



Complete Agenda

Democratic Services
Swyddfa'r Cyngor
CAERNARFON
Gwynedd
LL55 1SH

Meeting

GOVERNANCE AND AUDIT COMMITTEE

Date and Time

10.00 am, THURSDAY, 9TH OCTOBER, 2025

Location

Virtual Meeting

*** NOTE ***

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

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(DISTRIBUTED 02/10/25)

GOVERNANCE AND AUDIT COMMITTEE

MEMBERSHIP (18)

Plaid Cymru (8)

Councillors

Ioan Thomas
Menna Baines
Huw Rowlands

Edgar Wyn Owen
Elfed Wyn ap Elwyn
Dafydd Meurig

Arwyn Herald Roberts
Meryl Roberts

Independent (4)

Councillors

Angela Russell
Elwyn Jones

Richard Glyn Roberts
Wendy Cleaver

Lay Members (6)

Elwyn Rhys Parry
Carys Edwards
Hywel Eifion Jones
Peter Barnes
Paul Millar-Mills
Dewi Lewis

Ex-officio Members

Chair and Vice-Chair of the Council

A G E N D A

1. APOLOGIES

To receive apologies for absence.

2. DECLARATION OF PERSONAL INTEREST

To receive any declaration of personal interest.

3. URGENT ITEMS

To note any items which are urgent business in the opinion of the Chairman so they may be considered.

4. MINUTES

5 - 13

The Chairman shall propose that the minutes of the meeting of this committee, held on the 11th of September 2025, be signed as a true record.

5. IMPLEMENTING THE DECISIONS OF THE COMMITTEE

14 - 21

To consider the report and offer comments

6. MEDIUM TERM FINANCIAL PLAN

22 - 43

To receive the information, consider the risks arising from the Medium-Term Financial Plan, and scrutinise the Cabinet's decisions

7. SAVINGS OVERVIEW: PROGRESS REPORT ON REALISING SAVINGS SCHEMES

44 - 52

To consider the report

8. RECOMMENDATIONS AND IMPROVEMENT PROPOSALS OF EXTERNAL AUDIT REPORTS

53 - 60

To consider that appropriate arrangements are in place to ensure that the improvement proposals that arise from external audit reports are implemented.

9. TREASURY MANAGEMENT QUARTERLY UPDATE

61 - 66

To receive the report for information.

10. OUTPUT OF THE INTERNAL AUDIT SECTION

67 - 89

To consider and accept the report on the work of the Internal Audit Section in the period from 12 May 2025 to 28 September 2025, comment on the contents in accordance with members' wishes, and support the actions agreed with the relevant service managers.

11. INTERNAL AUDIT PLAN 2025/26 90 - 93

To note the contents of the report as an update on progress against the 2025/26 audit plan, offer comments thereon and accept the report

12. CAPITAL PROGRAMME 2025/26 - END OF AUGUST 2025 REVIEW 94 - 107

To receive the information, consider the risks regarding the Capital Programme, and scrutinise the decisions for the Cabinet

13. ANNUAL PERFORMANCE REPORT AND CYNGOR GWYNEDD SELF-ASSESSMENT 2024/25 108 - 167

To consider the contents of the draft document for 2024/25 and propose any comments and recommendations.

14. THE COMMITTEE'S FORWARD PROGRAMME 168 - 171

To consider the work programme

GOVERNANCE AND AUDIT COMMITTEE 11 September 2025

Attendance: Chair: Carys Edwards
Vice-chair: Rhys Parry

Councillors: Menna Baines, Dafydd Meurig, Elfed Wyn ap Elwyn, Elwyn Jones, Edgar Wyn Owen, Arwyn Herald Roberts, Angela Russell and Ioan Thomas

Lay Members: Eifion Jones, Dewi Lewis, Peter Barnes and Paul Millar-Mills

Officers: Dewi Morgan (Head of Finance Department), Ffion Madog Evans (Assistant Head of Finance - Accounting and Pensions), Delyth Jones-Thomas (Investment Manager), Caren Rees Jones (Group Accountant - Capital and Management), David Lloyd Williams (Group Accountant), Dewi Wyn Jones (Council Business Support Service Manager) and Lowri Haf Evans (Democracy Services Officer)

Others invited: Cllr Huw Wyn Jones (Cabinet Member for Finance).

Item 10: Carwyn Rees, Lora Gwawr and Sioned Owen (Audit Wales)

Item 11: Ian Jones (Head of Corporate Services Department) Catrin Love (Assistant Head – Corporate Services) and Mari Powell (Support Services Manager)

Item 12: Iwan Evans (Head of Legal Services)

1. APOLOGIES

Apologies were received from Councillors Huw Rowlands, Meryl Roberts and Richard Glyn Roberts.

Following the death of Cllr Rob Triggs, the Chair took the opportunity to express her condolences to his family. It was noted that Rob was a current member of the Governance and Audit Committee, and his contribution to the Committee and Council had been invaluable.

The Chair also took the opportunity to express her condolences to the family of the late Sharon Warnes (former Committee Member and former Council Officer) who was a friend, a respectful and conscientious person – her background in Local Authority work was invaluable; she would be greatly missed.

Condolences were expressed to Cllr Angela Russell and her family following the recent loss of her husband and she was welcomed back to the Committee.

It was reported, that following an interview process and the Full Council's approval on 3 July 2025, three new Lay Members were welcomed to the Committee - Mr Dewi Lewis, Dr Peter Barnes and Mr Paul Millar-Mills.

2. DECLARATION OF PERSONAL INTEREST

None to note

3. URGENT ITEMS

None to note

4. MINUTES

The Chair accepted the minutes of the previous meetings of this committee held on 22 May 2025 as a true record.

5. IMPLEMENTING THE DECISIONS OF THE COMMITTEE

Submitted - a report outlining how the Council's departments had responded to the decisions of the Governance and Audit Committee so that Members could be assured that their decisions were being addressed. It was noted that the report gave Members an opportunity to consider the decision made with the intention of removing the item / decision when the action had been completed.

The members thanked the officer for the report

RESOLVED

- **To accept the contents of the report.**

6. CYNGOR GWYNEDD'S ANNUAL GOVERNANCE STATEMENT FOR 2024 / 2025

The Statement was presented by the Head of Finance Department. He explained that the Statement, although not part of the accounts, was a statutory document which needed to be published with the accounts. In accordance with the Accounts and Audit (Wales) Regulations and the CIPFA Code of Practice, all Local Authorities were required ensure that a statement of internal management was in place and that the management system was reviewed at least once a year. It was reported that the Chief Executive and the Council Leader were required to sign the statement, although the Audit and Governance Committee's approval was needed.

Some background was given to the statement which was based on the CIPFA / SOLACE Framework published in 2016 and identified 7 core principles for good governance which were then further broken down into sub-principles. It was highlighted that the Governance Arrangement Assessment Group, led by the Chief Executive, had considered these principles and sub-principles and had created a Governance Risk Register, which was part of the Council's Corporate Risk Register. Risks had been identified in 24 different areas of governance, identifying the controls that the Council had in place to mitigate these risks.

It was reported that there were four types of risks and that each risk had departmental ownership; the Group had concluded that there were 0 areas of very high risks, 6 high risk areas, 9 areas of medium risk and 9 low risk areas. It was accepted that although there were 6 high risk areas, the Group was aware of the work that needed to be done to reduce these risks.

In terms of adjustments, it was expressed that Finance's current risk score had been reduced from 20 to 15. It was reiterated that an update on previous years' actions would be reported in Cyngor Gwynedd's Annual Performance Report and Self-Assessment 2024/25 at the October 2025 meeting.

Members expressed their thanks for the report.

Observations by Members and responses from Officers:

In response to a question about the lack of detail of the risks, it was noted that a more detailed expenditure report would be submitted to the Committee in October, and that this was an attempt to summarise issues to comply with the requirements of the Accounts and Audit Regulations for Wales.

In response to an observation about the low number of staff (Staff Voice Survey) and residents (the National Resident Survey) who had responded to these two surveys and what was being done to encourage more responses in the future, it was noted that although the number of responses to the National Resident Survey appeared to be very low, it compared well with the number of responses in the past. It was reiterated that, with the Survey also being a national one, responses could be compared by Local Authority, and of the nine Local Authorities that took part in the survey (the first of its kind in Wales), during 2024/25, Gwynedd's rate was among the highest. However, it was accepted that there was room for improvement and that work had been done to include new steps in the engagement process to encourage more responses. One example of improvement was asking for context or narrative in response rather than ticking off very good, good or bad. It was also noted that the results of the National Resident Survey had set a baseline and therefore progress on future improvements could be measured.

With reference to the term 'culture', it was noted that a better interpretation of the word was needed as it had a wide range of possible considerations. It was noted that in this context the focus was on the culture of Ffordd Gwynedd and the role of the Committee was to consider assurance that the information they received about the working culture was embedded in the Council's way of working.

In response to a comment that Finance's current risk score had been reduced from 20 to 15 and that this was premature as no evidence had been submitted that the overspend had ceased, the Head of Finance Department, in his role as Section 151 Officer, stated that a score of 15 was a fair risk score. He agreed that raising the score to 20 during 2024/25 may have been an overly hasty response and that a score of 20 meant the introduction of a final Section 114 warning that the budget would not be sufficient to sustain services. He expressed that Cyngor Gwynedd was not in this position and with an ongoing review of the situation, he was confident in the reduction of the rating. In terms of overspending, Members were reminded that the Committee received reports twice a year on departmental expenditure following service reviews.

In response to a supplementary question regarding the submission of a Medium Term Financial Plan, it was noted that the plan would be submitted to the meeting held in October 2025.

Highlighting the fact that this was a Self-assessment and if there was a tendency not to be too hard on personal performance, it was asked how it could be assured that the situation was a realistic one. In response, it was noted that it was the Committee's role to challenge the self-assessment and that there was no benefit to the Council in under-rating risk. It was suggested that headlines could be shared and more detailed information on the risks presented over the year so that Members had a better understanding of the areas.

The success of the Apprenticeship Scheme was praised.

Referring to the internal review to improve Council Tax collection arrangements, and the intention to report to the Committee in November, a request was made to highlight information about the housing premium in that report.

In response to an observation that there was a need to consider the risk of costs from potential Article 4 claims, it was noted that this would be addressed in the statement of accounts (note 39 - contingent liabilities). It was reiterated that if the risk was greater than 50% then money would be set aside to meet the costs.

In the context of Information Management (risk score of 12 due to 'failure to meet statutory requirements in dealing with information and data'), it was noted that 'statutory' requirements included two elements to the work and that while the Council complied with the requirements of the Data Requirements Act, the Council had room for improvement in making the best use of data/information to improve services.

In terms of the Health, Safety and Wellbeing Management System and the system being ineffective (risk score 15), it was noted that this was a reference to a procedural system and not a technical system and that the score was based on the probability that something may go wrong.

RESOLVED:

- **To accept the (draft) Annual Governance Statement**
- **To accept the (draft) Annual Governance Statement Action Plan.**
- **To approve the Statement and recommend that the Council Leader and Chief Executive sign it.**

Note:

- Amend the current Finance risk score from 20 to 15 in the Welsh version of the report, point 4.2
- The context of the 'culture' risk refers to the fundamental principles of Ffordd Gwynedd
- Request for further information to ensure that arrangements are in place to improve services
- Request for the Council Tax Collection Rates report to highlight the housing premium

7. STATEMENT OF ACCOUNTS 2024/25 (SUBJECT TO AUDIT)

The Assistant Head of Finance Department - Accountancy and Pensions explained that the accounts had been completed and released for audit by Audit Wales, the Council's external auditors, since mid-June. It was noted that there was a further extension this year in the statutory timetable for the audit of the accounts, with a view to completing the audit and approving the accounts at the committee meeting held on 13 November 2025.

The content of the report was reported upon explaining that six sets of accounts for 2023/24 were being completed:

1. Cyngor Gwynedd
2. Gwynedd Pension Fund
3. GwE (substantially-sized joint committee and therefore Full Statements had been prepared)
4. North Wales Ambition Board (substantially-sized joint committee and therefore Full Statements had been prepared)
5. Gwynedd Harbours and
6. North Wales Corporate Joint Committee

Members were reminded that the end of year financial position for 2024/25 had been submitted to the Committee on 21 May in the form of a simple outturn report, but that the Statement of Accounts, which was for external and governance purposes, had to be completed in the CIPFA standard format. It now appeared as a lengthy and technically complex document.

Reference was made to the Narrative Report that provided information about the Accounts and the vision and priorities of Gwynedd, the Financial Strategy and the financial performance measures. Members were guided through the report and details were provided on some elements:

- Summary of capital expenditure. Expenditure amounted to £85 million during the year compared to £57 million in the previous year.
- The main financial statements included Income and Expenditure Statement, Balance Sheet, Cash-flow etc.
- Movement in Reserves Statement which was an important statement and summarised the Council's financial position. It was highlighted that the Council's general balances were £7.9 million at the end of March 2025, namely the same level as March 2024 and March 2023.
- Reserves highlighted an increase in the £102 million funds at the end of March 2024 to £111 million by the end of March 2024.
- School balances where there was a steady reduction in school balances which had fallen from £12 million at the end of March 2023, to £8.5 million by the end of March 2024 and £8 million by the end of 2025 which highlighted a picture that was nearer to pre-Covid balance levels. It was explained that this was the general picture in Wales as school balances had been high due to a number of grants provided in light of Covid.
- Earmarked Reserves including analysis of the £111 million reserves - capital reserves, the Council Plan/Transformation reserve, supporting the financial strategy reserve and the Council's Tax Premium reserve.
- Reference was made to Note 15 - Property, Plant and Equipment which presented an analysis per category: land and buildings, vehicles, plant and equipment etc. Capital Commitments which included the Abermaw Viaduct Gardens and capital works on Our Lady's School, Bangor and Ysgol Bontnewydd and Tywyn. Also, Development at Coed Mawr Bangor.
- Note 22 Provisions relating to Waste Sites and insurance claims and Note 32 details of Grant Income received (over £207 million in 2024/25 compared to £145 million in 2023/24).
- Note 36 - details of Exit Packages for the last two years.
- Note 43 - details of Joint Operations and Joint Committees of which Gwynedd Council was a part
- Appendix B - Tithe Fund and the FMG Morgan Trust Fund

Thanks were expressed for the report and the Department was commended for completing the accounts neatly and promptly.

During the discussion, the following matters were raised:

In response to a question about the summary of capital expenditure and the fact that Corporate Services expenditure was £0 in 2023/24 but £87,000 in 2024/25, it was noted that this was capital expenditure and not revenue expenditure and that the nature of Corporate Services meant that some years passed without capital expenditure.

In response to an observation that exit packages had increased significantly, it was noted that the numbers were higher in 2024/25 due to reorganisation in some services.

In response to a question about trying to do more with the FMG Morgan Trust Fund, it was noted that the conditions of the fund were very limited – expenditure on a specific field in a particular area. It was agreed that it would be beneficial to share information about the fund by the next meeting.

In response to a question about the collection of taxes and that the impairment allowance for non-collection was £822,000, it was noted that further information would be presented in a report on 'Council Tax Collection Rates' to the Committee's meeting in November.

RESOLVED

To accept and note the Council's Statement of Accounts (subject to audit) for 2024/25.

Note:

Request more information about the FMG Morgan Trust Fund

8. ANNUAL REPORT OF THE GOVERNANCE AND AUDIT COMMITTEE 2024/25

A report was submitted by the Chair of the Committee in response to CIPFA guidance which stated that 'the committee should prepare an annual report which provides assurance to all those responsible for governance that it is delivering its purpose and can demonstrate impact'. The report covered the Committee's work over 2024/25 and highlighted how the Committee had fulfilled its statutory duties and added value to Cynfor Gwynedd governance arrangements.

The members thanked the officer for the report

During the discussion, the following matters were raised:

- It was pleasing to see that the empty Lay Member seats had been filled
- A suggestion of holding a face-to-face meeting in the future that would give the members the opportunity to get to know each other better – perhaps a training day
- A suggestion for lay members to introduce themselves at the next meeting – a brief introduction to their background
- That Members' contribution and attendance were very good
- A suggestion to remove the comments for setting the 2025/26 budget – whilst they did highlight a discussion at a meeting, it was considered that they may create confusion in the context of this report.

RESOLVED

To accept the report and approve the Annual Report

Note: Budget Setting. Remove bullet point 28 prior to the submission of the final report to the Full Council, 2 October 2025

9. TREASURY MANAGEMENT 2024/25

A report was submitted by the Investment Manager on the actual results of the Council's treasury management during 2024/25, against the strategy approved by the Full Council on 7 March 2025. It was reported that it had been a very busy and prosperous year for the Council's treasury management activity as the activity had remained within the constraints originally set. It was confirmed that there had been no defaults by institutions in which the Council had invested money with.

It was reported that £2.5m in interest had been received on investments, which was lower than the £2.7m included in the budget because the Bank of England's rate fell from 5.25% to 4.5% during the year.

On 31 March 2025, the Council was in a very strong position with net investments, which had resulted from a high level of investments and operational capital. This included the funds of the Ambition Board and the Pension Fund. It was reiterated that the lending activity had been very quiet in the year with only loan repayments taking place.

It was reported that, in the context of investment activities, the Council has continued to invest with Banks and Building Societies, Local Authorities, Financial Market Funds, Debt Management Office and Pooled Funds, which was consistent with the type of investments that have been made for a number of years now. It was noted that the pooled funds were mid/long-term investments which brought in a very good income level, and with the Council's funding levels healthy.

In the context of the compliance report and indicators, it was reported that all activities had complied in full with the CIPFA code of practice and the Council's treasury management strategy - this was good news and showed that there was robust management of the funding.

The members thanked the officer for the report

RESOLVED

To accept the report and note the information

10. AUDIT WALES REPORTS - Q1 UPDATE

Carwyn Rees, Lora Gwawr and Sioned Owen from Audit Wales were welcomed to the meeting to present the report

Submitted - a quarterly update (up to 30 June 2025) on the work programme and timetable of Audit Wales. A discussion was held on the financial audit and local performance audit work, highlighting that the Annual Report would be published in December 2025.

The members thanked the officers for the report.

In response to a question about how Audit Wales prioritised its work, it was noted that they were completing the work for the Auditor General for Wales ensuring that Councils had arrangements in place to deliver services that offered value for money.

REPORT ON STRATEGIC MANAGEMENT OF BALANCES AND RESERVES

Submitted - an audit report and recommendation on how the Council managed reserves focusing on governance arrangements, risk management, financial reporting and how these funds were used strategically and supported long-term stability.

The work had been completed during May and June 2025 detailing year-end figures for 2024/25. The officers were thanked for their support with the audit at a busy time when closing the accounts.

It was concluded that the Council's funds were in a healthy position and there was assurance that arrangements were in place to get the best benefit. Reference was made to the same recommendation made to strengthen the existing arrangements through the adoption of a Reserves Strategy.

In response to the audit, the Head of Finance Department noted that management's response had been completed following discussions internally and with Audit Wales. He agreed with the same recommendation.

The members expressed their thanks for the report. It was noted that the reserves had been a great help over the last few years. It was agreed there was a need to set a direction by adopting a strategy to ensure clarity on the use of reserves.

RESOLVED

- **To accept the Audit Wales Quarter 1 Work Programme**
- **To accept the Audit Wales Report – Strategic Management of Balances and Reserves**

11. COMPLAINTS AND SERVICE IMPROVEMENT ANNUAL REPORT

Submitted - a report by the Head of the Corporate Services Department setting out the Ombudsman for Wales' observations on the Council's arrangements and performance in relation to dealing with complaints and service improvements during 2024/25 highlighting successes, challenges and developments. Members were reminded that the Committee had a statutory requirement to ensure that the Council had effective arrangements in place to deal with complaints. It was reiterated that there had been no change in the procedure or the Concerns and Complaints Policy during 2024/2025, and therefore, the content of the Ombudsman's letter was based on the Policy adopted by the Council in 2021.

In addition, it was noted that the report, in response to a request from the Committee, contained more information on the **corporate complaints** procedure which excluded complaints in the area of Care, Education, Employment and Byw'n Iach. It was noted that a new Customer Care scheme had been adopted in early Summer 2025 as part of the Ffordd Gwynedd Plan work following a rigorous consultation process. The training and awareness raising of the new Customer Care Scheme would not only be a way of reminding officers of the complaints procedure across the Council, but would also improve the service for residents and reduce the number of complaints.

It was reported that the aim of the procedure would be to make the submission of a complaint as easy as possible and to ensure a transparent, open and convenient procedure. Step one would be an informal step that would be resolved immediately, and step 2 would be a formal stage where there would be a specific order and time for the response. It was reiterated that receiving complaints was a means of learning lessons with an officer gathering all the information and collaborating with the appropriate services with a view to seeking continuous improvement. A report on the performance of these services would be submitted to Cabinet twice a year.

Members expressed their thanks for the report and the service was commended for their compliance with the requirements of the Act. The situation was considered to be a very satisfactory one.

During the discussion, the following matters were raised:

- Were complaints about social housing part of this process?
- It was important to learn lessons from the complaints procedure
- Complaints led to learning and problem solving
- That the report was a positive one - thanks to the information gathering team
- The information gave the Committee a better understanding of the field

In response to a question about the meaning of 'intervention rate', it was noted that this was a reference to complaints where the Ombudsman had intervened, which involved further investigations.

In response to a question about the Planning field complaints rate (28% which was much higher than the other services) and what lessons were being learned here, it was noted that these were the complaints that had reached the Ombudsman. It was accepted that the planning service was receiving a high number of complaints which may indicate logically that the complainant was not satisfied with the response/decision. In response to a supplementary question about the slowness of the system or lack of resources, it was noted that there was a different range of reasons for these complaints. It was reiterated that the information on specific services would be presented in a report to Cabinet.

In response to an observation that the number of complaints had increased during 2024/25, it was noted that this was common across the Local Authorities with an increase in complaints to the Ombudsman but a decrease in the number of internal complaints.

RESOLVED

To accept the report and note the information

Note: Check whether social housing complaints are part of the complaints process

12. REVIEW OF THE DELEGATION SCHEME

Submitted - a report by the Monitoring Officer highlighting the need to amend the Delegation Scheme due to significant changes in property value and the nature of Cyngor Gwynedd's land negotiations. It was considered that the current provision was also significantly outdated and that this was an opportunity to refine the meaning of some complex aspects of the field.

Attention was drawn to the intention of facilitating the process of acquiring or disposing of lands or buildings and to conditions and restrictions on the exercise of delegated powers.

The members thanked the officer for the report

RESOLVED

To accept the report supporting proposed amendments to the Officers' Scheme of Delegation relating to the acquisition and disposal of land and recommends that the Full Council approve the amendments.

13. THE GOVERNANCE AND AUDIT COMMITTEE'S FORWARD WORK PROGRAMME

Submitted - a forward programme of items for the Committee's meetings until September 2026.

RESOLVED:

To accept the work programme for October 2025 – September 2026

The meeting commenced at 10.00 and concluded at 12.25

CHAIR

COMMITTEE	GOVERNANCE AND AUDIT COMMITTEE
DATE	9 OCTOBER 2025
TITLE	IMPELEMENTING THE DECISIONS OF THE COMMITTEE
PURPOSE OF REPORT	TO PRESENT AN UPDATE ON IMPLEMENTING THE COMMITTEE'S PREVIOUS DECISIONS
AUTHOR	DEWI MORGAN, HEAD OF FINANCE
ACTION	FOR INFORMATION

1. INTRODUCTION

- 1.1 The purpose of this report is to outline how Council departments have responded to the decisions of the Government and Audit Committee, so that members can receive assurance that their decisions are being addressed.
- 1.2 This contributes to reassuring members that the Council's governance is operating effectively.
- 1.3 This item is an opportunity for all members of the Governance and Audit Committee to consider the decisions made. Where the action has been completed, or where further action was not necessary, the line is removed from the table after the Committee has considered the matter.

2. DECISIONS SINCE ESTABLISHING THE NEW COUNCIL (MAY 2022)

Meeting of 5 September 2024

Item	Decision	Update
IMPLEMENTING THE DECISIONS OF THE COUNCIL	To accept the contents of the report. Note: Add to the decision notice: <ul style="list-style-type: none"> That an information session on the field of homelessness needs to be held for Committee members to better understand the field and to understand the reasons why costs in the field are so high. 	1. No sessions have been arranged yet – Session content to be confirmed for the Housing and Property Department's officers to prepare accordingly.
CYNGOR GWYNEDD ANNUAL PERFORMANCE REPORT AND SELF-ASSESSMENT (draft) 2023/24	To accept the Annual Performance Report and Self-assessment (draft) 2023/24. Note: <ol style="list-style-type: none"> Need to consider appropriate consultation arrangements for the future to ensure Gwynedd residents' input in the process. Need to involve the Committee earlier in the process – a suggestion to hold a workshop with Members so that the Committee has input and a better opportunity to offer recommendations. 	This is a separate item on the agenda of this committee on 9 October 2025.
	Gwynedd Yfory Projects	

	<ul style="list-style-type: none"> • Modernisation of Buildings and Learning Environment – to add that a RAC inspection had been undertaken. • Promoting the Well-being of Children and Young People – to add that schemes / campaigns are in place by the Education Department to improve pupil attendance. • Extending Opportunities for Play and Socialising – to add that additional financial support has been provided by the Council to Byw'n Iach Centres – this has been a positive decision. 	
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Meeting of 10 October 2024

Item	Decision	Update
AUDIT WALES: URGENT AND EMERGENCY CARE: 'FLOW OUT OF HOSPITAL - NORTH WALES REGION'	<ul style="list-style-type: none"> • To accept the contents of the report. • Submit an update on the recommendations in 12 months' time. 	A timely update is expected.

Meeting 28 November 2024

Item	Decision	Update
COMPLAINTS AND SERVICE IMPROVEMENT ANNUAL REPORT 2023-24	<ul style="list-style-type: none"> • To accept the report • To accept the proposal of the Head of Corporate Services to submit a further report which would set a context for service improvement policies and arrangements 	The report was presented by the Head of Corporate Services at the September 2025 meeting – No further action

Meeting 16 January 2025

AUDIT WALES REPORTS	<ul style="list-style-type: none"> • To accept the National and Local report • To accept the Council's response to the recommendations <p>Note:</p> <ul style="list-style-type: none"> • Following the receipt of CIPFA support and guidance, the response Work Programme to be submitted to the Committee by March 2026 • Performance Reports to be submitted to Scrutiny Committees to demonstrate that the statutory requirements are being addressed • To correct the translations of place names in the reports 	<p>These action points are expected to be completed as planned.</p> <p>Regarding the CIPFA report – The draft report has been received from CIPFA and is in the process of being finalised which will be reflected in an adjusted action plan/timetable.</p>
THE COMMITTEE'S FORWARD PROGRAMME	<ul style="list-style-type: none"> • To accept the Work Programme for February 2025 – January 2026 <p>Note:</p> <ul style="list-style-type: none"> • Committee Development Programme • Internal Audit Forward Programme • Audit Priorities – follow-up to recommendations • The need for a conversation between the relevant departments to discuss the future impact of rejecting affordable housing schemes on Gwynedd schools 	<p>At the informal meeting of the Education and Economy Scrutiny Committee on 17 July 2025, the 'Education Strategy' item was prioritised for the 2025/26 work programme. The Committee will consider the demographic challenges facing schools.</p>

Meeting 6 February 2025

SPECIAL AUDIT REPORT - HOME CARE	<ul style="list-style-type: none"> • To accept and note the progress on the findings of the Internal Audit review of the Council's Home Care arrangements • The thorough Work Programme that was in place to improve the provision was welcomed. • Further updates would be required in 12 months on the progress and the success of the work programme. 	<p>The relevant action point is expected to be completed as planned.</p>
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Meeting 22 May 2025

CYNGOR GWYNEDD SELF-ASSESSMENT	<ul style="list-style-type: none"> • To accept a draft report of the 2024/25 CYNGOR GWYNEDD SELF-ASSESSMENT <p>Comments:</p> <ul style="list-style-type: none"> • Penrhos Scheme - emphasis required on the development of care services in Penrhos and not just housing • Flood Strategy - consideration to the A499 highway • Article 4 Impacts • Future of the ARFOR Scheme - ensuring continuation to the Scheme • Safeguarding Arrangements in Schools - further attention required 	This is a separate item on the agenda of this committee on 9 October 2025.
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Meeting 11 September 2025

CYNGOR GWYNEDD'S ANNUAL GOVERNANCE STATEMENT FOR 2024/25	<ul style="list-style-type: none"> • To accept the (draft) Annual Governance Statement • To accept the (draft) Annual Governance Statement Action Plan. • To approve the Statement, and recommend that the Council Leader and Chief Executive sign it. <p>Note:</p> <ul style="list-style-type: none"> • Amend the current Finance risk score from 20 to 15 in the Welsh version of the report, point 4.2 • The context of the 'culture' risk refers to the fundamental principles of Ffordd Gwynedd • Request for further information to ensure that arrangements are in place to improve services • Request for the Council Tax Collection Rates report to highlight the housing premium 	<p>The governance risk scores will be reviewed regularly and reported to the Committee. This will include information about developments within the departments.</p> <p>The report on Council Tax Collection Rates on the committee's forward programme is due to be presented to the Committee on 13 November.</p>
STATEMENT OF ACCOUNTS 2024/25 (SUBJECT TO AUDIT))	<ul style="list-style-type: none"> • To accept and note the Council's Statement of Accounts (subject to audit) for 2024/25. <p>Note:</p> <ul style="list-style-type: none"> • Request more information about the FMG Morgan Trust Fund 	See Appendix A – The response provided to this request.

ANNUAL REPORT OF THE GOVERNANCE AND AUDIT COMMITTEE 2024/25	<ul style="list-style-type: none"> To accept the report and approve the Annual Report <p>Note:</p> <ul style="list-style-type: none"> Budget Setting. Remove bullet point 28 prior to the submission of the final report to the Full Council, 2 October 2025 	The report was presented to the full Council on 2 October 2025. No Further Action.
TREASURY MANAGEMENT 2024/25	<ul style="list-style-type: none"> To accept the report 	No Further Action.
AUDIT WALES REPORTS - Q1 UPDATE AND REPORT ON STRATEGIC MANAGEMENT OF BALANCES AND RESERVES	<ul style="list-style-type: none"> To accept the Audit Wales Work Programme Quarter 1 To accept the Wales Report – Strategic Management of Balances and Reserves 	No Further Action.
COMPLAINTS AND SERVICE IMPROVEMENT ANNUAL REPORT	<ul style="list-style-type: none"> To accept the report and note the information <p>Note: Check whether social housing complaints are part of the complaints process</p>	Following the enquiry regarding Social Housing complaints, a response was provided to the member confirming that complaints relating to housing options, waiting lists, homelessness or enforcement in relation to landlords need to be submitted in accordance with the Council's complaints policy. For tenants who are already housed, complaints would normally be submitted or referred to the relevant housing association. For complaints relating to both the housing association and the Council, the two bodies will discuss to decide who will be responsible for leading the investigation/responding to the complaint.
REVIEW OF THE DELEGATION SCHEME	<ul style="list-style-type: none"> To accept the report supporting proposed amendments to the Officers' Scheme of Delegation relating to the acquisition and disposal of land and recommends that the Full Council approve the amendments. 	The item is on the Full Council's agenda for 2 October 2025
THE COMMITTEE'S FORWARD PROGRAMME	<ul style="list-style-type: none"> To accept the work programme for October 2025 – September 2026 	No Further Action.

3. RECOMMENDATION

- 3.1 The Governance and Audit Committee is asked to consider the contents of the tables above and to offer comments.

APPENDIX A

Response to the request for more information on the FMG Morgan Trust Fund

“The FMG Morgan Trust Fund consists of 4 separate charities which are registered with the Charity Commission. The information which appears in the charities’ governing documents (as seen on the Charity Commission website) is as follows:

THE FLORENCE M GUEST MORGAN BEQUEST (ICW BOTTWNOG COUNTY SECONDARY SCHOOL)

Charity number: 525284

Charitable objects

TO MAKE GRANTS TOWARDS THE TRAVELLING EXPENSES, CLOTHING, AND THE PROVISION OF FREE MEALS FOR ANY POOR AND DESERVING CHILD OR CHILDREN FROM THE PARISH OF LLANENGAN ATTENDING BOTTWNOG COUNTY SECONDARY SCHOOL.

Area of benefit

PARISH OF LLANENGAN

THE MORGAN SCHOLARSHIP FUND

Charity number: 525297

Charitable objects

SCHOLARSHIP OR GRANTS, TENABLE AT ANY UNIVERSITY, UNIVERSITY COLLEGE, TRAINING COLLEGE FOR TEACHERS, OR OTHER INSTITUTION OF FURTHER (INCLUDING PROFESSIONAL AND TECHNICAL) EDUCATION. PREFERENCE SHALL BE GIVEN TO BENEFICIARIES WHO ARE, OR ARE ABOUT TO BECOME UNDERGRADUATES AT THE UNIVERSITY COLLEGE OF NORTH WALES, BANGOR. ANY RESIDUE REMAINING FROM THE NET YEARLY INCOME MAY BE EXPENDED IN PROVIDING BURSARIES OR MAINTENANCE, FINANCIAL ASSISTANCE, ETC. BENEFICIARIES ARE PERSONS OF EITHER SEX BORN OR RESIDENT IN THE BENEFICIAL AREA WHO HAVE NOT ATTAINED THE AGE OF 25 YEARS, AND WHO ARE, IN NEED OF ASSISTANCE.

Area of benefit

PARISH OF LLANENGAN

MORGAN FOR THE CARE OF THE SERIOUSLY ILL

Charity number: 244683

Charitable objects

IS THE RELIEF OF PERSONS RESIDENT IN THE AREA OF BENEFIT SUFFERING FROM ANY SERIOUS, TERMINAL OR LONG TERM ILLNESS AND / OR THEIR DEPENDANTS WHO MAY BE DESERVING OF ASSISTANCE, WITH PARTICULAR PREFERENCE BEING GIVEN TO THOSE SUFFERING FROM TUBERCULOSIS. 2) THE TRUSTEES MAY RELIEVE THOSE ELIGIBLE FOR ASSISTANCE BY: A) MAKING GRANTS OF MONEY TO THEM; OR B) PROVIDING OR PAYING FOR GOODS, SERVICES OR FACILITIES FOR THEM; OR C) MAKING GRANTS OF MONEY TO OTHER PERSONS OR BODIES WHO PROVIDE GOODS, SERVICES OR FACILITIES TO THOSE ELIGIBLE FOR ASSISTANCE.

Area of benefit

BOROUGH OF PWLLHELI LLEYN RURAL DISTRICT

MORGAN FOR CHILD WELFARE AND CARE OF EXPECTANT MOTHERS

Charity number: 244682

Charitable objects

THE PROMOTION, DEVELOPMENT AND ASSISTANCE OF THE WORK OF CHILD WELFARE AND THE CARE OF EXPECTANT MOTHERS AMONG THE POOR IN THE AREA OF BENEFIT.

Area of benefit

DISTRICT OF LLEYN RURAL DISTRICT & THE BOROUGH OF PWLLHELI

As can be seen, the charitable objectives and geographical areas of benefit for the trust fund are relatively narrow, as explained to the Governance and Audit Committee.

