting of unusual journals;
- obtaining an understanding of GwE Joint Committee’s framework of authority aswell as other legal and regulatory frameworks that GwE Joint operates in, focusing on those laws and regulations that had a direct effect on the financial statements or that had a fundamental effect on the operations of GwE Joint Committee; and
- obtaining an understanding of related party relationships.

In addition to the above, my procedures to respond to identified risks included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations discussed above;
- enquiring of management and the GwE Joint Committee about actual and potential litigation and claims;
- reading minutes of meetings of those charged with governance; and
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

I also communicated relevant identified laws and regulations and potential fraud risks to all audit team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

The extent to which my procedures are capable of detecting irregularities, including fraud, is affected by the inherent difficulty in detecting irregularities, the effectiveness of the GwE Joint Committee’s controls, and the nature, timing and extent of the audit procedures performed.

A further description of the auditor’s responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of my auditor’s report.

### **Other auditor’s responsibilities**

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

### **Certificate of completion of audit**

I certify that I have completed the audit of the accounts of GwE Joint Committee in accordance with the requirements of the Public Audit (Wales) Act 2004 and the Auditor General for Wales’ Code of Audit Practice.

Adrian Crompton  
Auditor General for Wales  
29 November 2024

I Capital Quarter  
Tyndall Street  
Cardiff, CF10 4BZ

## Audit of Accounts Report – GwE Joint Committee

Audit year: 2023-24

Date issued: November 2024

Document reference: 4593A2024



This document has been prepared as part of work performed in accordance with statutory functions. Further information can be found in our [Statement of Responsibilities](#).

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We welcome correspondence and telephone calls in Welsh and English. Corresponding in Welsh will not lead to delay. Rydym yn croesawu gohebiaeth a galwadau ffôn yn Gymraeg a Saesneg. Ni fydd gohebu yn Gymraeg yn arwain at oedi.

Mae'r ddogfen hon hefyd ar gael yn Gymraeg. This document is also available in Welsh.

# About Audit Wales

## Our aims and ambitions

### Assure



the people of  
Wales that public  
money is well  
managed

### Explain



how public  
money is being  
used to meet  
people's needs

### Inspire



and empower  
the Welsh  
public sector to  
improve



Fully exploit  
our unique  
perspective,  
expertise and  
depth of insight



Strengthen our  
position as an  
authoritative,  
trusted and  
independent  
voice



Increase our  
visibility,  
influence and  
relevance



Be a model  
organisation for  
the public sector  
in Wales and  
beyond

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# Introduction

I have now largely completed my audit in line with my Detailed Audit Plan 2024 subject to the completion of final audit procedure steps. Should any issues arise from this work, we will provide a verbal update at the GwE Joint Committee.

This Audit of Accounts Report summarises the main findings from my audit of your 2023-24 Statement of Accounts. My team have already discussed these issues with the Head of Finance.

I am very grateful to your officers for their support in undertaking this audit.



**Adrian Crompton**  
Auditor General for  
Wales

# Your audit at a glance



## Audit opinions

We are proposing to give an unqualified opinion on the accounts.

We have nothing to report under the other sections of my report, i.e. those relating to going concern; other information; other matters; or matters I report by exception.



## Significant issues

There are no significant issues to report.



## Materiality

Materiality	£356,000
Reporting threshold ('trivial')	£17,000
Areas of specific interest:	
• Remuneration report – senior officer remuneration	£1,000
• Related party disclosures - individuals	£10,000



# Financial statements' materiality



## Materiality £356,000

My aim is to identify and correct material misstatements, i.e. those that might otherwise cause the user of the accounts to be misled.

Materiality is calculated using:

- 2023-24 gross expenditure of £17.84 million
- Materiality percentage of 2%

I apply the materiality percentage to gross expenditure to calculate materiality.

I will report to you any misstatements above £17,000 calculated as 5% of materiality (called the 'trivial level').



## Areas of specific interest

There are some areas of the accounts that may be of more importance to the user of the accounts. We set lower materiality levels for these as follows:

- Remuneration report - senior officer remuneration £1,000
- Related party disclosures - individuals £10,000

# Ethical compliance



## Compliance with ethical standards

We believe that:

- We have complied with the ethical standards we are required to follow in carrying out our work.
- We have remained independent of ourselves.
- Our objectivity has not been comprised.
- We have no relationships that could undermine our independence or objectivity.

# Proposed audit opinion



## Audit opinion

We intend to issue an unqualified audit opinion on this year's accounts once you have provided us with a Letter of Representation (see below).

Our proposed audit report is set out in **Appendix 1**.



## Letter of representation

A Letter of Representation is a formal letter in which you confirm to us the accuracy and completeness of information provided to us during the audit. Some of this information is specified as being necessary by auditing standards; other information may relate specifically to your audit.

The letter we are requesting you to sign is included in **Appendix 2**.

# Issues arising during the audit



## Misstatements

A misstatement arises where information in the accounts is not in accordance with accounting standards.

### Corrected misstatements

During our audit, we identified some misstatements that have included by management, but which we consider should be drawn to your attention.

These misstatements are set out in Appendix 3.



## Other significant issues

In the addition to misstatements identified during the audit we also report other significant issues to you. There were no such issues identified during the audit.

# Appendix 1

## Proposed audit report

### The report of the Auditor General for Wales to the members of the GwE Joint Committee

#### Opinion on financial statements

I have audited the financial statements of the GwE Joint Committee for the year ended 31 March 2024 under the Public Audit (Wales) Act 2004.

The GwE Joint Committee's financial statements comprise the Expenditure and Funding Analysis, the Movement in Reserves Statement, the Comprehensive Income and Expenditure Statement, the Balance Sheet, the Cash Flow Statement and the related notes, including the material accounting policies.

The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2023-24.

In my opinion, in all material respects, the financial statements:

- give a true and fair view of the financial position of GwE Joint Committee and of its income and expenditure for the year then ended; and
- have been properly prepared in accordance with legislative requirements and UK adopted international accounting standards as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2023-24.

#### Basis of opinion

I conducted my audit in accordance with applicable law and International Standards on Auditing in the UK (ISAs (UK)) and Practice Note 10 'Audit of Financial Statements of Public Sector Entities in the United Kingdom'. My responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of my report.

My staff and I are independent of the GwE Joint Committee in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

#### Conclusions relating to going concern

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

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

My responsibilities and the responsibilities of the responsible financial officer with respect to going concern are described in the relevant sections of this report.

## **Other Information**

The other information comprises the information included in the Statement of Accounts other than the financial statements and my auditor's report thereon. The Responsible Financial Officer is responsible for the other information contained within the Statement of Accounts. My opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in my report, I do not express any form of assurance conclusion thereon.

My responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

I have nothing to report in this regard.

## **Opinion on other matters**

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

- the information contained in the Narrative Report for the financial year for which the financial statements are prepared is consistent with the financial statements and is in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom 2023-24; and
- the information given in the Governance Statement for the financial year for which the financial statements are prepared is consistent with the financial statements and is in accordance with guidance.

## **Matters on which I report by exception**

In the light of the knowledge and understanding of the GwE Joint Committee and its environment obtained in the course of the audit, I have not identified material misstatements in the Narrative Report or the Governance Statement.

I have nothing to report in respect of the following matters, which I report to you, if, in my opinion:

- I have not received all the information and explanations I require for my audit;
- adequate accounting records have not been kept, or returns adequate for my audit have not been received from branches not visited by my team; or
- the financial statements are not in agreement with the accounting records and returns.

## **Responsibilities of the responsible financial officer for the financial statements**

As explained more fully in the Statement of Responsibilities for the Statement of Accounts, the responsible financial officer is responsible for:

- the preparation of the statement of accounts which give a true and fair view and comply with proper practices;
- maintaining proper accounting records;
- internal controls as the responsible financial officer determines is necessary to enable the preparation of statements of accounts that are free from material misstatement, whether due to fraud or error; and
- assessing the GwE Joint 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 responsible financial officer anticipates that the services provided by the GwE Joint Committee will not continue to be provided in the future.