There was higher demand on the Child Welfare and Expectant Mothers element of the trust fund during the Covid pandemic and up to 2023/24. Payments are contingent on receipt of an application, and the number of 2024/25 applications had halved compared to 2023/24, and is now back to pre-Covid levels. This is the main reason for the decrease between the two years.”

Agenda Item 6

MEETING:	GOVERNANCE AND AUDIT COMMITTEE
DATE:	9 OCTOBER 2025
TITLE:	MEDIUM-TERM FINANCIAL PLAN
ACTION:	Receive the information, consider the risks arising from the Medium-Term Financial Plan, and scrutinise the Cabinet's decisions
CABINET MEMBERS:	COUNCILLOR HUW WYN JONES, CABINET MEMBER FOR FINANCE COUNCILLOR NIA JEFFREYS, COUNCIL LEADER
CONTACT OFFICERS:	DEWI MORGAN, HEAD OF FINANCE DAFYDD GIBBARD, CHIEF EXECUTIVE

1. In accordance with the requirements of the Local Government (Wales) Measure 2011, the Governance and Audit Committee is expected to scrutinise some financial matters, including the authority's financial plans, as appropriate.
2. The attached report (Medium-Term Financial Plan) was submitted to the Cabinet on 16 September 2025.
3. The Medium-Term Financial Plan sets out the forecasts for the Council's financial situation over the next three years and includes several assumptions as well as proposals to address the financial gap that the Council faces.
4. The Governance and Audit Committee is requested to note the situation and the relevant risks regarding the Council's financial situation, challenge the information which is included in the Plan, consider the Cabinet's decisions and comment as necessary.

Appendices:

Cabinet report 16/09/2025: Medium-Term Financial Plan

CYNGOR GWYNEDD – Report to Cyngor Gwynedd's Cabinet

Title of Item:	<i>Medium Term Financial Plan</i>
Cabinet Member:	<i>Cllr. Huw Wyn Jones, Cabinet Member for Finance and Cllr. Nia Jeffreys, Council Leader</i>
Relevant Officer:	<i>Dewi Morgan, Head of Finance Dafydd Gibbard, Chief Executive</i>
Meeting date:	<i>16 September 2025</i>

1. Decision Sought:

- 1.1 Approval of the Council's Medium Term Financial Plan for the period 2026/27 – 2028/29.
- 1.2 To commission the Chief Executive to establish and lead on a range of measures and work packages, as outlined in part 4.7 of this report, to pre-prepare for dealing with the significant gap in our budget over the next three years.

2. The reason why Cabinet needs to make the decision:

- 2.1 The Medium-Term Financial Plan (MTFP) sets out the financial outlook for the 3-year period commencing on 1 April 2026.
- 2.2 These estimates are based on the latest available forecasts about the change in income the Council will receive over the period (through Government Grant and Council Tax), and the additional spending requirements over the same period.
- 2.3 Cabinet's adoption of the Medium-Term Financial Plan will allow the Council to consider the work needed to create detailed plans to address the financial gap envisaged for 2026/27 – 2028/29, and to inform the work needed.
- 2.4 The Council is not expected to find out what the Government Grant for 2026/27 will be until at least November 2025, but with the forecast that the Cabinet Secretary for Finance and the Welsh Language intends to give a 2% increase on all Government budget expenditure headings for 2026/37 we can expect an annual increase in our financial settlement of around 1.5%, especially given the potential instability that may result from the Senedd elections in May 2026.
- 2.5 There is, therefore, a significant risk of severe financial instability from not taking early and decisive action to consider the situation and take remedial action.

3. Introduction and Rationale

Background/ Introduction

- 3.1 The Medium-Term Financial Plan plays a vital role in supporting the Council's resilience, and long-term financial sustainability, by providing a strategic outlook beyond current year budget considerations. It is a valuable tool for making informed decisions and planning for the future.
- 3.2 A draft Medium Term Financial Plan for the 3 years commencing on 1 April 2026 is included in the appendix. The MTFP is a live document –the budget is renewed annually with a very detailed income and expenditure plan, but this plan is a high-level assessment of the Council's financial needs for three years that will be constantly updated as new information becomes available. It will be updated for changes in national and local funding assumptions, income projections, spending pressures and any changes in savings plans.
- 3.3 The previous version of the MTFP was approved in May 2024.
- 3.4 Any review or renewal of the Council's Plan in the coming years will also be reflected, incorporating any resulting financial changes.
- 3.5 Updates to the Plan are expected to be presented to Cabinet regularly as financial forecasts change.

Rationale and justification for recommending the decision

- 3.6 The purpose of the Medium-Term Financial Plan (MTFP) is to bring together all known factors affecting the Council's financial position and financial sustainability over the medium term. The MTFP provides a holistic view of the financial landscape beyond the current budget year.
- 3.7 The MTFP balances the financial implications of objectives and policies against resource constraints. It helps the Council, Cabinet, and anyone making decisions in accordance with the Delegation Plan, to understand the trade-offs between financial goals and available resources.
- 3.8 The table on the next page shows forecasts that the Council, without interference from it will face the following fiscal gaps in the budget during the years under review:
 - 2026/27 gap of £14.9 million
 - 2027/28: gap of £12.3 million
 - 2028/29: gap of £12.8 million

3.9 That is, a cumulative gap of £40 million is projected over three years.

	July 2024 Estimate		
	2026/27	2027/28	2028/29
	£m	£m	£m
Pressure			
Pay Inflation	9.3	8	8.3
Price Inflation	4.7	3.9	4
Levies	1	0.5	0.5
Reduction in Employers Pension Contribution	-3	0	0
Pressure / Demand	8	5	5
Total Pressure	20	17.4	17.8
Funding Changes			
Council Tax – change in taxbase	1.1	1.2	1.2
Grant Settlement	3.7	3.8	3.8
Total of Funding Changes	4.8	5	5
Savings to be realised	0.3	0.1	0
Funding and Savings Total	5.1	5.1	5
Gap	14.9	12.3	12.8

3.10 Details of the information contained in the table, and detailed justifications for the figures used, can be found in the MTFP.

- 3.11 It should be noted that the table above does not show the best possible or worst-case scenario, but the most likely scenario based on the information available to us.
- 3.12 The analysis also does not consider any increase in the Council Tax rate over the next three years. Obviously, when formulating steps to close the gap, it will be required to consider increasing the tax.
- 3.13 The stringent financial constraints which the Council will face over the next few years will inevitably affect its ability to realise its objectives and provide all the services we desire on behalf of the people of Gwynedd. In that regard, an initial step would be to adopt the Medium-Term Financial Plan contained in the appendix. The Plan identifies the funding gap and part 4 below recommends steps that could be considered to pursue balanced budgets in 2026/27, 2027/28 and 2028/29.
- 3.14 When it is possible to put monetary values to the implementation steps, the MTFP will be updated in order to achieve the aim of the MTFP to provide a clear and concise view of future sustainability so that decisions can be informed to address long-term funding gaps, ensuring the Council's financial health over time.

4. Responding to the situation we face in order to set a balanced budget in 2026/27

- 4.1 As we now know that we will face a shortfall of around £40 million over the next three years, it is vital to consider how to respond to that and focus first on the 2026/27 budget.
- 4.2 A number of elements in the Medium Term Financial Plan are still unclear at the moment of course. Wage increases may be less than forecast, the scale of inflation may fall and there may not be a need to provide as much for pressure on services.
- 4.3 Last year we received extra funding as the Welsh Government added a "floor" mechanism to the revenue budget allocation which meant we received £1.6 million late in the day. This money was used last year to fund "one-off" issues, which are issues we don't know whether or not they will need to be funded permanently at the time. This money will therefore be available to us when considering permanent spending requirements for 2026/27 onwards. That's a bit of help.
- 4.4 The tendency by the Welsh Government to provide additional funding during the year, for certain areas under pressure, has existed for some years now. Any additional money to recognise pressures on services is welcome but releasing that money in advance at the start of the year as part of the settlement would be much more beneficial to Local Authorities. We can assume that some of the same amount of money will come in the form of a revenue grant in the next year as well, although there will be no certainty of that. We will need to do detailed work and further discussion with the Government

before establishing whether or not we feel comfortable including a figure for such funding when setting the 2026/27 budget.

4.5 In compiling this report last year we confirmed the intention to carry out some work tasks that could help us close the financial gap we were facing at the time. We accomplished most of these but some have been tasks that needed more time to complete and others are tasks that we can look at annually. In particular:

- CIPFA review of potential opportunities – work has now been completed, and we will need to consider the conclusions over the coming weeks
- Revisit corporate headings in the budget e.g. Council Tax Reduction Scheme
- Corporate review fees and income
- Care spending review by WLGA experts – Work done and conclusions needed to be considered
- Review of care commissioning arrangements
- School transport strategic review
- Opportunities to collaborate with other authorities e.g. Back office issues

4.6 However, it is clear that our main options for setting an equal budget will be either a higher than current Welsh Government settlement, delivering savings/cuts or an increase in Council tax.

The settlement

4.7 This year, a lack of clarity on behalf of the Government means planning ahead on the basis of the likely settlement is even more difficult for 2026/27 than usual. On the one hand, we hear that an addition to the public sector budget by the Westminster government last year is a first step towards correcting the impact of a decade-plus lack of investment. On the other hand, we are warned that the Government in Cardiff cannot increase public spending under the current economic circumstances.

4.8 We are also warned that there is a possibility that the Welsh Government will set what is referred to as a "rollover budget" for 26/27, which is to continue with this year's budget with a small addition towards inflation only and no consideration/recognition towards the other significant costs facing Local Government. That national average addition is estimated to be around 2% (therefore likely to be around 1.5% for Gwynedd under the allocation formula) and therefore that would be a budget cut in real terms unless the inflation rate falls sharply before April 2026, given that today's inflation rate is 3.8%.

- 4.9 Attached to the warning of a "rollover budget", there is an acknowledgement from the Government that this would leave around £400 million unallocated from their revenue coffers, and that decisions on that funding will take place after the Senedd Election in May. That will be after we set our own revenue budget and therefore far too late in trying to protect essential services. There is also a possibility that none of this £400 million would be allocated to local government.
- 4.10 Clarity will come at the level of our Settlement by November, which is much sooner than usual. A further increase in the 1% settlement for us in Gwynedd would result in around £2.5 million of additional revenue towards our gap.

Savings/Cuts

- 4.11 Over the last 15 years we have had to squeeze budgets and find savings by inviting proposals from Departments and prioritising the schemes that had the least impact on the residents of Gwynedd.
- 4.12 That led to cuts here and there but largely continuing to try to achieve as much as we could, for everyone.
- 4.13 The savings and cuts regime has been effective for many years identifying £74 million over a period of around 15 years, but we have now reached a point where we cannot squeeze more of it without cutting services that would have a clear and direct impact on the residents of Gwynedd. Certainly, the regime does not want to allow us to close the gap facing us over the next three years.
- 4.14 The resulting effect of the financial squeeze over recent years is that services are under increasing pressure, with budget shortfalls having led to unavoidable overspending in many areas. A lack of ability to provide a reasonable budget was largely responsible for this overspending, i.e. more demand for a service than could be achieved within the available budget.
- 4.15 We know that rigorous research such as Llechen Lân shows that demand for some services e.g. aged care, childcare, Additional Learning Needs, school transport and homelessness will continue to increase. Last year a significant budget had to be added to some of these areas in the hope that it will bring the budget closer to the level needed to avoid overspending.
- 4.16 We will be keeping a close eye on the impact of this this year, but even if our overspend this year is less than in recent years, we already know that next year demand will be higher again in some areas and that our spending will therefore need to be increased, not reduced.

- 4.17 Having said that, in order to make sure that we do not miss any opportunities, we started the process last year of looking at all expenditure lines in the Council's budgets in case we miss any opportunity, and there are plans to complete that work this year.
- 4.18 Another significant component of the Council's compound expenditure is the budget allocated to schools. Of the Council's total revenue expenditure of £361 million, £125 million is allocated to maintain our school system, which is 35% of all our spending.
- 4.19 Protecting this budget from any cuts increases the pressure to have to cut the budgets of the rest of our services. If we were to try to find our gap of £14.9 million in 2026/27 from cuts alone, and protect the schools budget and the Care budget (as demand in care increases annually and therefore cannot be cut), it would mean cutting 13% in all other departments resulting in a very noticeable and visible impact on services in our communities.
- 4.20 To date Gwynedd has been able to protect our schools from cuts of the same scale that have occurred in many other neighbouring local authorities. There was a 2.34% (£1.97 million) cut between the 2023/24 and 2024/25 financial years (Special schools excluded) and that was a significant pressure on a regime that was already facing financial challenges. No further cuts were implemented to school's budgets in 2025/26.
- 4.21 A further 1% cut in school budgets (excluding Special Schools) would contribute around £950,000 towards our gap.

Council Tax

- 4.22 Every year we try to protect the residents of Gwynedd from an increase in Council tax and that is even more important in national economic circumstances that are challenging for everyone. We try to support people to be able to live prosperous lives in our communities and so we always try to turn all the stones before considering raising the tax.
- 4.23 However, the disastrous financial situation that has faced us and every other Council in Wales over the last few years has meant that all Authorities have had to increase the tax much more than they would have liked.
- 4.24 From trying to protect the vulnerable people in our communities from service cuts that are vital to their well-being, and if additional funding is not provided by the Welsh Government, all Councils will be pushed to significantly increase the tax once again for 2026/27.
- 4.25 In Gwynedd, increasing the tax by 1% results in additional revenue of around £1 million towards our financial gap.

Recommendation for 2026/27

- 4.26 All of the above factors and the lack of clarity as to the Welsh Government's intentions in setting the 26/27 budget make it very challenging for us to be able to put in place a robust plan for dealing with the 2026/27 gap at this time. Hopefully there will be more clarity by looking at the following years, but there is a risk this year of rushing to try to achieve savage cuts in order to try to close the gap. Cuts create a direct impact on County residents and it is possible that, if there were additional allocations from the Government after the May 2026 election, we would not have had to cut those services after all.
- 4.27 That said, we can't leave a gap as significant as £14.9 million without addressing it robustly. Obviously, no possible additional allocation following the election will be anywhere close to an amount of this magnitude and so planning will have to be made to greet the bulk of it and use one-off reserve funds for the rest.
- 4.28 In doing this we will have to be extremely careful that we do not leave a significant amount of the current gap of £14.9 million unmet with robust and lasting plans. That would not only lead to a sharp reduction in our reserves (and consequently create a financial viability risk) but also if additional funding does not come after the election then in the following year (2027/28) our financial gap would be so much higher e.g. if we were planning to set a balanced budget this year using £5 million of one-off reserves, it would mean that our gap in 2027/28 would increase from the current £12.3 million to £17.3 million and create a significant financial viability risk.
- 4.29 We will therefore continue to work on the options highlighted above and adjust our plan for 2026/27 as figures are confirmed.

5. Preparing for 2027/28 and 2028/29

- 5.1 Looking at the subsequent two years of the Medium-Term Financial Plan we see that there are significant gaps of £12.3 million and £12.8 million, totalling £25.1 million over the two years based on the information we currently have.
- 5.2 The Welsh Government has been discussing setting three-year budgets for some years now and promises have recently been made that this will happen this year. So far we haven't seen any signs that that's going to happen. Clarity would at least give us the opportunity to plan ahead rather than having to make hasty decisions annually without knowing what will face us the following year.
- 5.3 At the moment therefore we cannot give a firm plan for closing the gap and it will very much depend on the level of settlement, followed by the usual considerations highlighted above when looking at a combination of cuts and Council tax increases.

- 5.4 It is clear that we will have to plan for significant cuts in these years unless there is a change to the national situation. If we knew better what kind of scale of cuts will be needed that would help to inform the process of detecting cuts, but that is not the situation and therefore the options will have to be considered immediately after the 2026/27 budget is set.
- 5.5 Over time there is a possibility that there will be other sources that we may/will have to consider as well.
- 5.6 We currently aim to earmark income from the Council Tax Premium for reinvestment in housing, either on schemes in our Housing Action Plan or to welcome the significant increase in spending on services to support the homeless. This was the Council's decision in setting the Premium but if the financial challenges persist then Cabinet would be able to consider using an element of the income to fund overall expenditure.
- 5.7 Similarly, we now receive income from plastic container tax through the Westminster Government. The purpose of the income is to contribute towards the cost of dealing with plastic container waste, in particular to improve our waste infrastructure. However, technically there is no need to do so and Cabinet can direct this income towards general expenditure funding if necessary. It is currently unclear if that income will be permanent or how much exactly the amount received will be. The amount for this year is in the region of £3.7 million.
- 5.8 We have taken advantage of opportunities during the financial year to replenish our Transformation Fund. This is the fund used to fund new spending that strikes us, or for changing the way we work or achieving things that have been identified as a priority in the Council's Plan.
- 5.9 This year, we have also invited specific applications for Invest to Save projects from Council Departments. While the flexibility for funding such schemes is almost ongoing, we have this year given specific guidance to departments to try to identify such opportunities, focusing on issues that could lead to revenue savings within the next 2/3 years. Any such savings could be used as a direct contribution towards reducing our revenue gap rather than being used to replenish the transformation fund.
- 5.10 Once we have established a robust plan for 2026/27, we will work further on the above milestones in order to plan for the next two years. It is clear that local government continues to face a financial squeeze similar to that of recent years and there is no indication that the situation will change in the near future.

6. Comments from Statutory Officers

6.1 Chief Finance Officer

I have worked with the Cabinet Member and the Chief Executive to prepare this report and confirm the contents.

6.2 Monitoring Officer

Responding to the situation highlighted involves proactive work to plan and prepare recognizing that elements of underlying uncertainty exist. . I welcome the commission for the Chief Executive to commence this work. This will also provide an opportunity to consider the potential implications and respond together with assessments to find solutions.

Appendices:

Medium-Term Financial Plan 2026/27 – 2028/29

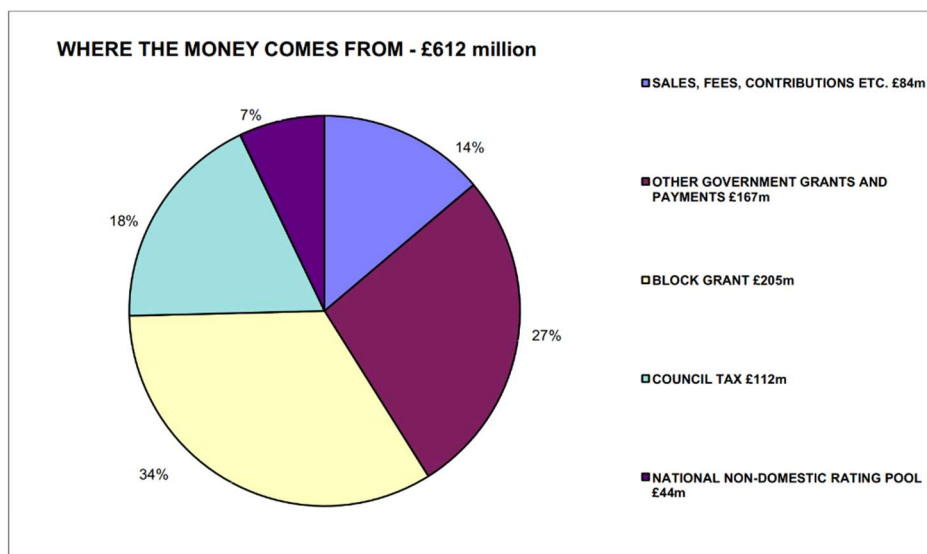
CYNGOR GWYNEDD
Medium Term Financial Plan
2026/27 to 2028/29

1. INTRODUCTION

- 1.1. This document notes the Medium-Term Financial Plan (MTFP) for Cyngor Gwynedd up to the 2028/29 financial year.
- 1.2. The budget is renewed annually to consider any local or national changes, but this plan is a high-level assessment of the Council's financial requirements for three years. Any review or renewal of the Council Plan in the next years will also be reflected, incorporating any financial changes deriving from it. It will also be updated to reflect changes in local and national funding assumptions, local income estimations, spending pressures and any changes to saving schemes.
- 1.3. The document sets the context and explains the financial gap that needs to be filled before it will be possible to set balanced budgets during the 3-year period of the Plan. An explanation is given for the estimates and presumptions used to develop the Budget and the MTFP. Those presumptions will be reviewed continuously and, if needed, will be amended for the coming years as more data and evidence on service requirements and budgets becomes available.
- 1.4. Therefore, although the budget for 2025/26 was set on 6 March 2025, budgets for subsequent years 2026/27 – 2028/29 are indicative only and are likely to change before the final budgets for those years are approved as part of the annual cycle.

2. FUNDING METHOD ASSUMPTIONS

2.1. The following chart shows the Council's funding sources for the 2025/26 financial year:



Aggregate External Funding

2.2. Together, the combination of the Council's contribution of the National Non-domestic Tax Grant (£44m) and the Block Grant (or Revenue Support Grant (RSG)) (£204m) is called **Aggregate External Funding (AEF)** but the term "settlement" is generally used for this sum. For 2025/26, Cyngor Gwynedd's AEF is **£248,389,720** (referred to in the Budget report as "Government Grant"), and it represents approximately 40% of the Council's gross income.

[2025-26 Budget](#)

2.3. Every Council's settlement derives from the result of the Government's Standard Spending Assessment for each of the 22 main councils in Wales, and this amount is determined on a Wales level as a first step, depending on the money that is available to be distributed.

2.4. For the purposes of calculating the individual SSA allocations of each Council, local government net revenue spending is broken down into 53 notional service areas. A notional spending amount is set for each of these areas of spending, based on past spending (where such information exists), usually with a three-year delay due to the publishing timetable, verification etc. This figure is the Standard Spending Assessment (SSA) for that service area.

2.5. A separate allocation method is set for each of these service areas in turn in order to distribute the total for the service across the authorities.

2.6. A basic principle of the procedure is that the components of every formula should be objective where possible, so that authorities are not able to have a direct influence on funding (i.e., "play the system").

2.7. Of all the data used:

- **67% of data inputs are client based (e.g., population and demography)**
- **27% are deprivation measures**
- **6% are measures of validity / density.**

2.8. Allocations are based on Wales's comparative share, not authority data levels, as the amount of money available has been established at the start of the process.

2.9. When the draft local government settlement for 2025/26 was announced, Cyngor Gwynedd received the second-worst financial settlement from the Welsh Government in terms of percentage, an increase of 3.1%. However, following pressure from a number of visible authorities (which saw the lowest increase) a floor of 3.8% was set by the final settlement. As can be seen in the table below, 9 local authorities received an increase of 3.8%, including Gwynedd. That compares to the Welsh average of 4.5%:

Unitary Authority	2024-25 Final Aggregate External Finance [Note 1]	2025-26 Final Aggregate External Finance	Percentage difference	Rank
Isle of Anglesey	130,907	135,881	3.8%	14
Gwynedd	239,296	248,390	3.8%	14
Conwy	210,992	219,010	3.8%	14
Denbighshire	205,729	215,251	4.6%	8
Flintshire	265,881	275,984	3.8%	14
Wrexham	239,206	249,508	4.3%	11
Powys	242,255	251,461	3.8%	14
Ceredigion	138,945	144,225	3.8%	14
Pembrokeshire	224,985	233,534	3.8%	14
Carmarthenshire	360,749	375,692	4.1%	12
Swansea	446,796	468,409	4.8%	4
Neath Port Talbot	293,059	306,177	4.5%	10
Bridgend	266,326	276,528	3.8%	13
The Vale of Glamorgan	216,231	224,448	3.8%	14
Rhondda Cynon Taf	497,404	521,329	4.8%	5
Merthyr Tydfil	126,901	133,144	4.9%	3
Caerphilly	357,689	373,900	4.5%	9
Blaenau Gwent	147,468	154,534	4.8%	6
Torfaen	183,439	192,216	4.8%	7
Monmouthshire	130,297	135,248	3.8%	14
Newport	311,915	329,322	5.6%	1
Cardiff	640,911	674,886	5.3%	2
Total unitary authorities	5,877,384	6,139,078	4.5%	

2.10. There was a significant decrease in the population figures used for settlement purposes between the estimates used in 2022/23 and the 2021 census figures used in 2024/25. While the impact of this decline is now being fully felt in the main indicators (2023/24 was a transitional year in which the average of the estimates and settlement results were used), the impact remains long-term.

2.11. As with any factor in calculating the Settlement, the census is not affected by the change in population of Gwynedd in itself, but by the change in the population of Gwynedd compared to a change in the population of the rest of Wales. The table below shows that the population data for Gwynedd as a % of the population of Wales, for the purposes of the settlement, has now stabilised in the estimate for 2025/26 having decreased over the previous 3 years from 3.95% to 3.75%:

Unitary Authority	Population, all ages as a % of Wales's population 2022-23	Population, all ages as a % of Wales's population 2023-24	Population, all ages as a % of Wales's population 2024-25	Population, all ages as a % of Wales's population 2025-26
Gwynedd	3.95%	3.86%	3.75%	3.77%

2.12. Given that Gwynedd continues to be among the counties receiving the lowest settlement (based solely on factors other than population), we now expect that Cyngor Gwynedd's increase in settlement will remain below the Welsh average for the next 3 years.

2.13. In considering progress in the settlement for 2026/27 to 2028/29 we have considered the above factors and assume that the AEF to Cyngor Gwynedd will increase by 1.5% per annum.

Council Tax

2.14. The projections for Council Tax income are driven by two main factors:

- a) Number of Band D equivalent properties, called the tax base.

The tax base for 2025/26 equates to 56,842.05 of Band D properties. In moving forward, the Council has assumed that the collection rate will remain consistent on 99% and there will be annual growth of around 1% a year, as self-contained holiday units return from the business rates system, while the number of applications for exemptions and discounts increase. It is anticipated by 2028/29 that the tax base will therefore equate to 58,564.42 Band D properties.

- b) Payment per Band D equivalent property.

The 2024/25 Council Tax is £1,907.49, which was an increase of 8.66% from the level in 2023/24.

Summary of Increase in Projected Income

2.15. **Cyngor Gwynedd has established a budget of £356,815,330 for 2025/26 to be funded through a Government Grant of £248,389,720 and £108,425,610 in Council Tax income.**

2.16. **Based on the above presumptions, it is anticipated that the Council's income from the Government Grant and Council Tax will increase as follows during the period of this Medium-Term Financial Plan:**

	2025/26	2026/27	2027/28
	£m	£m	£m
Aggregate External Funding (AEF)	3.7	3.8	3.8
Council Tax – change in base	1.1	1.2	1.2
Increase in income	4.8	5.0	5.0

..

3. SERVICE SPENDING PLANS

The term "pressure" is used to describe the new spending requirements that the Council is likely to face in the coming years. We need to try to quantify those elements that are likely to increase in cost, issues where there will be increased demand for services and also new issues that are likely to be hit by demands such as a change in legislation or to deliver something that is a priority for the Council.

These elements are detailed below. In attempting to quantify the cost we receive expert advice from our Treasury Advisers, researching historical trends and benchmarking against national trends and among other Authorities.

Salary inflation

- 3.1. Salary inflation includes the national wage agreement. £8.6m has been budgeted for the pay award for 2025/26, representing an increase of 3.5%. The final pay agreement for employees other than teachers, announced in July 2025, equates to 3.2% while teachers have received a 4% increase from September 2025. Annual pay inflation for teachers is also estimated at 4.0% in 2026/27 and 3.4% for other staff, which would average 3.6% in 2026/27. We anticipate this increase to be 3% in the following two years. Salaries are agreed nationally and we need to fund the annual increase agreed following consultations with the trade unions.
- 3.2. Every three years there is a revaluation of the position and value of the pension fund. The triennial revaluation of the Pension Fund will take effect from 1 April 2026. While the figures will not be finalised for some months, the information we currently have suggests that the fund is performing well and as a result it would be prudent to expect a reduction of up to 3%, or £3million, in employer contributions in 2026/27.

Price inflation

- 3.3. For the purposes of strategic budget planning, we plan that the inflation of other costs will be in line with the Consumer Price Index (CPI), other than some specific spending areas where the historical increase has been notably different to CPI.

	2026/27	2027/28	2028/29
	inflation	inflation	inflation
Care Costs	4%	4%	4%
Energy and Fuel	3%	3%	2%
Other Inflation (CPI)	3%	3%	2%

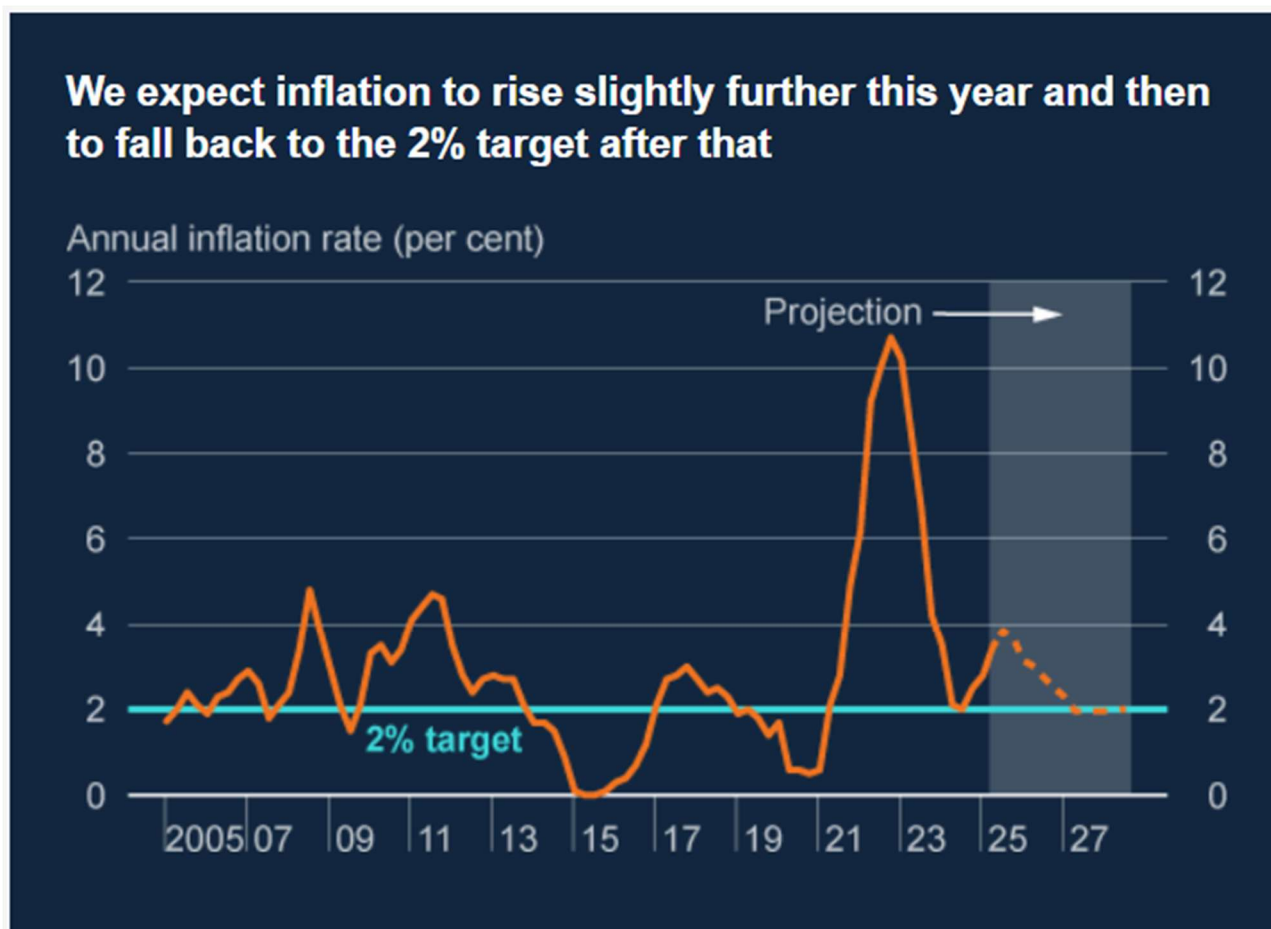
**North Wales Fire and Rescue Service, Eryri National Park Authority, Natural Resources Wales (Special Levies), North Wales Corporate Joint Committee (CJC)*

Care Costs. Inflation in Care has been historically higher than prices in general, mainly due to the costs of independent care homes. It is expected that the high general in future years will be lower than it has been but will remain above CPI inflation.

Energy and Fuel. These inflation figures tend to be much more volatile than general inflation, however, for the purpose of medium term planning it is reasonable to use CPI figures.

Levies. These are amounts charged by four external bodies who charge a levy, namely the North Wales Fire and Rescue Service, Eryri National Park Authority, Natural Resources Wales (Special Levies) and North Wales Corporate Joint Committee (CJC). The Park Authority's levy is based on the grant the Authority receives from the Government, but other bodies charge a levy that reflects the budget they have set. We anticipate an increase of £1m overall in 2026/27 (mainly driven by the North Wales Joint Corporate Committee as it establishes arrangements to carry out its statutory duties) falling to £500,000 in the following two years.

Other Inflation (CPI). The Council uses the Bank of England (BoE) forecast, along with advice from Arlingclose, our Treasury Advisers, to calculate the CPI rate. The following chart is taken from the CPI inflation forecast published by the BoE in its Monetary Policy Committee report in August 2025.



3.4. For the purpose of planning the lifetime costs of this Plan, therefore, we have worked in line with the latest available assumptions, and set the level of CPI inflation at 3% in 2026/27 and 2027/28 in order to mitigate the impact of higher-than-expected inflation in 2025/26 and then 2% in 2028/29.

Pressure / Demand for services

- 3.5. In 2023/24 and 2024/25, the Council was only able to fund completely unavoidable financial bids, in order to fund areas where we are convinced the budget was inadequate. In 2024/25 we have funded £5.1million of unavoidable permanent bids, following the funding of £2.7million of permanent bids for 2023/24. In 2025/26 however, bids worth £7.7million were allowed, specifically to address areas that were overspending annually as they were unable to meet demand within the available budget.
- 3.6. Overall, Council departments have exceeded their budget in recent years, by £9million in 2023/24 and £6.7million in 2025/26. A combination of underspending in corporate headings (e.g. Council Tax) and grants arriving late in the year has been a clear help in mitigating the overspending, but the detailed review of expenditure against budgets will continue, considering reasons in the areas where there are significant or regular variances.
- 3.7. In setting the Medium Term Financial Plan, an assumption is made that bid funding will need to continue to be necessary due to the unavoidable pressures on services. The scheme earmarks £8m a year to fund contingency bids in 2026/27 and £5m in 2027/28 and 2028/29. These amounts are based on information we have from research such as Llechen Lân which clearly shows that there will be an increase in demand for care services, which are costly to provide. We are also aware of unavoidable spending requirements in the area of Special Needs Education, Childcare and school transport. As the financial year progresses there will be more robust information about these requirements and our entire Plan will need to be adjusted to match the information we will have at that time.

Summary of Increase in Projected Spending

3.8. **Cyngor Gwynedd has established a budget of £356,815,330 for 2024/25.**

3.9. **Based on the above-mentioned assumptions, it is anticipated that spending requirements will increase as follows during the MTFP period:**

	2026/27	2027/28	2028/29
	£m	£m	£m
Pressures			
Pay Inflation	9.3	8	8.3
Price Inflation	4.7	3.9	4
Levies	1	0.5	0.5
Reduction in Employer Pension Contributions	-3	0	0
 Pressure on Services	 8	 5	 5
 Increase in spending requirements	 20	 17.4	 17.8

4. SAVINGS

4.1. A total of £43 million of savings have been realised since 2015/16, which is 90% of the £46.6m required over the period. Realising the savings has inevitably been challenging, given that £46.6 million represents around 13% of the Council's net budget for 2025/26. It is inevitable that discovering further savings and cuts will be increasingly difficult; With fewer efficiency savings available, remaining options are ones that can result in significant service interruptions as a result of numerous redundancies.

Savings approved in March 2023

4.2. At its meeting on 14 February 2023 the Cabinet approved savings worth £8.4m (including schools) for the 2023/24 budget onwards. The savings were implemented in line with the following profile. The £450,000 in savings included shown in the 2025/26 columns in the following table have not been removed from departmental budgets year and are therefore available to fill the financial deficit in 2025/26.

SAVING SCHEMES PROFILE FOR 2023/24 ONWARDS

	2023/24	2024/25	2025/26	Total
	£	£	£	£
Savings profile (not including schools)	3,097,370	2,848,630	450,000	6,396,000
Schools	1,146,600	819,500	-	1,966,100
TOTAL	4,243,970	3,668,130	450,000	8,362,100

Savings approved in March 2024

4.3. In light of the poor financial settlement and the current economic climate and high levels of inflation, it was inevitable that local authorities had to continue to make savings and cuts to help the financial situation. In February 2024, the Cabinet approved a list of further proposed savings to be implemented in 2024/25 - 2026/27 worth £5.2m, that would come into effect in line with the following profile:

NEW SAVING SCHEMES PROFILE FOR 2024/25 ONWARDS

	2024/25	2025/26	2026/27	Total
	£	£	£	£
Savings profile	1,965,760	2,860,300	343,090	5,169,150

4.4. The total permanent savings for 2024/25 and 2025/26 (£4.8m) was included in the budget for 2024/25, and the savings that were delayed until 2025/26 were bridged by funds for one year only. Nevertheless, the savings of £343,090 that have been programmed for 2026/27 have not yet been removed from departmental budgets and are therefore available to fill the financial deficit in 2026/27.

Savings approved in March 2025

1. At its meeting on 11 February 2025, the Cabinet approved further savings of £519,000 profiled as follows. They were a combination of increasing income (£90,000) and reducing resources / combining services (£429,000):

4.5.

NEW SAVING SCHEMES PROFILE FOR 2025/26 ONWARDS

	2025/26	2026/27	2027/28	Total
	£	£	£	£
Savings profile	100,000	320,500	98,500	519,000

Summary of savings programmed for 2026/27 until 2028/29 not yet removed from departmental budgets

- 4.6. To summarise the above, there are further savings that have been approved but have not as yet been removed from budgets (and are therefore available as contributions to the financial deficit in the MTFP) as follows:

	2026/27	2027/28	2028/29
	£m	£m	£m
Savings that have been approved	0.3	0.1	0
Savings available to fill the deficit	0.3	0.1	0

5. FINANCIAL DEFICIT DURING THE TIME OF THE MEDIUM-TERM FINANCIAL PLAN

5.1. The table below summarises the income and expenditure elements set out above and suggests that the Council will face a funding gap of £14.9 million in 2026/27, a further £12.3 million in 2027/28 and a further £12.8 million in 2028/29.

	July 2025 Estimates		
	2026/27	2027/28	2028/29
	£m	£m	£m
Pressure			
Pay Inflation	9.3	8	8.3
Price Inflation	4.7	3.9	4
Levies	1	0.5	0.5
Reduction in Employer Pension Contributions	-3	0	0
Pressure / Demand	8	5	5
Total Pressure	20	17.4	17.8
Funding Changes			
Council Tax	1.1	1.2	1.2
Grant Settlement	3.7	3.8	3.8
Total of Funding Changes	4.8	5	5
Savings to be realised	0.3	0.1	0
Funding and Savings Total	5.1	5.1	5
Gap	14.9	12.3	12.8

6. RESERVES

6.1. The Council maintains reserves to either carry out a one-off planned investment/expenditure or to deal with a financial shock/risk facing the authority in its operations.

6.2. The Council's general balances are in place to use in a true emergency and planning to use this money does not demonstrate prudent financial planning as this would weaken the authority's financial sustainability to a lower than acceptable level. On 31/03/2025, the Council has **£7.912 million in general balances**.

6.3. Apart from the general balances, there have been three funds in place over the last three years to fund one-off spending requirements, to deal with overspending or to bridge before savings come into effect, namely:

- The Council's Financial Strategy Fund
- Transformation Fund

6.4. The outturn position of these funds at the end of the 2024/25 financial year is as follows.

Fund	Balance 31/03/2024 £'000
The Council's Financial Strategy	18,924
Transformation	11,564
Total	30,488

6.5. In the previous plan we reported that the Transformation Fund would be completely depleted by the close of the 2023/24 financial year accounts. However, due to a better-than-expected financial situation at the end of 2024/25, the Cabinet on 15 May 2025 resolved:

- Harvest £1.275 million from various funds and transfer it to the Transformation Fund.
- Decommit £375k of historic or non-committed schemes in the Transformation Fund.
- Move £2.5 million from the Financial Strategy Support fund to the Transformation Fund so that they are available for the Council's priorities and fund future one-off bids.

6.6. The Council has a range of other funds, but those have been earmarked for specific purposes and will not be available to fund gaps in the revenue budget. The value of the balances at the start of the 2025/26 financial year was as follows

Reserves	£'000
Financial Strategy Support	18,924
Transformation / Council Plan	11,564
Renewal Funds	5,970
Capital Funds	26,805
Housing Action Plan	17,417
Other funds	30,121
	110,801
General Balances	7,912

CYNGOR GWYNEDD – Report to Governance and Audit Committee

Subject:	Savings Overview: Progress Report on Realising Savings Schemes
Cabinet Member:	Councillor Huw Wyn Jones, Cabinet Member for Finance
Contact officer:	Ffion Madog Evans, Assistant Head of Finance - Accounting and Pensions
Date:	9 October 2025

1. The decision sought

We will recommend to the Cabinet the following:

- 1.1 Accept the information in the report and to note the progress towards realising the savings schemes for 2025/26 and previous years.
- 1.2 Approve the deletion of one savings scheme worth £25k relevant to 2025/26 in the Customer Contact area of the Corporate Services Department, using the savings provision set aside in the corporate budget.
- 1.3 Approve bridging funds of £80k per year for a period of two years for 2025/26 and 2026/27 to the Neuadd Dwyfor savings scheme in the Economy and Community Department.

2. The reason why it is necessary that the Cabinet makes the decision

- 2.1 Realising the individual schemes is the responsibility of relevant members of the Cabinet, who challenge the performance of the departments including the progress of the savings schemes. It is the responsibility of the Cabinet Member for Finance to keep an overview of the whole picture.

3. Introduction and Rationale

Background / Introduction

- 3.1 This report provides an overview of the Council's savings' situation for 2025/26 and previous years following a review of the situation at the end of August 2025.
- 3.2 In the 2025/26 Budget report to the Full Council on 6 March 2025, it was reported that savings of £3.5 million had been profiled for the 2025/26 budget. Savings to the value of £100k was approved in Cabinet on 11 February 2025, whilst the £3.4 million are savings schemes that have been approved in previous years but are related to 2025/26.

4. Rationale and justification for recommending the decision

The Council has financial planning arrangements in place which have already identified significant efficiency savings over recent years to minimise service cuts to the residents of Gwynedd.

5. Historical Departmental Savings Schemes 2015/16 – 2025/26

5.1 Appendix 1 summarises each department's achievement against their savings target of £34.4m based on the August 2025 review. **It can be reported that £33.8m worth, or 98% of these schemes have been realised**, but the risk of realising some of the savings' schemes remains.

5.2 Three schemes from the Adults, Health and Wellbeing Department, worth £399k and one scheme worth £20k from the Economy and Community Department face risks to deliver, see part 8 of the report for further details.

5.3 Five remaining schemes worth a total of £209k have slipped but the departments do not foresee a problem realising them.

6. Departmental Savings Schemes 2023/24 – 2025/26

6.1 Appendix 2 summarises each department's achievement against the savings target set for them, **totalling over £15m** based on the August 2025 review. **It can be reported that over £12m, or 77% of these schemes have already been realised, with a further £659k or 4% on track to deliver fully and in a timely manner.**

6.2 There are significant risks to the realisation of one scheme worth £50k in the Older People's Homes area in the Adults, Health and Well-being Department and the department is looking at how they can deliver it.

6.3 It is currently anticipated that there are some risks of realising £2.3m of savings schemes which include three schemes from the Education Department (£66k), five schemes from the Environment Department (£1,018k), five from the Adults, Health and Wellbeing Department (£835k), two from the Highways and Engineering Department (£321k) and one scheme from the Housing and Property Department (£95k).

6.4 There is a slippage on some schemes totalling £90k which were profiled to be realised in 2023/24 and some delay in realising schemes worth £469k related to 2024/25, but the departments do not anticipate problems to realise them, of this amount almost half or £243k is relevant to the Environment Department. There is a delay on one scheme related to 2025/26 worth £20k.

7. Departmental Savings Schemes 2026/27 onwards

- 7.1** Current savings from 2026/27 onwards, worth £681k per Department, are listed in **Appendix 3**, it is premature to report on the status of these schemes at this time.
- 7.2** A Medium-Term Financial Plan has already been submitted to Cabinet on 16 September 2025 which considers the financial gap for 2026/27 and the intention to respond to the financial situation facing us as a Council to set a balanced budget in 2026/27.

8. Savings realisation review

- 8.1** As a result of the risk of not being able to realise the savings of the Neuadd Dwyfor scheme of the Economy and Community Department, a request was made to reduce the income target from £100k to £20k on a temporary basis for 2025/26 and 2026/27, to allow time to identify opportunities to implement. £80k a year for a period of two years will be bridged from the Council's Savings Provision.
- 8.2** A request has been received from the Corporate Services Department to delete one savings scheme in the Customer Contact area for reviewing the opening hours of Siop Gwynedd in the three main offices, which is worth £25k and applies to 2025/26. It is suggested that the saving is removed using the savings provision set aside in the corporate budget.

9. Conclusion

- 9.1** It can be reported that a total of £46 million of savings have been realised since 2015/16, which is 92% of the required £50 million over the period. It is inevitable that realising the savings has been challenging and I am grateful to all the departments and Cabinet Members for ensuring this success.
- 9.2** The table below summarises the latest position of the savings schemes since April 2015 with 92% of all schemes realised.

Table 1: Summary of the status of all savings schemes since April 2015

Status of Savings	Portal	£m	%
Have realised	1	45.8	91.5
On track to achieve savings in full and on time	2	0.6	1.3
Delay, but moving forward	3	0.8	1.6
Some risks to achieve - slip or fail	4	2.4	4.7
Significant risks to realise in full or partially	5	0.4	0.9
Total savings		50.0	100

9.3 I therefore ask the Cabinet to note the achievement outlined in this report towards realising the savings schemes. In addition, delete one savings scheme worth £25k related to 2025/26 and bridge £80k from the Council's Savings Provision for a period of two years.

10. Next steps and timetable

10.1 Act on the recommendations stated in this report and submit a follow-up report to the Cabinet following a review of the situation at the end of November 2025.

11. View of the Statutory Officers

11.1 Head of Finance

I have collaborated with the Cabinet Member in the preparation of this report and I confirm the content.

11.2 Monitoring Officer

No observations to add in relation to propriety.

Appendices:

Appendix 1 - Overview of Historical Savings Schemes 2015/16 - 2025/26 per Department

Appendix 2 - Overview of Savings Schemes 2023/24 - 2025/26 per Department

Appendix 3 - Overview of Historical Savings Schemes 2026/27 onwards per Department

OVERVIEW OF HISTORICAL SAVINGS SCHEMES FOR 2015/16 TO 2025/26 PER DEPARTMENT

TABLE 1
SCHEMES THAT HAVE REALISED

Department	Total Savings 2015/16 to 2025/26 £	Schemes that have realised £	Percentage of schemes that have realised
Education	1,659,740	1,659,740	100%
Schools	4,331,620	4,331,620	100%
Environment	2,972,463	2,922,463	98%
Corporate Services	2,569,218	2,569,218	100%
Finance	1,881,636	1,881,636	100%
Economy and Community	2,916,422	2,851,422	98%
Adults, Health and Well-being	6,794,981	6,317,451	93%
Children and Supporting Families	2,318,908	2,318,908	100%
Highways, Engineering and Gwynedd Consultancy	6,531,580	6,496,580	99%
Corporate Management Team and Legal	403,240	403,240	100%
Housing and Property	843,230	843,230	100%
Sub-total	33,223,038	32,595,508	98%
Managerial Savings	1,200,360	1,200,360	100%
TOTAL	34,423,398	33,795,868	98%

TABLE 2
SCHEMES YET TO BE REALISED

Adran	2019/20 £	2020/21 £	2021/22 £	2022/23 £	2023/24 £	2024/25 £	2025/26 £	Total £
Environment			37,500	12,500				50,000
Economy and Community		45,000					20,000	65,000
Adults, Health and Well-being	215,600	49,360			12,570		200,000	477,530
Highways, Engineering and Gwynedd Consultancy		8,750	26,250					35,000
TOTAL	215,600	103,110	63,750	12,500	12,570	0	220,000	627,530

Department	Head of Finance's comments
Environment (1 scheme)	There has been a slippage on one scheme which is To provide electric car charging points in car parks (£50k).
Economy and Community (2 schemes)	There has been a delay on the scheme <i>To establish parking fees on Dinas Dinlle beach and to increase launch fees across Gwynedd beaches from £10 to £15</i> (£45k), it is intended that permanent arrangements to raise parking fees will become operational during 2026/27. Due to the risk of not being able to implement the savings of the Neuadd Dwyfor scheme, it was decided to reduce the income target from £100k to £20k for 2025/26 and 2026/27, in order to give time to identify opportunities to implement. The latest monitoring suggests that things are looking more promising with an increase in related income.
Adults, Health and Well-being (5 schemes)	There are significant risks of achieving savings of £200k on the <i>Development plan for 3 other Extra Care Housing projects in Gwynedd (Pwllheli Area, Ffestiniog, De Meirionnydd)</i> scheme. In addition there are some risks in achieving the savings of the <i>Review the operating arrangements within the Adults Department</i> scheme (£13k). There has been a slippage on 2 schemes namely <i>Restructuring the Business Service reducing support for teams within the Department and the Children's Department</i> (£49k) and <i>Increasing income and reducing other costs</i> which have a balance of £30k but the Department does not anticipate problems realising them.
Highways, Engineering and Gwynedd Consultancy (1 scheme)	The Barmouth Bridge scheme - not paying Network Rail for the right of way over the bridge (£35k) has slipped but the department is still in discussions with Network Rail.

OVERVIEW OF NEW SAVINGS SCHEMES FROM 2023/24 TO 2025/26 PER DEPARTMENT

Department	Total of new savings from 2023/24 to 2025/26		Realised Schemes		Schemes on track to be completed on time		Schemes slipping and schemes with some risks of achieving the savings		Head of Finance's comments
	£ - number		£ - number		£ - number		£ - number		
Education	1,456,510	34	1,390,770	31	-		65,740	3	The department anticipates some risks of realising the savings of 3 schemes (2 profiled in 2024/25) namely <i>Transfer of Maesgeirchen Youth Center to Maes NI Community Hub</i> (£25k), <i>Cut 25% of the Key Stage 4 Behaviour hubs' budget</i> (£18k) and <i>Delete one level 3 assistant post in the Inclusion Team</i> (£23k).
Schools	1,966,100	1	1,966,100	1	-		-		The one scheme of the period has been achieved.
Environment	2,147,380	36	617,880	23	250,000	3	1,279,500	10	The department anticipates some risks of realising the savings of 5 schemes worth a total of £1,018k including <i>Rationalisation of departmental support arrangements</i> (£150k), <i>savings in Waste services</i> (£200k) and <i>Commercial Waste services</i> (£430k), <i>Parking and Streetworks - Extending Parking Enforcement Hours at Council Short Stay Car Parks</i> (£78k) and <i>Parking and Streetworks - Adjustment to Band 2 Long Stay Fee Structure</i> (£160k). There is a slippage/delay on 5 schemes worth a total of £262k but they are moving forward and scheme on track to deliver in a timely manner.
Corporate Services	711,410	25	558,410	21	153,000	4	-		There are 4 schemes on track to realise in a timely manner.
Finance	977,640	22	757,030	17	90,000	2	130,610	3	There has been a slippage on 3 schemes but the department does not anticipate risks of realising them.
Economy and Community	648,780	41	623,780	40	25,000	1	-		Cwmni Byw'n Iach has 1 scheme on track to deliver in a timely manner.
Adults, Health and Well-being	2,498,770	27	1,482,850	18	50,680	2 *	965,240	7 *	The Department anticipates risks to realise savings of 6 schemes worth a total of £884k which includes the <i>Residential and Nursing Homes plans: Helping 20 individuals to continue living in the community (rather than a residential care home) over time</i> (£100k), 4 schemes in the area of <i>Learning Disabilities</i> (£734k in total) and <i>Older People's Homes: Looking at arrangements for preparing second choice meals in care homes</i> (£50k). There was a slippage from 2024/25 on 1 scheme and partly on 2, worth a total of £81k.
Children and Supporting Families	308,140	8	238,140	6	70,000	2	-		£70k on track to realise in a timely manner.

Highways, Engineering and Consultancy	1,558,940	22	1,131,940	18	-		427,000	4	The department anticipates risks of realising 2 scheme namely <i>Restructuring the Highways Service (£250k)</i> and <i>Reducing resources by combining the Ground Maintenance Service with the Street Scene service scheme (£71k)</i> . There was a slippage from 2024/25 relating to 2 schemes namely <i>Improving the efficiency/rationalisation of highway depot sites (£60k)</i> and <i>Changing the upland/frequency/vertical cutting order and the time between the growing season (£46k)</i> .
Corporate Management Team and Legal	161,190	8	161,190	8	-		-		The one scheme of the period has been achieved.
Housing and Property	780,350	14	664,850	12	20,000	1	95,500	1	There are some risks of delivering £95.5k of savings on the <i>Reducing our office space due to new ways of working</i> scheme, and 1 scheme on track to realise in a timely manner.
Managerial Savings	2,400,000	1	2,400,000	1	-		-		The one scheme of the period has been achieved.
TOTAL	15,615,210	239	11,992,940	196	658,680	15	2,963,590	28	In financial terms (£), 77% of the new 2023/24 to 2025/26 savings schemes have already been realised and a further 4% are on track to be delivered on time by the end of the financial year.

** schemes with different status splits in the years they have been profiled*

OVERVIEW OF SAVINGS SCHEMES 2026/27 ONWARDS PER DEPARTMENT

Department	2026/27	2027/28	Total 2026/27 and 2027/28 Savings	
	£	£	£ - number	
Education	98,500	98,500	197,000	1
Environment	200,000	-	200,000	1
Corporate Services	50,000	-	50,000	1
Adults, Health and Well-being	143,090	-	143,090	2
Highways, Engineering and Consultancy	91,000	-	91,000	1
TOTAL	582,590	98,500	681,090	6

MEETING	GOVERNANCE AND AUDIT COMMITTEE
DATE	9th of October 2025
TITLE	Recommendations and Improvement Proposals of External Audit Reports
PURPOSE	Ensure that the Audit Committee satisfies itself that the actions created in response to recommendations in external audit reports are realised.
AUTHOR	Dewi Wyn Jones, Council Business Support Service Manager

1 The decision sought/purpose of the report

- 1.1 The Committee will need to satisfy itself that appropriate arrangements are in place to ensure that the improvement proposals that arise from external audit reports are implemented.

2 Introduction

- 2.1 The Governance and Audit Committee has a responsibility to consider external audit reports (national, and those local to Gwynedd), the recommendations contained in them, and the implications of these for governance, risk control or management.
- 2.2 The role of the Governance and Audit Committee in this matter is to **satisfy itself that arrangements and processes are underway to ensure that these improvement proposals are implemented**, and the Committee should not duplicate an investigation into matters that are within the remit of one of the other scrutiny committees. However, if the Committee is of the view that the arrangements - including the operation of one of the Scrutiny Committees - are inadequate, it may call in any matter for further consideration, either to the full committee or to the Improvement Working Group.

3 Relevant Considerations

- 3.1. In **Appendix 1**, a list is submitted of inspections undertaken by external auditors between 2022 and 2025, along with their improvement proposals. The 'local/relevant [reports] for Gwynedd Council' have been listed first, followed by the national reports.
- 3.2 We have noted 'the direction of the discussion on the recommendations' in order to show where the report and its recommendations have been discussed and, therefore, how any action plan was agreed upon.
- 3.3 We have also noted 'Progress against improvement proposals' focusing on what has been achieved since the Committee last discussed this matter in February 2025.
- 3.4 We then note our 'Conclusion' of the progress made - have sufficient steps been taken to satisfy the Committee that the work of realising the recommendation is

'completed', or is it still 'on-going'? Following feedback from the Committee, the 'completed' category has been separated into two parts to reflect whether the recommendations have been realized or whether they have been adopted as ongoing work for the department. These conclusions have been agreed by the Council's Governance Group. It is a matter for this Committee to determine whether it agrees with the 'Conclusions'. A key to the meaning of the conclusions can be viewed at the beginning of Appendix 1.

- 3.5 All of the reports in Appendix 1 had recommendations deemed 'not commenced', 'plan in progress' or 'on-going' when the matter was last discussed by this Committee in February 2025, or are reports that have been published since then.

4 Reasons for Recommending the Decision

- 4.1 The Governance and Audit Committee needs to ensure correct governance within the Council by having overview of how we will respond to improvement proposals made in external audit reports.

5 Next steps and timetable

- 5.1 Responding to most of the improvement proposals is continuous work. Should the committee agree with the conclusions on the progress made against the proposals for improvement, then those that have been "completed" will not be addressed by this Committee again.

6 List of Appendices/Literature

Appendix 1 - Improvement Proposals in External Audit Reports.

OCTOBER 2025

Improvement Proposals in External Audit Reports

Key to the conclusions –

1. **On-going** - agreement or action plan in place in order to respond to the recommendations and work has commenced.
2. **Completed – continuous work**. Action plan to respond to the recommendations being realised but it can be argued that the work of achieving the recommendations will never end as it is continuous work.
3. **Completed - recommendations have been realised**.

PART 1 - Local or regional reports that assess the work of Gwynedd Council

1. **Gwynedd Council – Arrangements for responding to the Local Government and Elections (Wales) Act 2021**

Local report for Gwynedd from Audit Wales published in November 2022

[Link to the report on Audit Wales website](#)

Improvement Proposals arising from the report that continue to require attention:

- i) Update on recruiting all the necessary lay members
- ii) Arrangements for the provision of training for Committee members
- iii) On a regional North Wales level, confirm the scrutiny arrangements, borrowing powers and the VAT status of the Corporate Joint Committee

Progress against improvement proposals:

1. Following a further recruitment campaign, all lay member seats on the Governance and Audit Committee are now filled.
2. Training areas have been identified at the workshop on 3 April 2024.
3. The scrutiny arrangements, borrowing powers and VAT status of the Joint Corporate Committee are all now in hand. The six Councils in north Wales have now approved the Joint Corporate Committee's scrutiny arrangements and arrangements are in place to establish the Joint Scrutiny Committee.

Conclusion

Completed – continuous work.

2. Setting of Well-being Objectives – Cyngor Gwynedd

Audit Wales

[Link to the report on the Audit Wales website](#)

Recommendations arising from the report:

R1

Delivery of well-being objectives

The Council should ensure that budget-setting or producing of a medium-term financial plan are clearly aligned with the Council's new well-being objectives, so that there is clarity about how savings targets or known future financial uncertainty might affect the delivery of its current well-being objectives.

R2

Appropriate measures and monitoring arrangements

The Council should ensure that it develops appropriate outcome measures and provides effective monitoring, reporting and scrutiny of the progress being made on delivering its current well-being objectives.

R3

Improving well-being and having a broad impact

The Council should map how the Council's work could support partners' objectives, and vice versa when setting future well-being objectives so that it can identify opportunities to collaborate with others.

R4

Involvement and consultation

The Council should extend its stakeholder networks when setting future well-being objectives and seek to involve people who reflect the full diversity of the county.

The direction of the discussion on the recommendations

Recommendations received and plans put in place to respond. The organisational response form was presented to the Governance and Audit Committee at the meeting on 23rd May 2023.

Progress against the recommendations

R1

A Medium Term Financial Plan was approved by Cabinet at their meeting on 14 May 2024. A new Medium Term Plan for a period of 3 years commencing on 1 April 2026 was approved by Cabinet at its meeting on 16 September 2025.

R2

Work to review the measures takes place on an ongoing basis while milestones and outputs have been identified for the priority projects in the Council Plan, and progress against them are reported to bi-monthly performance challenge and support meetings. Since June 2025 Cabinet Members' performance reports are submitted to the relevant Scrutiny Committees. This will mean that day to day work performance scrutiny arrangements along with the progress of our priority projects are in place to monitor progress in achieving its current well-being objectives.

R3

Mapping challenges and threats is now a fixed item on the Public Services Board's work programme. Examples where this has led to the identification of opportunities to collaborate and act on that are areas of being more trauma-informed, attracting young people to jobs which require the ability to converse through the medium of Welsh, and acting on the Active Travel Charter by sharing resources and good practice.

R4

It has been found that it can be very difficult to increase representatives from different feature groups on the Equality Core Group, and although efforts continue to try to do this we are also investing time and resources to secure input by targeting specific feature groups when we carry out consultations.

As noted when last reported, the Council was involved in a National Resident Survey at the beginning of 2025 and received over 3,000 responses (which is much higher than the normal response to consultations). We intend to conduct similar surveys with residents in the future, either annually or every other year.

Conclusion

Completed – continuous work.

PART 2 - national or general reports that are relevant to Local Government

1. Time for Change - Poverty in Wales

National Report from the Auditor General for Wales November 2022

[Link to the report on the Audit Wales website](#)

Improvement Proposals arising from the report requiring updates –

Recommendation 2

Strategies, targets and reports on local performance in order to address poverty and mitigate it

In Paragraphs 2.13 – 2.23 and Paragraphs 3.33 – 3.35 we highlight that councils and partners have prioritised work on poverty, but the mix of approaches and a complicated delivery landscape mean that ambitions, focus, actions and prioritisation vary widely. We highlight that evaluating activity and reporting performance are also variable with many gaps. We recommend that the councils use their Wellbeing Plans to provide a comprehensive focus on tackling poverty to co-ordinate their efforts, meet local needs and support the revised national plan targets and actions. This should:

- include SMART local actions with a greater emphasis on prevention;
- include a detailed resourcing plan for the length of the strategy;
- be developed with involvement from other public sector partners, the third sector, and those with experience of poverty;
- include a robust set of consistent outcome indicators and measures to increase understanding of poverty locally; and
- be subject to annual public reporting to enable a whole system view of poverty locally to help improve delivery and support.

Recommendation 5

Map experiences to create inclusive services for people in poverty

In Paragraphs 3.2 – 3.6 we highlight that people in poverty are often in crisis, dealing with extremely personal and stressful issues, but they often find it difficult to access help from councils because of the way services are designed and delivered. We recommend that councils improve their understanding of their residents' 'lived experience' through meaningful involvement in decision-making using 'experience mapping' and/or 'Poverty Truth Commissions' to review and improve accessibility to and use of council services.

Progress against improvement proposals:

Recommendation 2

Gwynedd Council held workshops with the Bevan Institute for two tiers of staff across PSB organisations in 2024 – frontline staff and executive level staff. We will also be running a workshop at a strategic level for the CEOs of the public institutions that will use local data and case studies. We are now working together regionally and are likely to use the lessons learned from the sessions on poverty held for members of the Conwy and Denbighshire PSB.

Recommendation 5

A Inclusion and Tackling Poverty Co-ordinator has been appointed and a cross-departmental Supporting People Working Group has been established. The working group steers the Council's 'supporting people' work programme, including the tackling poverty agenda and improving access to advice and services. The implementation of the supporting people work programme is part of the Council's ongoing work which takes place across departments. The Council also funds and works closely with a network of partners who act as community hubs that help people access more easily support, activities and services in their community. The Help with the Cost of Living website provides information about the support available in one place. The Gafael Llaw project is currently being piloted with the Galw Gwynedd reference board going the extra mile to find out if there is further support that can be given to a small group of people who get in touch. Learning from this project will enable us to identify the level of demand for this service.

Conclusion

Completed – continuous work.

2. Urgent and Emergency Care: Flow out of Hospital – North Wales Region

A report by Audit Wales

[Link to the report](#)

Recommendations arising from the report:

There are 16 recommendations in the report – details can be found here: [Link to the report](#)

Progress against the recommendations

This is a regional report for North Wales, and a response has been prepared at a regional level to address its recommendations. This was discussed at the Governance and Audit Committee meeting on 10th October, 2024. It was agreed at that time that an update on the recommendations would be provided to the Committee in 12 months' time.

An update report on progress was submitted to the Regional Partnership Board in March, 2025 which noted the development of a new Hospital Discharge Policy. A further update will be provided to the Regional Partnership Board in the spring of 2026.

Conclusion

Completed – continuous work. This is led by the Regional Partnership Board, who will also monitor progress.

New reports since January 2025

Following the decision of this committee in January 2025, when an external report is published, an "institutional response" will come to this Committee, and then the relevant department will be given up to 12 months to carry out any necessary actions, before reporting back to this Committee that they have been carried out.

This will ensure that we respond promptly to external recommendations, and avoid a situation, as has been the case in the past, where constant updates on our response are provided to this Committee over many years.

In addition, an additional phase will be introduced where the Performance Challenge and Support process will check that departments are acting on what was outlined in the "institutional response" and ensure that any necessary actions are completed within the 12 months.

These are the reports that have been published since January 2025, along with the dates by which Departments are expected to report back to this committee:

Report title	Author	Institutional response to this committee	Department to report on completion by
Financial Sustainability Review – Cyngor Gwynedd	Audit Wales	16 January 2025	January 2026
Review of Domiciliary Care - Cyngor Gwynedd	Audit Wales	22 May, 2025	May, 2026
Improvement Check visit to Cyngor Gwynedd	Care Inspectorate Wales	22 May, 2025	May, 2026
Strategic Management of Balances and Reserves	Audit Wales	11 September, 2025	September, 2026

MEETING:	GOVERNANCE AND AUDIT COMMITTEE
DATE:	9 OCTOBER 2025
TITLE:	TREASURY MANAGEMENT QUARTERLY UPDATE
PURPOSE:	CIPFA's Code of Practice requires that the prudential indicators are reported on a quarterly basis
RECOMMENDATION:	RECEIVE THE REPORT FOR INFORMATION
AUTHOR:	DELYTH JONES-THOMAS, INVESTMENT MANAGER

1. Introduction

The Council has adopted the Chartered Institute of Public Finance and Accountancy's *Treasury Management in the Public Services: Code of Practice* (the CIPFA Code) which requires the Council to approve, as a minimum, treasury management semi- annual and annual outturn reports.

This quarterly report provides an additional update up to 30th June 2025 and includes the requirement in the 2021 Code of quarterly reporting of the treasury management prudential indicators.

The Council's Treasury Management Strategy for 2025/26 was approved at Full Council on 6th March 2025. The Council has borrowed and invested substantial sums of money and is therefore exposed to financial risks including the loss of invested funds and the revenue effect of changing interest rates. The successful identification, monitoring and control of risk are therefore central to the Council's Treasury Management Strategy.

2. Economic Background

The quarter started to significant financial market volatility as US President Donald Trump announced a wide range of 'reciprocal' trade tariffs in early April, causing equity markets to decline sharply which was subsequently followed by bond markets as investors were increasingly concerned about US fiscal policy. As the UK was included in these increased tariffs, equity and bond markets here were similarly affected by the uncertainty and investor concerns.

President Trump subsequently implemented a 90-day pause on most of the tariffs previously announced, which has been generally positive for both equity and bond markets since, but heightened uncertainty and volatility remained a feature over the period.

UK headline consumer price inflation (CPI) increased over the quarter, rising from an annual rate of 2.6% in March to 3.4% in May, well above the Bank of England's 2% target. The core measure of inflation also increased, from 3.4% to 3.5% over the same period. May's inflation figures were generally lower than in the previous

month, however, when CPI was 3.5% and core CPI 3.8%. Services inflation was 4.7% in May, a decline from 5.4% in the previous month.

Data released during the period showed the UK economy expanded by 0.7% in the first quarter of the calendar year, following three previous quarters of weaker growth. However, monthly GDP data showed a contraction of 0.3% in April, suggesting growth in the second quarter of the calendar year is unlikely to be as strong as the first.

Labour market data appeared to show a softening in employment conditions as weaker earnings growth was reported for the period February to April 2025, in what would no doubt be welcome news to Bank of England (BoE) policymakers. Regular earnings (excluding bonuses) was 5.2% 3mth/yoy while total earnings was 5.3%. Both the employment and unemployment rates increased, while the economic inactivity rate and number of vacancies fell.

Having started the financial year at 4.5%, the Bank of England's Monetary Policy Committee (MPC) cut Bank Rate to 4.25% in May. The 5-4 vote was split with the majority wanting a 25bps cut, two members voting to hold rates at 4.5% and two voting for a 50bps reduction. At the June MPC meeting, the committee voted by a majority of 6-3 to keep rates on hold. The three dissenters wanted an immediate reduction to 4%. This tilt by the Committee is expected to continue and financial market expectations are that the next cut will be in August, in line with the publication of the next quarterly Monetary Policy Report (MPR).

The May version of the MPR highlighted the BoE's view that disinflation in domestic inflation and wage pressures were generally continuing and that a small margin of excess supply had opened in the UK economy, which would help inflation to fall to the Bank's 2% over the medium term. While near-term GDP growth was predicted to be higher than previously forecast in the second quarter of calendar 2025, growth in the same period the following year was trimmed back, partly due to ongoing global trade developments.

Arlingclose, the authority's treasury adviser, maintained its central view that Bank Rate would continue to fall, and that the BoE would focus more on weak GDP growth rather than stickier and above-target inflation. Two more cuts to Bank Rate are expected during 2025, taking the main policy rate to 3.75%, however the balance of risks is deemed to be to the downside as weak consumer sentiment and business confidence and investment impact economic growth.

Despite the uncertainty around US trade policy and repeated calls for action from the US President, the US Federal Reserve held interest rates steady the period, maintaining the Fed Funds Rate at 4.25%-4.50%. The decision in June was the fourth consecutive month where no changes were made to the main interest rate and came despite forecasts from Fed policymakers that compared to a few months ago they now expected lower growth, higher unemployment and higher inflation.

The European Central Bank cut rates in June, reducing its main refinancing rate from 2.25% to 2.0%, and representing the eighth cut in just over a year. ECB noted heightened uncertainty in the near-term from trade and that stronger economic growth in the first quarter of the calendar may weaken. Inflation in the region rose to 2.0% in June, up from an eight-month low of 1.9% in the previous month but in

line with the ECB's target. Inflation is expected to stay broadly around the 2% target over the next year or so.