## **Auditor's responsibilities for the audit of the financial statements**

My responsibility is to audit the financial statements in accordance with the Public Audit (Wales) Act 2004.

My 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 an auditor's report that includes my 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. I design procedures in line with my responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

My procedures included the following:

- enquiring of management and those charged with governance, including obtaining and reviewing supporting documentation relating to GwE Joint Committee's policies and procedures concerned with:
  - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
  - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
  - the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- considering as an audit team how and where fraud might occur in the financial statements and any potential indicators of fraud. As part of this discussion, I identified potential for fraud in the posting of unusual journals;
- obtaining an understanding of GwE Joint Committee's framework of authority as well as other legal and regulatory frameworks that GwE Joint operates in,

focusing on those laws and regulations that had a direct effect on the financial statements or that had a fundamental effect on the operations of GwE Joint Committee; and

- obtaining an understanding of related party relationships.

In addition to the above, my procedures to respond to identified risks included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations discussed above;
- enquiring of management and the GwE Joint Committee about actual and potential litigation and claims;
- reading minutes of meetings of those charged with governance; and
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

I also communicated relevant identified laws and regulations and potential fraud risks to all audit team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

The extent to which my procedures are capable of detecting irregularities, including fraud, is affected by the inherent difficulty in detecting irregularities, the effectiveness of the GwE Joint Committee's controls, and the nature, timing and extent of the audit procedures performed.

A further description of the auditor's responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of my auditor's report.

## **Other auditor's responsibilities**

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

## **Certificate of completion of audit**

I certify that I have completed the audit of the accounts of GwE Joint Committee in accordance with the requirements of the Public Audit (Wales) Act 2004 and the Auditor General for Wales' Code of Audit Practice.

Adrian Crompton  
Auditor General for Wales  
29 November 2024

1 Capital Quarter  
Tyndall Street  
Cardiff, CF10 4BZ



# Appendix 2

## Final Letter of Representation

Auditor General for Wales  
Wales Audit Office  
1 Capital Quarter  
Cardiff  
CF10 4BZ

27 November 2024

### Representations regarding the 2023-24 financial statements

This letter is provided in connection with your audit of the financial statements for the year ended 31 March 2024 for the purpose of expressing an opinion on their truth and fairness and their proper preparation.

We confirm that to the best of our knowledge and belief, having made enquiries as we consider sufficient, we can make the following representations to you.

### Management representations

#### Responsibilities

We have fulfilled our responsibilities for:

- the preparation of the financial statements in accordance with legislative requirements and the Code of Practice on Local Authority Accounting in the United Kingdom 2023-24; in particular the financial statements give a true and fair view in accordance therewith; and
- the design, implementation, maintenance and review of internal control to prevent and detect fraud and error.

### Information provided

We have provided you with:

- full access to:
  - all information of which we are aware that is relevant to the preparation of the financial statements such as books of account and supporting documentation, minutes of meetings and other matters;
  - additional information that you have requested from us for the purpose of the audit; and

- unrestricted access to staff from whom you determined it necessary to obtain audit evidence.
- the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud;
- our knowledge of fraud or suspected fraud that we are aware of and that affects the GwE and involves:
  - management;
  - employees who have significant roles in internal control; or
  - others where the fraud could have a material effect on the financial statements.
- our knowledge of any allegations of fraud, or suspected fraud, affecting the financial statements communicated by employees, former employees, regulators or others;
- our knowledge of all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements; and
- the identity of all related parties and all the related party relationships and transactions of which we are aware.

## Financial statement representations

All transactions, assets and liabilities have been recorded in the accounting records and are reflected in the financial statements.

The methods, the data and the significant assumptions used in making accounting estimates, and their related disclosures are appropriate to achieve recognition, measurement or disclosure that is reasonable in the context of the applicable financial reporting framework.

Related party relationships and transactions have been appropriately accounted for and disclosed.

All events occurring subsequent to the reporting date which require adjustment or disclosure have been adjusted for or disclosed.

All known actual or possible litigation and claims whose effects should be considered when preparing the financial statements have been disclosed to the auditor and accounted for and disclosed in accordance with the applicable financial reporting framework.

The financial statements are free of material misstatements, including omissions.

## Representations by the Joint Committee

We acknowledge that the representations made by management, above, have been discussed with us.

We acknowledge our responsibility for the preparation of true and fair financial statements in accordance with the applicable financial reporting framework. The financial statements were approved by the GwE Joint Committee on 27 November 2024.

We confirm that we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that it has been communicated to you. We confirm that, as far as we are aware, there is no relevant audit information of which you are unaware.

Signed by:

Signed by:

Dewi Aeron Morgan  
Head of Finance, Cyngor Gwynedd  
27 November 2024

Councillor Julie Fallon  
Chair of the GwE Joint Committee  
27 November 2024

# Appendix 3

## Summary of corrections made

During our audit, we identified the following misstatement that has been corrected by management, but which we consider should be drawn to your attention.

Value of correction	Accounts areas	Explanation
Narrative amendments and number of employees per salary band updated	<b>Note 17b Officers' Remuneration</b> <ul style="list-style-type: none"><li>• A footnote was added to provide clarity on the treatment of starters and leavers.</li><li>• A footnote was added to provide clarity on the estimated pay award included in the salary reported for staff for 2022-23.</li><li>• The number of employees reported for 2023-24 bandings have been amended to remove the impact of the pay award relevant to 2022-23.</li></ul>	To provide clarity to the readers of the accounts on officers' remuneration.
Narrative amendments	<b>Note 20 Related Parties</b> <p>The table in relation to Members' related party transactions has been removed as the relationship was not required to be disclosed per the Code of Practice. A sentence has been added to confirm there are no transactions in relation to members' related parties.</p>	To comply with CIPFA's Code of Practice 2023-24.

There have also been a small number of minor narrative amendments as a result of our work.

# Audit quality

Our commitment to audit quality in Audit Wales is absolute. We believe that audit quality is about getting things right first time.

We use a three lines of assurance model to demonstrate how we achieve this. We have established an Audit Quality Committee to co-ordinate and oversee those arrangements. We subject our work to independent scrutiny by QAD\*, and our Chair acts as a link to our Board on audit quality. For more information see our [Audit Quality Report 2023](#).

## Our People



The first line of assurance is formed by our staff and management who are individually and collectively responsible for achieving the standards of audit quality to which we aspire.

- Selection of right team
- Use of specialists
- Supervisions and review

## Arrangements for achieving audit quality



The second line of assurance is formed by the policies, tools, learning & development, guidance, and leadership we provide to our staff to support them in achieving those standards of audit quality.

- Audit platform
- Ethics
- Guidance
- Culture
- Learning and development
- Leadership
- Technical support

## Independent assurance



The third line of assurance is formed by those activities that provide independent assurance over the effectiveness of the first two lines of assurance.






- EQCRs
- Themed reviews
- Cold reviews
- Root cause analysis
- Peer review
- Audit Quality Committee
- External monitoring

\* QAD is the quality monitoring arm of ICAEW.

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	our <a href="#">publications</a> which cover our audit work completed at public bodies.
	information on our <a href="#">forward performance audit work programme 2023-2026</a> which is shaped by stakeholder engagement activity and our picture of public services analysis.
	various <a href="#">data tools</a> and <a href="#">infographics</a> to help you better understand public spending trends including a range of other insights into the scrutiny of public service delivery.

You can find out more about Audit Wales in our [Annual Plan 2024-25](#) and [Our Strategy 2022-27](#).





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We welcome correspondence and telephone calls in Welsh and English.  
Rydym yn croesawu gohebiaeth a galwadau ffôn yn Gymraeg a Saesneg.





<b>MEETING</b>	<b>GwE Joint Committee</b>
<b>DATE</b>	27 November 2024
<b>TITLE</b>	<b>GwE Budget 2024/25</b> <b>Review to end of October 2024</b>
<b>PURPOSE</b>	<ul style="list-style-type: none"> <li>• To update Joint Committee members on the latest financial review of GwE's budget for the 2024/25 financial year.</li> <li>• The report focuses on the significant financial variances, with Appendix 1 containing the full financial information.</li> </ul>
<b>RECOMMENDATION</b>	To accept the report.
<b>AUTHOR</b>	Dewi Morgan, the Host Authority Head of Finance.

## 1. CONCLUSION

- 1.1 Based on expenditure and income up to the end of October 2024 and estimates based on management explanations, this review forecasts a net underspend of (£78,397) by the end of the 2024/25 financial year.
- 1.2 The following section of this report explains the reasons behind the main variations expected.

## 2. FINANCIAL VARIANCES

### 2.1 Employees:

**October 2024: underspend (£18,428) August 2024: overpsend £45,857**

The GwE budget for the current year, is based on staff numbers in February 2024. A saving has been realised following the departure of some GwE staff, in addition to a receipt of a grant. This report has also incorporated the decision of the Joint Committee on the 1st of August 2024, including the proposed restructuring of the Senior Management Team.

### 2.2 Rent:

**October 2024: overpsend £9,849 August 2024: overpsend £10,116**

In keeping with the historical trend, we anticipate that GwE will overspend on this headline this year. This is mainly due to GwE renting a larger space in the Caernarfon office.

### 2.3 Transport:

**October 2024: underspend (£50,216) August 2024: underspend (£40,839)**

Historically, the headline here has been underspending, and based on the April to October trend of this year, we anticipate a situation of underspending continuing. This is mainly due to the new ways of working virtually developed in recent years.

## 3. UNDERSPEND FUND

3.1 At the beginning of the 2024/25 financial year, the fund totalled £221,310.

3.2 The fund total at the end of 2024/25 is estimated at £299,707 having included the underspend of (£78,397) anticipated above.

## **APPENDICES**

Appendix 1: GwE Budget 2024/25 – Review up to the end of October 2024.

## **OPINION OF STATUTORY OFFICERS**

### **Monitoring Officer:**

Nothing to add from a propriety perspective.

### **Statutory Finance Officer:**

Author of the report.

**GwE JOINT COMMITTEE - NORTH WALES COUNCILS - Budget Review 2024/25 : Up to the end of October 2024**

	August Updated Budget £	Adjustments £	October Updated Budget £	Estimated Expenditure £	Over / (Under) Spend Net £
<b><u>Expenditure</u></b>					
Employees - Salaries, Training, advertising and other employee costs	7,299,712	(50,187)	7,249,525	7,231,097	(18,428)
Building - Rent (includes services)	220,152		220,152	230,000	9,849
Transport - Travel Costs	164,260	(1,153)	163,107	112,891	(50,216)
Supplies and Services					
Furniture, equipment, printing, postage, telephone, room hire etc	86,721		86,721	86,721	0
Information Technology (contribution to renewal fund)	19,602		19,602	0	(19,602)
Audit Fees	13,611		13,611	13,611	0
Funding for schools that are causing concern	439,276	(72,482)	366,794	366,794	0
Gwynedd Council Host Authority Support Service Costs					
Legal	6,804		6,804	6,804	0
Human Resources	11,667		11,667	11,667	0
Finance	50,449		50,449	50,449	0
Information Technology	55,798		55,798	55,798	0
National Model Commitments	469,948		469,948	469,948	0
Specific Projects					
Newly Qualified Teachers (NQT)	476,880		476,880	476,880	0
Ein Llais Ni – Oracy Scheme	38,881	15,104	53,985	53,985	0
Welsh in Education Project	0	70,000	70,000	70,000	0
National Professional Qualification for Headship (NPQH)	0	61,770	61,770	61,770	0
<b>Total Expenditure</b>	<b>9,353,760</b>	<b>23,052</b>	<b>9,376,812</b>	<b>9,298,415</b>	<b>(78,397)</b>

		<b>August Updated Budget £</b>	<b>Adjustments £</b>	<b>October Updated Budget £</b>	<b>Estimated Income £</b>	<b>Over / (Under) Spend Net £</b>
<b>Income</b>						
<b>Core Service Contributions</b>						
- Isle of Anglesey County Council	(23/24: 10.09% - 24/25: 10.04%)	(401,942)		(401,942)	(401,942)	0
- Cyngor Gwynedd	(23/24: 17.53% - 24/25: 17.55%)	(702,451)		(702,451)	(702,451)	0
- Conwy County Borough Council	(23/24: 15.17% - 24/25: 15.24%)	(609,921)		(609,921)	(609,921)	0
- Denbighshire County Council	(23/24: 15.51% - 24/25: 15.62%)	(624,967)		(624,967)	(624,967)	0
- Flintshire County Council	(23/24: 22.79% - 24/25: 22.71%)	(908,701)		(908,701)	(908,701)	0
- Wrexham County Borough Council	(23/24: 18.91% - 24/25: 18.84%)	(753,808)		(753,808)	(753,808)	0
<b>Services Commissioned by the Authorities</b>						
- Isle of Anglesey County Council	(12.99%)	(577,040)	7,320	(569,720)	(569,720)	0
- Cyngor Gwynedd	(18.40%)	(810,757)	4,127	(806,630)	(806,630)	0
- Conwy County Borough Council	(14.94%)	(661,581)	6,000	(655,581)	(655,581)	0
- Denbighshire County Council	(14.23%)	(594,209)	(30,175)	(624,384)	(624,384)	0
- Flintshire County Council	(20.80%)	(957,397)	44,904	(912,493)	(912,493)	0
- Wrexham County Borough Council	(18.64%)	(858,197)	40,306	(817,891)	(817,891)	0
<b>Specific Projects</b>						
Newly Qualified Teachers (NQT)		(476,880)		(476,880)	(476,880)	0
Ein Llais Ni – Oracy Scheme		(38,881)	(15,104)	(53,985)	(53,985)	0
Welsh in Education Project		0	(70,000)	(70,000)	(70,000)	0
National Professional Qualification for Headship (NPQH)		0	(61,770)	(61,770)	(61,770)	0
Income from Secondments		(173,535)	50,187	(123,347)	(123,347)	0
Other Income		(3,494)	1,153	(2,341)	(2,341)	0
Income from Welsh Government		(200,000)		(200,000)	(200,000)	0
<b>Total Income</b>		<b>(9,353,760)</b>	<b>(23,052)</b>	<b>(9,376,812)</b>	<b>(9,376,812)</b>	<b>0</b>
<b>Total Income over Expenditure</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>(78,397)</b>	<b>(78,397)</b>
<b>Memorandum - The General Fund</b>						
				<b>Fund balance as at 1 April 2024</b>		<b>(221,310)</b>
				Add/Less - (Under)/Overspend 2024/25		(78,397)
				Less - Use of the Fund		0
				<b>Fund balance as at 31 March 2025</b>		<b>(299,707)</b>



## REPORT TO THE JOINT COMMITTEE

27 November 2024

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**Report by:** Rhys Williams - Head of Service - Professional Learning

**Subject:** Half year progress report on the 'Reform' element of the Local Authority Education Grant (LAEG).

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### 1.0 Purpose of the Report

- 1.1. To present a progress report to Joint Committee members on the 'Reform' element of the Local Authority Education Grant (LAEG), specifically:
- Curriculum for Wales
  - Professional Learning and Leadership.

### 2.0 Background

- 2.1. Following the decision of Welsh Government to combine the main education grants under one heading, namely the Local Authority Education Grant (LAEG) from 2024-25 onwards, the grant is now paid directly to Local Authorities/schools, rather than to the regional consortia. The requirements and risks associated with the Terms and Conditions of the grant are now the responsibility of the individual Local Authority.
- 2.2. In order to ensure continuity of support for schools during the middle tier review of the Welsh education system, Welsh Government noted the expectation for any current regional working arrangements to continue during this period and be facilitated through the specific grant funding to support curriculum and professional learning in schools.
-

**2.3.** The 'Curriculum for Wales' and 'Professional Learning and Leadership' elements of the 'Reform' LAEG were fully transferred to GwE by all 6 regional Authorities to deliver support on these aspects whilst meeting the terms and conditions of the grant.