Arlingclose maintained its advised recommended maximum unsecured duration limit on the majority of the banks on its counterparty list at 6 months. The other banks remain on 100 days.

3. Treasury Management Summary

On 30th June 2025, the Council had net borrowing of £18.8m arising from its revenue and capital income and expenditure.

The Council pursued its strategy of keeping borrowing and investments below their underlying levels, sometimes known as internal borrowing, in order to reduce risk and keep interest costs low.

	31.3.25 Balance £m	Movement £m	30.6.25 Balance £m
Long- term borrowing	90.1	0.0	90.1
Short-term borrowing	4.0	0.0	4.0
PFI	5.5	0.0	5.5
Total borrowing	99.6	0.0	99.6
Short-term investments	(86.9)	24.8	(62.1)
Cash and cash equivalents	(66.0)	47.3	(18.7)
Total investments	(152.9)	72.1	(80.8)
Net borrowing/ (investment)	(53.3)	72.1	18.8

Borrowing Strategy and Activity: No new long-term borrowing was undertaken in 2024/25 or the first quarter of 2025/26, with existing loans maturing without replacement. This strategy enabled the Council to reduce net borrowing costs (despite foregoing investment income) and reduce overall treasury risk.

Treasury Investment Activity: The Council holds significant invested funds, representing income received in advance of expenditure plus balances and reserves held for the Pension Fund. During the year, the Council's investment balances ranged between £61.3m and £111.3m due to timing differences between income and expenditure.

Treasury Investment Position

	31.3.25 Balance £m	Movement £m	30.06.25 Balance £m
Banks & building societies (unsecured)	6.0	(0.3)	5.7
Local Authorities	25.0	20.0	45.0
Money Market Funds	65.0	(47.0)	18.0
Debt Management Office	45.0	(45.0)	0.0
Pooled Funds	11.9	0.2	12.1
Total investments	152.9	(72.1)	80.8

4. Treasury Management Prudential Indicators

As required by the 2021 CIPFA Treasury Management Code, the Council monitors and measures the following treasury management prudential indicators.

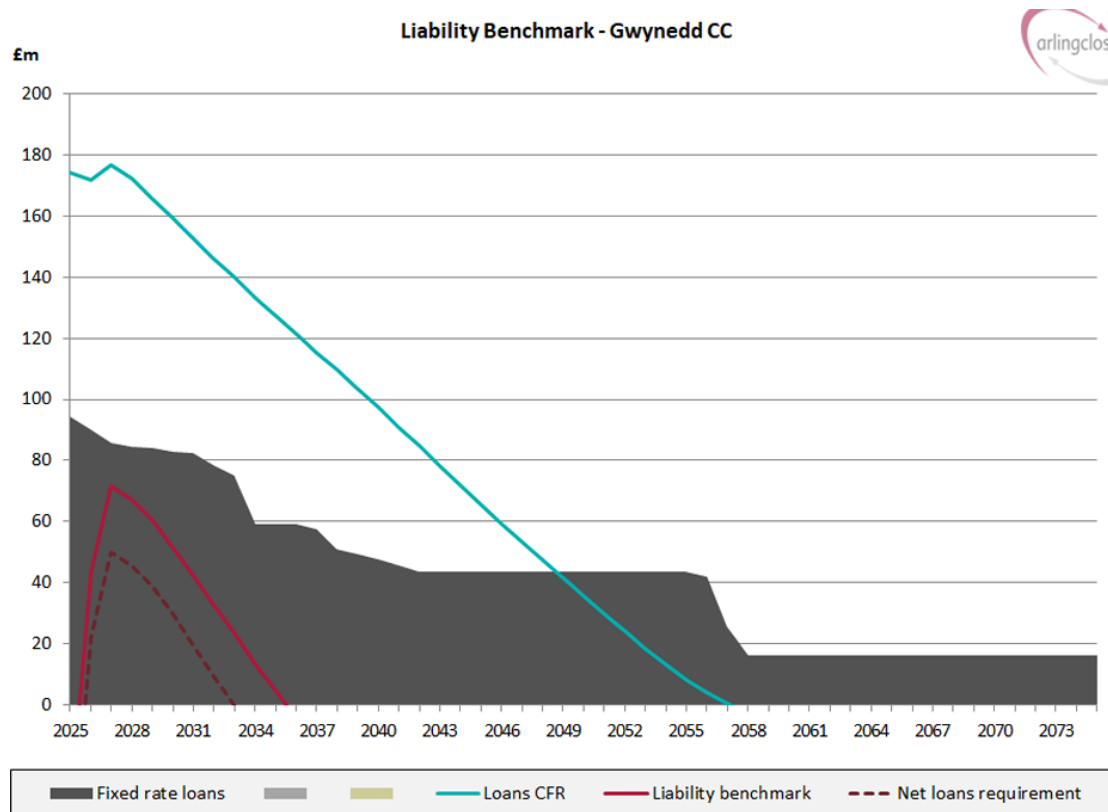
- 1. Liability Benchmarking:** This indicator compares the Council's actual existing borrowing against a liability benchmark that has been calculated to show the lowest risk level of borrowing. The liability benchmark is an important tool to help establish whether the Council is likely to be a long-term borrower or long-term investor in the future, and so shape its strategic focus and decision making. It represents an estimate of the cumulative amount of external borrowing the Council must hold to fund its current capital and revenue plans while keeping treasury investments at the minimum level of £21.5m required to manage day-to-day cash flow.

	31.3.25 Actual £m	31.3.26 Estimate £m	31.3.27 Estimate £m	31.3.28 Estimate £m
Loans CFR	174.4	171.8	176.9	172.4
Less: Balance Sheet resources	(232.8)	(149.8)	(126.9)	(126.9)
Net loans requirements	(58.4)	22.0	50.0	45.5
Plus: Liquidity allowance	21.5	21.5	21.5	21.5
Liability benchmark	(36.9)	43.5	71.5	67.0
Existing borrowing	94.2	73.9	69.4	68.2

The table shows that the Council expects to remain borrowed above its liability benchmark up until 2026. This is because the Council holds reserves, and cash outflows to date have been below the assumptions made when the loans were borrowed.

Following on from the medium-term forecast above, the long-term liability benchmark assumes no new capital expenditure funded by borrowing, minimum revenue

provision on new capital expenditure based on a 50 year straight line method. This is shown in the chart below together with the maturity profile of the Council's existing borrowing.



The chart shows that there is no need to borrow long- term based on current projections.

2. Maturity Structure of Borrowing: This indicator is set to control the Council's exposure to refinancing risk. The upper and lower limits on the maturity structure of fixed rate borrowing were:

	30.6.25 Actual	Upper Limit	Lower Limit	Complied
Under 12 months	4.26%	25%	0%	✓
12 months and within 24 months	4.86%	25%	0%	✓
24 months and within 5 years	3.03%	50%	0%	✓
5 years and within 10 years	25.13%	75%	0%	✓
10 years and above	62.72%	100%	0%	✓

Time periods start on the first day of each financial year. The maturity date of borrowing is the earliest date on which the lender can demand repayment.

3. Long-term Treasury Management Investments: The purpose of this indicator is to control the Council's exposure to the risk of incurring losses by seeking early repayment of its investments. The prudential limits on the long-term treasury management limits are:

	2025/26	2026/27	2027/28	No precise date
Actual principal invested beyond year end	£13m	£0	£0	£0
Limit on principal invested beyond year end	£40m	£20m	£20m	£20m
Complied	✓	✓	✓	✓

Additional indicators:

The Council measures and manages its exposures to treasury management risks using the following indicators:

Security: The Council has adopted a voluntary measure of its exposure to credit risk by monitoring the time-weighted average credit score of its investment portfolio. This is calculated by applying a score to each investment and taking the arithmetic average, weighted by the length of each investment. Unrated investments are assigned a score based on their perceived risk.

	30.06.25 Actual	2025/26 Target	Complied
Portfolio average credit score	4.84	A score of 6 or lower	✓

Liquidity: The Council has adopted a voluntary measure of its exposure to liquidity risk by monitoring the amount of cash available to meet unexpected payments within a rolling three month period, without additional borrowing.

	30.6.25 Actual	2025/26 Target	Complied
Total cash available within 3 months	£38.7m	£10m	✓

Interest Rate Exposures: This indicator is set to control the Council's exposure to interest rate risk. The upper limits on the one-year revenue impact of a 1% rise or fall in interest rates was:

	30.6.25 Actual	2024/25 Limit	Complied
Upper limit on one year revenue impact of a 1% rise in interest rates	£525,923	£1,324,700	✓
Upper limit on one year revenue impact of a 1% fall in interest rates	£525,923	£1,324,700	✓

5. Recommendation

To receive the report for information.

COMMITTEE	GOVERNANCE AND AUDIT COMMITTEE
DATE	9 OCTOBER 2025
TITLE	OUTPUT OF THE INTERNAL AUDIT SECTION
PURPOSE OF REPORT	TO OUTLINE THE WORK OF INTERNAL AUDIT FOR THE PERIOD TO 28 SEPTEMBER 2025
AUTHOR	LUNED FÔN JONES – AUDIT MANAGER
ACTION	TO RECEIVE THE REPORT, COMMENT ON THE CONTENTS AND SUPPORT THE ACTIONS THAT HAVE ALREADY BEEN AGREED WITH THE RELEVANT SERVICES

1. INTRODUCTION

- 1.1 The Global Internal Audit Standards, Standard 11.3, Communicating Results state *“the chief audit executive must communicate the results of internal audit services to the board and senior management periodically and for each engagement as appropriate.”*
- 1.2 Furthermore, Standard 15.1, Final Engagement Communication states *“the chief audit executive must disseminate the final communication to parties who can ensure that the results are given due consideration.”*
- 1.3 The following report summarises the work of Internal Audit for the period from 12 May 2025 to 28 September 2025.

2. WORK COMPLETED DURING THE PERIOD

- 2.1 The following work was completed in the period from 12 May 2025 to 28 September 2025:

Description	Number
Reports on Audits from the Operational Plan 2024-25	3
Reports on Audits from the Operational Plan 2025-26	6

Further details regarding this work are found in the body of this report and in the enclosed appendices.

2.2 Audit Reports

2.2.1 The following table shows the audits completed in the period from 12 May 2025 to 28 September 2025, indicating the relevant assurance level and a reference to the relevant appendix.

TITLE	DEPARTMENT	SERVICE	ASSURANCE LEVEL	APPENDIX
School Funds (2024-25)	Education	Schools	Satisfactory	Appendix 1
Breakfast Clubs (2024-25)	Education	Schools	Limited	Appendix 2
Field Workers' Awareness of the Safeguarding Policy (2024-25)	Corporate	-	Limited	Appendix 3
Post-16 Provision in Schools Grant 2024-25	Education	Schools	High	Appendix 4
Harbours Accounting Statement	Finance	Accountancy	High	Appendix 5
Welsh Church Fund	Economy and Community	Community Regeneration	High	Appendix 6
Plas Hedd	Adults, Health and Wellbeing	Residential and Day	Limited	Appendix 7
Plas y Don	Adults, Health and Wellbeing	Residential and Day	Limited	Appendix 8
Ash Dieback Disease	Highways, Engineering and YGC	—	Limited	Appendix 9

2.2.2 The general assurance levels of audits fall into one of four categories as shown in the table below.

LEVEL OF ASSURANCE	HIGH	Certainty of propriety can be stated as internal controls can be relied upon to achieve objectives.
	SATISFACTORY	Controls are in place to achieve their objectives but there are aspects of the arrangements that need tightening to further mitigate the risks.
	LIMITED	Although controls are in place, compliance with the controls needs to be improved and / or introduces new controls to reduce the risks to which the service is exposed.
	NO ASSURANCE	Controls in place are considered to be inadequate, with objectives failing to be achieved.

3. WORK IN PROGRESS

3.1 The following work was in progress as at 29 September 2025:

- Commercial Waste Collection (*Environment*)
- School Transportation Follow-up (*Environment*)
- Arrangements for the Distribution of Bins Follow-up (*Environment*)
- Field Workers' Awareness of the Safeguarding Policy (*Corporate*)
- Income – Recovery Arrangements (*Finance*)
- Lloyd George Museum (*Economy and Community*)
- Y Frondeg Home (*Adults, Health and Wellbeing*)
- Follow-up Llys Cadfan (*Adults, Health and Wellbeing*)
- Follow-up Plas Hafan (*Adults, Health and Wellbeing*)
- Direct Payments (*Adults, Health and Wellbeing*)
- Falling Trees (*Highways, Engineering and YGC*)
- Business Continuity Planning/Emergency Planning (*Highways, Engineering and YGC*)
- Homelessness Prevention Grant (*Housing and Property*)
- Housing Support Grant (*Housing and Property*)

4. RECOMMENDATION

4.1 The Committee is requested to accept this report on the work of the Internal Audit Section in the period from 12 May 2025 to 28 September 2025, comment on the contents in accordance with members' wishes, and support the actions agreed with the relevant service managers.

SCHOOL FUNDS

1. Background

1.1 Paragraph 16.22.1 of the Council's constitution states:

Where an officer of the Council is, by virtue of his official position, responsible for money or goods which are the property of a fund connected with a Council establishment, the purpose of which are analogous to the service provided by the Council:

- (a) The officer shall keep all monies or goods, the property of the unofficial fund, separate from those of the Council.*
- (b) Proper records of account shall be maintained and be kept separately from those of the Council.*
- (c) The fund's controlling body shall appoint a competent person as auditor, to audit the fund's activities annually and report to the fund's controlling body or in the case of schools and colleges the Board of Governors.*
- (d) Such annual reports shall be held available for inspection by the Internal Auditors if requested.*

2. Purpose and Scope of Audit

2.1 The purpose of the audit was to ensure that appropriate management and administrative arrangements were in place for school funds. To achieve this, a sample of schools was selected and a full audit of the accounts was carried out.

3. Audit Level of Assurance

3.1 The controls for risk mitigation were examined. The auditor's assessment concludes that the level of assurance of the audit is as follows:

Assurance Level	Description
SATISFACTORY	There are controls in place to achieve objectives but there are aspects of the arrangements that need tightening to further mitigate the risks.

4. Current Score Risk

4.1 The audit's risks are as follows:

<u>Risk Level</u>	<u>Number</u>
VERY HIGH	0
HIGH	0
MEDIUM	2
LOW	0

5. Main Findings

- 5.1 Following the distribution of a questionnaire in 2021/22 to gain an overview of school accounts in Gwynedd, this report is the third consecutive full audit of a sample of school funds. The schools will not receive individual reports following this audit, but they have been informed of the relevant weaknesses in their funds.
- 5.2 It was found that 3 out of the 4 schools were using the 'Guidelines for Governors and Headteachers on the Management of School Funds 2010', with the fourth school planning to include it on the agenda of the next Governing Board meeting. Although these guidelines were updated in 2022, they do not cover processes that are more common today, such as online payments and the use of bank cards, as well as the procedure for closing funds. Several elements need to be reviewed, and this has already been reported to the Education Department in the past, but it appears that no action has been taken so far.
- 5.3 One school in the sample was using online banking and appeared to have appropriate arrangements in place to mitigate the risk of fraud. The other Headteachers expressed that they were considering starting to use online banking.
- 5.4 Overall, there was good awareness among the sample of the need to audit accounts. This person should be experienced, with appropriate qualifications, and independent, and the auditor should not take any part in the day-to-day activities of the fund. Despite this, inconsistencies were found in the financial records.
- 5.5 Paragraph 19.1 of the Financial Regulations for Schools with Delegated Budgets states; *"Where a Council officer, by virtue of their position, is responsible for money or goods belonging to an unofficial fund associated with the school and for a purpose equivalent to the service provided by the Council":*
(ch) "Such reports must be submitted, certified by the auditor, along with a copy of the relevant committee record acknowledging receipt of the audited accounts, to the Internal Audit Department of Gwynedd Council annually."
In general, this does not happen. During the audit, some schools noted that they had not received a request to send the documents, and therefore had not done so, while others were unaware of the requirement. In fairness, the Financial Regulations for Schools with Delegated Budgets document is dated, and the Guidelines for Governors and Headteachers on the Management of School Funds do not refer to the need to send them. Sending the audited accounts to the Internal Audit Service would serve as proof that the accounts have been subject to independent audit, as well as scrutiny by the Governing Body, with the aim of strengthening quality.

6. Actions

The officers have committed to implementing the following steps to mitigate the risks highlighted.

- **Update the guidelines for governors and headteachers on the management of school funds**

BREAKFAST CLUBS

1. Background

- 1.1 In 2004 the Welsh Government introduced a Free Breakfast Initiative in primary schools, with the aim of improving children's health and their ability to concentrate, thereby raising learning standards. On the 25th of September 2024, 79 primary schools in Gwynedd were running a breakfast club through the initiative. The clubs are divided into 2 sessions, a care session, which is subject to fees, and a breakfast session, which is free.

2. Purpose and Scope of the Audit

- 2.1 The purpose of the audit was to ensure that appropriate arrangements were in place for the running of breakfast clubs, as well as the administration of income from the care element during the sessions. To achieve this, the audit included selecting a sample of breakfast clubs to confirm staffing arrangements, and the management of pupils' dietary requirements and/or allergies, as well as ensuring that there were appropriate arrangements for managing and monitoring the budget.

3. Audit Assurance Level

- 3.1 The controls were checked for risk mitigation. The auditor's assessment concludes that the level of assurance of the audit is as follows:

Assurance Level	Description
LIMITED	While controls are in place, compliance with the controls needs to be improved and/or new controls introduced to reduce the risks the service is exposed to.

4. Current Risk Score

- 4.1 The audit's risks are as follows:

<u>Risk Level</u>	<u>Number</u>
VERY HIGH	0
HIGH	1
MEDIUM	3
LOW	1

5. Main Findings

- 5.1 Of the 79 primary schools hosting a breakfast club in September 2024, only 33 of them had a child attending with an allergy. In order to check allergy handling arrangements, a sample of 4 schools was selected. However, the Auditor was unable to visit one school because the school was not available during the duration of the audit.

- 5.2 Prior to the visits, a copy of the Allergy Folder was received from the Catering and Cleaning Service Manager, which is a handbook shared with each kitchen containing information and arrangements in relation to running a breakfast club, menus, risk assessments, and a copy of the Allergy Policy. It was found that the Folder was not up to date, with the 2023/24 menus included, and risk assessments not reviewed since 2023. It was discovered during the audit that the Catering and Cleaning Service Manager was no longer in his role, and that the Education Modernisation Officer had meanwhile been working with the Health and Safety Service to review the risk assessments. It was noted that the assessments, as well as current menus, would be shared with the schools during the summer.
- 5.3 From the sample of breakfast clubs checked, one Headteacher expressed that they had not received any guidance/details of their duties in relation to breakfast clubs during their 5 years in his role. The Assistant Head -Education Services explained that it was very likely that no information had been shared since the COVID period, and that they would arrange for any new headteachers to receive guidance in the future.
- 5.4 The Allergy Policy sets out clear actions on how to collect information, record, and report any child with allergies. It was found during the visits that the schools do not follow the guidelines on all occasions, with many of the actions, such as holding specific meetings with the Headteacher, parents, and the cook, as well as drawing up personal risk assessments for each child, being missed altogether.
- 5.5 Similarly, it was found that records of children with allergies were not promptly shared with the Catering Team, nor were they constant from one entry to another. The name of each child with an allergy is stated on an Allergy Alert Form, with a copy kept in the Allergy File in the kitchen, and a copy sent for the attention of the Catering Team. A Pupil's Allergy Form is also prepared, one for each child, which includes a picture of the child, and is displayed on the kitchen wall. In 2 of the 3 schools visited, it was found that the list of names within the Folder was inconsistent with what was sent to the Catering Team, and with the forms/pictures on the kitchen wall, with children who had left unremoved, and new children with allergies not yet included. The Assistant Head - Education Services expressed great concern that the schools were not providing the information to the Catering Team in a timely manner.
- 5.6 The Allergy Policy states that children with allergies receive purple utensils (plate and bowl), as to distinguish them, and that those utensils must be kept separate from the other utensils in the kitchen to avoid cross-contamination. However, during the visits it was found that one school did not yet possess purple bowls, and that one child with a nut allergy had received breakfast on an ordinary plate. The Cook noted that a purple plate did not have to be given at that time, as there were no nuts in the breakfast, noting that the pupil received a purple plate on all lunchtime occasions. It was found that the plate for lunchtime was kept among the ordinary plates, unseparated.

- 5.7 It was found that the Policy did not specify the need for separate eating utensils for children with allergies. On several occasions during the visits, children were seen putting spoons on the table, where it would be close enough and easy for the child next to them to pick it up. It was suggested to the Catering Team that there is a risk of cross-contamination, this was agreed to be considered, in discussion with the Health and Safety Service.
- 5.8 As for the content of the breakfast, the foods provided are set by the Government. There are four categories, and one option must be provided from each category. The categories are: Milk or yogurt-based beverages, Cereals, Fruit and Vegetables, and Bread. Several Headteachers expressed concern that fresh fruit was not being offered, however, it was found that all schools provided juice (orange or apple), and that this met the requirement of the Government. The Assistant Head - Education Services confirmed that food choices will change soon, with the Government banning juice due to its high sugar levels.
- 5.9 None of the staff members present during the visits, supervisory staff (under the responsibility of the school), nor kitchen staff (under the responsibility of the Catering Team) appear to have completed Fire training, nor any of the Council's mandatory E-learning modules.

6. Actions

The relevant Officers are committed to implementing the following actions to mitigate the risks identified:

- **Continue to work with the Health and Safety service to review catering-related risk assessments.**
- **Ensure that each kitchen's Allergy manuals/folders are current, and up-to-date for the new educational year.**
- **For any new headteachers, ensure that guidance is shared in relation to the running of a Breakfast Club, setting out clear duties.**
- **Arrange a meeting with headteachers to reintroduce the content of the Allergy Policy, emphasising the need to provide information in relation to allergies accurately, and promptly, to the Catering Team.**
- **Remind kitchen staff to keep accurate, up-to-date records of allergies, with the Catering Team, during their visits, carrying out checks.**
- **Remind staff of the guidance in relation to the provision of purple equipment to all children with allergies, with the Catering Team to conduct checks during visits.**
- **Identify any schools that lack the appropriate equipment, ensuring that an order is placed immediately.**
- **Consider the need to provide separate eating utensils to children with allergies to avoid cross-contamination.**
- **As Site Managers, consider adapting fire drill arrangements/times to include kitchen staff.**

FIELD WORKERS' AWARENESS OF THE CORPORATE SAFEGUARDING POLICY

1. Background

- 1.1 Safeguarding children and adults is the responsibility of everyone who represents or works on behalf of the Council, and a Corporate Safeguarding Policy is in place to explain how to fulfil that responsibility.

2. Purpose and Scope of Audit

- 2.1 Following a request from the Safeguarding Executive Group, the purpose of the audit was to evaluate the Council's field workers' awareness of the corporate Safeguarding Policy by distributing questionnaires to the workers.

3. Audit Level of Assurance

- 3.1 The controls for risk mitigation were examined. The auditor's assessment concludes that the level of assurance of the audit is as follows:

Assurance Level	Description
LIMITED	Although controls are in place, compliance with the controls needs to be improved and / or introduce new controls to reduce the risks to which the service is exposed.

4. Current Risk Score

- 4.1 The audit's risks are as follows:

<u>Risk Level</u>	<u>Number</u>
VERY HIGH	0
HIGH	2
MEDIUM	0
LOW	0

5. Main Findings

- 5.1 The statistics of the number of staff who have completed the mandatory 'Safeguarding' training up to 03/06/25 were received. These statistics include office workers and field workers, but exclude the Education department, as school staff follow a different Policy.

Number of unique individuals in the Council	3,772
Number of unique individuals having completed Mandatory Safeguarding Training	2,632
	70%

- 5.2 Statistics by department were also received, again including office workers and field workers. The statistics duplicate individuals who have more than one job

Department	Number of Staff	% Completed the Safeguarding Training
Environment	407	33%
Finance	219	99%
Economy and Community	249	71%
Corporate Services	182	93%
Adults, Health and Wellbeing	1,241	86%
Children and Supporting Families	651	67%
Highways, Engineering and YGC	434	34%
Housing and Property	270	44%
Corporate Management Team	111	73%

- 5.3 A specific audit was carried out on field workers' awareness of the Corporate Safeguarding Policy as it was already known that the Council's communication arrangements with these workers were not as effective when compared to office staff. Unfortunately, these same communication challenges arise in carrying out an audit that is dependent on the input of the field workers, who often do not have ready access to emails, the intranet and the mandatory training modules, but these are challenges that need to be overcome as these workers carry out the Council's frontline work.
- 5.4 As Internal Audit, by virtue of undertaking the annual audit plan, visit a number of work locations outside the main offices, it is then possible to share and collect questionnaires with staff who are present at the same time, as well as leaving a pack of questionnaires for other staff to complete when available. When the Safeguarding Executive Group asked Internal Audit to conduct an audit of fieldworkers' awareness, resource constraints prevented dedicated external visits. However, 67 responses were received through a combination of visits to Highways, Engineering and YGC Depot as part of scheduled audits, and the Business Development Manager's effort to circulate the questionnaire among 160 department staff. Not all departments have field workers.
- 5.5 The 67 responses from Highways, Engineering and YGC staff varied by place of work, with an average of half the staff being aware of the Policy, a quarter are aware of the content, 21% have received training (which is less than the department average) and 60% recognising that they have a responsibility to report concerns, with 84% willing to do so. Only 18% expressed that they knew who their Designated Safeguarding Manager was, but no one named the correct officer.

- 5.6 At the request of the Safeguarding Strategic Panel, the sample was expanded to include school staff, excluding teaching staff. Teaching staff follow the school's Safeguarding policy, which is based on the 'Keeping Learners Safe' National Guidance. Ancillary staff, including cleaning and kitchen staff are accountable to the corporate policy, but are subject to the school's safeguarding policy when dealing with pupils. They are expected to undertake Safeguarding refresher training annually under the control of the school's Designated Safeguarding Person. This refresher training does not refer to the corporate policy as the Safeguarding policy of the schools is slightly different, but the principles are the same.
- 5.7 The Safeguarding presentation provided by the Education department for schools includes a QR code at the end for staff to register that they have received the training. As it is the school's responsibility to maintain the register of everyone who has attended, some choose to use their own form to register – so the complete attendance statistics were not available. However, as a means of verifying the training arrangements of the schools, the Education department expressed that annual quality visits are carried out, which include reviewing that the school is providing the training to all members of staff.
- 5.8 According to statistics from the Education department's Safeguarding and Wellbeing Quality Leader, 1,180 staff have registered via the QR code to have completed the Safeguarding, and the Prevention training at the beginning of September 2024. Not all schools use the QR code. From the responses, all schools expressed that they have adopted a Safeguarding Policy during 2024/25. Also,
- 94% of the Designated Safeguarding Persons in schools have received specific safeguarding training in the last two years;
 - 85% of Schools' Governors have also received the relevant training for their role in the last two years;
 - 97% of schools have delivered basic Safeguarding training to all staff before the end of the Winter Term;
 - 100% of schools have indicated that they are confident that all school staff and volunteers know what to do if a child discloses information about abuse.
- 5.9 The questionnaire for this audit refers to the Corporate Policy, but it cannot be assured that the responses given by the 125 ancillary staff (out of 569) across 17 of the 94 schools enquired refer to the Corporate Policy, or the School's Policy. However, the results are consistent with statistics from the Education Department.

6. Actions

The Safeguarding Executive Group has committed to implementing the following steps to mitigate the risks highlighted.

- **Continue to seek to raise awareness of the Corporate Safeguarding Policy among field workers.**
- **Share and display posters with details of Designated Safeguarding Officers.**

POST-16 PROVISION IN SCHOOLS GRANT 2024-25

1. Background

- 1.1 Cyngor Gwynedd was allocated over £4.5m by the Welsh Government to provide post-16 education in mainstream schools. In addition, over £200k was allocated for the provision of adult learning.

2. Purpose and Scope of Audit

- 2.1 The purpose of the audit was to review the 'Local Authority Sixth Form' and 'Adult Community Learning' Allocation Certificate for 2024-25, ensuring that clear accounting records have been kept to indicate that Welsh Government funding has been received and then distributed to schools and the community learning service, for the purposes as stated in the award letters.

3. Audit Level of Assurance

- 3.1 The controls for risk mitigation were examined. The auditor's assessment concludes that the level of assurance of the audit is as follows:

Assurance Level	Description
HIGH	Certainty of propriety can be stated as internal controls can be relied upon to achieve objectives.

4. Main Findings

- 4.1 Assurance can be given that the allocation certificates for 2024-25 are appropriate. Based on the tests carried out, an appropriate audit trail for the figures was seen and the internal controls in place can be relied upon to achieve objectives.

HARBOURS' ACCOUNTING STATEMENT

1. Background

- 1.1 The Harbours Act 1964 requires that Gwynedd, as a harbour authority, prepares an annual statement of accounts relating to Pwllheli, Porthmadog, Abermaw and Aberdyfi harbour activities.

2. Purpose and Scope of Audit

- 2.1 The purpose of the audit was to confirm the accounts on the Harbours' annual accounting statement for the 2024/25 financial year, as well as to confirm that appropriate internal controls were in place.

3. Audit Level of Assurance

- 3.1 The controls for risk mitigation were examined. The auditor's assessment concludes that the level of assurance of the audit is as follows:

Assurance Level	Description
HIGH	Certainty of propriety can be stated as internal controls can be relied upon to achieve objectives.

4. Main Findings

- 4.1 Assurance can be given that the Harbours' accounting statement for the 2024/25 financial year was appropriate. Based on the tests carried out, it was seen that there was an appropriate audit trail for the figures and that the internal controls could be relied upon to achieve their objectives. Appropriate accounts have been kept and bank reconciliations are made as part of Council wide bank reconciling.
- 4.2 Based on the tests carried out it was found that a sample of payments were supported with appropriate invoices or receipts, and that VAT had been properly treated. There was also an appropriate trail for a sample of other transactions, such as internal transfers.
- 4.3 Staff costs are administered through Cyngor Gwynedd's Payroll Unit where PAYE and National Insurance requirements have been appropriately applied. These staffing costs are appropriately recorded in the statement.
- 4.4 The fixed asset figure on the accounting statements is supported by an asset register.

WELSH CHURCH FUND

1. Background

- 1.1 The Welsh Church Fund derives from the Welsh Church Act 1914. Cyngor Gwynedd administrates the fund and allocates the interest as annual grants to registered charities in Gwynedd to promote and support activities which will benefit the people of Gwynedd and enrich the local communities. Organisations such as local Eisteddfodau, activities within the arts, education, leisure and sports, conservation, and charities that support sick or disabled individuals can apply for the grant. It's possible to apply for any amount, but individual grants will tend to be between £100 and £3,000.

2. Purpose and Scope of Audit

- 2.1 The purpose of the audit was to conduct the independent examination of the Welsh Church Fund accounts for the 2024/25 financial year, in accordance with the requirements of the Charity Commission.

3. Audit Level of Assurance

- 3.1 The controls for risk mitigation were examined. The auditor's assessment concludes that the level of assurance of the audit is as follows:

Assurance Level	Description
HIGH	Certainty of propriety can be stated as internal controls can be relied upon to achieve objectives.

4. Main Findings

- 4.1 In accordance with the requirements of the Charity Commission, an independent audit of the accounts must be carried out if the fund's annual income is over £25,000. The fund is invested to attract interest, so the income threshold was exceeded in the 2024/25 financial year.
- 4.2 Assurance can be given that the Welsh Church fund accounts for the 2024/25 year are appropriate. Based on the tests carried out, an appropriate audit trail for the figures were seen.
- 4.3 Despite the statement of assurance, the Charity Commission's website incorrectly states that the accounts for the last 4 years have been qualified. However, Internal Audit has contacted the Charity Commission to rectify this.

PLAS HEDD

1. Background

- 1.1 Plas Hedd Care Home is located in the city of Bangor and is registered to provide a service for up to 28 residents over the age of 18, who find it difficult to live independently within the community, or who have been assessed as needing support.

2. Purpose and Scope of the Audit

- 2.1 The purpose of the audit was to ensure that suitable arrangements were in place for the proper management and maintenance of the home, in accordance with relevant regulations and standards. To achieve this, the audit covered verifying that the home's arrangements were adequate in terms of administration and staffing, budgetary management, procurement of goods and income receipts, health and safety, and performance monitoring as well as ensuring that the service users and their property were protected.

3. Audit Assurance Level

- 3.1 The controls for risk mitigation were examined. The auditor's assessment concludes that the level of assurance of the audit is as follows:

Assurance Level	Description
LIMITED	While controls are in place, compliance with the controls needs to be improved and/or new controls introduced to reduce the risks the service is exposed to.

4. Current Risk Score

- 4.1 The audit's risks are as follows:

<u>Risk Level</u>	<u>Number</u>
VERY HIGH	0
HIGH	1
MEDIUM	5
LOW	0

5. Main Findings

- 5.1 Care Homes receive several Quality Assurance Audits annually, carried out in-house by the Adults, Health and Wellbeing Department, as well as Health and Safety Audits by the Property Service, and Medication Audits by the NHS and the local pharmacy. If any element of the Internal Audit had already been recently reviewed as part of the Quality, Health and Safety Assurance, or Medicine Audits, it was decided to rely on the reports, accepting their assurance.

- 5.2 However, it has been found that recommendations derived from Quality Assurance Audits are not implemented on all occasions. A sample of care plans were checked as part of the Quality Assurance Audit of 24th March 2025, where it was identified that staff did not sign the relevant sections when completing the Daily Notes. The home was visited to carry out an Internal Audit on the 16th of July, where a sample of 3 care plans were reviewed. It was found that the Daily Notes of the three residents for the previous two weeks remained unsigned. Following the publication of the draft report it was confirmed that a staff meeting had been arranged to discuss this.
- 5.3 For the 4 residents whose pocket money records were checked, it was found that receipts for expenditure were missing on two occasions, for two different residents. The Manager and Deputy Manager immediately investigated this, finding the receipts among other residents' records. They noted that they would remind staff to be more careful when retaining receipts in the future. It was also found that the Manager did not sign or confirm a date when reconciling the pocket money, making it impossible to identify when the reconciliation was last held. By the time the final report was published evidence had been received showing that each resident's pocket money had been reconciled, with a proper record kept, and that monthly reconciliations were to be held henceforth.
- 5.4 It was found that visitors did not sign the visitors' book on all occasions when leaving the home, nor confirm the time of departure. The Manager stated that she would arrange for a poster to be placed at the visitor book to remind everyone to sign when leaving. Following the publication of the draft report, a copy of the poster was received, confirming that it had been displayed at the visitors' book.
- 5.5 During the visit, it was seen that monthly tests on the fire extinguishers and escape routes are being conducted, where they are expected to be carried out on a weekly basis. The Manager noted that although the tests were conducted and recorded monthly, they were checked on a regular basis.
- 5.6 A 'Safeguarding' poster was not seen displayed in the home. The Manager confirmed that she would arrange to get a poster soon. By the time the final report was published, it was seen that a poster had been received and displayed.
- 5.7 It is not possible to confirm how many members of staff have read the Safeguarding Policy or completed mandatory E-learning modules. The home has a laptop available to enable staff access to policies as well as the modules. However, the laptop has a generic 'log in', which allows you to view/read only the documents/modules. Staff cannot log in individually so that the system can identify who has read/completed which policies or modules. Enabling care home staff access to the Policy Centre and the E-learning Portal has been a challenge over recent years, with the generic laptop having enabled that. In order for a record to be available, and for monitoring purposes, the Manager agreed to ask staff to identify any policies read or completed modules in the future, recording these on the in-house training spreadsheet.