### **3.0 Considerations**

**3.1.** As agreed in GwE and Local Authority business plans for 2024-25, GwE will report to the Joint Committee on the Reform element:

- Curriculum for Wales - Supporting understanding and approaches by schools and PRUs to deliver the Curriculum for Wales, enabling practitioners to undertake a range of activities to realise the curriculum, to develop their skills, knowledge and practice.
- Professional Learning and Leadership - developing and delivering professional learning to enable schools and PRUs to develop reflective, enquiring and collaborative education professionals.

**3.2.** Moreover, and in accordance with LAEG monitoring requirements, GwE is required to report biannually on these elements in order for Local Authorities to present monitoring reports against set aims and objectives to Welsh Government.

**3.3.** Attached is the progress report for the period 01/04/2024 - 30/09/2024 (Appendix 1) along with engagement data for this period (Appendix 2), which meets the requirements noted in 3.1 and 3.2.

**3.4.** GwE Business Plans embrace the Terms and Conditions of the Reform grant. The plans outline how and when each priority will be met and set expectations in terms of the next steps. The plans note the support and provision available to all regional schools in terms of the 'Curriculum for Wales' and 'Professional Learning and Leadership' elements.

**3.5.** The GwE Professional Learning Offer responds specifically to the terms and conditions of the grant, and offers a provision to support these aspects. The Offer is free to all practitioners in north Wales in the form of a regularly updated catalogue. The Professional Learning Offer can be accessed from our website: [GwE Professional Offer](#).

#### **4.0 Recommendations**

4.1 The Joint Committee is asked to approve and accept the progress report.

#### **5.0 Financial Implications**

5.1 There are no financial implications arising from this report. GwE will operate within current financial resources.

#### **6.0 Equalities Impact**

6.1. There are no new equalities implications arising from this report.

#### **7.0 Personnel Implications**

7.1. There are no new personnel implications arising from this report.

#### **8.0 Consultation undertaken**

8.1 Consultation with GwE Management Board.

#### **9.0 Appendices**

9.1 Appendix 1 - Progress Report

Appendix 2 - Regional Data

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#### **VIEW OF THE STATUTORY OFFICERS**

##### **Monitoring Officer:**

Nothing to add from a propriety perspective.

##### **Statutory Finance Officer:**

The recommendation does not create a new financial commitment; as noted in that part 5 of the report, GwE is expected to operate within their existing resources. Therefore, I have nothing to add to the report from the perspective of financial propriety.





# **Half year progress report on the 'Reform' element of the Local Authority Education Grant (LAEG)**

**Progress Report: 01/04/2024 – 30/09/2024**

## CONTENT

### 1. Progress report (01/04/2024 – 30/09/2024)

- **Strategic Objective 2: Reform**
  - The Curriculum for Wales
  - Professional Learning and Leadership

### 2. Appendix 1:

- Regional Data

## REFORM

**The Curriculum for Wales** - Support schools and PRUs' understanding and approaches in working with the Curriculum for Wales, enabling practitioners to undertake a range of activities to realise the Curriculum for Wales, to develop their skills, knowledge and practice.

### BUSINESS PLAN: CROSS CURRICULAR SKILLS

#### 3-8

Bespoke support has been delivered to schools causing concern across the region. Overall, nearly all schools causing concern are making steady or good progress against agreed actions and all staff and stakeholders upskilled during the process. Support is developing practitioners' understanding of progression in the cross-curricular skills and integral skills across the developmental pathways of Enabling Learning to the end of PS2 in all AOEs. Support also improves their understanding of Foundation Learning principles and pedagogy impacting positively on the quality of provision and upon pupils' skills progress.

3-8 network delivered for practitioners and Supporting Improvement Advisors (SIAs), sharing guidance on developing cross curricular skills through Science and Technology AoE. Case studies shared by schools involved in GwE's informed research projects on 'Play, Ask, Observe' approach. Those who attended developed their understanding of effective strategies, provision, and purposeful learning experiences to support knowledge and understanding of the 'Play, Ask, Observe' approach. Case studies also supports their understanding on how they can apply and embed these practices in school. Presentations and case studies have been uploaded to a Google Classroom enabling all practitioners that attended to access them.

Regional workshops have been delivered for teachers and TAs new to the 3-8 age group, focusing on the principles of skills development in Enabling Learning and all AOEs within effective and developmentally appropriate pedagogy. Those who attended have a secure knowledge and understanding of the three enablers within Enabling Learning, pedagogy and planning for skills and knowledges development within their curriculum to transfer into classroom practice.

Developing a deep understanding of the 5 mathematical proficiencies workshops have been delivered for teachers and teaching assistants. All practitioners have been upskilled on how to develop a conceptual understanding of number through a range of pedagogic approaches; how to plan meaningful mathematical challenges within provision; how to embed routines to develop mathematical reasoning and problem-solving within a numeracy context and across all AOEs.

Bespoke support has been delivered to individual schools and clusters on specific aspects of the Curriculum e.g. early reading and higher order reading skills, authentic and purposeful learning, role of the adults, numeracy, planning and outdoor learning. This has upskilled staff on the 3-11 continuum regarding expanding and deepening skills within a developmentally appropriate curriculum.

Issues or new risks identified for this reporting period includes:

- Planning the progression of skills from the Developmental Pathways to the end of Progression Step 2.
- Planning learning experiences that challenge all pupils.
- Pedagogy in Years 1 and 2

#### **3-day programme- Developing rich learning opportunities and learner skills through the science and technology AoLE day 2 & 3 Primary practitioners (8-11)**

During the Summer term, the final days of the three-day programme for teachers (8-11) focusing on the development of cross curricular skills within the Science and Technology AoLE was delivered in both Welsh and English. Evaluations from practitioners noted:

- Confidence to be able to deliver Science & Technology within the new curriculum effectively.
- I hope to be able to inspire more of my colleagues to improve the standards in science and provide better opportunities for learners across the school.

- A greater understanding of science as a cross curricular topic for all staff in schools. A greater awareness of Science in STEM roles and encouraging Science skills for all individuals. Consistency in delivering skills and topics so all enquiry types are developed appropriately across progression steps.
- I have completely changed the way I teach Science - no more relying on dated schemes. I have the confidence to teach topics/projects enriched with cross-curricular skills.
- A brilliant 3-day course that has covered so much information, not only about science & technology, but with every AOLE across the curriculum.

Following on from the success of this programme, a similar format will be used for Topic planning and Cross Curricular Skills in KS2 over 2 days.

#### **'Developing the Mathematical Proficiencies' 2-day programme for 8-14 teachers**

This 2-day programme has been planned out and information shared with all schools in the region. Day 1 will be running repeatedly in 5 different locations across the region during the week commencing 14th October 2024, and Day 2 will follow a similar pattern during the week commencing 3rd February 2025.

To date, 94 practitioners have registered to attend. The expected outcomes are:

- gain a comprehensive understanding of the 5 mathematical proficiencies outlined in the Curriculum for Wales.
- gain strategies for planning a scheme of work that fosters the development of mathematical proficiencies among learners within curriculum planning.
- explore methods for developing conceptual understanding in Mathematics, including the use of concrete materials, visual representations, and real-world contexts.
- have a deeper understanding of disciplinary literacy in Mathematics, with a particular focus on oracy and exploring techniques for fostering mathematical discourse and communication among learners.
- develop a deeper understanding of effective questioning in Mathematics and practical ideas for developing logical reasoning and problem solving.

#### **Financial Education workshop for 8-14 teachers**

- This workshop has been timetabled to run repeatedly across 6 different locations/sessions starting the week commencing 20/1/25.