- 5.8 Not all staff members who dispense medication appear to have up-to-date training. A sample of 10 staff members was randomly selected to review their training records. 3 were disregarded because they do not provide medication. Of the remaining 7, training for 2 has expired, with only 1 having completed a competency test in the past year, where they are expected to be conducted annually. The Deputy Manager stated that she would arrange training as soon as possible. It was explained that staffing problems made it difficult to release staff to attend training. The Cook as well as the Assistant Cook were found to be on long-term sick leave, with the sole remaining staff member in the kitchen resigning in August 2025. For some months now care staff have had to work shifts in the kitchen to ensure residents are fed. Although several posts were advertised, it was noted that attracting applicants was difficult, and that deadlines often had to be extended.
- 5.9 Since October 2022 adult care home workers are required to register with Social Care Wales. For the sample of 10 staff members who's training records were reviewed, 2 were not found to have registered. This was brought to the attention of the Manager. By the time the final report was released, one had registered, and the other was about to start the process.

6. Actions

The relevant officers are committed to implementing the following actions to mitigate the risks identified:

- Endeavour to act promptly on external audit recommendations, in particular, Daily Notes, carrying out random checks to ensure staff sign off on completing tasks, and remind underperforming staff of their duties.
- Keep appropriate records of pocket money reconciliations, stating the date, and signing.
- Arrange for a poster to be placed next to the visitor book reminding everyone to sign and confirm time when leaving, reminding staff to also state this to visitors when they are admitted to the home.
- Display a 'Safeguarding' poster in an appropriate area, where all members of staff will see it.
- Keep appropriate records of any training policies/modules staff completed on the generic home laptop and send the information to the Learning and Organisational Development Service to update the individual records
- Ensure that all members of staff providing medication complete relevant training as soon as possible, including competency testing.

PLAS Y DON

1. Background

- 1.1 Plas Y Don Care Home is located in the town of Pwllheli and is registered to provide a service for up to 28 residents over the age of 18 who find it difficult to live independently within the community, or who have been assessed as needing support.

2. Purpose and Scope of the Audit

- 2.1 The purpose of the audit was to ensure that suitable arrangements were in place for the proper management and maintenance of the home and in accordance with relevant regulations and standards. To achieve this, the audit covered verifying that the home's arrangements were adequate in terms of administration and staffing, budgetary control, procurement of goods and income receipts, health and safety, and performance monitoring as well as ensuring that the service users and their property were protected.

3. Audit Assurance Level

- 3.1 The controls were checked for risk mitigation. The auditor's assessment concludes that the level of assurance of the audit is as follows:

Assurance Level	Description
LIMITED	While controls are in place, compliance with the controls needs to be improved and/or new controls introduced to reduce the risks the service is exposed to.

4. Current Risk Score

- 4.1 The audit's risks are as follows:

<u>Risk Level</u>	<u>Number</u>
VERY HIGH	0
HIGH	2
MEDIUM	7
LOW	0

5. Main Findings

- 5.1 Care Homes receive several Quality Assurance Audits annually, carried out in-house by the Adults, Health and Wellbeing Department, as well as Health and Safety Audits by the Property Service, and Medication Audits by the NHS and the local pharmacy. If any element of the Internal Audit had already been recently reviewed as part of the Quality, Health and Safety Assurance, or Medicine Audits, it was decided to rely on the reports, accepting their assurance.

- 5.2 However, it has been found that recommendations derived from Quality Assurance Audits are not implemented on all occasions. A sample of 3 care plans were checked as part of the Quality Assurance Audit of January 21st, 2025, where it was noted that documents in 2 plans were not reviewed every three months as expected. Of the 3 care plans reviewed as part of the Internal Audit, although recently reviewed, they had not been reviewed every three months beforehand, with monthly assessments on 'oral care' being missed on several occasions. 'Oral care assessment' has not been completed for 1 resident since 2024. Similarly, it was found that the residents' 'Daily Notes' were not complete on all occasions for July 2025, with days missed, and staff having not dated or signed when completing tasks.
- 5.3 On one occasion, it was found that no record of a resident's personal items was present in their care plan.
- 5.4 Since October 2022 adult care home workers are required to register with Social Care Wales. For the sample of 10 staff members whose training records were reviewed, 2 were not found to have registered. This was brought to the attention of the Manager. It was confirmed she would register the 2 members of staff as soon as possible.
- 5.5 Of the 4 members of staff selected to review their staff files, it was found that 3 had not been supervised for over four months, where they are expected to be held every three months. The appraisal records of the home were not reviewed following confirmation from the Manager that she had not conducted an annual appraisal for some years. Following release of the Draft Report, it was seen that a supervision rota had been created.
- 5.6 For 1 staff member, the workings hours claimed for the week ending 24/05/25 did not agree with those noted on the work rota, resulting in a 42-minute overpayment. The Manager suggested that this was a mistake on her part in entering the details of the rota on the payroll spreadsheet, or that the staff member may not have been able to take a break during a shift, and that the Manager had therefore arranged for her to be paid for it. She noted that this happened frequently, but that she did not record it anywhere.
- 5.7 The Asset Register of the home was not reviewed following confirmation from the Manager that it had not been reviewed for over 2 years. She confirmed that a complete, current register would be completed in the near future.
- 5.8 For the 4 residents whose pocket money records were reviewed, it was found that receipts for expenditure were missing on three occasions, for three different residents. It was confirmed that the residents on occasions were spending on "bingo" at the day centre, but that receipts were not being provided. It was agreed to request receipts from now on. These were found to be small amounts, no more than £2.
- 5.9 It was found that visitors did not sign the visitors' book on all occasions when leaving the home, nor confirming the time of departure. It is noted that a poster is already located above the book asking visitors to sign in. The Manager confirmed that she would create a new poster stating the need to sign and confirm the time of departure.

- 5.10 It was seen that tests had not been carried out on the fire extinguishers, or escape routes for a month from the date of the visit, where they are expected to be carried out weekly. The Auditor visited the home 24/07/25. The Manager stated that she was confident that these were being carried out, but that staff were not recording them on every occasions.
- 5.11 Individual risk assessments of residents are expected to be reviewed monthly. Of the 3 residents whose records were reviewed, their risk assessments had not been reviewed for over 4 months, although Quality Assurance highlighted the failure in their report dated 21/01/25. By the release of the Final Report, it was confirmed that arrangements were in place to audit the Care Plans every 3 months.
- 5.12 It was found that 31 incidents as a result of medication error occurred between February and July 2025. These are documented and reported to the Area Manager, NHS, and Quality Assurance. As a result, 3 members of staff have now been temporarily suspended from dispensing medication, with a meeting already scheduled for the 4th of September to discuss further, where Area Managers, Heads of Department, Quality Assurance, as well as a member of the Safeguarding Team will be among the attendees.

6. Actions

The Manager is committed to implementing the following actions to mitigate the risks identified:

- **Strive to act promptly on external audit recommendations, in particular, reviewing care plans, conducting random checks, and reminding underperforming staff of their duties.**
- **Ensure that an up-to-date record of residents' properties, in the form of a list or photographs, is kept in their care plans.**
- **Draw up a supervision and appraisal rota, ensuring that all staff members receive supervision every 3 months, and an annual appraisal.**
- **Ensure accuracy in entering staff hours on the payroll spreadsheet and recording any breaks that may not be taken on the work rota.**
- **Ensure that the home has an up-to-date record of all its belongings, arranging an annual review, or when purchasing/disposing of items.**
- **Create a new poster for display near the visitors' book clearly stating the need to confirm arrival and departure times, as well as signing.**
- **Ensure that fire tests are carried out in a timely manner, and appropriate records are maintained.**
- **Hold a meeting with relevant staff to remind them of their duties in relation to reviewing residents' risk assessments, carrying out regular checks to identify any missed reviews.**
- **Remind staff to be vigilant when dispensing medication.**

ASH DIEBACK DISEASE

1. Background

- 1.1 Ash Dieback disease causes a range of symptoms and has a detrimental effect on the structural stability of most trees it infects. It is expected that the majority of ash trees in Gwynedd will die from the disease over the coming years, leading to environmental, economic, and health and safety risks due to falling trees or branches.

2. Purpose and Scope of Audit

- 2.1 The purpose of the audit was to ensure that appropriate arrangements were in place to manage and mitigate the risks of Ash Dieback Disease, by reviewing planning and risk management procedures, training, reviewing the inspection records for a sample of trees and the actions taken. A more general audit entitled 'Falling Trees' has also been included in the current year's audit plan.

3. Audit Level of Assurance

- 3.1 The controls for risk mitigation were examined. The auditor's assessment concludes that the level of assurance of the audit is as follows:

Assurance Level	Description
LIMITED	Although controls are in place, compliance with the controls needs to be improved and / or introduce new controls to reduce the risks to which the service is exposed.

4. Current Risk Score

- 4.1 The audit's risks are as follows:

<u>Risk Level</u>	<u>Number</u>
VERY HIGH	0
HIGH	2
MEDIUM	1
LOW	0

5. Main Findings

- 5.1 The Council acknowledges that Ash Dieback Disease poses corporate risks to the Council, and as a result, it has been included on the corporate risk register. Not only are there clear environmental risks, but also economic and health and safety risks from trees or branches falling on individuals, buildings, roads, and vehicles.

- 5.2 Following ash trees data collection work within the county, in September 2021 the authority approved the Department's request to establish a specialist team to manage the disease on its roads and lands. At the same time, a permanent budget of £100k was allocated to the team to carry out operational work such as inspecting, pruning, and felling infected trees. Within the 25% of roads, parks, cemeteries, and schools in Gwynedd that have been inspected since 2020, approximately 25,000 ash trees have been examined, with around 8,000 of them identified as being in the high-risk category. The Service has cut or pruned around 3,000 of the ash trees so far, following a re-verification of the data within the system during the audit. 75% of the roads and paths remain to be inspected.
- 5.3 Due to a lack of resources, the team prioritises based on likelihood of an event and its impact and therefore inspects trees that are on or near main roads, schools, cemeteries, and other public open spaces. As a result, many quieter roads and lands have yet to receive planned inspections, with revisits to high-risk sites prioritised to determine if tree conditions have deteriorated.
- 5.4 The Council is aware of the resource shortfall, but several bids for additional budget to employ arborists have been unsuccessful. A successful bid enables more of the work program to be undertaken, along with supplementary work such as raising awareness among private landowners. Nevertheless, a website has been created that includes useful information for the public and private landowners about the disease.
- 5.5 A Tree Risk Management Strategy is being drafted at the time of the audit, and the Ash Dieback Plan will be updated accordingly. However, the challenging resource situation means there is a risk that trees will not be inspected and treated as frequently as outlined in the planned program.
- 5.6 A sample of specific ash trees in areas of varying priority was selected, and the Service's inspection records for them were obtained from the Ezytreev system. The sample showed that the selected trees, and those nearby, had been inspected, the ones beside a section of the A4085 and Parc y Dre Caernarfon within the last year, trees beside a section of the A4871 in 2022 and ones by Lon Eifion in 2020. Most of the trees assessed as high-risk remain standing without further action despite being recommended for felling. The hope is that trees will be inspected at least every two years, and vulnerable trees annually until they are pruned, but the lack of resources creates a risk of not being able to achieve this. Despite the relatively low likelihood of a tree or branch falling and causing injury or death, it is difficult to prove whether the current inspection and felling program is sufficient in the event of a legal case against the Council.
- 5.7 There are restrictions on felling trees during the Spring and Summer nesting season. When the nesting season is over, the results of the recent inspections are analysed and a work programme for cutting trees is created. However, the work is limited to areas of high priority, and other factors such as the weather, the need to close roads etc can lead to additional time and costs, further limiting the number of trees felled.

- 5.8 The Service faces several other challenges, such as, assessing crown dieback (loss of leaves from the top down due to the disease) in winter when trees naturally shed leaves, storms and strong winds that can weaken or break branches across a wide area overnight, and deciding what to do with the felled wood, which has some monetary value. It is expected that the Ash Dieback Plan will address these.

6. Actions

The service has committed to implementing the following steps to mitigate the risks highlighted.

- **Publish a Tree Risk Management Strategy and update the Ash Dieback Plan**
- **Submit another bid for more resources**
- **Cutting the trees that have been designated as high risk in high priority areas, within the resource limits of the Service**

COMMITTEE	GOVERNANCE AND AUDIT COMMITTEE
DATE	9 OCTOBER 2025
TITLE	INTERNAL AUDIT PLAN 2025/26
PURPOSE OF REPORT	TO GIVE THE COMMITTEE AN UPDATE ON PROGRESS AGAINST THE 2025/26 AUDIT PLAN
AUTHOR	LUNED FÔN JONES – AUDIT MANAGER
ACTION	FOR INFORMATION

1. INTRODUCTION

1.1 This report is a progress report on completion of the 2025/26 Internal Audit Plan.

2. SUMMARY OF PROGRESS AGAINST THE PLAN

2.1 The 2025/26 internal Audit Plan is included in Appendix 1, with the status of the work as at 28 September 2025, together with the time spent on each project. The status of the work in the operational plan at that date was as follows:

Audit Status	Number
Planned	20
Field Work Started	14
Awaiting Review	0
Draft Report Issued	5
Closed	0
Final Report Issued	6
Total	45
Cancelled	5

2.2 The service aims to have 95% of the audits in the plan to be either closed or with the final report released by 31 March 2026. The quarterly profile of this indicator is as follows:

End of quarter 1	8%
End of quarter 2	20%
End of quarter 3	50%
End of quarter 4	95%

- 2.3 As seen from the table above, Internal Audit's actual achievement up to 28 September 2025 was **13.33%** - out of **45** individual audits contained in the amended 2025/26 plan, **6** had been released in a finalised version/completed or closed.

3. AMENDMENTS TO THE PLAN

- 3.1 Initially, an estimated 580 days of audit resources was available to complete the 2025/26 Audit Plan. This was based on the staff resources available, including reasonable allowances for 'non-productive' activities, such as annual leave, sickness, training, management, and meetings.
- 3.2 In accordance with best practice and the Global Internal Audit Standards, the Internal Audit Plan is subject to continuous review to ensure that it remain current and reflect changes in the business environment. To this end, the Audit Plan needs to be flexible, and the plan is reviewed and updated on a regular basis.
- 3.3 To reflect the above in the Audit Plan, it was decided to modify or cancel/delay the following audits:

Audits	Days	Amendment/Cancelled
Frondeg Home	+12	Additional
Learning Disabilities Centres	+25	Additional
General Follow-up Work	+20	Additional
Follow-up Plas Pengwaith	+4	Adjustment
Follow-up Llys Cadfan	+3	Adjustment
Follow-up Plas Hafan	+3	Adjustment
Total	+67	
Posts Without Budgets	-12	Cancelled
Day Centres	-25	Cancelled
Beach Management	-10	Cancelled
Hafan	-10	Cancelled
Follow-up – Care Homes	-10	Adjustment
Total	-67	

- 3.4 It is inevitable that any audit plan will need to be flexible to be able to respond to emerging high-risk developments and issues. Therefore, conducting the audits will be dependent on a timely assessment of risks/priorities and any new developments or risks that emerge.

4. RECOMMENDATION

- 4.1 The Committee is asked to note the contents of this report as an update on progress against the 2025/26 audit plan, offer comments thereon and accept the report.

							Appendix 1
Department	Audit	Original Plan	Revised Plan	Actual Days	Remaining	Audit Status	Assurance Level
Education	Education Outside Schools	15	15	0.0	15.0	Planned	
	Additional Learning Needs	20	20	0.0	20.0	Planned	
	School Transportation Follow Up	3	3	0.0	3.0	Planned	
	Post-16 Provision in Schools Grant	5	5	4.5	0.5	Final Report	High
	Schools - General	3	3	0.0	3.0	Planned	
Environment	Commercial Waste Collection	15	15	0.7	14.3	Field Work Started	
	School Transportation Follow Up	3	3	1.4	1.6	Field Work Started	
	Arrangements for the Distribution of Bins Follow Up	3	3	1.9	1.1	Field Work Started	
	Animal Health	12	12	14.2	-2.2	Draft Report	Satisfactory
	Building Regulations	12	12	0.0	12.0	Planned	
Corporate Services	Mandatory Training	15	15	2.6	12.4	Planned	
	Fire Arrangements	10	10	0.0	10.0	Planned	
Corporate	Advice & Consultancy and Supporting Ffordd Gwynedd Reviews	15	15	5.4	9.6	Planned	
	Freedom of Information Follow Up	3	3	3.0	0.0	Draft Report	Satisfactory
	General Follow Up	0	20	0.5	19.5	Planned	
	Proactive Prevention of Fraud and Corruption and the National Fraud Initiative	40	40	2.6	37.4	Planned	
	Posts Without Budgets	12	0	0.0	0.0	Cancelled	
	Information Management - Establishments	25	25	1.6	23.4	Planned	
	Field Workers Awareness of Safeguarding Policy	25	25	2.1	22.9	Field Work Started	
Finance	IT Audits	30	30	0.0	30.0	Planned	
	Harbour Statement of Accounts 2024/2025	4	4	3.8	0.2	Final Report	High
	Income - Recovery Arrangements	15	15	13.3	1.7	Field Work Started	
	Precepts	12	12	12.0	0.0	Draft Report	High
	Treasury Management	15	15	0.0	15.0	Planned	
Economy and Community	Lloyd George Museum	4	4	0.5	3.5	Field Work Started	
	Welsh Church Fund	4	4	4.1	-0.1	Final Report	High
	Beach Plan	10	0	0.3	-0.3	Cancelled	
	Hafan	10	0	0.0	0.0	Cancelled	
Adults, Health and Wellbeing	Plas Hedd Care Home	12	12	13.3	-1.3	Final Report	Limited
	Plas Y Don Care Home	12	12	12.3	-0.3	Final Report	Limited
	Tan Y Marian Care Home	12	12	14.7	-2.7	Draft Report	Limited
	Y Frondeg Home	0	12	7.0	5.0	Field Work Started	
	Care Home Follow Up	10	0	0.0	0.0	Cancelled	
	Follow-up Plas Pengwaith	0	4	4.1	-0.1	Draft Report	Limited
	Follow-up Llys Cadfan	0	3	1.2	1.8	Field Work Started	
	Follow-up Plas Hafan	0	3	1.1	1.9	Field Work Started	
	DOLS/LPS	20	20	2.8	17.2	Planned	
	Direct Payments	20	20	10.3	9.7	Field Work Started	
	Day Centres - Banking Arrangements	25	0	4.2	-4.2	Cancelled	
	Learning Disability Centres	0	25	6.8	18.2	Planned	
Children and Supporting Families	Out of County Placements	25	25	0.0	25.0	Planned	
Highways, Engineering and YGC	Falling Trees	12	12	6.8	5.2	Field Work Started	
	YGC Succession Planning	8	8	0.0	8.0	Planned	
	Business Continuity Planning	10	10	6.3	3.7	Field Work Started	
	Bereavement Service	12	12	0.0	12.0	Planned	
	Fleet - Fuel	15	15	0.0	15.0	Planned	
	Ash Dieback	12	12	12.1	-0.1	Final Report	Limited
Housing and Property	Emergency Accommodation Costs	15	15	0.3	14.7	Planned	
	Homelessness Prevention Grant 2024/25	5	5	3.6	1.4	Field Work Started	
	Housing Support Grant	15	15	3.8	11.2	Field Work Started	
		580	580	185.3	394.7		

CYNGOR GWYNEDD – Report to Governance and Audit Committee

Item Title:	Capital Programme 2025/26 – End of August Review (31 August 2025 position)
Cabinet Member:	Councillor Huw Wyn Jones, Finance Cabinet Member
Relevant Officer:	Ffion Madog Evans, Assistant Head of Finance – Accountancy and Pensions
Meeting Date:	9 October 2025

1. Decision Sought:

We will be recommending that the Cabinet makes the following decisions:

- To accept the report on the end of August review (31 August 2025 position) of the capital programme.
- Approve the revision to the Capital Budget approved on 6 March 2025 from the programme's financing perspective (as shown in part 3.2.3 of the report), that is:
 - an increase of £290,000 in the use of borrowing
 - an increase of £13,390,000 in the use of grants and contributions
 - an increase of £36,000 in the use of revenue contributions
 - a decrease of £2,743,000 in the use of the capital reserve
 - an increase of £29,000 in the use of renewal and other reserves.

2. The reason why the Cabinet needs to make the decision:

It is the Cabinet's responsibility to act, as necessary, to secure appropriate control over the Council's budgets. It is necessary to ensure appropriate financing arrangements for the Council's plans to spend on capital. The Cabinet has the authority to adapt the capital programme. Approval is sought for the proposed programme (part 3.2.2) and financing (part 3.2.3).

These are recommended steps to ensure definite sources of funding for the 2025/26 – 2027/28 capital schemes.

3. Introduction and Rationale

3.1 Background/ Introduction

This technical report is presented as part of the 2025/26 budget review. The main purpose of the report is to present the revised capital programme and to approve the relevant financing sources. There is a summary in parts 3.2.2 and 3.2.3 of the report (the rationale and justification for recommending the decision) as follows:

- Part 3.2.1: Main Findings
- Part 3.2.2: Analysis by Department of the £152.94m capital programme for the 3 years 2025/26 – 2027/28.
- Part 3.2.3: The sources of finance for the net increase of approximately £11.002m since the last review.
- Part 3.2.4: Detail of additional grants since the last review.
- Part 3.2.5: Analysis of the capital prudential indicators.

Incorporating funding via grant is a point of order for the Cabinet, but it is also necessary to deal with situations where there has been a change in expenditure profiles between years and the value of capital receipts and contributions.

These are technical issues regarding the financing of schemes and relevant implications and debates have already been addressed when the individual schemes were adopted.

3.2 Rationale of, and introduction to, the recommended decision

3.2.1 Main Findings

The main findings that arise from the revised position are:

- Clear plans are in place to invest approximately £100.7m in 2025/26 on capital projects, with £47.4m (47%) of it being financed by attracting specific grants.
- An additional £12.4m of proposed expenditure has been re-profiled from 2025/26 to 2026/27 and 2027/28, but no loss of funding was caused to the Council where schemes have slipped.

3.2.2 Capital Programme 2025/26 to 2027/28

See below the revised capital programme as at the end of August 2025, with the proposed revised position for the subsequent years:

DEPARTMENT	END OF AUGUST REVIEW				Increase/(Decrease) since the Budget £000	Reprofiling adjustment £000	Increase/(Decrease) since the Budget less Slippages £000
	2025/26 £000	2026/27 £000	2027/28 £000	Total £000			
Education	16,301	8,218	3,451	27,970	9,547	8,125	1,422
Environment	10,106	1,917	479	12,502	4,587	(73)	4,660
Corporate Support	-	-	-	-	-	-	-
Finance	1,130	722	1,249	3,101	925	915	10
Economy and Community	26,964	6,826	2,383	36,173	5,036	1,746	3,290
Housing and Property	28,314	8,052	4,102	40,468	18,335	17,249	1,086
Adults, Health and Wellbeing	2,701	2,700	-	5,401	648	2,098	(1,450)
Children and Supporting Families	2,731	764	700	4,195	2,475	163	2,312
Highways, Engineering and Consultancy	12,161	3,793	5,881	21,835	6,057	6,385	(328)
Corporate	295	500	500	1,295	295	295	-
TOTAL	100,703	33,492	18,745	152,940	47,905	36,903	11,002

3.2.3 Changes to the Sources of Finance

The budget for the three-year programme shows an increase of £47.905m since the opening budget position where £36.903m originates from the reprofiling at the end of the previous year and £11.002m from new financing. The proposed sources of financing for this are noted below:

DEPARTMENT	END OF AUGUST REVIEW				Increase/(Decrease) since the Budget £000	Reprofiling adjustment £000	Increase/(Decrease) since the Budget less Slippages £000
	2025/26 £000	2026/27 £000	2027/28 £000	Total £000			
Supported Borrowing	4,070	4,070	4,070	12,210	-	-	-
Other Borrowing	18,115	4,119	-	22,234	13,737	13,447	290
Grants and Contributions	52,467	9,803	4,903	67,173	20,416	7,026	13,390
Capital Receipts	160	-	-	160	160	160	-
Departmental & Corporate Revenue	1,185	-	-	1,185	56	20	36
Capital Fund	6,821	11,111	4,477	22,409	5,623	8,366	(2,743)
Renewals & Other Funds	17,885	4,389	5,295	27,569	7,913	7,884	29
TOTAL	100,703	33,492	18,745	152,940	47,905	36,903	11,002

3.2.4 Additional Grants

Since setting the original budget, the Council succeeded in attracting additional grants totalling £13.390m, the largest of which are listed below (see Appendix 1 for more information):

- £2.940m Local Transport Fund (LTF) and Active Travel Fund (ATF) grants from Welsh Government towards several different schemes
- £1.972m Welsh Energy Grant from Welsh Government towards Electrical batteries and works at Plas Ogwen

- £1.839m Grant from the UK Government's Shared Prosperity Fund – a sum is paid to Gwynedd Council to be distributed across the counties of north Wales
- £1.443m Childcare Capital Grant from the Welsh Government
- £0.823m Sustainable Communities for Learning Grant
- £0.509m Part of the Sustainable Schools' Challenge Grant towards Ysgol Bontnewydd
- £0.500m Eryri National Park contribution towards the house purchasing scheme

3.2.5 Capital Prudential Indicators

The CIPFA Prudential Code notes the need to report these Prudential Indicators (see Appendix 4 for more information).

3.3 Next Steps

To implement the recommendations to finance the programme.

4. Comments by Statutory Officers

4.1 Principal Finance Officer

I have collaborated with the Cabinet Member in the preparation of this report and I confirm the content.

4.2 Monitoring Officer

No observations in relation to propriety.

Appendices List:

Appendix 1 – Details of Main Changes

Appendix 2 – Details of Budget Reprofileing

Appendix 3 – Capital Expenditure First 5 months 2025/26

Appendix 4 – Capital Prudential Indicators 2025/26

Background Documents List:

2025/2026 Budgets: [Annual budgets](#)

Capital Strategy 2025/26 : Full Council 06/03/25 : [Item 10 - Capital Strategy 2025-26 including Investment and Borrowing Strategies.pdf](#)

Details of Main Changes

See below the relevant schemes that have caused the main changes to the sources of finance since the original budget:

	2025/26 £'000	2026/27- 2027/28 £'000
Other Borrowing		
<ul style="list-style-type: none"> Foster Care House and adjustment to the financing of an item from the previous year (<i>Children and Supporting Families Department</i>) 	250	
<ul style="list-style-type: none"> Vehicles for use in the areas of waste and recycling (Environment Department). 	40	
Grants and Contributions		
<ul style="list-style-type: none"> Sustainable Communities for Learning Grant – adjustments and additions of various schemes (<i>Education Department</i>). 	823	
<ul style="list-style-type: none"> Part of the Sustainable Schools' Challenge Grant towards Ysgol Bontnewydd (Education Department). 	509	
<ul style="list-style-type: none"> Circular Economy Grant from Welsh Government (<i>Economy and Community Department</i>). 	102	
<ul style="list-style-type: none"> Adjustment to the Grant from the UK Government's Shared Prosperity Fund – a sum is paid to Gwynedd Council to be distributed across the counties of north Wales (<i>Economy and Community Department</i>). 	1,839	
<ul style="list-style-type: none"> Grant from the Brilliant Basics Fund from Welsh Government towards Padarn Country Park (<i>Economy and Community Department</i>). 	250	50
<ul style="list-style-type: none"> Grant from Welsh Government to Reduce the Carbon Footprint (<i>Economy and Community Department</i>). 	200	
<ul style="list-style-type: none"> Grant from Welsh Government to Improve Archive Accessibility (<i>Economy and Community Department</i>). 	142	
<ul style="list-style-type: none"> Grant from Welsh Government to develop a system for managing libraries (<i>Economy and Community Department</i>). 	29	

• Sport Wales Grant towards the Arfon Tennis Centre (<i>Economy and Community Department</i>).	15
• Circular Economy Grant via Menter Môn towards the Arfon Swimming Pool (<i>Economy and Community Department</i>).	26
• Childcare Capital Grant from the Welsh Government (<i>Children and Supporting Families Department</i>).	1,443
• Housing with Care Fund Grant towards homes for children from Welsh Government (<i>Children and Supporting Families Department</i>).	413
• Health and Social Care Integration and Rebalancing Capital Fund Grant (IRCF) from Welsh Government (<i>Children and Supporting Families Department</i>).	205
• 20 miles per hour Capital Grant and Road Safety grant from Welsh Government towards several different schemes (<i>Environment Department</i>).	80
• Local Transport Fund (LTF) and Active Travel Fund (ATF) grants from Welsh Government towards several different schemes (<i>Environment Department</i>).	2,940
• Resilient Road Fund Grant (RRF) from Welsh Government towards several different schemes (<i>Environment Department</i>).	275
• Safe Routes in Communities Grant (SRiC) from Welsh Government towards several different schemes (<i>Environment Department</i>).	160
• Grants and contributions from Natural Resources Wales, Wales Council for Voluntary Action (CGGC/WCVA) and Local Nature Partnerships towards countryside schemes (<i>Environment Department</i>).	395
• Access Improvement Grant from Welsh Government towards countryside schemes (<i>Environment Department</i>).	146
• Sustainable Landscapes Grant from Welsh Government towards schemes in the Llŷn Area of Outstanding Natural Beauty (<i>Environment Department</i>).	195

<ul style="list-style-type: none"> Welsh Government Grant from the Ultra Low Emission Vehicle Transformation Fund (ULEVTF) towards electric Vehicle charging points and solar points (<i>Environment Department</i>). 	105
<ul style="list-style-type: none"> Transitional Accommodation Capital Programme Grant (TACP) from Welsh Government (<i>Housing and Property Department</i>). 	225
<ul style="list-style-type: none"> Eryri National Park contribution towards the house purchasing scheme (<i>Housing and Property Department</i>). 	500
<ul style="list-style-type: none"> “Enable” scheme grant from Welsh Government (<i>Housing and Property Department</i>). 	350
<ul style="list-style-type: none"> Welsh Energy Grant from Welsh Government towards Electrical batteries and works at Plas Ogwen (<i>Housing and Property Department</i>). 	1,972
Departmental and Corporate Revenue	
<ul style="list-style-type: none"> Revenue contributions towards various schemes (<i>Education; Economy and Community; Environment Departments</i>). 	36
Capital Fund	
<ul style="list-style-type: none"> Adjustments to several schemes to ensure the Asset Management Plan matches regarding schemes and revised profiling following the slippages from 24/25. Several of the schemes’ profiles have been adjusted past the Capital Programme’s three years (<i>Education; Adults, Health and Wellbeing; Housing and Property Departments</i>). 	(2,743)
Renewals and Other Funds	
<ul style="list-style-type: none"> Adjustments to several schemes to ensure the Asset Management Plan matches regarding schemes and revised profiling following the slippages from 24/25. Several of the schemes’ profiles have been adjusted past the Capital Programme’s three years (<i>Adults, Health and Wellbeing; Housing and Property Departments</i>). 	(1,555)
<ul style="list-style-type: none"> Match funding contributions/additional contributions towards various schemes (<i>Economy and Community Department</i>). 	542

<ul style="list-style-type: none"> • Vehicle and Equipment renewals from departmental funds (<i>Highways, Engineering and Consultancy; Environment Departments</i>). 	283
<ul style="list-style-type: none"> • Contribution from the Climate Fund towards the Charging Gwynedd Scheme and upgrading lighting within establishments (<i>Highways, Engineering and Consultancy; Housing and Property Departments</i>). 	496
<ul style="list-style-type: none"> • Contribution towards countryside and waste projects (<i>Environment Department</i>). 	124
<ul style="list-style-type: none"> • Contribution towards the Offices' Project (<i>Housing and Property Department</i>). 	126

Details of Budget Reprofileing

See below the main schemes that have been reprofiled since the original budget:

	2025/26	2026/27 - 2027/28
	£'000	£'000
Schools' Schemes (Sustainable Communities for Learning and Others) (<i>Education Department</i>)	(4,507)	4,507
Economic Stimulus Schemes and Industrial Units (<i>Economy and Community Department</i>)	(1,048)	1,048
Levelling Up Fund (<i>Economy and Community Department</i>)	(3,450)	3,450
Maritime, Country Parks and Leisure schemes (<i>Economy and Community Department</i>)	(136)	136
Children's Establishments (<i>Children and Supporting Families Department</i>)	(764)	764
Provision to Joint-fund Care Projects (<i>Adults, Health and Wellbeing Department</i>)	(1,200)	1,200
Transport schemes and Urban Improvements (<i>Environment Department</i>)	(188)	188
Specialist Environment Department IT Systems (<i>Environment Department</i>)	(48)	48
Housing Grants and Other Schemes (<i>Housing and Property Department</i>)	(1,048)	1,048
Smallholdings' Schemes (<i>Housing and Property Department</i>)	(50)	50

Note:

The above reprofiling will not result in any loss in grant.

There are a variety of valid reasons behind the reprofiling in many cases, but the delay prior to implementing these schemes can mean that the services must cope for longer with current assets which have not been improved.

Capital Expenditure First 5 Months 2025/26

SUMMARY	CAPITAL PROGRAMME FULL YEAR (reviewed August) 2025/26 £'000	ACTUAL EXPENDITURE FOR THE 5 MONTHS TO 31/08/2025 £'000
Education	16,301	3,224
Environment	10,106	805
Corporate Support	-	-
Finance (and Information Technology)	1,130	230
Economy and Community	26,964	2,592
Housing and Property	28,314	3,986
Adults, Health and Wellbeing	2,701	645
Children and Supporting Families	2,731	1,202
Highways, Engineering and Consultancy	12,161	2,834
Corporate	295	-
TOTAL	100,703	15,518

Note:

The percentage spent this year (15%) is similar to the position this time last year (amount spent in 5 months in 2024/25 was 15%), and higher than two years ago (11% in 2023/24).

APPENDIX 4

Capital Prudential Indicators 2025/26

The Council measures and manages its capital expenditure and borrowing with references to the following indicators.

It is now a requirement of the CIPFA Prudential Code that these are reported on a regular basis.

The latest position and information are reflected here.

Capital Expenditure

The Council has undertaken and is planning capital expenditure as summarised below.

	2024/25 Actual £m	2025/26 Forecast £m	2026/27 Budget £m	2027/28 Budget £m
General Fund Services	85.0	101.1	33.9	19.1
Leasing General Fund	5.3	0.0	0.0	0.0
TOTAL	90.3	101.1	33.9	19.1

The main General Fund capital projects in 2025/26 y include (see the review reports for reprofiling details as applicable) :

- Sustainable Communities for Learning Schemes - £12.4m
- Levelling Up Fund Schemes - £11.0m
- Housing Schemes/Strategy - £7.5m
- Departmental Vehicles - £6.9m
- Adults' Homes/ Centres - £4.5m
- Property Schemes - £3.9m

Capital Financing Requirement

The Council's cumulative outstanding amount of debt finance is measured by the capital financing requirement (CFR). This increases with new debt-financed capital expenditure and reduces with Minimum Revenue Provision (MRP) and capital receipts used to replace debt.

	31.3.2025 Actual £m	31.3.2026 Forecast £m	31.3.2027 Budget £m	31.3.2028 Budget £m
General Fund Services	179.9	196.2	198.0	195.5

Gross Debt and the Capital Financing Requirement

Statutory guidance is that debt should remain below the capital financing requirement, except in the short-term. The Council has complied and expects to continue to comply with this requirement in the medium term as is shown below.

	31.3.2025 Actual £m	31.3.2026 Forecast £m	31.3.2027 Budget £m	31.3.2028 Budget £m	Debt at 31.08.2025 £m
Debt (including Private Finance Initiative (PFI) and leases)	98.2	78.1	72.7	70.7	98.2
Capital Financing Requirement	179.9	196.2	198.0	195.5	

Debt and the Authorised Limit and Operational Boundary

The Council is legally obliged to set an affordable borrowing limit (also termed the authorised limit for external debt) each year. In line with statutory guidance, a lower “operational boundary” is also set as a warning level should debt approach the limit.

	Maximum Debt 2025/26 £m	Debt at 31.08.2025 £m	2025/26 Authorised Limit £m	2025/26 Operational Boundary £m	Complied?
Borrowing	93.0	93.0			
Private Finance Initiative (PFI) and Finance Leases	5.2	5.2			
Total Debt	98.2	98.2	200	190	Yes

Since the operational boundary is a management tool for in-year monitoring it is not significant if the boundary is breached on occasions due to variations in cash flow, and this is not counted as a compliance failure.

Proportion of Financing Costs to Net Revenue Stream

Although capital expenditure is not charged directly to the revenue budget, interest payable on loans and Minimum Revenue Provision (MRP) are charged to revenue. The net annual charge is known as financing costs; this is compared to the net revenue stream i.e. the amount funded from Council Tax, National Non-Domestic Rates and general government grants.

	2024/25 Actual	2025/26 Forecast	2026/27 Budget	2027/28 Budget
Financing Costs (£m)	8.5	10.2	10.6	10.7
Proportion of Net Revenue Stream (%)	2.5%	2.9%	2.9%	2.9%

Treasury Management Indicators

These indicators (Liability Benchmark, Maturity Structure of Borrowing, Long-Term Treasury Management Investments) are reported separately as part of the Treasury Management Report for the period under review.

MEETING	Governance and Audit Committee
DATE	9 th October 2025
TITLE	Gwynedd Council's and Self-Assessment Report 2024/25
PURPOSE	Submit a draft of Gwynedd Council's Self-Assessment document for 2024/25 for committee consideration.
RECOMMENDATION	Members are asked to consider the contents of the draft document for 2024/25 and propose any comments and recommendations.
CABINET MEMBER	Councillor Nia Jeffreys, Council Leader
AUTHOR	Dewi W. Jones, Council Business Support Service Manager

1. BACKGROUND

- 1.1. This is a report to present the Council's Self-Assessment looking back at 2024/25. Note that the Self-Assessment is as a statutory request under the Local Government and Elections (Wales) Act 2021.
- 1.2. As usual, the Self-Assessment will be presented for adoption alongside the Council's Annual Performance Report for 2024/25 (and the Annual Social Partnership Report for 2024/25). These two documents have been included for your information as appendices 2 and 3, **but you are not expected to offer comments or recommendations on them.**
- 1.3. The document reflects the priority areas within the Council's Plan and outlines strengths and risks under each area, along with the issues we will be addressing.
- 1.4. The Statutory Guidance sets out the need to involve the Governance and Audit Committee in the self-assessment process to give them the opportunity to submit any comments and recommendations. In response to previous feedback requesting earlier involvement in the process, committee members were given the opportunity to provide comments and recommendations on the draft content of the self-assessment during their meeting held on 22 May 2025.

2. SELF-ASSESSMENT OF THE COUNCIL'S PERFORMANCE

- 2.1. The Local Government and Elections (Wales) Act 2021 provides for a new and revised legislative framework for local government elections, democracy, governance and performance. It replaces the duty set out in the Local Government (Wales) Measure 2009.
- 2.2. The Act requires that a council must produce a self-assessment report in respect of each financial year. The report must set out its conclusions on the extent to which it met the

performance requirements during that financial year, and any actions it intends to take, or has already taken, to increase the extent to which it is meeting the performance requirements. The performance requirements are the extent to which:

- i. it exercises its functions effectively;
- ii. it uses its resources economically, efficiently and effectively;
- iii. whose governance is effective to achieve the above.

2.3. At its simplest level, a self-assessment relates to how the council meets the performance requirements and responds to the following questions:

- How well are we doing?
- How do we know that?
- What can we do better and how?

2.4. As already mentioned there is a duty to publish a report setting out the conclusions of the self-assessment once in relation to each financial year and to complete the work "as soon as reasonably practicable after the end of the financial year in which it relates."

2.5. A duty to consult at least once in a financial year with local people, local businesses, council staff and trade unions is also stated. These consultations should be used to obtain feedback on the extent to which the authority is fulfilling the performance requirements. Over the past year, the Council has conducted surveys with staff and residents of the county and consulted with trade unions regarding its performance. A summary of the responses received through the various consultations held during the year can be found on pages 5, 6, and 7 of the self-assessment (Appendix 1).

2.6. The Council already collects much of the evidence and publishes documents containing the type of information that we're expected to include within the self-assessment. This includes documents such as (but not limited to) annual reports for Performance, Equality, Director of Social Services and Annual Statement of Accounts. It is also noted that there is a close link between this document and the Annual Governance Statement, which was presented to this Committee in September. As a result, we have tried to keep the self-assessment document relatively concise with reference towards a number of the documents where further information can be obtained to try to avoid duplication.

2.7. The Governance Group has led/taken an overview of the process within the Council to ensure that the work is owned and led at a strategic level.

2.8. As stated above it is necessary to include the Governance and Scrutiny Committee in the process in order to give them the opportunity to submit any comments and recommendations as outlined in the box below (which has been taken directly from the document).

<u>Involving the council's governance and audit committee</u>	
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Para 2.40 The council must make a draft of its self-assessment report available to its governance and audit committee. The committee must review the draft report and may make recommendations for changes to the conclusions or action the council intends to take.

Para 2.41 If the council does not make a change recommended by the governance and audit committee, it must set out in the final self-assessment report the recommendation and the reasons why the council did not make the change.

2.9. Following a request from members of the Governance and Audit Committee to be involved earlier in the process, the key issues intended for inclusion in the 2024/25 self-assessment were presented to the Committee at its meeting on 22 May. In response, the following issues were raised for consideration:

- **Penrhos Scheme** – a need to emphasise the development of care services in Penrhos, not just housing
- **Flood Strategy** – consideration of the A499 main road
- **Impacts of Article 4**
- **Future of the ARFOR Scheme** – assurance of its continuation
- **School Safeguarding Arrangements** – further attention required

These points have been addressed within the draft version of the self-assessment attached (Appendix 1).

2.10. Failure to publish a Self-Assessment would likely result in statutory recommendations from Audit Wales, which would have implications for the reputation of the Council.

2.11. As reported to this Committee previously a Panel Performance Assessment needs to be carried out at least **once** within an election cycle. The Assessment (consisting of independent members) will take place within the Council in March 2026 and is linked to the duty to carry out annual self-assessments on performance with these documents forming part of the evidence base.

3. NEXT STEPS

3.1. A draft of the Annual Performance Report and Self-Assessment, together with any comments or recommendations from the Governance and Audit Committee on the self-assessment will be submitted to Cabinet on the 11th of November and to the Full Council for approval on the 4th of December, 2025.

4. RECOMMENDATION

- 4.1. The Governance and Audit Committee is requested to consider the draft Self-Assessment Report for 2024/25 which appears in Appendix 1 and provide any recommendations for changes if there are any.

Appendix 1 – Gwynedd Council Self-Assessment Report (Draft) 2024/25

Appendix 2 – Gwynedd Council Annual Performance Report 2024/25 (Draft)

Appendix 3 – Annual Social Partnership Report for 2024/25 (Draft)

Local Government and Elections (Wales) Act 2021

Cyngor Gwynedd Self-assessment 2024/25

Background and Introduction

This is the fourth self-assessment that Cyngor Gwynedd has undertaken under the Local Government and Elections (Wales) Act 2021.

The Act requires all Councils in Wales to continually review the extent to which it meets the 'performance requirements', i.e. the extent to which:-

- i. it is exercising its functions effectively;
- ii. it is using its resources prudently, efficiently and effectively;
- iii. the Council has robust governance arrangements in place to ensure performance requirements i. and ii.

This year, for the first time, we are considering these three questions in the context of the strengths and weaknesses of each of the fields in the Council's Plan. The purpose of this 5-year Plan is to set out the Council's vision and priorities for the period from April 2023 to the end of March 2028, so considering the above three questions when detailing our main strengths and weaknesses is a suitable and effective approach to shining a light on the Council's performance.

As part of the development of the Plan we considered a wide range of issues to prioritise and engaged and consulted with local people, elected members, Town and Community Councils and partners. One part of the work that was instrumental in the development of the Council's Plan was the work of *Ardal Ni* which outlines what is good about the area, what is not as good as what needs to be done to create a better area by 2035.

The self-assessment process is intended to encourage honesty, objectivity and transparency about the Council's performance and governance. Although this duty is quite new, the Council is already preparing several documents containing the type of information that we are expected to include within the self-assessment. This includes documents such as Performance, Equality, Director of Social Services' annual reports, Annual Statement of Accounts and the Governance Statement. The Governance Group, which includes officers such as the Corporate Director, Head of Finance, Head of Corporate Services and Head of Legal Service amongst others, has led/taken an overview of this work within the Council. In doing so, the intention is for the work to be owned and led on a strategic level.

It is the Council's intention to undertake a Panel Performance Assessment, which will be made up of independent members. This was originally planned to be done in November last year, but due to the political changes in the Council this was changed to March 2026. A Panel Assessment needs to be carried out at least once within an electoral cycle and is linked to the duty to be carrying out annual self-assessments on performance with these documents forming part of the evidence base.

Our performance challenge and support arrangements have been in place for several years now. These performance challenge and support meetings are held at Departmental level every other month, and focus on the progress of Council Plan projects, service performance (namely the 'day to day' work), and the response to key risks within the Corporate Risk Register. The information then feeds into regular performance reports submitted by each Cabinet Member during the year together with the Annual Performance Report at the end of the financial year. A copy of the Council's Annual Performance Reports can be found on the Council's website here: [Performance Measuring](#). To further strengthen this in the future, there will be adjustments to the performance challenge and support arrangements from April 2025 onwards with an arrangement to report directly to the Scrutiny Committees, which will result in more input into the process from members.

The document includes an assessment of our governance arrangements responding to the 3 performance requirements that Councils are expected to respond to as part of the self-assessment. We have also considered the draft methodology published by the Welsh Local Government Association for Panel Assessments in preparing the self-assessment for 2024/25 and responded to the following questions:

- How well are we doing?
- How do we know that?
- What can we do to improve, and how?

The self-assessment for 2021-22 was our first assessment and steps have been put in place to act on the improvements that had been identified. Some of those improvements were seen to continue in the 2022-23 assessment and in 2023-24 as they are long-term issues, but several additional points were also added. This year, we see the pattern continuing, with the long-term matters re-appearing but with new considerations also being added.

This document is therefore a high-level summary of the Council's performance during 2024/25, categorised as a series of Strengths and Risks under each priority area that align with the priorities set out in the Annual Report and the Council's Plan.

The Strengths are based on:

- highlights of the annual performance report
- feedback received from external audit bodies (e.g. Audit Wales, Care Inspectorate Wales, Estyn etc.)
- issues arising from the internal performance challenge and support process

The Risks are based on:

- our main risks as noted in the corporate risk register
- issues identified by external audit bodies
- other matters we have identified and included in the Council Plan.
- issues arising from the internal performance challenge and support process

It is important to note that many of our strengths are included in the other parts of the annual report, particularly where they relate to the Council's Plan projects and our day-to-day work. To avoid repetition, we (mostly) do not list them in the Self-assessment as well. For the reader, considering the two documents (the Annual Report and the Self-

Assessment) together will give a fuller picture of the Council's performance over the period in question.

While many of the priorities involve cross-departmental responsibilities, it should be noted that 'Efficient Gwynedd' is much more corporate in nature as many of the strengths and weaknesses found here are institutional. This priority is a little different from the rest therefore, which is more inclined to reflect departmental strengths and weaknesses.

An Efficient Gwynedd

Strengths

- The Council has been able to effectively cope with periods of austerity/lack of funding, but the situation is becoming increasingly difficult as the funding provided by the Government has dwindled. The Council is very concerned about the pressure this is putting on the residents of the county to meet the increase in Council Tax, as well as the Council's ability to provide adequate services to the population of Gwynedd within our budget.
- Good corporate Governance Arrangements. To ensure that we deliver our functions effectively, we put performance measures in place to challenge performance across all services. Occasionally, we review these measures to ensure that they continue to be relevant, and we are aware of the need to continuously challenge ourselves and set meaningful measures to allow us to improve consistently. We recognise that there is room for improvement in terms of detailed workflow forward planning over the period of the Council's Plan 2023-28, and as a result we have introduced a series of annual milestones for each of the projects to allow us to measure progress as well as plan work for the future. Work to further improve this continues.
- The Council's Constitution is a public document that sets out the governance arrangements and a Guide to the Constitution is provided to reinforce this. The Governance Group maintains an overview of governance issues within the Council. The Group comprises the Corporate Director, Monitoring Officer, Section 151 Officer, Head of Corporate Support, Assistant Head of Corporate Support, the Risk and Insurance Manager and the Council's Business Support Service Manager.
- The Council publishes an annual Governance Statement outlining our governance arrangements and their effectiveness following the principles of the CIPFA/Solace Delivering Good Governance in Local Government Framework.
- The Council has a process to manage risks by having a Corporate Risk Register in place.
- An annual workshop on assurance and risks will be held with external auditors (Audit Wales, Care Inspectorate Wales and Estyn).
- When recommendations are issued by external audit bodies, an institutional response will be prepared on behalf of the Council and the Governance and Audit Committee is responsible for reviewing and assessing the response along with progress against the recommendations.
- Also, there are appropriate arrangements in place to respond to any reports from the Health and Safety Executive (HSE).

- Principal governance risks are scored corporately and on a Departmental level, since the risk level varies. There is an in-house Governance Group with an overview and responsibility for quality assurance within Cyngor Gwynedd.
- The Council has commissioned *Local Partnerships* to undertake a review of our governance arrangements, with a view to providing the Council with an independent and objective challenge as well as offering any recommendations for improvement. It will pay particular attention to:
 - i. Undertake a rigorous review of our existing arrangements including our governance and financial arrangements.
 - ii. Review our governance arrangements in the context of the current Constitution to assess whether it is fit for purpose.
 - iii. Assess whether the Annual Governance Statement fulfils its purpose.
 - iv. Identify how we meet the full range of statutory requirements in decision-making, e.g. Equality, the Well-being of Future Generations Act, the Welsh language.
 - v. Evaluate how we identify and assess risks and review and monitor them.
 - vi. Evaluate how we monitor and deliver recommendations for improvement from external and internal regulators and learn lessons across the organisation.
 - vii. Identify what we can do to strengthen our governance arrangements for the future.
- We are aware that there is a need to continue reviewing the procedure of identifying and scoring risks, particularly to ensure consistency across the organisation in terms of the assessment and scoring process. As part of this work, we will improve the training offered to managers on risk management. In addition, we are going to review the extent to which specific measures are being introduced to address the risk manage to effectively reduce the risks. We will also consider whether we should add a record of the score that considers any mitigation, as well as the current risk score (which is only a result of the *effect x likelihood*). The work of Audit Wales to undertake a Review of the Council's Risk Management Arrangements during 2025 will feed into this work, along with recommendations from the *Local Partnerships* review.
- The Head of Finance will prepare and promote the authority's risk management policy statement and strategy. The risk management strategy is owned at a corporate level through the Governance Group referred to above and the Governance and Audit Committee which is responsible for challenging the governance risk scores.
- As a part of its service continuity arrangements, the Council has categorised Services from 1 to 4 on the grounds of post-disaster recovery priorities. This enabled the organisation to prioritise during the Covid-19 period and ensured the continuity of 'essential' services. Lessons learned from dealing with the Covid-19 crisis has been valuable in subsequent crises, e.g. the war in Ukraine.
- While the risk management arrangements and strategies for the future are generally improving and strengthening, new arrangements have been put in place to try to standardise and seek to reconcile the scores for very high risks. These are presented to the Corporate Management Team every 3 months. During 2025/26, we will also

report on these risks to the Governance and Audit Committee and the Leadership Team twice a year (in September and February)

- Based on the work of Internal Audit completed during 2024/25, it was considered that Cyngor Gwynedd's internal control framework during that financial year was operating at a level of reasonable assurance on the overall adequacy and effectiveness of the Authority's governance, risk management and internal control framework.
- Gwynedd is a host authority for several different partnerships and provides effective support for them.
- There are robust arrangements in place for supporting Elected Members in Gwynedd, with 97% of Gwynedd Councillors reporting that the service provided by the Democracy Team is good/very good. We will continue to build on these solid foundations in the year ahead.
- The Head of Finance has undertaken a self-assessment of compliance with the CIPFA Financial Management Code and updates it at least once a year and the current assessment shows high compliance across all standards. In 2025, we have commissioned CIPFA to undertake an independent check of the self-assessment, and the results of this work will be considered when designing financial support services for the future.
- The Apprenticeship Scheme has provided an opportunity for **81** apprentices since 2019 (which is one of the highest numbers in Wales compared to the population and size of other Councils). There are numerous examples of the success of the Scheme, with several individuals who have embarked on the Apprenticeship Scheme receiving promotions and permanent positions within the Council. Similarly, the Graduate Scheme ('Cynllun Yfory') has provided an opportunity for **37** professional trainees since 2017 with many of them having been offered a job with the Council. For 2025, a total of 21 new jobs are available, namely 13 apprentice jobs and 8 graduate jobs. The job areas range – from new areas such as Energy and working with Councillors, to established ones such as Software Engineering, Finance and Pensions and Mechanics, to name but a few.
- The 2024 Staff Voice Survey was conducted during a challenging period that included fiscal uncertainty, political changes in the Council, and a period of further changes to our 'working for the future' working arrangements following the pandemic. As a result, there has been a slight decrease in the level of staff satisfaction in response to most of the questions, but the level of satisfaction remains high for some of the key indicators e.g. the score for the statement 'the Council is a good place to work' is 80%, and 87% for "I've been motivated to do my best in my job for the benefit of the people of Gwynedd." As in last year's survey, this year's survey consisted of 4 parts – Me and my Well-being, Me and my job, Me and my service and Me and my Employer.

Some of the themes that emerged last year are repeated, particularly issues around receiving appreciation and recognition, and these remain points for improvement. More staff are also expressing concern about work pressures, which may be a result of the financial squeeze that has faced the council over recent years, and this will also receive further attention.

1,330 staff completed the Staff Voice questionnaire, which is approximately 21.8% of staff who had the opportunity to answer the survey. **50.6%** noted that they agreed or strongly agreed that **the Council is carrying out its duties effectively.**

40.9% agreed or strongly agreed **that the Council made the best use of the resources at its disposal**, and **48.6%** agreed or strongly agreed **that the Council has arrangements in place to ensure that it performs effectively.**

- Trade Unions were consulted and asked for feedback on the following areas:
 - Comments on the authority's performance and areas for improvement
 - Is the Council carrying out its duties effectively?
 - Is the Council making the best use of the resources at its disposal?
 - Does the Council have arrangements in place to ensure it performs effectively?
 - Tips for improving staff engagement and wellbeing

Among the responses, it was noted that there was room for improvement in communication with unions regarding staffing issues in some departments, and there was a recognition that we had some way to go in terms of Social Partnership (when groups such as local government, businesses and trade unions work together to make decisions) because this is a learning process.

- The Council gathers the views of the people of the county in many ways to improve services and to meet the legal requirement for councils to engage with residents under various acts such as the Well-being of Future Generations (Wales) Act 2015 and the Local Government and Elections (Wales) Act 2021. This year, Gwynedd was part of the National Resident Survey, the first of its kind to be conducted in Wales. While we are aware of the limitations of such a survey, it is an additional means of gathering opinions and we will triangulate the findings with other data and information we collect to ensure that we respond appropriately. One particular advantage of this survey is that it allows us to compare our results with other councils, something that has not been possible with internal surveys alone. There were 3,094 responses to the survey and the results include:

- i. Percentage of respondents who are fairly or very satisfied with how the Council is running things:
Gwynedd: 31% (3rd out of 9 councils that took part in the survey)
- ii. Percentage of respondents who generally believe that the council provides high quality services (to some extent or to a large extent):
Gwynedd: 55% (3rd out of 9 councils that took part in the survey)
- iii. Percentage of respondents who generally believe that the council provides services that represent good value for money (to some extent or to a large extent):
Gwynedd: 43% (3rd out of 9 councils that took part in the survey)

Other results seen in the survey include:

- iv. Percentage of respondents who generally believe that the council takes residents' views into account when making a decision (to some extent or to a large extent):
Gwynedd: 27% (2nd out of 9 councils that took part in the survey)

- v. Percentage of respondents who generally believe that the council is acting on the concerns of local residents (to some extent or to a large extent):

Gwynedd: 30% (2nd out of 9 councils that took part in the survey)

- vi. The percentage of respondents who agree somewhat or strongly that contacting the council is simple:

Gwynedd: 50% (1st in Wales of the 9 councils that took part in the survey)

- vii. Percentage of respondents who agree little or strongly that up-to-date information about council services is easy

Gwynedd: 45% (1st in Wales of the 9 councils that took part in the survey)

- viii. Percentage of respondents who trust the council to a large or very large extent

Gwynedd: 37% (joint 3rd of the 9 councils that took part in the survey)

- We also prepare an annual report on complaints and continuously adjust our services when observations or complaints suggest improvements.
The number of Valid Formal Complaints has decreased this year compared to last year, but those that have gone to the Ombudsman have increased. We are still working on reducing the time taken to respond to complaints and aim for the new Customer Contact Charter being developed to have a positive impact on this.
- We are aware of the need to be vigilant to avoid 'consultation fatigue' as we are already seeking the views of our residents on many various topics and schemes, and as a result we have a cross-departmental Engagement Group which meets to gather information on proposed consultations, and to share results and good practice. This helps to ensure that there is sufficient time to plan consultations and avoid duplication.
- The Procurement Team provides advice and support to services, and ensures that the organisation adheres to regulations and best practice in the procurement field. The team's aim is to enable the Council to achieve value for money, strengthen and develop procurement expertise, adopt best practice in the field and support the local market. There are also Category Management arrangements in place, where three Category Teams (Environmental, Corporate and People) are responsible for procurement in specific areas looking at procurement strategically, placing an emphasis on collaboration and carrying out a thorough analysis of the market to try and ensure we get value for money.
- The Council has already adopted the Sustainable Procurement Policy which complies with the principles of the Well-being of Future Generations (Wales) Act 2015. By adopting the Policy, the intention is to consider the possible social, economic and environmental impact that our procurement decisions can have and what steps can be taken to make the best possible use of the Council's expenditure, for the benefit of the county.
- In 2024/25 the Council was shortlisted for the Welsh procurement award (GO Awards). The nomination is for our efforts to seek to gain social value in the procurement of our food provision across the County.
- The Council has also been preparing for the New National Procurement Regulations, known as the Procurement Act 2023. The Corporate Procurement Team and the Category Team have been busy preparing for the new arrangements and work

systems. It is expected that the new Procurement Legislation will encourage public institutions to share what they intend to procure soon while also following simpler and more transparent procurement arrangements.

- Ongoing work is underway to support businesses to respond to requirements in tenders as a result of any developments in the field, such as gaining accreditations or responding to the requirements of the new Legislation. We continue to work with the supply chain to assess the environmental impact and seek to reduce the carbon footprint, helping businesses with the new procurement arrangements will be a priority next year.
- Considerable work has been done during the year to ensure/confirm an understanding among our management that the nine work streams within the Ffordd Gwynedd scheme are in fact our organisation development plan. This is the scheme that works towards ensuring that we have a satisfied and healthy workforce, who are given the necessary support and training to enable us to develop the culture to put the people of Gwynedd at the centre of everything we do.
- We have been working on courses/e-modules that managers can use with their teams to ensure their understanding of the culture being sought, and to support them through the process of conducting Ffordd Gwynedd service reviews. We have already started trialling some of the courses with small groups of staff and have received positive feedback.
- In a nutshell, this is the most obvious increase during the second year of the Ffordd Gwynedd Scheme.

Learn, Experiment and Act to Improve - The emphasis in the current Plan on carrying out reviews on smaller pieces of work systems, as well as carrying out reviews on whole systems, has borne fruit and all Departments in the Council are able to provide examples of reviews that have led to improvements during the year.

Leadership - The new Ffordd Gwynedd training programme has been reintroduced for managers during the year while the Manager Development Programme goes from strength to strength with the positive feedback from attendees.

Support and Develop - A new Learning and Development Framework has been launched with the programme for the first year focusing on basic training such as finance management, well-being and digital skills. The Senior Leadership Programme, the Manager Development Programme and the Women in Leadership Programme continue to demonstrate their value with a large number of officers eager to sign up on each occasion when a new series is announced.

Workforce Planning and Talent Development - seven work streams have been identified for driving this work forward. They range from conducting a "Ffordd Gwynedd" exercise on the whole process of attracting staff to work for the Council, to the need to establish specific training plans that address rare skills and expertise, as well as the appropriate behaviours, that are necessary to the future continuity of service.

A Satisfied and Healthy Workforce - A new Well-being Strategy was approved by Cabinet at its meeting on 17 December 2024. The Strategy is based on three pillars, namely leadership and management, sustainable support, and a work environment with mental, physical, social and financial well-being at the heart of what is sought to be achieved.

Customer Contact - A cross-departmental Group has been established to draw up a Customer Contact Charter. That Charter, in its final draft form, will be submitted to Cabinet for adoption on 8 July 2025. There has been comprehensive consultation on the content of the Charter across Council services, and this is a good example of seeking views on developments with staff.

- From the point of view of the Council's internal activities, we have good engagement and communication arrangements in place and a space with important messages centrally shared with staff in a variety of ways including a weekly staff bulletin, a staff Facebook group, the intranet, staff self-service, the Gair o Gyngor magazine, front-line staff visits and Q&A sessions with the Chief Executive. In addition to this, departmental and managerial communication activities take place on a regular basis.
- An extensive training programme for Elected Members was provided during 2024/25 which included core training in seven specific areas:
 - i. Safe Leadership and Personal Safety
 - ii. Code of Conduct
 - iii. The Well-being of Future Generations Act
 - iv. Safeguarding Children and Adults
 - v. Your Responsibility for Equality
 - vi. Your Responsibility as a Corporate Parent
 - vii. Information about People: Your Responsibility
- In addition to this, training was offered in several other areas as well as the opportunity for each Councillor to receive a personal development interview to identify specific areas of development. There is an offer for councillors to have specific sessions before they undertake roles on different committees, e.g. Cabinet Members, and several other committees such as Planning, Licensing and Governance and Audit. Furthermore, briefings will also be held for members, which are an opportunity to present an update on important issues e.g. when there are changes in legislation etc.
- We as a Council take advantage of opportunities to innovate and embed digital technology to improve the lives of our residents, to work better with partners, and to strengthen and improve the responsiveness of our services to the needs and expectations of our customers. To assist us with this, in 2023 Cyngor Gwynedd's new Digital Plan for the five years from 2023-28 was approved. The period of this Plan coincides with the period of the Council Plan (in the same way as the period of the Ffordd Gwynedd Plan). Funding has been secured to drive the Digital Plan's first two-year work programme and several further priorities are in place.
- The cyber team was strengthened by the promotion of an apprentice to a permanent role with the Council, two data science degree apprentices were supported, and extensive advances were made on the integrated telephone system,

organisation management system and analogue to digital line upgrades projects during 2024/25. Many of these projects will be completed during 2025/26, with the integrated telephone system in full development and already rolled out in various locations. Another project that will see significant growth this year is the organisation management system, and it is expected that a new system for salary payment and the administration of Human Resources matters will be in place during 2026/27. There is constant and ongoing development with the upgrade of our analogue lines, and this will continue until the end of 2026, and we hope to welcome a new Digital Transformation Trainee to the Council during the summer through the Council's trainee and apprenticeship programme.

Risks

- Setting a balanced budget for 25/26 is a challenge, particularly given the need to ensure that departmental budgets are adequate to provide the necessary level of services for the people of Gwynedd, and to avoid overspending as seen in 2024/25. At that time there was a departmental overspend of £6.6m with significant overspend in the Departments of Adults, Health and Well-being, Children and Families, Highways, Engineering and YGC and Environment.
- A new savings programme was introduced as one of the Council's top priorities in responding to the latest financial situation, and the Council agreed a £650,000 savings programme in setting the 2025/26 budget in addition to savings of £6.4million in setting the 2023/24 budget, and a further savings of £5.2million in setting the 2024/25 budget. Cabinet approved a 'Medium Term Financial Plan' for Cyngor Gwynedd up to the 2027/28 financial year in May 2024. As part of this Plan, a range of measures and work packages have been established to prepare for the significant gap in the Council's budget over the next three years, under the guidance of the Chief Executive. An updated version of the Medium-Term Financial Plan (until the end of the 2028/29 financial year) was presented to the Cabinet on the 16th of September, 2025.
- During 2024, Audit Wales undertook a review of the Council's financial sustainability including a focus on the actions, plans and arrangements to bridge funding gaps and address financial pressures over the medium term. It found that there had been a significant increase in the number of departments in the Council that overspent in the last two financial years, and that the Council had developed arrangements to review its budgets.
- An internal review is underway to improve our Council Tax collection arrangements, and actions have been introduced to increase collection rates in the future. This work will continue to receive attention over the coming year. We are also eager to ensure that issues such as this receive early attention in the future, and we will look to review our arrangements to ensure that this happens.
- Over the past year, there have been changes in the Council's political leadership, with several new Cabinet Members taking on responsibilities across a range of areas. In addition, appointments to senior officer positions are expected over the coming months. These changes may pose challenges to consistent leadership and cause

delays in strategic decision-making, but we recognise this and intend to address the issue appropriately.

- Difficulties in recruiting for jobs in some key areas such as social care and education can jeopardise the continuity of service. The concern about this has led to the creation of a special project in the Council's Plan - 'Workforce Planning' - which will address the challenge and offer a range of solutions. The Governance and Audit Committee has indicated in the past that workforce planning, succession planning and managerial succession should be considered as possible areas for the Panel Performance Assessment. Having rescheduled the date for the Panel Assessment, it is likely that this will be further considered ahead of their March 2026 visit. In addition, Audit Wales will conduct a study on 'Responding to workforce pressures in local government' during 2025/26.
- The Council is part of several local and regional partnerships such as the Gwynedd and Anglesey Public Services Board and the North Wales Economic Ambition Board. It would be fair to note that the effectiveness of these partnerships varies at the moment, and we will continue to work to try to ensure that we benefit from these arrangements. Similarly, our relationship with the third sector continues to evolve and we, with the support of the Third Sector Liaison Group, will be looking at this again during 2025/26.
- The work of ensuring that equality is deeply rooted within the Council's work to improve our services for all the people of Gwynedd continues. A Strategic Equality Plan for 2024-28 was developed to provide a framework to improve fairness within the Council, and to ensure that we treat people according to their needs, and this work continues.
- As has already been noted, the Cyngor Gwynedd Plan 2023-28 was adopted during 2023. The Plan is ambitious in an extremely challenging financial climate. Although consideration has been given to the resources required to deliver what is within the Plan as it is developed, the financial situation has changed significantly since then, and if the financial squeeze continues, it may mean that the Council will have to adjust or reduce our ambitions and as a result the number of projects that we will be able to fully complete within the period.
- The Finance Department, in close contact with the Chief Executive and Directors, undertakes ongoing reviews of the Council's financial forecasts over the next three years, updating the model regularly when new information is received and reporting regularly to Cabinet members and to the Corporate Management Team (Chief Executive, Directors and Department Heads). The corporate planning cycle coincides with the statutory cycle of budget planning, and we aim to present the annual update of the Council Plan to the same meeting of the Full Council as the budget.
- Every year, the Council prepares a Financial Strategy and sets a balanced Budget to ensure continuity of service. The Council also publishes a Statement of Accounts at the end of every financial year, which shows its annual expenditure. The review of expenditure against budgets and monitoring that savings have been achieved by all Council departments, ensures that the services are operating efficiently. However, as noted earlier, the increasing pressures on the Council's budget are making it harder for departments to maintain the same level of services within the budget provided, which leads to a risk of overspending.

- The Local Government and Elections (Wales) Act 2021 has created new duties for Political Group Leaders to take an element of responsibility over promoting good conduct and collaboration with the Standards Committee. Agreement was reached on a protocol and criteria to assess the discharge of the duty at a workshop between members of the Committee and Leaders. These were adopted by the Standards Committee, and they will contribute towards preparing the Committee's annual report. This work has been supported by meetings and regular communication with the Monitoring Officer.

A Caring Gwynedd

Strengths

- Timely and good quality Statutory Reviews are carried out to ensure that care and support plans remain appropriate.
- An improvement in outcomes for people who receive domiciliary care because of the use of technology and alternative methods of service provision. Almost two-thirds of Gwynedd's telecare devices have now been transferred to new digital devices.
- Strategic planning developments - Llechen Lân has been published and i-Lechen is being implemented.
- As part of the Home Care Work Programme there is particular attention to developing suitable and appropriate information and data systems and ensuring ownership and control of the most relevant and operational roles in the domiciliary care field/system.
- Following the Improvement Check Visit undertaken by Care Inspectorate Wales in October 2024, it was noted that: "The entire professional workforce of the service in terms of social workers and occupational therapists has been employed by the local authority. This means it doesn't rely on agency staff and offers people a more consistent service. People also benefit from a professional workforce that can offer a service through the medium of Welsh."
- We employ a dedicated practitioner to support and train people to set up micro businesses, and Care Inspectorate Wales identifies this as good practice, adding: "The local authority should continue its work to promote the care and support options available including the number of micro-carers available, in line with its duty to provide information, advice and support and preventive services."
- Care Inspectorate Wales stated in their Improvement Check Visit (October 2024):
 - The leaders are experienced and provide stable leadership, and the practitioners say they are visible and easy to approach.
 - The leaders appreciate the dedication of the practitioners. The practitioners are committed and exceed expectations when it comes to supporting people. They obviously know the people they support very well.
 - Positively, as noted in the last performance evaluation inspection, practitioners continue to feel that they are well supported. 94% of practitioners who completed our survey indicated that they 'agreed' or 'strongly agreed' that they were well supported by their colleagues and leaders.

- Departmental budgets were reviewed to consider the additional resources needed to complete any action plans, and to deal with historic budget shortfalls in some departments (e.g. social services). This is intended to ensure that the services provided can be provided within the base budget to support the financial sustainability of the Council. Revision of provisions in budgets will continue over the next year in the preparation of the 2026/27 budget.