#### **Progressively planning for Literacy, numeracy, and digital skills within an 8-11 classroom topic.**

This 2-day programme has been planned out and information shared with all schools in the region. Day 1 will be running repeatedly in 5 different locations across the region following half term, and Day 2 will follow a similar pattern during March 2025.

Registration has not closed yet for this event, to date 88 practitioners have registered to attend. The expected outcomes are:

- Understand how to combine literacy, numeracy, and digital skills to create rich learning experiences for all learners.
- Engage in practical opportunities to develop and apply cross curricular skills within authentic and real-life contexts.
- Broaden experiences to enrich and enhance their curriculum design.
- Further understand the benefits and importance of cross-curricular learning.
- Increase learner engagement through relevant and meaningful learning experiences.

#### **Secondary Numeracy Leaders Regional Meeting**

This meeting took place on 25 June 2024, with a total of 45 attendees across the 54 secondary schools in the region. Contributions received from Estyn and Natural Resources Wales who ran workshops during the day. Key outcomes from the day for attendees:

- Receive up to date messages by Estyn around effective Numeracy development, which are informed by current findings in Wales.
- Gain ideas and resources coherent with Curriculum for Wales by taking part in a practical workshop run by Natural Resources Wales.
- Gain a deeper understanding of their roles in driving and improving Numeracy in their settings.

- Utilise resources and messages from this day to improve the quality of teaching and learning of Numeracy within their settings and share their progress in the next network meeting.
- Have an opportunity to network with other Numeracy leaders in their region

The attendees completed a feedback form on the day. 100% of attendees rated the day as either very useful or useful, with 63% stating very useful.

### **Secondary Numeracy Leaders Local Network meetings**

6 local network meetings have been planned (week commencing 18 November) with nearly all secondary schools expected to attend. These meetings will be a follow up to the June regional meeting, focusing on sharing good practice and progress. There will also be a focus on exploring Numeracy in Science in greater depth, and upskilling Numeracy leaders on effective use of the personalised assessments, which will include familiarising them with the new reports available this academic year.

Issues or new risks identified for this reporting period:

- Limited capacity with only 1 Mathematics & Numeracy SIA for Secondary and 1 for Primary – the team has been reduced from 3 to 2 SIAs but the demand for bespoke, local & regional support has not.

### **GwE Digital Professional offer**

Wide range of courses have been developed following feedback from practitioners. With financial pressures from schools, more focus has been put on identifying opportunities to get the most value for money from the professional offer. These include continuing on the success from last year's trial of a cross curricular skills course on the opportunities of digital skills to support the delivery of literacy skills. Responding to feedback from practitioners, they found that these practical courses provided a context to the digital skills to support another element such as oracy. To meet the challenges that school faces of the continuing need of CPD, but also limited availability to release staff we have used this model to develop most of our courses this year. 51 CPD training courses have been planned for this financial year, and we have also included training into the agenda of regional networks with the aim of securing that the key messaging reaches schools.

To date 735 members of staff across the region have registered to attend training from our Professional Learning (PL) offer. 652 are for digital training specific courses, with 83 having attended or registered to attend the Secondary Digital Networks. To date 37% have been completed with the remainder planned for future dates and are available on the GwE PL offer for schools to register.

An additional 3 progression maps have been created via cross consortia regional Partnerships and the feedback from practitioners has been very positive. Senior leaders in schools have also praised the resources to allow them to have a clear guidance to ensure staff plan for the progression in cross curricular skills.

18 months from launching the 6 steps strategy the outcomes can start to be seen in schools. Recently many schools who have had Estyn inspection, their reports refer to that clear strategies are in place for cross curricular skills. Due to the success of the 6 steps strategy, our focus in our Networks and PL offer has changed this financial year to ensure practitioners understand what is planning for progression and how it looks like in the context of Digital work.

### **Strategic planning and evaluation of cross-curricular skills across the curriculum (for members of SLT in secondary schools)**

One day of training was held in September for secondary SLT members leading on skills, with the focus on 'Strategic planning for progression and continuation in cross-curricular skills'. There was good attendance, with a total of 44 school leaders from 33 secondary schools, 1 PRU and 2 special schools attending. The day was in 4 parts, giving a high-level overview of whole school expectations in relation to leading strategically on skills, before focussing on strategic planning for each skill: Literacy, Numeracy and Digital Competence.

The feedback at the end of sessions was positive, with comments noting attendees have a better understanding of strategic planning to develop skills and improve standards in skills, and how to evaluate progress and standards in skills. Several noted they have a better understanding of roles and responsibilities in relation to driving skills across the school, and the importance of collaboration on all levels of leadership to ensure progress and impact.

Most appreciated the resources and examples shared in the sessions, also noting the benefit of discussion with peers from other schools. A minority of attendees were new in their role of strategic lead, and noted they had learned a lot from the presentations and that the training has equipped them to consider their journey of planning for progression in Skills.

It is concerning that not all secondary schools in the region attended training, especially so when considering the importance of the skills agenda on a national level and school demand for support in this area. Schools across the region will need to strengthen their school-to-school collaboration in line with Welsh Government guidance in order to ensure development in this area. The associated risks are numerous, with some schools reluctant to release staff due to a lack of capacity.

#### **BUSINESS PLAN: INTERNATIONAL LANGUAGES (IL) FOR PRIMARY AND SECONDARY**

#### **Support primary and secondary practitioners to deliver international languages within the Languages, Literacy and Communication AoLE.**

A range of range of PL activities have been facilitated for primary and secondary IL practitioners. These include:

- Language Upskilling on-line courses for primary and/or secondary teachers: 84 teachers are currently registered and using the courses to develop their international language knowledge and skills. The course is for complete beginners and individuals access the lessons at their convenience. The unlimited access for two years and the individual accounts enable busy teachers to manage their time and workload as they best see fit. Confidence in teaching languages is raised as each lesson includes some pedagogical tips and tasks to apply in class.
- Institut français- IL in primary sector. Progression and assessment. On-line after school-national: 8 schools, 10 teachers attended the on-line training session by Institut français. Feedback was very positive as it enabled to share a better understanding of progression for International Languages at primary level and how to ensure learning is purposeful and secure.
- Routes Primary Toolkit Launch. Routes Cymru. Bangor University. Face to face school day: The Language Superheroes Day for year 5 took place on 17/6/24. The day was very well attended (full capacity) with 5 schools: 10 teachers and 106 pupils. Ideas for teachers and students to get involved in activities to develop and promote languages in school were shared and discussed. Pupils took part in various cultural and language workshops. Feedback was extremely positive from both staff and pupils.
- Immersion training - France/ Spain. GwE Taith + GF GwE: 28 primary and secondary teachers completed the one-week immersion course in France and Spain. On their return, teachers have started to develop provisions and practice further. The activity was extremely successful and feedback unanimously positive. Confidence, expertise, sense of direction, enthusiasm for teaching languages and new planning mindset are amongst the main take aways from teachers. Impact in schools is already evident: senior teams and governors are very supportive and new schemes of learning are being developed to reflect the staff learning on IL teaching and learning. Teachers have shared their experience with their colleagues and school community and will continue to do so with the rest of the region via our network meetings and other professional learning events.
- PL session with guest speakers: IL experts: Oracy and Sanako Connect: Group Talk: Secondary, on-line: 3/7/24: The session was well attended. Twelve schools, 15 teachers. The session was recorded and shared with the rest of the network for information. Feedback was extremely positive. The strategies and model to develop more spontaneous and confident speakers were very well-received and easy to use in class. Quality and practical resources were shared with all teachers to use as part of the Sanako system or just as teaching resources. A follow-up session will take place face to face on 15 October as part of the IL network meeting.
- The following sessions are now planned and organised with registration in progress:
  - Explore multilingualism across the LLC Area - joint-working between IL, Welsh and English as subjects. 13/11/24 @3:45pm. On-line. With Follow up activity in February-March (tbc).
  - Embedding Languages in the primary curriculum: Power language primary training. Face to face. 26/11/24 & 27/1/25
- Support IL practice with Sanako Connect Technology and training: 15 schools are currently able to access and use the licenses. All of these schools have been trained and some have engaged in further individual training. Follow up and updates on progress and impact will take place in the IL network meeting in October.