Risks

- If there is an insufficient and inefficient provision of domiciliary care, residential homes and nursing, it could lead to harm, increasing needs and additional costs. Among the steps we are taking to deal with this is a new project in the Council's Plan – Llechen Lân – which has analysed the demographics of Gwynedd; the demand for service; and adult social services best practices to understand and highlight the demand for service and associated resources that will be needed for the next twenty years.
- To ensure the highest quality services and effectively manage costs, the teams need to collaborate on a multi-disciplinary level with partners such as health, police, the third sector, and care providers. Steps have already been taken to strengthen these partnerships although there is further work to be done, for example to further develop the collaborative relationship with the Health Board.
- If enough staff cannot be recruited, there is a risk that the best services cannot be provided to the people of Gwynedd. We have therefore recently reviewed salaries and introduced the Llechen Lân project, as well as introducing a Care Academy to try and improve the situation and we intend to take additional steps shortly as well.
- If Business and Care Commissioning services are not effective and efficient, there is a risk to the safety of individuals and staff, as well as a risk that we do not provide quality services to the residents of Gwynedd. Several steps have been taken to respond to this, including the introduction of a new social services recording system. However, even though we are introducing a new system, we will have to work with the existing system without support for a period of several months. This is a very high risk, but it is a national issue, and work is underway to mitigate the risk.
- In certain specific circumstances, the Council can make a DoLS (Deprivation of Liberty Safeguards) authorisation in order to protect a person who lacks the mental capacity to accept care or treatment to keep them safe from harm. The Council has a waiting list for DoLS assessments because a qualified officer is needed to complete them, and they need to be reviewed regularly. There is a legal and financial risk associated with failing to carry out the assessments in a timely manner, and the Council is aware of this and is taking steps to improve the situation.
- A weak relationship with institutional stakeholders could lead to a failure to provide quality services to the people of Gwynedd. Steps are being taken to ensure a good relationship between organisations, as well as to try to simplify the working relationship which can be overly complex due to legislative barriers.
- Failure to have mental health assessments outside of working hours would leave individuals at risk and face mental health distress without proper support.
- An increase in demand for services coupled with an increase in the complexity of needs, leads to budgetary pressures and risk of overspending.

- It is projected that Cyngor Gwynedd's population will increase by 5% between 2024 and 2043 from 125,900 to 132,200, including a projected 3% increase in the number of children, a 1% increase in the number of working age population and a 16% increase in the number of people aged 65 and over.
- The data collected on assessments and support for unpaid carers needs to be improved, as set out by Care Inspectorate Wales in their Improvement Check Visit (October 2024): "This is essential to ensure that it fulfils its statutory duty to assess whether a carer needs care and support (or is likely to need care and support in the future) and if so, what needs they are likely to have."

Tomorrow's Gwynedd

Strengths

- The outcomes of primary and secondary school inspections are generally strong.
- Support to meet the needs of learners/Welsh-language provision - including the Immersion Education system.
- The Authority firmly promotes and supports pupils' well-being.
- We continue to make improvements to schools across the county, and in particular the Bangor, Cricieth and Bontnewydd area and have taken every opportunity to apply for grant aid to enable us to modernise existing buildings and develop new buildings. A new building and campus for Ysgol Treferthyr in Cricieth has opened its doors to learners in early September 2024. This follows years of work, and an investment of over £8m to secure the highest quality learning environment and resources for up to 150 learners in the area. In addition, there is childcare provision on the site, as well as an ABC Unit.

Risks

- Changes in the county's demographics affect the viability of the current school system and increase the lack of equity that exists due to the significant variation in cost per capita per pupil.
- Arrangements for monitoring, evaluating and promoting pupil attendance need to be improved. Attendance levels remain a concern following the pandemic-induced slump. Attendance is also a priority for the Government and Estyn. We will be introducing an Attendance Strategy in 2025, and we have strengthened our processes by improving the systems for targeting attendance. We have also made use of Welsh Government grants to improve capacity and a campaign to improve attendance.
- We will strengthen provision for pupils with social, emotional and behavioural difficulties, and ensure arrangements for monitoring and improving the quality of that provision. We have created a new plan for September 2025, which is to create a multi-site Pupil Referral Unit to provide high level support for some pupils and strengthen support for these learners in our schools.

- A fundamental change in school improvement support following the end of GwE. With such a significant change, it is inevitable that it may affect the quality of support in terms of improving schools and standards.
- To provide quality support to schools that are in a follow-up category following Estyn audits.
- During the year, there were serious cases of offences against children, including a high-profile case where the former headteacher of Ysgol Friars, Neil Foden, was arrested and sentenced to 17 years in prison for sexual offences against pupils. This case has highlighted significant failures in the council's safeguarding systems over a number of years.
- In response, the Council has reviewed its safeguarding policies and procedures, commissioned independent reviews, and contributed to a regional Child Practice Review led by an independent chair. The Education Scrutiny Committee has also launched a review of safeguarding arrangements in schools across Gwynedd, with the aim of improving standards and ensuring the safety of children. The formal review is expected to present lessons and recommendations during summer 2025.
- There is a significant risk that failure to ensure safeguarding arrangements in schools meet the highest standards, or failure to implement the lessons from the review, could lead to continued safeguarding failures, harm to children and young people, loss of public trust, legal consequences, and pressure on the Council's resources.

A Prosperous Gwynedd

Strengths

- As part of a new Regeneration Framework, a Local Regeneration Plan has been prepared for each of the 13 regeneration areas in the County. The plans reflect local priorities highlighted during the 'Ardal Ni' consultation with Gwynedd residents. The Local Regeneration Plans incorporate projects that are being developed by a wide range of organisations and groups active in the area and contribute to the economically, environmentally, socially or culturally improvement of areas to create healthy, thriving, dynamic and sustainable communities with a prominent and central place for the Welsh language.
- The 'Gwynedd and Eryri Sustainable Visitor Economy Plan 2035' has been jointly developed by Cyngor Gwynedd and the Eryri National Park Authority. This is a groundbreaking scheme and introduces a new way of operating, supporting and measuring the impact of the entire visitor economy on the area.
- We have been successful in securing significant funding from sources such as the Shared Prosperity Fund and ARFOR to strengthen Gwynedd's economy. Together with our partners we have allocated £24.4 million from the Shared Prosperity Fund to schemes that have contributed towards strengthening Gwynedd's economy, improving skills and creating pride in our communities. Over 960 businesses, enterprises and organisations have received support creating or safeguarding almost 300 jobs, and over 700 people have gained a new qualification.
- Town Centre Schemes have been created for several towns in Gwynedd. The purpose of these is to identify and agree action plans and set priorities for individual

towns. The Town Centre Schemes give particular attention to high street areas, with the intention of making them more attractive places to visit and work, and to encourage people to spend their time and money there.

- A Cross Departmental Vacant Properties Group has been established to co-ordinate the efforts of the various Council Services dealing with vacant properties. The Group has adopted a range of interventions – including the provision of information, technical advice, financial assistance, as well as enforcement arrangements. We intend to develop this work further over the next year.
- Since gaining UNESCO World Heritage Site status for the North West Wales Slate Landscape in 2021, the Council and its partners have been trying to make the most of the designation. This includes the Llewyrch o'r Llechi and LleCHI LleNI project – schemes worth over £30m and supported through Cyngor Gwynedd, UK Government, Welsh Government, Heritage Lottery Fund, Amgueddfa Cymru – Museum Wales and several other partners – which are already underway to improve understanding, pride and economic and social opportunities in our slate valleys and across the area.

Risks

- The ARFOR programme ended at the end of March 2025 and although the SPF programme has been extended for the 2025-26 year, that is on a smaller scale than what has been seen in the past. Significant uncertainty exists regarding the finances and administration of any future economic development programs.
- There is a risk that we may miss an opportunity to secure the best economic benefit for Gwynedd through the Growth Plan (North Wales Ambition).

A Homely Gwynedd

Strengths

- The Housing and Property department is working closely with its housing partners on social and intermediate housing developments to meet the huge demand for housing in Gwynedd.
- Through the Buy-to-Let Scheme, the Council buys homes off the open market to let them to residents in need of housing.
- In order to bring more empty homes back into use, there are a number of interventions available for the people of Gwynedd to take advantage of.
- The Department has been successful in attracting additional funding from the Welsh Government to deliver more affordable housing developments.
- The development of the Penrhos site, Pwllheli, is underway, after the Council, in partnership with Clwyd Alyn housing association, secured an additional grant of around £7.7m from the Welsh Government to enable the start of phase 1 of the development.

- The Council helps many county residents avoid or get out of fuel poverty by providing support to insulate houses, receive effective heating equipment and eco-friendly upgrades such as solar panels and air source heat pumps.

Risks

- Homelessness remains a challenge even though several new interventions have recently been introduced. We will continue to implement many ambitious schemes including the development of several additional sites across the county.
- Although there is much to welcome in the Homelessness and Social Housing Allocation (Wales) Bill, it may require a lot of additional resources to implement.
- There is concern that the public don't have easy and clear access to an enquiry and advice service on housing matters. As part of the Housing Action Plan, we will soon be launching a Housing 'One Stop Shop' to support residents with their queries.
- Support for planning applications to build social housing.

A Green Gwynedd

Strengths

- Consistently managed to meet statutory recycling targets in the past.
- Have set an ambition of being net zero carbon by 2030 and adopted a 'Climate and Nature Emergency Plan' to meet the ambition.
- A Flood Strategy has been adopted which highlights the current and future risks of flooding and coastal erosion in the county and how the risks will be managed.
- The percentage of respondents to the National Residents' Survey who find it fairly or very easy to book the recycling and waste centre in Gwynedd is 89% (1st in Wales of the 9 councils that took part in the survey).
- A scheme which provides grant support to improve the energy use performance of housing in the county is having a positive impact.
- Attracted significant grants from the Government to fund renewable energy schemes, an electric vehicle fleet and public and fleet charging points.
- Willingness to experiment and innovate – Welsh Government grants and capital from the Council will fund a pilot project to convert a care home to the Passivhaus standard, aiming to reduce carbon emissions by 94%.
- Working with external partners – the Council leads the Gwynedd Nature Partnership.
- In line with the Council's Green Fleet Plan, when vehicles need to be replaced, we have been converting to electric vehicles where possible. 48% of the Council's cars and vans are now electric vehicles.

Risks

- To meet the national recycling target of 70% and avoid a financial penalty, residents' behaviours need to change so that they recycle more and reduce the residual waste that needs to be collected.
- Waste treatment sites need to be modernised as well as improvements made to our recycling centres.
- There is a significant risk of coastal flooding which could have a detrimental impact on many communities such as Fairbourne.
- Failure to meet frequency targets in relation to food hygiene inspections and food standards.
- The Council's 'Climate and Nature Emergency Plan 2022/23 - 2029/30' sets an ambition which notes that "Cyngor Gwynedd will be carbon net zero and ecologically positive by 2030." The Plan includes a broad range of projects to reduce carbon emissions and absorb carbon across many fields: buildings and energy, movement and transportation, waste, procurement, governance, land use, ecology. We acknowledge that reaching net zero is a long-term task, but this plan sets several specific milestones for us to measure our annual progress up to 2030. There are so many policy, legislative and budgetary factors that are beyond the Council's control and are having a huge impact on the Council's ability to deliver many of our projects, such as electricity grid network supplies or investment in energy and heating buildings. Nevertheless, the Council has chosen to spend substantial funding from our coffers to deliver many of our projects in our Climate and Nature Emergency Plan, and £3m was earmarked for the work. Despite the investment however, the uncertainty from the perspective of external factors means that meeting the ambition to be ...'net zero carbon and ecologically positive by 2030' remains a practical and financial risk for the Council.
- Although the Council has invested £3M of its own funding since 2022, which is a continuation of significant investment in carbon saving schemes since 2010, there is a real risk to not having the funding or human resources to deliver the Climate and Nature Emergency Plan as a whole.
- Work is ongoing to ensure that the Well-being of Future Generations (Wales) Act 2015 and other statutory requirements are fully integrated within our corporate planning frameworks, rather than in a way that is responsive and fragmented in nature. To assist with this, a new template was introduced to plan reports to the Cabinet, which leads officers to refer to the various statutory requirements, including the Well-being of Future Generations (Wales) Act 2015, when preparing their reports.

A Welsh Gwynedd

Strengths

- The Welsh language is a key part of all the Council's work, and any plans that affect the people of Gwynedd. Welsh is the Council's main administrative language, which means that we are one of the largest employers in the country who use Welsh on a day-to-day basis in the workplace.
- We offer opportunities for staff to develop their language skills including training to learn Welsh and to further develop Welsh language skills across all levels.
- The Council has modernised and expanded the immersion provision for learning Welsh to children and intends to further increase the provision of Welsh-medium education in the county.

Risks

- There may be a perception by some that a 'University standard' Welsh is needed to work for the Council, and while that is not accurate, it may affect recruitment to some posts.
- Welsh-speaking young people are migrating.

Additional improvements identified for 2025-26
• In response to the recommendations of a study by Audit Wales we will be looking to improve our service commissioning arrangements.
• Manage the impact of the significant changes that have recently taken place in the Council's political leadership and among Heads of Department.
• Improve training on risk identification and management.
• To act on the relevant recommendations in the Local Partnerships report.
• Consider how we can build on the resident survey organised by the Welsh Local Government Association/Data Cymru and obtain more information/evidence to enable us to improve services.
• Implement further steps to improve compliance with the Social Partnership Duty.
• Act on the findings of the Staff Voice Survey, including staff appreciation and well-being.

Improvements that have been identified within past Self Assessments and will continue into 2025/26.

Improvement	
We will:	Our progress to date
<ul style="list-style-type: none"> Review the procedure of identifying and scoring risks, particularly to ensure consistency across the organisation in terms of the assessment and scoring process. 	<ul style="list-style-type: none"> Over the past few months, the Chief Executive and Corporate Directors have been looking specifically at the very high risks. The intention is to ensure that the right risks are included in the list and to try to ensure consistency in how they are scored.
<ul style="list-style-type: none"> Continue the work to strengthen our internal arrangements to ensure that statutory requirements/guidance or legislation is a core element and better integrated with our corporate planning work. 	<ul style="list-style-type: none"> During 2024/25 it was planned to hold a session with the Leadership Team on the Future Generations Act led by the Office of the Future Generations Commissioner as well as holding further training sessions for the remaining members. The member training sessions were held in the Autumn. It was originally planned to hold a session with the Leadership Team in November, but due to the political changes that have taken place in the Council it has not been possible to hold the session. During June/July 2025 Local Partnerships will be looking at governance arrangements within the Council and as part of this work they will be looking at how we are operating in this area and making recommendations for improvement (if necessary).
<ul style="list-style-type: none"> Continue work on reviewing the Council's Asset Plan to ensure that priorities remain current in light of the experiences and developments of recent years. 	<ul style="list-style-type: none"> Drawing up a new Asset Management Plan is a project in the Council Plan for 2023-28. Policy review work has been carried out and discussions have taken place with a significant number of Departments. A draft Asset Plan is in place but requires modifications and resolution to be adopted. When the Corporate Property Management Strategy is approved, it will be possible to proceed to prepare a Property Asset Action Plan (the timetable of which will be subject to the Corporate Strategy).
<ul style="list-style-type: none"> Looking to develop a way to measure value for money (efficiency) at service level as part of our performance challenge arrangements. 	<ul style="list-style-type: none"> We will collaborate with peers in other councils and professional bodies such as CIPFA to develop a framework to be able to identify value for money. This work commenced in 2023/24 and has continued

	during 2024/25. During 2025/26 we will consider the options available to establish cost-effective benchmarking arrangements with other authorities.
<ul style="list-style-type: none"> Continue to implement a project to address the existing staff recruitment problems that the Council is experiencing. 	<ul style="list-style-type: none"> The 'Workforce Planning' Project, which is a part of the Council Plan for 2023-28, is addressing this. Work to create a matrix of key, risk-assessed posts for the continuity of the Council's key services (particularly in the areas of care and education) has begun but further work remains to be done. There is an intention to carry out a review of the whole process of attracting staff to work for the Council, with the aim of continuing to improve the process for all involved - particularly job applicants.

Completed improvements from 2024/25

Improvement	
We will:	Solution
<ul style="list-style-type: none"> Improve our forward planning over the period of the Council Plan 2023-28, by setting a series of annual milestones for the various projects in the Council Plan. 	<ul style="list-style-type: none"> At the start of 2024/25, milestones were provided by the Project Leaders for every project within the Council Plan. The progress was assessed against these milestones at the performance challenge and support meetings during the year.
<ul style="list-style-type: none"> Participate in a national survey arranged by the WLGA to obtain useful information by the County's residents on our performance. 	<ul style="list-style-type: none"> The Council participated in the national citizens survey arranged by the WLGA and Data Cymru in February/March 2025, with over 3,000 residents responding.
<ul style="list-style-type: none"> Complete the actions to improve scrutiny effectiveness in response to the recommendations of the Audit Wales report. 	<ul style="list-style-type: none"> All actions have been completed after the arrangements for reporting on performance were presented to the Scrutiny Committees at the start of 2025/26.
<ul style="list-style-type: none"> Communicate information about service performance, and the Council generally, more effectively to residents. 	<ul style="list-style-type: none"> Over the past year we have been working on a new performance reporting regime whereby reports will be submitted to the relevant Scrutiny Committees rather than Cabinet meetings. These arrangements are in place from June 2025 and all Council performance measures will now be published rather than a summary of the main ones as in the past.

<ul style="list-style-type: none"> Improve understanding and raise awareness of the Council's areas of work amongst County residents. 	<ul style="list-style-type: none"> Substantial communication work is being done on raising awareness of the Council's activities, including press statements, items on our website and social media. In addition, detailed responses are provided to enquiries from the media about the work of the Council and/or committee reports. A response to the national resident survey shows that these works need to be continued. This is ongoing work that will continue to receive the Council's attention.
<ul style="list-style-type: none"> Conduct a staff voice survey (as has been the case in the past) to engage in constant discussion with the workforce and provide them with the opportunity to say what is working well and the barriers they face. 	<ul style="list-style-type: none"> A Staff Voice Survey was conducted during November/December 2024, comparing the results with the previous year. The key findings will be shared with members of the Corporate Management Team, and with each Department's management teams individually. The corporate work plan for action on the main findings will be monitored as part of the work of the Ffordd Gwynedd Officers group.
<ul style="list-style-type: none"> Conduct an appraisal of the work of the Governance and Audit Committee to establish whether it is effective. 	<ul style="list-style-type: none"> The Committee has carried out a self-assessment in April 2024 and actions have been identified and acted upon.
<ul style="list-style-type: none"> Continue to act on the actions already put in place in response to an audit of performance challenge arrangements undertaken by Audit Wales and continue to review the success of those arrangements and review if necessary. 	<ul style="list-style-type: none"> By the end of 2024/25 we will have acted on all the recommendations made by Audit Wales in their audit of performance challenge arrangements. The final step in this response will be to submit performance reports to the scrutiny committees rather than the cabinet. This will be operational from the June 2025 round of scrutiny committees.
<ul style="list-style-type: none"> Implement the Ffordd Gwynedd Plan Work Programme 2023-28 to continue to improve performance and provide the best possible services for the County's residents. 	<ul style="list-style-type: none"> The Ffordd Gwynedd Plan annual report for 2024/25 shows that the Council is moving in the right direction in terms of culture and working methods. It is also noted that: <ul style="list-style-type: none"> some departments are showing good leadership, but progress is inconsistent across the organisation. technology and artificial intelligence are key to improving services. need to expand training and strengthen ongoing evaluation. reducing absences and increasing

	<p>ownership of performance are priorities.</p> <ul style="list-style-type: none">• talent development plans are positive, but workforce planning is still a challenge.• the vision for quality services is clear – the priority now is to speed up work in all departments. <p>Work on the 5-year Plan will continue.</p>
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Further evidence for our findings:

[Strategic Equality Plan 2024-28](#)

[Cyngor Gwynedd Diversity Statement](#)

[Cyngor Gwynedd's Annual Performance Report and Self-Assessment 2023-24](#)

[Annual Report of the Gwynedd and Anglesey Public Services Board 2023-24](#)

[Annual Report of the Director of Social Services 2024-25](#)

[Participation Strategy 2023](#)

[Ffordd Gwynedd Plan 2023-28](#)

Corporate Risk Register

Annual Workshop with the Regulators and Cabinet Members

Performance Reports of individual Cabinet Members

[Statement of the Accounts 2024-25](#)

[Cyngor Gwynedd's Assets Plan 2019/20 - 2028/29](#)

[Audit Wales Annual Audit Summary 2024](#)

[Cyngor Gwynedd's Constitution](#)

Staff surveys

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Annual Performance Report & Self Assessment 2024-25

Leader's Foreword

TO FOLLOW

Councillor Nia Jeffreys
Cyngor Gwynedd Leader

Introduction

The 'Cyngor Gwynedd Plan 2023-28' includes a series of ambitious projects which will enable us to develop and improve our services for the residents of the county over a period of five years. The projects are covered under seven priority fields:

- **Tomorrow's Gwynedd**
Giving our children and young people the best possible start in life
- **A Prosperous Gwynedd**
Strengthening the economy and supporting the people of Gwynedd to earn a decent salary
- **A Homely Gwynedd**
Supporting the people of Gwynedd to live in suitable and affordable homes in their communities
- **A Caring Gwynedd**
Supporting the residents of Gwynedd to live full and safe lives in our communities
- **A Welsh Gwynedd**
Ensuring that we give our residents every possible opportunity to use the Welsh language in the community
- **A Green Gwynedd**
Protecting the county's natural beauty, and responding positively to the climate change crisis
- **An Efficient Gwynedd**
Putting the residents of Gwynedd first and treating them fairly and ensuring that the Council performs effectively and efficiently

This report looks back at what was achieved during the second year of the Council's Plan. It is customary to undertake an annual review of the Plan to ensure that the projects remain suitable, and to give the Council the opportunity to adapt them in light of local and national developments over the period of the Plan. This annual report covers the plan as agreed by the Council on the 7 March 2024.

Like last year, the report is divided into chapters that reflect the seven priority areas, describing the progress made during the year along with the main achievements in the day-

to-day work of our departments, for example child and adult care, the economy, and housing.

The Priority Areas within this document are our Well-being Objectives under the Well-being of Future Generations (Wales) Act 2015. The Objectives will directly contribute to achieving the seven national well-being goals. As we take action, we will also give appropriate consideration to the five ways of working within the Act by considering the long term, prevention, integration, collaborative working and being inclusive of people of all ages. We will do this by adopting a way of working which focuses on putting the people of Gwynedd at the centre of everything we do. The table at the end of this report outlines the contribution of each priority project towards the five ways of working.

The second part of the performance report is our self-assessment for the year. This is our fourth self-assessment. The Council is expected to submit this annually under the Local Government and Elections (Wales) Act 2021. Also, this year an additional section is appended that outlines how the Council is complying with the Social Partnership Duty which is a new reporting requirement under the Social Partnership and Public Procurement (Wales) Act 2023.

The need to make financial savings is more or less an annual challenge for Local Government by now, and last year was no different. A total of £43 million of savings have been realised since 2015/16, with £5.6 million of this total coming from the 2024/25 financial year. Despite these financial challenges, the Council is constantly innovating and trying to find better and more efficient ways of providing services.

As part of our performance arrangements, a series of departmental performance challenge and support meetings are held on a regular basis to see how the departments are making progress with their day-to-day work as well as Council Plan projects. This Annual Performance Report is based on the findings of these performance challenge and support meetings. The aim of the report is not just to highlight the good things, but to give a fair and honest picture of our performance during the year. In doing so, we can celebrate our successes and see which aspects of our work needs further attention, in order to assist us in providing the best possible service for the residents of the county within the resources we have.

This annual Report is submitted to the Council Cabinet and to the meeting of the Full Council for approval.

Tomorrow's Gwynedd

Our ambition is to ensure that every child educated in Gwynedd gets:

- Treated equally, encouraged to treat others equally and that we give priority to their happiness and well-being.
- Education of the best possible standard including access to a broad range of academic and vocational subjects to fulfil the requirements of the new 'Curriculum for Wales'.
- Access to Welsh-medium education throughout their time in education.
- Educated in buildings that are in a good state of repair, are safe and fit for purpose to the best of our ability.
- The opportunity to develop into rounded citizens, who are content and confident in the world.
- Tailored support from professional services to meet their additional learning needs.
- The opportunity to have a nutritious meal in school, free of charge to as many pupils as possible.
- Access to equipment and technology that promote modern and effective learning.
- An assurance of suitable facilities and playing fields that are available for children and young people in their leisure time.

Projects

- Transforming education for children in their early years
- Modernising buildings and the learning environment
- Promoting the well-being of children and young people and reducing the cost of sending children to school
- Extending opportunities for play and socialising for the county's children and young people
- Formulate and implement a 10-year strategic direction for education in Gwynedd
- Review and improve the range of inclusion provisions in Gwynedd.

Project Updates

Transforming education for children in their early years

This is what we achieved during the year:

- A new strategy for the early years is being implemented which includes work to provide support to fathers, provide perinatal mental health support, a toileting scheme, and develop speech and language.
- The two-year-olds childcare provision has been extended to a number of new areas in the county, including Abermaw, Bala, Caernarfon, Porthmadog and Bangor.

Modernising buildings and the learning environment

This is what we achieved during the year:

- The construction work commenced on the site of the Bangor Byw'n Iach car park to upgrade the area and create parking spaces for Ysgol Hiraef staff, which will make

the school a car-free site. The building work on the improvements to Ysgol Hirael itself will begin in 2025-26.

- The former Ysgol Glanadda building has been demolished and the construction work for the new Our Lady's School has begun. The frame for the new school is already in place, and work will continue over the next few months.
- An Outline Strategic Case has been produced and submitted to the Welsh Government to improve the condition of the buildings and the learning environment at Ysgol Tryfan, Bangor. Discussions are ongoing to ensure that the project can be delivered within the available budget.
- The construction of Ysgol Treferythyr in Cricieth has been completed, and a new school for 150 learners opened its doors in early September 2024.
- An Outline Business Case for a new school in Bontnewydd was approved in July 2024. Work on the creation of a temporary school, which will allow space for the new school to be built, is progressing with the intention of being operational by September 2025.

Promoting the well-being of children and young people and reducing the cost of sending children to school

This is what we achieved during the year:

- Research findings about the financial cost of attending school were shared with schools.
- A work programme was drawn up to respond to the findings of the questionnaires, and as part of this actions will be drawn up, which are unique to each school, which will lead to a reduction in the cost of sending children to school.

Extending opportunities for play and socialising for the county's children and young people

This is what we achieved during the year:

- Young people's views on all the available youth provisions were gathered. The gaps will be addressed in the Youth Service's new strategy.
- We will review the facilities available in the high image playing fields and make improvements within the available funding.

Formulate and implement a 10-year strategic direction for education in Gwynedd

This is what we achieved during the year:

- A draft of the new Education Strategy has been prepared, and we aim to introduce it early in 2025-26.

Review and improve the range of inclusion provisions in Gwynedd.

This is what we achieved during the year:

- Following the establishment of a Project Board in March 2024, work was undertaken to map needs and research provisions in other counties to identify good practice. As a result of this work, Cabinet agreed in April 2025 to create a (multi-site) Unit for the

provision of support to children with significant behavioural and engagement difficulties. A funding plan was agreed delegating the timetable for implementation and delivery of the plan to the Head of Education in consultation with the Cabinet Member for Education. The main location of the provision is in Llanwnda on the former site of the school, with an investment from the ALN Capital Grant to ensure the building is fit for purpose.

Some of our key achievements

- There is a Project Boards arrangement in place to ensure that education capital project management is robust. Significant work has been carried out during the year to meet the expenditure requirements of one-off capital grants during the year such as the Additional Learning Needs grant and community schools and Rolling Programme capital projects are now progressing as expected.
- For admission to Primary and Secondary schools in September 2024, 99.5% of parents' first choices were offered.
- We have been successful in offering training and follow-up workshops to EBSA (Emotionally Based School Avoidance) designated persons and support staff in several secondary schools during 2024/25. Thirteen secondary schools attended the initial presentation, and 10 secondary schools were able to attend the following 3 workshops. We will be offering the training to more secondary schools during 2025/26. We will be offering seasonal supervision sessions to these schools, and we hope to train more staff in the following educational year.
- Free school meals are available to all children from reception to year 6 in all primary schools in Gwynedd.
- We provide professional and efficient education transport for eligible learners in line with the Welsh Government's statutory requirements to facilitate access to all educational sites in the county.
- By reducing the number of pupils in the ABC Centres and also ensuring that all pupils have a shared placement with their Mainstream schools, we have improved the quality of the service. The plan allows us to focus more effectively on individual targets and respond appropriately to the needs at the Centres. In addition, the shared placement arrangement ensures that schools have the opportunity to get to know the pupils, enabling them to plan and prepare an appropriate provision for the Reception year. As a result, there are improvements in developmental progress sooner, and the willingness of the intensive pupils to transition to full-time education.
- 97% of school safeguarding designated persons have completed designated person training in the last two years. While the national guidance states that a period of more than three years should not be left between training, we encourage refresher training every two years as a good practice. The figure is not 100% as three new members of staff have started in their roles and have not yet completed the training but have registered to do so.
- The Inclusion Service has been focusing on strengthening the support available to pupils experiencing social, emotional and behavioural difficulties (SEBD). This has

included developing more systematic approaches to identifying needs early, ensuring that interventions are provided in a timely and effective manner. We worked closely with schools and other services to co-design a new strategy, with the aim of ensuring that the support offered is inclusive, sustainable and evidence based. As part of the strategy, we will be establishing a new centre which will be operational from September 2025, offering a range of targeted services to support pupils.

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A Prosperous Gwynedd

The foundation for enabling the people of Gwynedd to prosper is ensuring that there are suitable jobs available in the county paying salaries that enable them to support themselves and their families. Our ambition is to ensure:

- High-quality jobs.
- Support for businesses to thrive.
- Sustainable tourism for the benefit of communities.
- Strong and resilient communities.
- Prosperous and vibrant town centres.

Projects

- Promoting our culture and a sustainable visitor economy
- Regenerating communities and town centres
- Creating the best possible circumstances in Gwynedd for businesses and community enterprises to thrive, and support the people of Gwynedd into work
- Keeping the Benefit Local

Project Updates

Promoting our culture and a sustainable visitor economy

This is what we achieved during the year:

- A Sustainable Visitor Economy summit was held with over 100 attendees.
- We reviewed our arrangements to support events in Gwynedd.
- Four 'Aros-fan' (stopping places) have been opened across Gwynedd for visitors travelling in motorhomes. We are monitoring the use made of them and will prepare an evaluation report in due course.
- A structure has been established to implement the Gwynedd and Eryri Visitor Economy Plan 2035, and funding has been earmarked to implement the scheme.
- Communities and businesses in Gwynedd were supported to promote and celebrate culture locally through the 'Diwylliesiant' project. £715,553 was invested to support 109 organisations and businesses to carry out various activities, which attracted an additional investment of £5.8m for the County. A lot of activity took place through Storiell, Byw'n Iach, Archives, Libraries and Parc Glynllifon.
- The communities of Gwynedd were supported to take advantage of the slate industry's world heritage designation by securing Heritage Lottery funding for the LleCHI LleNi projects, and funding from the Shared Prosperity Fund and the Levelling-up Fund. Several major projects are underway including the redevelopment of the Slate Museum and Parc Padarn in Llanberis, and town centre improvements and the installation of public art in six towns. In addition, the Aelwyd yr Urdd was upgraded, and works were completed on a connecting route in Blaenau Ffestiniog.

Regenerating communities and town centres

This is what we achieved during the year:

- The Local Regeneration Plans for each of the 13 regeneration areas in the county were published on the Council's website, and a review of the local co-ordination arrangements was undertaken.
- Grants worth £1.8m were offered through the Community Support Key Fund to a range of local regeneration projects.
- Place Making Schemes have been completed for Porthmadog, Pwllheli, Bala and Dolgellau.
- £1.8m of Shared Prosperity Fund grant funding has been invested to upgrade Gwynedd's town centres.
- A number of town centre improvement projects were awarded a Transforming Towns 2024/5 grant, including College Park, Bangor; the vacant property of Galeri Cyf; Menter y Tŵr Pwllheli; Canolfan Bro Tegid, Y Bala; and Bangor Health and Well-being Centre.

Creating the best possible circumstances in Gwynedd for businesses and community enterprises to thrive, and support the people of Gwynedd into work

This is what we achieved during the year:

- 600 businesses and social enterprises received support from the Council through the ARFOR programme and the Shared Prosperity Fund.
- The Gwynedd Business Week was held in October, with a series of events organised for businesses in Dolgellau, Pwllheli and Bangor. A campaign by the Council to encourage residents and visitors to support local businesses managed to reach 50,000 other accounts.
- We continue to support the North Wales Growth Bid schemes, paying particular attention to the schemes that offer the greatest benefit to Gwynedd, including the approved Bryn Cegin Park Scheme, and arrangements are in place to start operating on the redesigned Glynllifon Innovation Hub Project and site.
- 221 people were supported to return to work in 2024/25 and 251 people were assisted to increase their ability to earn a good salary.

Keeping the Benefit Local

This is what we achieved during the year:

- A new procurement strategy has been drawn up which will soon be presented to the Cabinet.
- Our procurement procedure rules were reviewed to ensure compliance with the new Procurement Act.
- We have updated our website and intranet to raise awareness of the new regulations, procurement techniques and the aim of keeping the benefit local in due course.

Some of our key achievements

Developing the economy and regenerating communities

Cyngor Gwynedd provided a wide range of support to sustain and support businesses to thrive during the past year:

- Support was provided to 176 different businesses through Council-led business support schemes. The support was a combination of financial help in the form of a grant to enable businesses to invest in order to reduce costs or take advantage of new opportunities, practical support to help businesses review their activities and plan for the future, and support for businesses to make better use of technology and digital media.
- Following support from the Gwaith Gwynedd team, 221 residents were successful in getting a job. This was an increase of one third on last year's result.
- As a result of being offered financial support from the Council during 2024/25, 54 businesses have committed to paying their employees a real living wage and using more Welsh.
- Completion and publication of Place Making Schemes to improve six towns within the county - Bangor, Caernarfon, Pwllheli, Porthmadog, Dolgellau and Bala.
- Cist Gwynedd, the community grants portal, has allocated over £1.6million of grants to various groups and organisations in the county.
- The Regeneration Programme Service has secured an investment of £8.5m for town centre projects.
- To improve the towns of the county, financial support was given to bring 10 empty properties in town centres back into use, and to renovate and improve a further 26 buildings.

Culture and Leisure

- A new website was launched for Parc Glynllifon www.parcglynllifon.cymru to promote what is available there.
- A bid worth £300,000 for financial support from the Welsh Government was successful. As a result of this, work will take place in 2025-26 to resurface the car park, install charging points for cars and bicycles, solar panels and interpretation/signage works.
- There have been improvements to the infrastructure of leisure centres including the resurfacing of the indoor tennis courts, the installation of a new Padel court – the first public court in North Wales – at Arfon Tennis Centre, and the conversion of the MUGA into a 2G 7v7 pitch at Glan Wnion, Dolgellau.
- A new 3G pitch was opened in Caernarfon by former Wales and Liverpool footballer, Ian Rush.
- Improvements have been made to Porthmadog harbour which included replacing the harbour mooring chains to ensure the safety of boats, and the improvement of

the harbour's outer enclosure to provide a more practical and safer site. The CCTV system at Barmouth harbour was upgraded to improve security and improvements to the Compound Road were completed.