- Termly Network meetings: Sharing good practice, Creative planning, International and Cultural dimension, Oracy skills, Progression Assessment, Plurilingualism. Secondary IL Network met on 10/06/2024 which was very well attended by 28 schools. It was a very successful day and feedback was very positive. Teachers felt supported, inspired and appreciated having time to network, share ideas, present and discuss practice. The format of the day, which allowed some time to present, some work done in school in more detail, to reflect on own practice and to further their own planning, was very well-received. Teachers would prefer a similar format for future meetings.

### **Support multilingualism and increase the numbers of learners studying languages at all levels.**

- Language Feast: Year 8- with Routes Cymru and GF partners. Bangor University: Pupil Language Ambassadors Scheme Year 8 Day: 24/6/24. The day was very well attended (full capacity) with 11 schools and 151 pupils registered. Pupils took part in various cultural and language workshops. Feedback was extremely positive from both staff and pupils. Pupils were also trained to become Language Ambassadors. This was a great opportunity to engage many more pupils in the scheme than in previous years. Pupil feedback clearly indicates that all participants thoroughly enjoyed the day which broadened their horizons and are now ready to promote languages in their schools and working as ambassadors. The feedback also showed that being at the University, attending workshops in lecture rooms, meeting students and touring the site also raised learners' aspirations.
- Song Jamboree: Lead schools' resource with videos of pupils interpreting a song in the international language: The Song Jamboree resource has been shared with all schools with follow-up activity to be confirmed.
- Wales-Brittany partnership: Continue to support and guide schools in their project and partnerships with their partner schools in Brittany: All links with our partners in Brittany have been established. Twenty-six schools in the GwE region and Brittany (21 primary and 5 secondary) are now in partnerships. Most of the main projects started in September for the majority of schools. Initial pupil virtual exchanges have been undertaken by most schools in previous months. Some schools are planning a teachers' exchange as well. Some schools will share their development with the network at the face-to-face training sessions in October and November. Others will share it via a case-study. Further links for other schools to find partners abroad will be shared at our Professional Learning events in November.
- Routes primary toolkit: Continue to promote the resources to primary schools: on-going. Twenty-two schools in GwE have requested the resources and used them to introduce IL in their curriculum.

### **Engagement and participation**

- Encouraging secondary schools' engagement with the Cardiff University mentoring programme: Recruitment for the MFL Mentoring scheme has completed. Excellent uptake again this year with 21 schools which will be involved from October 2024. Some schools are engaging with the scheme for the first time this year or have decided to be reengage with the scheme. Monitoring and reporting by the MFL mentoring team will continue to be reviewed and analysed to better inform our offer and support schools in the region.
- Funding primary practitioners to participate in the Open University Teachers Learning to Teach languages (TELT) programme: Recruitment for the TELT course has completed. Excellent uptake with 12 teachers enrolling in the Open University course. The course will start on 05/10/2024. Since 2018, Global Futures has enabled 78 primary teachers to further extend their professional learning and expertise through this partnership and course.

### **Planning and communication: Support the effective delivery of international languages**

- Global Futures primary and secondary teams: school leads in primary and secondary to inform, guide, support and implement the delivery of the business plan: The GF Teams meet regularly on-line or face to face. The 3 secondary and 9 primary lead schools are supporting the GF GwE Lead in supporting schools and devising a support programme and offer which is relevant and impactful for staff and pupils. All Lead schools are involved in the various projects and are able to offer advice and guidance from practitioner to practitioner. This is very much appreciated by other practitioners who like the practical application of evidence-based approaches as well as the inspirational ideas and mindset. This year, an additional school who have opted for BSL as their main international language have joined the team and will provide an insight into their journey and planning process.

- Half-termly newsletter and platforms: inform and promote latest developments in IL, PL opportunities and student events or activities: All schools and teachers have the opportunity to access the information and offer from a range of channels. Global Futures programme and offer is visible and welcomed.
- Global Futures GwE Google website: the website continues to be populated with recent developments. Schools also share their work in presentations done during the various PL events. All schools and teachers have the opportunity to access the website and find ideas and inspiration to develop their own curriculum.

## REFORM

**Professional Learning and Leadership** – develop and deliver professional learning to enable schools and PRUs to develop reflective, enquiring and collaborative education professionals.

### BUSINESS PLAN: SCHOOL-LED PROFESSIONAL LEARNING, ENQUIRY AND RESEARCH

#### NATIONAL PROFESSIONAL ENQUIRY PROJECT (NPEP)

**Enable schools and settings to engage in enquiry, research and pedagogy to develop understanding and approaches to support their learners.**

The 2024-25 NPEP cycle commenced in September 2024 with a series of meetings with lead and partner schools. GwE has allocated funding from Welsh Government for NPEP schools - for lead schools (16 schools) and for partner schools (53 schools).

At a recent meeting, the timetable for group meetings and also optional support sessions were outlined. Each term all lead schools will arrange an online meeting with all their partner schools and one of the research team to discuss the progress of schools' enquiry planning. As in previous years, the aim of this first autumn term session is to begin to narrow down and identify the detail of the enquiry focus. A series of on-line support sessions have also been organised for schools.

The next steps planned for the autumn term are as follows:

- Write to all schools to confirm the lead-partner groupings, including the contact emails for teachers in each school.
- Lead schools to organise their first autumn term group meeting and invite one of your link research team.
- One of the research team will be in touch with new NPEP schools to arrange access to our NPEP Teams site and to explain how to upload reports onto the EWC PebblePad platform.
- Schools consider attending one of the optional support sessions in October and November.

A target of recruiting and maintaining 63 partner enquiry schools had been set for 2024-25. This could be a challenging target to meet due to schools reporting limited capacity to engage in NPEP enquiry work due to other school pressures and limited staff capacity.

### BUSINESS PLAN: NATIONAL PEDAGOGY PROJECT

#### **National Network Conversation**

GwE lead SIA has attended National Pedagogy Project meetings on 26/04/2024, 09/05/2024, 07/06/2024, 19/07/2024 and 20/09/2024 with Regional Leads to discuss the National Network Conversation that took place in Llandudno in July 2024.

Thirty-seven schools attended the day, including secondary, Special and PRUs and primaries. Seven additional teachers from regional schools were facilitators to support the day. All schools were given input on aspects of curriculum, progression and pedagogy through Welsh Government, Graham Donaldson and regional schools.

The key learning for schools was:

- A strong 'why'! Being purpose-driven at the level of curriculum design needs to be complimented with learning experiences being perceived by learners as purposeful and meaningful.
- Holistic and child centred - this means that the planning of learning experiences relates strongly to the needs and interests of the 'learners in front of you' in a holistic way. This requires a coherent and consistent



understanding of the four purposes and their under-pinning characteristics, skills and what matters. This goes 'beyond just tests' and standardised scores whilst recognising these play a part.

- What does this mean for how we think about pedagogy and teaching? A key role of the teacher is as the enabling adult and facilitator of learning to support the progress of the 'learners in front of you'. This involves observing, listening, questioning, inspiring and collaborating with learners as well as modelling thinking and the process of learning.
- Is it impacting on learning and progress? To reflect on impact within the context of the previous three themes, it is recognised that there needs to be a shift of mind-set and culture across different organisations there needs to be a shared understanding and consistency of expectations.

### **Camau**

GwE lead SIA has attended Camau meetings in April, June and September 2024.

Two primary schools from the region have taken part in Phase 2 of the Camau project. Practitioners have started with the process approach as the basis of curriculum development and then create relationships with the published curriculum and its mandatory elements. There are three elements to the process approach:

1. What is the focus of the topic? Why is this worthwhile for children and young people to learn? From this, what is the aim?
2. What are the educational processes involved in learning this? What pedagogies, activities, experiences?
3. How will you assess pupil learning?

The schools will report back during October 2024.

### **Welsh Curriculum Learning Design (WCLD)**

GwE lead SIA has attended meetings in April and May 2024 with Regional Leads to discuss the Learning Design Project for this year. This will continue to support the Schools Partnership Project Collaboration. GwE SIA has also attended the full day feedback day on 18/06/2024 with schools and regional partners online and has attended online meetings in September 2024 with regional partners to design this year's WCLD project.

Three schools attended the feedback day, including two headteachers who have supported the programme. All schools focused on digital supporting reading. One school used digital to support reading through the teachers recording decodable phonics books and sending them home for the parents to reinforce the phonics learned. The latest parents' evening feedback was that it was an overall success and was accelerating the pupils' reading skills.

One school focused collaboratively on older pupils supporting younger pupils reading through Google classroom apps. There has been positive feedback about attitudes to reading, the older pupils particularly benefitted from building relationships with the younger pupils.

Two schools have contributed to a national support resource for digital to support pedagogy.

### **BUSINESS PLAN: TEACHING ASSISTANTS LEARNING PATHWAY**

National evaluation forms are used for each programme, based on the Kirkpatrick model.

The Induction programme has been reviewed by the National Group during the summer term. This has ensured the Induction Programme is up to date and relevant to the priorities of schools and Welsh Government. The national Communication Department is advertising the revised programme, and details are included in the GwE Bulletin.

The content of the Practising Teaching Assistants programme has been reviewed by the National Group during the summer term. This has ensured the programme is up to date and relevant to the priorities of schools and Welsh Government. The programme is offered to clusters of schools. Two clusters have completed the training since April 2024, 3 clusters have started, and another 2 clusters/schools have committed to run the training during 2024-25.

Twenty-seven teaching assistants have completed **Cylch/Round 8 of the Aspiring HLTA programme**, and 27 have applied for HLTA status assessment during the autumn term 2024. Fifty applications have been received for Cylch/Round 9 of the Aspiring HLTA programme, and 49 will start the training in October (7 Welsh-medium and 42 English-medium).

Cylch/Round 10 of the **Aspiring HLTA programme** has been advertised in the Bulletin and on the Google Classroom for Assistants, and the deadline for applications is 25/11/2024. The programme will start in January 2025.

A mandatory refresher session has been held for **HLTA assessors** undertaking Cylch/Round 7 and 8 assessments, upskilling and empowering HLTAs and teachers who are guiding and supporting colleagues in their settings.

Cylch/Round 7 assessments have been completed for candidates, with 31 meeting the national standards for HLTA status, i.e. 100% of candidates. Robust regional and national moderation sessions have been held for quality assurance purposes, and it was noted the overall standard of reflections is higher than previous years due to the standard of face-to-face discussions and professional interaction during the programme. Feedback in initial evaluation forms, and following the assessment process, is very positive, with nearly all participants stating they either 'agree' or 'strongly agree' with the statements.

A virtual network meeting was held for the region's teaching assistants in May 2024, where one of the TALP facilitators gave a presentation on behaviour strategies.

The Miles Dyslexia Centre, Bangor University has been commissioned to deliver Dyslexia training to 15 assistants, leading to Accredited Dyslexia Practitioner Status. Training will be delivered during the autumn and spring terms. The first day has taken place in the Miles Dyslexia Centre, Bangor University and the remaining sessions will take place in Bryn Eirias.

#### **BUSINESS PLAN: A LEVEL AND WELSH BACC**

**To provide support to improve teaching and learning of A Levels and the Advanced Welsh Baccalaureate in school sixth forms.**

**Support schools to access and make best use of resources to support learner transition.**

- Business Studies and Psychology workshop 9/7/24: All 5 attendees found the workshop very useful. Positive delegate feedback referencing teaching and learning activities, intervention approaches, provision planning, assessment planning and shared examples of lessons. Further collaboration with more schools would be appreciated in the future
- Post 16 Event 28/6/24: 33 attendees: A full day event held at Conwy Business Centre. With the theme of 'The changing face of our Sixth Forms', the programme included: 'Papyrus UK – Suicide Prevention', 'University of Bangor – supporting learners with Post 18 transitions', 'Pastoral support for post 16 learners, improving attendance and signposting external support', and 'Support for pre-16 transition, pastoral support and delivery of the Skills Challenge Certificate'. All attendees found the event very informative and appreciated the invaluable presentations from the region's Heads of 6<sup>th</sup> Form. Presentation from Papyrus was also very powerful, and schools appreciated knowing how to seek advice and support. Bangor University also shared useful information and dates regarding their transition / support for student days and also shared an enlightening insight into 1<sup>st</sup> year University students' concerns and challenges.

**Develop and deliver professional learning to support the teaching of the Advanced Welsh Baccalaureate.**

- Welsh Baccalaureate network meeting 13/6: 17 attendees. All attendees found the afternoon to be very useful and appreciated being able to share ideas regarding provision and planning for assessment for the new qualification. Schools will continue to collaborate and share resources on the Teams group.

#### **BUSINESS PLAN: INDUCTION / EARLY CAREER SUPPORT PACKAGE**

##### **Induction**

The new arrangements for Newly Qualified Teachers (NQT) mentoring have been fully implemented reflecting the Welsh Government's arrangements. As a result, mentoring has already been strengthened and NQTs are more effectively supported. Initial conversations with NQTs in school show they have settled well, and the new arrangements are working positively. National professional learning for NQTs is already underway. From November 2024, regional professional learning is commencing which meets the bespoke needs of our region's teachers and take place locally within our local authorities. The GwE NQT lead coordinates this professional learning as well as arrangements for mentoring and has met with colleagues nationally in order to facilitate this. NQTs are currently positively compiling their Induction portfolios in line with new national expectations. There is a statutory requirement for regional moderation of these portfolios ahead of national moderation in the summer term 2024. There is a significant risk that the statutory requirement for regional NQT moderation ahead of National moderation

in the summer term may not be met due to the potential lack of a regional approach to Early Career teaching and the potential lack of a regional NQT lead after April 2025.

### **Initial Teaching Education (ITE) and professional learning**

Planned professional learning for Early Career teachers has been mapped to NQT sessions at an enhanced level. These are bespoke to the regions needs and focussed, for example, on managing pupils' wellbeing and challenging behaviour, improving 3-8 provision and supporting teachers to develop the pedagogy of feedback. However, the full aim of the accredited professional learning pathway which is bespoke to our region is now uncertain due to the impact of the middle tier review.

Plans for joint professional learning continues. The CaBan Management Board fully support this development and were considering ways to fully accredit joint professional learning. Initial meetings have been held between GwE and CaBan, and with the OECD (June 2024) to evaluate strengths, current needs and future teachers. Feedback from the OECD was highly positive around the potential impact of ideas for joint professional learning within the CaBan partnership region. As things stand, it is unclear if the regional approach to Professional Learning will continue in this area. As a result, the joint professional learning capacity of the partnership is now limited. However, we are continuing to plan what is necessary and possible in the short-term in line with the business plan. This includes 9 GwE staff supporting students this term by providing regular sessions on a wide range of curriculum planning and content in both primary and secondary phases through both languages. These sessions have been fully attended so far by all students and have been received very positively.

Under WG's newly published statutory ITE criteria (September 2024) there is a requirement for a regional approach to professional learning for early career teachers which ensures that ITE and NQT professional learning complement each other. As things stand, currently this Education Workforce Council (EWC) statutory accreditation criteria is at significant risk of not being met in the GwE region after April 2025.

### **Improve provision for ITE**

The CaBan partnership was successful in accrediting Wales's first Additional Learning Needs teaching pathway, and the first cohort of students are now studying teacher training bespoke for pupils with ALN and about to go out on their initial placements. This has gained a considerable amount of positive publicity for the partnership. Through the business plan, GwE staff have been integral to programme development (over two years) and accrediting the programme through meetings with the EWC in April 2024. As Wales's first ITE programme in this critical area of regional need, Welsh Government are currently proposing to sponsor long term research into the impact of the new upskilled teachers on ALN pedagogy and met with GwE and CaBan staff to initially develop this in May 2024. However, there is a risk that GwE's role within this will cease in April 2025 before the associate teachers are able to gain Qualified Teacher Status (QTS) which is a significant risk to self-evaluation and impact.

GwE staff continue to be involved in quality assurance and quality effectiveness processes within the CaBan partnership which helps to ensure that self-evaluation and improvement processes are robust. GwE staff continue to fully support the region's accredited ITE programmes at CaBan and the Open University through strong collaboration, attending relevant meetings and working directly with lead and network schools where appropriate.

Recruitment to CaBan and Open University Programmes is very strong in 2024-25, particularly within the Welsh Medium sector. CaBan currently run Wales's only ITE Welsh medium programmes which are wholly through the medium of Welsh. Recent EWC reports have noted the strength of GwE in the CaBan partnership in shared self-evaluation. Professor John Gardner has also recently reviewed Bangor University across all faculties and reported *'the relationships with local schools and other stakeholders, primarily through CaBan and GwE, are nothing short of outstanding in all aspects: collaborative working and engagement, organisational structure and as a platform for research in schools.'* There is a significant risk that this regional work, which impacts very positively on our region's schools and early career teachers, will cease in April 2025.

### **BUSINESS PLAN: FUTURE LEADERSHIP PROGRAMMES**

As a result of effective delivery of the Middle Leadership Development Programme (MLDP), Senior Leadership Development Programme (SLDP) and the Programme for New and Acting Headteachers, evaluation forms indicate that there is raised confidence and effectiveness of school leaders at all levels among the 23-24 cohort. Applications

for the 24-25 cohorts of MLDP and SLDP are open. The new cohort of NAHT for 2024-26 will commence the programme in the Autumn term.

The delivery content has supported participants' understanding of their contribution to the development of a self-improving and collaborative system and develop their leadership skills through the purposeful use of the Framework for Evaluation, Improvement and Accountability and the NEIR tool.

The quality and level of networking and engagement during the programmes and afterwards has increased as a result of face-to-face delivery and additional opportunities for discussion and building professional relationships. This includes opportunities to discuss their commitments to act from the previous modules.

Delegates on all National leadership Programmes understand their leadership role regarding the successful implementation of CfW and the Framework for Evaluation, Improvement and Accountability.

Practitioners reflect on their own professional practice as school leaders against the National Leadership Standards effectively and identify the experiences they have built previously, but also which ones they need to pursue in future, particularly in the area finance, community engagement and innovation. The Leadership Experience Task facilitates opportunities to develop against the 5 standards purposefully.

Participants can formulate, drive and evaluate effective whole school improvement plans evidencing the impact of their leadership practice. The delivery of the Leadership Experience Tasks in November 24 will evidence the impact of their work on pupil outcomes, provision and their own personal leadership development.

All participants in the 23-24 cohorts have been encouraged where appropriate to aspire to the next level on the leadership pathway.

All practitioners have gained an enhanced knowledge of the leadership standards and how those standards can support their professional development.

Practitioners across MLDP and SLDP for 2024-25 will be supported by an effective network of facilitators, school-based mentors, leadership coaches, headteachers and SIAs. The regional business team will facilitate this support.

Due to the Middle Tier review, it is uncertain how or who will deliver the programmes once the regional service comes to an end.

The National Professional Qualification for Headship (NPQH) has been rewritten and is run nationally as opposed to regionally. As yet, it is not known how this will impact on the future content of regional programmes.



## **Regional Data**

**Progress Report: 01/04/2024 – 30/09/2024**

## REFORM

**The Curriculum for Wales** - Support schools and PRUs' understanding and approaches in working with the Curriculum for Wales, enabling practitioners to undertake a range of activities to realise the Curriculum for Wales, to develop their skills, knowledge and practice.

### BUSINESS PLAN: CROSS CURRICULAR SKILLS

#### Regional data:

#### 3-8

- Bespoke support for individual schools: 22
- Number of visits (0.5 days): 62
- Bespoke cluster support: 6 clusters
- Number of schools: 36 schools
- Workshops for Teachers and TAs new to the 3-8age group: 83
- Developing a deep understanding of the 5 mathematical proficiencies workshop: 265
- 3-8 Summer Term Network - Developing cross curricular skills through Science and Technology AOLE: 371

#### Secondary Numeracy leaders regional network meeting

- Number of schools: 41
- Number of attendees: 45

#### Science and Technology AOLE and Cross Curricular Skills COHORT 1 +2 (Welsh and English medium)

- Number of schools: 67
- Number of attendees: 68

#### Secondary and Primary English bespoke support visits to schools

- Primary – 7
- Secondary - 37

#### Digital

- Registered to attend digital networks and PL offer: 734
- Registered to date to attend PL offer: 652
- Attended networks or PL offer so far in the financial year: 432
- Total amount of coding and cross curricular CPD for digital skills planned or delivered: 51
- Completed courses: 37%

**Strategic planning and evaluation of cross-curricular skills across the curriculum (for Senior Leadership Team members in secondary schools)**

- 32 secondary schools have attended
- 2 special schools
- 1 PRU
  
- 44 leaders have attended
- 39 from secondary schools
- 3 from a special School
- 2 from PRU

**BUSINESS PLAN: INTERNATIONAL LANGUAGES FOR PRIMARY AND SECONDARY**

**Regional data:**

- Power Language upskilling course- primary: 60 schools, 84 teachers
- Power Language- subscription: 153 schools
- OU 2024-2025 TELT COURSE: 11 schools, 12 teachers
- Sanako group Talk- Training Secondary, 3/7/24 online: 12 schools, 15 teachers
- MFL Mentoring- Recruitment 24-25: 21 schools
- Immersion training May 2024- registered schools: 22 schools, 28 teachers
- Wales- Brittany partnership: 26 schools
- Network Meetings Secondary sector: 28 schools
- Language events for pupils Summer 2024 Bangor University:
  - IL Superheroes 17/06/24: 106 year 5 pupils, 5 schools
  - PLA training day: 151 year 8 pupils, 11 schools

**REFORM**

**Professional Learning and Leadership** – develop and deliver professional learning to enable schools and PRUs to de-velop reflective, enquiring and collaborative education professionals.

**BUSINESS PLAN: SCHOOL-LED PROFESSIONAL LEARNING, ENQUIRY AND RESEARCH (NATIONAL PROFESSIONAL ENQUIRY PROJECT)**

**Regional data:**

- Lead schools - 16 schools
- Partner schools - 53 schools

**BUSINESS PLAN: NATIONAL PEDAGOGY PROJECT**

**Regional data:**

- National Network Conversations: 37
- Camau: 2
- WCLD: 3

**BUSINESS PLAN: TEACHING ASSISTANTS LEARNING PATHWAY****Regional data:**

Induction	9
Practising Teaching Assistants	159
Cylch 8 of Aspiring HLTA	27
Cylch 9 of Aspiring HLTA	49
Cylch 7 of HLTA Status Assessments	31
HLTA Assessors	24
Dyslexia Training Cohort 2	15

**BUSINESS PLAN: A LEVEL AND WELSH BACC****Regional data:**

- Welsh Bacalaureate network meeting 13/6: 17 attendees
- Post 16 Conference 28/6/24: 33 attendees
- Business Studies + Psychology workshop 9/7/24 YJB: 5 attendees

**BUSINESS PLAN: INDUCTION / EARLY CAREER SUPPORT PACKAGE****Regional data:**

- GwE Induction total: 230

**BUSINESS PLAN: FUTURE LEADERSHIP PROGRAMMES****Regional data:**

1. Middle Leadership Development Programme	127
2. Senior Leaders Development Programme	117
3. New and Acting Headteacher Development Programme	34