- Following a £450,000 upgrade to the car park, a new charging system for parking in Dinas Dinlle was trialled.
- £280,000 has been invested to modernise the exhibitions at the Lloyd George Museum in Llanystumdwy after obtaining a grant from the UK Government's Shared Prosperity Fund.
- The Warm Welcome campaign is active in all of Gwynedd's Libraries with the opportunity to join in activities such as playing chess, making jigsaw puzzles and a dementia choir. Caernarfon Library's Thursday afternoon chess session is growing from strength to strength, with children, young people and older people playing together regularly.
- Our Library system (LMS) was upgraded in December 2024. The LMS Cymru team, led by Cyngor Gwynedd, is working on launching a new app and All Wales book catalogue.
- A varied programme has been developed at Neuadd Dwyfor, with an emphasis on live music evenings by individuals and bands in Welsh, in addition to the usual film and theatre show offerings. As part of this, the 'Gigs Town Hôl' brand was introduced which is going from strength to strength.
- Financial support worth £77,000 was provided to hold 33 different events in the county. 154,000 people attended the events, and it was estimated that this benefited £4,069,561 to the local economy as a result.

A Homely Gwynedd

Our ambition is to ensure that the people of Gwynedd can access a suitable home of a high standard, that is affordable and improves their quality of life. We will try to achieve this by setting an ambition to:

- Ensure that no-one is homeless in Gwynedd.
- Help the residents of Gwynedd to own an affordable home in their community.
- Ensure that houses in Gwynedd are environmentally friendly.
- Ensure that houses in Gwynedd have a positive influence on the health and well-being of the county's residents.

Projects

- Increasing the supply of housing for local people
- Dealing with the energy cost crisis and fuel poverty
- Ensuring that no one is homeless in Gwynedd
- Managing second homes and short-term holiday accommodation

Project Updates

Increasing the supply of housing for local people

This is what we achieved during the year:

- 386 social housing units have now been erected since the start of the Housing Action Plan, and these will help almost 1,300 individuals.
- Construction work has begun on sites in Llanberis and Bangor to create affordable housing under the Tŷ Gwynedd scheme.
- 23 houses were purchased through the Buy to Let Scheme (bringing the total to 46 houses), and these will be let at affordable rent levels.
- 108 vacant properties have been brought back into use through grant aid to renovate empty homes since the start of the Housing Action Plan.
- 62 households have now bought their home through the Homebuy Scheme.

Dealing with the energy cost crisis and fuel poverty

This is what we achieved during the year:

- The county's residents were supported to make the most of schemes to reduce energy costs such as ECO4, with 216 applications having been approved.
- Ensuring that the residents of Gwynedd are aware of all the benefits available to them by working with internal and external partners.
- We have distributed 656 energy vouchers to residents in need who are on a prepayment meter in Gwynedd with expenditure of £24,719. Since the beginning we have distributed 5,671 vouchers worth £236,055 – money that has gone directly to the county's most vulnerable residents.
- We have referred residents to get additional support from organisations such as the Food Banks, Canllaw, Telecare, the Council's Empty Homes Grants and Council Loans,

Gwaith Gwynedd, the Priority Services Register, Welsh Water, Community Hubs and we have also referred to the Smart Energy Meters service.

- Expertise and useful information were shared on Cyngor Gwynedd's Costs of Living website which is available to everyone.
- Community clinics were held to refer people to the services and support available.

Ensuring that no one is homeless in Gwynedd

This is what we achieved during the year:

- Developments to accommodate homeless people have been completed in Bangor and Pwllheli, and construction work is ongoing on another development in Bangor.
- The purchase of the former Government offices, Penrallt, Caernarfon, has been completed and substantial background work has taken place, such as structural assessments, feasibility assessments etc, prior to submitting a planning application for conversion into units for local people in need of a home.
- An additional 12 properties were attracted to the Leasing Wales Scheme which enables more people to rent privately in Gwynedd, making it a more affordable option. We will continue to engage with landlords and the Government to look at options to increase opportunities over the life of the scheme. To date 28 properties have been let, helping 65 individuals.
- Our 'One Stop Shop' is almost ready to launch. The 'One Stop Shop' is a new resource to respond to the needs of residents as they submit applications relating to housing in one central location.

Managing second homes and short-term holiday accommodation

This is what we achieved during the year:

- Following a period of public consultation, it was decided to introduce an Article 4 Direction for the Gwynedd planning authority area, to manage the use of homes as second homes and holiday accommodation. This has been implemented and is now in place across the county.
- Research was carried out into the effect of the Council Tax Premium with respect to any change of use of a property. It was found that there had been a decrease in the number of second homes and self-catering holiday units, but there was not enough data available at the time to prove that this was a direct result of the Premium. Following this, the Council decided to keep the Premium at the same level for 2025-26.

Some of our key achievements

- We have set an ambition to create 83 supported accommodation units for our county's homeless people by the end of the Housing Action Plan, to meet the growing demand for the service. Since 2021, 20 units have been created, with a further 62 on the work programme. To date, at least 30 people have received support in the new units, and we will continue to support individuals and families over the next few years.

- In October 2024, Dôl Sadler – a brand-new building for providing supported accommodation to our county's residents – opened on the site of the former Ysgol Glan Wnion in Dolgellau. The development was shortlisted for the Inside Housing Development Awards in the Best Supported Housing Development category: Rural/Suburban.
- There are two Tŷ Gwynedd sites in the construction process – the Llanberis and Coed Mawr, Bangor sites. Another two will start in 2025/26, with more to follow in the coming years. Other sites are being considered across the county to address local needs.
- Through the Buy-to-Let Scheme, the Council buys homes on the open market to let them to residents in housing need. The Council has already purchased 46 houses (exceeding the ambition set for the end of the 2024/25 financial year, which was 43). The Council has let 16 houses and is completing necessary repairs and upgrades on a further 20 houses.
- To bring more empty homes back into use, there are several interventions available to the people of Gwynedd. Through the Housing Action Plan, the Department can offer an additional year's exemption from council tax on empty homes, so that a family or individual can complete key restoration work to bring the house to an acceptable standard of living. To date, 123 exemptions totalling £165,061 have been granted to empty homeowners.
- Grants are available for owners to carry out necessary upgrade work to a house that used to be empty, and to date 108 of these grants have been allocated. The total number of empty homes that have come back into use because of the Council's support is 284. This means, of course, that 284 empty houses have also come back into use for local residents. This meets and exceeds the ambition set to bring 250 empty homes back into use.
- The Housing and Property department is working closely with its housing partners on social and intermediate housing developments to meet the huge demand for housing in Gwynedd. During 2024/25, 90 affordable homes were built across Gwynedd bringing the total number of new homes since the start of the Housing Action Plan to 386.
- The Department has been successful in attracting additional funding from the Welsh Government to deliver more affordable housing developments. In 2024/25, an additional £8m was attracted which will enable our housing partners to build at least an additional 50 units.
- Work on developing the Penrhos, Pwllheli site is underway, after the Council, in partnership with Clwyd Alyn housing association, secured an additional grant of around £7.7m from the Welsh Government to enable the start of phase 1 of the development which will create 44 new homes.
- The Homebuy Scheme has managed to help 62 households to buy a home on the open market in Gwynedd. Another 25 are currently in the process. The Council, in partnership with the Dwyfor Pilot, has succeeded in extending the maximum value of eligible properties in certain areas of Dwyfor to respond to the local situation, meaning that more people can benefit from the Scheme.
- Since October 2022, 753 homes have received grant support to improve their energy performance. This has helped many residents of Gwynedd to live in more cosy homes and to avoid or get out of fuel poverty by providing support to insulate

houses, receive effective heating equipment and eco-friendly upgrades such as solar panels and air-source heat pumps.

- During April and May 2024, Taith ar Daith was held, which was the first series of drop-in events for helping the public with housing issues. Three locations were visited – Caernarfon, Pwllheli and Dolgellau, and positive feedback was received at each site from the 158 people who called in. The Department has received several invitations to visit other locations, and these will be visited in the coming years.

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A Caring Gwynedd

Looking after vulnerable individuals is one of our main responsibilities, and our ambition is to support the residents of Gwynedd to live full and safe lives in our communities by:

- Safeguarding children, young people and vulnerable adults.
- Supporting residents to participate and engage with their communities, and to reduce poverty and its effects.
- Ensuring that children, young people and their families live happy lives and reach their potential in terms of their education, health and well-being.
- Ensuring there is information available for the residents of Gwynedd to assist them in making informed decisions about their health and physical and mental well-being.
- Enabling the residents of Gwynedd to live independently in suitable accommodation with dignity for as long as possible in their community.
- Supporting unpaid carers.
- Providing high-quality care and support in the right place at the right time.
- Supporting our communities to ensure accessibility and to develop into an Age-Friendly Gwynedd.

Projects

- Modernising our care resources to meet future needs
- Using technology more effectively to improve the ability of Gwynedd residents to access support and care
- Working with Health Services to enable people to live their best life in the community
- Developing training and employment opportunities for individuals in need of support
- Llechen Lân
- Supporting People's Well-being
- Autism Plan
- Developing a residential provision for looked-after children in small group homes

Project Updates

Modernising our care resources to meet future needs

This is what we achieved during the year:

- We have finished upgrading Hafod Mawddach and Cefn Rodyn.
- Dementia units in Bryn Blodau have opened.
- Discussions have begun on the development of Extra Care Housing in Caernarfon.
- We are investigating whether there is a need for additional provision of Care Housing at the Penyberth site, Pwllheli.

Using technology more effectively to improve the ability of Gwynedd residents to access support and care

This is what we achieved during the year:

- The Dewis search tool and AskSara occupational therapy system have been integrated into the social services website pages. This means that people can obtain suitable and timely information and advice to help them remain independent and reduce pressures on traditional services.
- A menu of telecare devices has been created and is being promoted on the website, in the media and through the social work teams to help people remain independent. It will also reduce the pressure on traditional services.

Working with Health Services to enable people to live their best life in the community

This is what we achieved during the year:

- Arrangements for regular communication and meetings were established in order to promote collaboration and enable the adult teams to feel more like one. This reduces duplication and improves communication which in turn provides a better service to the individual.
- New joint-working arrangements were developed for the mental health teams, and a review of the arrangements was carried out to ensure they were robust.

Developing training and employment opportunities for individuals in need of support

This is what we achieved during the year:

- A Job Opportunities Co-ordinator and additional Employment Support Officers were appointed, and work was undertaken to identify the type and number of opportunities needed. This meant that individuals with a learning disability were given paid employment (real living wage) and that both the individual and the employer received support from Council officers.

Llechen Lân

This is what we achieved during the year:

- An analysis of Gwynedd's demographics, the demand for service, and adult social services best practice was completed in order to understand and highlight the demand for service and the associated resources that will be required for the next twenty years.

Supporting People's Well-being

This is what we achieved during the year:

- Well-being Champions were appointed, and cost-of-living events and various drop-in sessions were held.
- Two Supporting People Hubs have been established in two new areas.
- We worked with Citizens Advice to provide numeracy and budgeting support to residents.

- Practical support was provided for people to learn how to go on-line, and IT equipment was distributed as part of the Digital Inclusion Project.
- The pilot of the Gafael Llaw scheme has been set up which is a scheme across social services and Galw Gwynedd, which proactively reaches out to residents to make sure everyone knows where to go for help and what help is available.
- A Capital and Revenue Fund was established to support community feeding projects, and cookery courses were provided at the hubs in collaboration with Betsi Cadwaladr Health Board.
- Food and Fun sessions were run during the summer holidays where activities were provided for children which included educational sessions, physical activity and food and nutrition education. Four schools signed up to participate.
- Kits were provided to support children's toileting which included real reusable nappies, potties and information packs.
- Hundreds of free period products were distributed through libraries during 2024/25.
- 5,575 food packages were distributed by community food schemes throughout the county and 11,601 meals were provided.
- 3,478 people attended Croeso Cynnes sessions across 25 schemes across the county where wellbeing workshops such as weekly games and creative sessions were provided as well as drop-in sessions on various issues e.g. finance or health.

Autism Plan

This is what we achieved during the year:

- A preventative worker has been appointed to the family support team to work with children who are on the diagnosis pathway or who have been diagnosed. The worker works very closely with the autism team and is involved in providing group-based intervention.
- The team is developing parent/carer support programmes to ensure that the support provided at home is effective and appropriate.
- A range of training was provided to professionals and parents/carers including training on awareness and understanding of autism, and training on worrying behaviour.
- The team continues to work on the Llwybrau Ni project, which will provide social opportunities for young people and a break for parents and carers.

Developing a residential provision for looked-after children in small group homes

This is what we achieved during the year:

- A small group home was opened in Morfa Bychan, and two children were welcomed into the home. In addition, two other properties have been purchased and preparatory work is underway for registration.
- A meeting was attended in the area to discuss the plan.
- A 'Statement of Purpose' and policies have been developed for the development as they will be required to register the unit with Care Inspectorate Wales. Cymru.

Some of our key achievements

- The Care Academy, a unique scheme for people to develop a career in the Care sector, has been launched. Practical experiences and opportunities will be provided for staff to build and develop their skills to ensure a long and successful career within Cyngor Gwynedd's Care services.
- Almost two-thirds (about 1000) of Gwynedd's telecare devices have now been transferred to new digital devices.
- Despite the increase in demand, we managed to reduce the waiting lists for assessment. The '50 Day Challenge' funding has enabled us to fund the work of an Occupational Therapist to address waiting lists, as well as up-skilling Practitioners to carry out assessments for equipment.
- Following changes that involve staff working part of the week in hospitals, we saw that individuals have been receiving a timely assessment and response, which has led to a reduction in the number of individuals waiting to return home safely from hospital.
- The waiting list for domiciliary care has reduced significantly over the year.
- The Council's residential homes occupancy rate has increased and reached its highest level for years which means fewer people are staying unnecessarily in hospitals or are at high risk in the community.
- The 'Learning Disability Job Opportunities Scheme' is going from strength to strength. The specialist chair transport scheme has commenced, which employs individuals with a learning disability, and several individuals have completed training on testing electrical equipment with the aim of providing a testing service for Council departments.
- 1183 nights of short break care for children were offered over the year (April 2024 – March 2025). This allows the child to receive care and support and have opportunities and experiences to encourage their development and wellbeing, while parents are able to enjoy periods of respite from their caring role.
- A new information page has been published on the Council's website to promote the 12.5 hours of free childcare available for children after their 2nd birthday.

A Welsh Gwynedd

As a national leader we will promote the growth of the Welsh language in all parts of the county. Our ambition is to:

- Ensure that every child in Gwynedd can use Welsh confidently in school and in their social life.
- Promote the growth of the Welsh language in all parts of the county and ensuring there are sufficient opportunities for everyone to be able to use the Welsh language naturally in their communities.
- Work jointly with our partners to facilitate the ability for Gwynedd residents to have access to all public services through the medium of Welsh.
- Ensure that promoting the Welsh language is a key part of all the Council's work, and any plans that impact the people of Gwynedd.
- Support efforts to create new Welsh-speakers of all ages.
- Ensure access to facilities and information of a good quality in relation to leisure, culture and the arts.

Projects

- Modernising and extending the immersion provision to teach Welsh to children
- Promoting the use of the Welsh Language by the residents of Gwynedd
- Review Gwynedd's Education Language Policy and conduct an evaluation of the Immersion System to ensure that all the education policies and services provided to children and young people in Gwynedd set a firm foundation for the Welsh language

Project Updates

Modernising and extending the immersion provision to teach Welsh to children

This is what we achieved during the year:

- The construction of a Language Unit on the site of Ysgol Uwchradd Tywyn has been completed and the unit opened to learners in January 2025.
- Work to modernise the three Primary immersion units has been completed with improvements made to the Cymerau, Dolgellau and Maesincla units.
- Following a further grant from the Welsh Government, work on the creation of the virtual Aberwla village for Welsh learners has been completed.

Promoting the use of the Welsh Language by the residents of Gwynedd

This is what we achieved during the year:

- Several different projects were developed as part of the Language Strategy 2023-33 including some to promote clear communication and the Welsh language in business.
- An evaluation of the project to Protect Place Names was conducted, and a work programme was established for 2025-26 to ensure that Welsh names are protected and continue to be used.

- 'Project 15' has been further developed to increase the use of the Welsh language by children and young people. The project creates digital content in Welsh for various audiences and in different styles and creates new opportunities for people to use Welsh. A company was commissioned to create content and activities for 2025/2026 as well as produce a report on options for the future.
- We contributed to the work of the Services Board's Welsh Language sub-group which tries to respond to the challenges of recruiting a workforce with Welsh language skills.
- We worked with Bangor University to research the attitudes and language use of residents.

Review Gwynedd's Education Language Policy and conduct an evaluation of the Immersion System to ensure that all the education policies and services provided to children and young people in Gwynedd set a firm foundation for the Welsh language

This is what we achieved during the year:

- Following a period of engagement, a draft Language Policy was submitted to the Education and Economy Scrutiny Committee on 10 April 2025. It will receive further consideration by the Cabinet later in the year.
- An Impact Study of the Immersion System was commissioned and the report, which will include recommendations from the main findings and potential improvements for the future, will be presented to the Education and Economy Scrutiny Committee in the autumn.

Some of our key achievements

- Support has been given to Menter Iaith Gwynedd to establish itself as a sustainable language initiative that will promote the Welsh language in communities across Gwynedd. We managed to keep to the original timetable and completed the work before the end of the financial year, and transfer staff to the independent entity by 1 April 2025.
- The Gwynedd Language Forum was co-ordinated, including an engagement project with young people to understand more about their attitude and use of the Welsh language.
- A pilot was carried out to measure the use of the Welsh language by Gwynedd residents when using some of Cyngor Gwynedd's frontline services including libraries, leisure centres, receptions and the call centre.

A Green Gwynedd

Cyngor Gwynedd has declared a climate emergency, and our aim is to be a net zero carbon Council and ecologically positive by 2030. Our ambition is to ensure:

- Significant reduction in carbon emissions.
- Response to the effects of climate change.
- An increase in biodiversity and nature habitats.
- An excellent network of routes for residents to have the choice of active travel to their place of work, education or leisure.
- A public transport network that meets the needs of Gwynedd's communities.

Projects

- Acting on flood risks
- Waste and Recycling
- Climate and Nature Emergency Plan
- Active Travel
- Public Transport
- New Local Development Plan
- Clean and Tidy Communities

Project Updates

Acting on flood risks

This is what we achieved during the year:

- A new Floods Strategy was adopted for the county.
- A project worth nearly £6 million was completed which will protect the Hirael area of Bangor from the effects of coastal flooding and improve local recreational resources.
- In Barmouth, the detailed design work for the North Promenade is still on the right track and progressing in line with the programme. A physical model of the scheme has been built at Imperial College London and will be used to assess any potential changes to flood risk as a result of our work. The detailed design phase is expected to take about two years to complete.

Waste and Recycling

This is what we achieved during the year:

- A draft Waste and Recycling Strategy has been drawn up which will set a direction for the coming years with the aim of maximising recycling levels and specific actions to transform the waste and recycling services. This will be the subject of public consultation during 2025.
- We have been working with Wrap Cymru to prepare initial plans for modern and purpose-built waste treatment and processing facilities for the Caergylchu (Caernarfon) and Ffridd Rasus (Harlech) sites.

- A scheme to promote the use of certain recycling services was trialled in the Tanygrisiau and Bangor areas, with the intention of extending it to other areas later in the year.
- Additional focus was given to expenditure management, taking into account the savings schemes as well as aiming to avoid overspending.

Climate and Nature Emergency Plan

This is what we achieved during the year:

- 31% of fleet cars and vans are now electric vehicles.
- 60 charging points were installed in 13 locations for the fleet
- The Gwynedd Nature Partnership has attracted £2.3 million to Gwynedd for conservation work in the last two years and has received a further £511,000 for the next two years, contributing significantly to national nature and biodiversity targets.
- We managed to attract the following grants in the field of buildings and energy: £300,000 from Energy Wales for installing batteries at Plas Silyn and Plas Ffrancon Leisure Centres, and £1.7M from the Welsh Government through the Low Carbon Heat Grant for Plas Ogwen Bethesda. This is an exciting scheme with the challenge of bringing such a building up to Passivhaus standard.

Active Travel

This is what we achieved during the year:

- After submitting detailed plans to the Welsh Government for Active Travel schemes and Safe Routes in Communities, successful schemes were developed at Penrhos Road Bangor (second phase), Ysgol Rhostryfan and Ysgol Treferthyr, Cricieth. All the projects will be completed soon in 2025-26.
- Walking and cycling routes were promoted to residents and visitors to the county, drawing particular attention to Gwynedd's active travel network.

Public Transport

This is what we achieved during the year:

- Following a review, a new public buses network was introduced in Meirionnydd and Arfon which will improve provision in the area. A further review will need to be carried out in Dwyfor following the results of a recent tender.

New Local Development Plan

This is what we achieved during the year:

- We have begun implementing the Delivery Agreement to facilitate the arrangements for preparing a new Local Development Plan for Gwynedd. The Delivery Agreement received approval from the Welsh Government.
- The first steps of gathering evidence and calling for development sites have begun. This work will continue during 2025-26.

Clean and Tidy Communities

This is what we achieved during the year:

- The Ardal Ni tidying up team has dealt with a significant increase in requests for work which has included cutting urban weed and overgrowth, street washing and removal of gum, cleaning road signs/street names, and cleaning street furniture. They continue to receive very positive feedback from Members, community and town councils and residents.
- There was a 21% reduction in fly-tipping incidents brought to the Council's attention during the year.
- A campaign was undertaken to raise people's awareness to clean up after their dogs, and there has been a reduction in the number of complaints from the public about the problem.

Some of our key achievements

- Trading Standards successfully met the target of inspecting 100% of high-risk businesses during the year. These include properties licensed to sell explosives and fireworks as well as those related to animal health.
- 82% of local bus journeys managed to arrive on time.
- 38% of the Council's cars or vans are now green (electric or hybrid).
- There was an increase of 0.98% in the number of litres of fuel used by the Council compared to the previous year.
- The vast majority (99%) of food businesses inspected continue to achieve a score of 3+, and a revisit is arranged within 3 months for those with a lower score. However, the Food Standards Agency (FSA) has stated that the Council is not meeting its statutory duties in terms of the frequency of food standards and food hygiene inspections. The service is in the process of addressing the FSA's recommendations to improve the situation.
- Our recycling levels over the last four years have been a consistent 64%. However, because of the increase in the national target to 70%, we are no longer meeting the statutory target. The Waste Strategy will detail plans to address this.
- There was a significant decrease of 44% in the number of complaints about missed waste and recycling collections during the year.

An Efficient Gwynedd

In order to ensure that the residents of Gwynedd receive the best possible services, we have a responsibility to ensure that our internal operational arrangements are always of the highest standard. Our ambition is:

- To promote a culture of open and inclusive working which always puts the needs of the people of Gwynedd at the centre of everything we do.
- To provide adequate and suitable staffing resources for delivering services.
- To be an organisation that looks after our workforce's well-being and embeds the principles of equality naturally in all parts of the organisation.
- To make the best use of all financial resources.

Projects

- Workforce Planning
- Developing the Council's culture
- Ensuring fairness for all
- Women in leadership
- Managing the impact of national budgetary cuts
- Digital Scheme
- Strategic review of Health and Safety management
- Adopting the Property Assets Management Plan to ensure that our estate is fit for purpose for future working.

Project Updates

Workforce Planning

This is what we achieved during the year:

- Establish a work experiences scheme, as another stream to try and attract people to come and work for the Council in the future.
- A dashboard has been produced which provides information on mandatory staff training.
- A dedicated workforce training scheme for general staff has been set up, to compliment and support plans that are already in place for the wider management and leadership of the Council.
- The Council was successful in achieving Level 2 accreditation in the 'Disability Confident' scheme.
- Establishing a staff forum(s) on equality matters.
- More apprentices and professional trainees were appointed. For 2025, a total of 21 new jobs are available, namely 13 apprentice jobs and 8 graduate jobs.

Developing the Council's culture

This is what we achieved during the year:

- "Ffordd Gwynedd" is the name given to the way of working that we have adopted to put the people of Gwynedd at the centre of everything we do. Changing culture, behaviours and mindsets are at the heart of this, and it happens across all parts of the Council's activity.
- The Practitioners Group was re-established as the Experiment and Improve Group, with the intention of encouraging greater sharing of best practice and lessons learned.
- Reviews of systems and processes were carried out in service units in all departments in the Council.
- Two series of the Managers and Team Leaders Network were held to deal with items such as cross-departmental joint-working, the well-being strategy, celebrating success, understanding and improving performance, managing absences and the practice of conducting reviews of work systems.
- A Forum for Assistant Heads of Services was established for the first time within the Council, as a result of identifying a gap in the opportunities for this cohort of senior managers to share experiences and contribute to the development of the organisation.
- A new Learning and Development Framework has been launched with the programme for the first year focusing on basic training such as financial management, well-being and digital skills.
- A new Well-being Strategy was introduced. The Strategy is based on three pillars, namely leadership and management, sustainable support and a work environment with mental, physical, social and financial well-being at the heart of what we seek to achieve.

Ensuring fairness for all

This is what we achieved during the year:

- We have gathered, analysed and acted on data relating to schools. In particular, cases of bullying and hate crime, the true financial and emotional cost of attending school along with the attendance, punctuality and attainment of various groups of pupils. Work has begun on identifying training needs for school staff and working with welfare officers, the youth service, the police and agencies to be able to act on the data.
- Reviewed the information that is available in the national data dashboard by Data Cymru and decided to create a similar dashboard internally that looks specifically at Gwynedd.
- Continued with the training framework, ensuring that it covers a range of equality characteristics / diverse topics, to give our staff at all levels within the Council the resources and confidence to respect diversity and deal with a range of needs appropriately. The LGBTQ+ training course is up and running and available to all staff since the start of 2025.
- Following the introduction of the new impact assessment system, we have had a chance to improve it through a pilot period. We have also looked at raising staff

awareness of the new system and providing support, information and training to ensure the quality of work.

- Establish a staff forum(s) to discuss equality issues, so that our employees can contribute to the area within the Council.

Women in leadership

This is what we achieved during the year:

- Further activities were held that form a foundation for the project's work, such as the Developing Potential Programme and the Sgyrsiau dros Baned.
- Promoted and raised awareness of matters of unconscious bias and self-awareness amongst managers and staff.
- Held events to raise awareness amongst men.
- Continued to consider what Services across the Council are doing to encourage women to apply for senior positions in order to identify and share good practice.
- Continued to pay attention to the constitution of committees and groups to ensure a balance in terms of female and male representation.

Managing the impact of national budgetary cuts

This is what we achieved during the year:

- Total savings of £43 million have been realised since 2015/16, representing 93% of the £46.6m required over the period. £5.6 million of the total savings applies to the savings for the 2024/25 financial year.
- Monitored that the Departments are prioritising the realisation of savings that have slipped from previous financial years.
- Worked with the Chief Executive and Directors and Heads of Department on the 2025/26 savings schemes and cuts, looking at alternative ways of providing services.

Digital Scheme

This is what we achieved during the year:

- We are following a detailed work programme to realise the Digital Plan, and governance arrangements are in place to oversee our progress.
- To support the Council's new "Working for the Future" procedure, a new computer system has been developed to enable staff to book desks.
- Work is underway to redesign the Council's website. It will be tested with the public during 2025-26.
- Improvements are taking place to the Council's telephone provision, with almost 1000 staff now on the new system, including the Contact Centre and some schools, and a comprehensive programme has been prepared for completing the provision.
- Work has been undertaken to reach a conclusion on our options for the organisation's future management systems.

Strategic review of Health and Safety management

This is what we achieved during the year:

- Commenced the work of introducing a new Health and Safety IT system across the Council.
- Drew up an action plan for the Council's Management Team on how to achieve an integrated model of health and safety management.

Adopted a Property Assets Management Plan to ensure that our estate is fit for purpose for working in the future

This is what we achieved during the year:

- Work on reviewing policies has been carried out and discussions have taken place with most of the Departments.
- The work of adapting the departmental spaces within the Main Offices has been completed to enable the relocation of staff from the peripheral offices.
- Initial work has been undertaken to identify our need for office space in Ffordd y Cob and Penarlâg, and options were considered for optimising the use of the sites by combining alternative uses.

Some of our key achievements

- During 2024-25, 89 proactive press releases were issued by the Communications Service which led to 469 news items, which compares favourably with the previous year. Over the same period, the Service also dealt with 510 queries from the press and media.
- There were 2,790,297 visits to the Council's website during the year.
- 261,549 requests for a service were submitted on-line during 2024-25 which is 4,472 more requests than in 2023-24.
- A new account was launched by the Council on the Bluesky social platform.
- On average, the translation team has translated nearly 400,000 words each month, along with providing simultaneous translation in nearly 60 meetings each month.
- A Staff Voice Survey was carried out during the year, and the results are being used to identify the needs of our employees and how the Council can improve further.
- A review was introduced to improve the collection rate of Council Tax and Non-Domestic Rates.
- A review of polling places in the county was carried out in order to assess the suitability of our stations and consider whether more suitable locations are available.

ENDS

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Cyngor Gwynedd
Social Partnership Duty Annual Report 2024-25

1. Introduction

The aim of the report is to show how Cyngor Gwynedd has complied with the Social Partnership Duty.

The **Social Partnership and Public Procurement (Wales) Act 2023** (the "SPPP Act"), which came into force on 1 April 2024, requires public bodies, including **Cyngor Gwynedd**, to produce an annual report to show how they have complied with the **Social Partnership Duty** established by the Social Partnership and Public Procurement Act.

The Social Partnership Duty requires local authorities to seek a **consensus or compromise** with their recognised trade unions, when they:

- i. determine their **well-being objectives**; and
- ii. make **strategic decisions** about the reasonable steps they intend to take to achieve those objectives.

Section 16(2) of the Act sets out a number of specific requirements relating to the Duty, which a public body must comply with when "seeking a consensus or compromise".

To seek a consensus or compromise, a public body must involve its recognised trade unions or other representatives of its staff in the process of setting objectives or making decisions, by (specifically):

- a) consulting with them in the **early stage** of the process, and
- b) include them throughout the process by:
 - i. providing **sufficient information** for them to be able to give due consideration to what is proposed, and
 - ii. providing **sufficient time** for them to consider what is proposed and respond appropriately.

According to **Section 18** of the Act:

1. A public body must prepare, for each financial year, a report of what it has done to comply with the duty.
2. The report must be **agreed with recognised trade unions** or include a statement explaining why it was not agreed.
3. The public body must **publish the report**, and submit it to the **Social Partnership Council**, as soon as reasonably practicable after the end of the financial year.

2. Background

In addition to duties under the Social Partnership and Public Procurement (Wales) Act, there are requirements within other Acts such as the Future Generations Act and the Local Government and Elections Act to consult with different cohorts (including staff).

Cyngor Gwynedd has established a Liaison Group between the Council and the trade unions for a number of years, to reinforce the healthy relationship that has largely existed for more than a decade. This forum meets approximately every 6 weeks. The aim of this group is to place emphasis on maintaining good working relationships between the Council and the Trade Unions, proactively discussing and resolving constituent employment issues, as well as handling and discussing the development of local working conditions and other employment initiatives. The meetings are chaired by the Human Resources Service Manager and include representation from the Council (HR Service Manager, Health, Safety and Well-being Service Manager, human resources officers) and representatives from the Trade Unions (GMB, UNISON and Unite).

The trade unions recognised by Cyngor Gwynedd are:

- GMB
- UNISON
- Unite

3. How we met/complied with the Social Partnership Duty

While we normally undertake an annual review of the Council's Plan, only a light review was carried out during 2024/25, with only one new project being added to the Plan. There was no wider consultation by the Council beyond Elected Members (through Cabinet and Full Council meetings) in making this decision.

As part of the process of producing the Council's Self-Assessment for 2024/25, a consultation was carried out with the recognised trade unions, seeking their feedback and comments on the authority's performance and potential areas for improvement. Specifically, it was asked:

- Is the Council carrying out its duties effectively?
- Is the Council making the best use of available resources?
- Does the Council have robust arrangements in place to ensure effective performance?
- What suggestions do they have for improving staff engagement and well-being?

Among the responses, it was noted that there was room to improve communication with the unions on staffing issues in some departments. It was also recognised that our approach to the Social Partnership needs to be further developed as it remains a process of learning and evolving. While the corporate relationship is generally healthy, and there are also positive links within some departments of the Council, it is recognised that the next step is to go further and establish a constructive relationship between the trade unions and each of the Council's departments. This will be a further proactive and positive development.

As mentioned above, the corporate Liaison Group between the Council and the trade unions meets approximately every 6 weeks to discuss employment issues. While some attention has been given to the Social Partnership Duty in the past, we will ensure that it is included as a standard item on the agenda of all future meetings.

During 2024/25, the corporate liaison group met approximately every 6 weeks. Here are some of the issues that received attention during the year:

1. Introduction of a new alcohol and drug testing policy.
2. Develop and introduce a new staff sickness absence management policy and system.
3. The possibility of adopting the TUC's Welsh language charter
4. Dealing with change within services/departments, in a sympathetic manner that provides support to staff.

One example of the partnership working constructively is the development of the new policy on conducting drug and alcohol testing among the workforce, and the introduction of a new sickness absence management policy and system. The success of these two examples has been based on inclusion and collaboration with the unions from the very beginning – from identifying the 'problem' to formulating solutions. Both topics can be contentious and have involved considerable change in policy, but by working together from the outset we have been able to reach a solution that is acceptable to both sides.

From April 2025, the Council will take decisive steps to facilitate the participation of local representatives in their union duties, including identifying and allocating a specific budget to support this process and releasing representatives from their permanent roles.

Historically, we have not specifically sought to achieve a consensus with the trade unions in making strategic decisions or in setting our well-being objectives. This shortcoming has been recognised as a weakness in the process, and looking to the future, we will take decisive steps to ensure that sufficient time is earmarked in the planning process, to enable meaningful and productive collaboration with the unions.

Our goal is to embed the principle of social partnership in everything we do. As part of this commitment over the next year we will put steps in place to strengthen our contribution, including:

- Raising awareness of the requirements arising from the Welsh Local Government Act and the Social Partnerships Act and to provide a suggestion as to how to meet the requirement.
- Submit a draft of Cyngor Gwynedd's Annual Performance Report and Self-Assessment 2024/25 so that unions have an opportunity to submit any recommendations or comments before the document is considered by the Governance and Audit Committee, Cabinet and Full Council. (July 2025)
- Arrange a face-to-face meeting with the unions to discuss the current well-being objectives and priority projects within the Cyngor Gwynedd Plan 2023–28. This will provide a proactive opportunity for unions to share their views directly, ensuring their input is considered as part of the review process. (November 2025)
- Actively involve the unions in the drafting process of the review of the Cyngor Gwynedd Plan 2023–28 by sharing a draft and allowing them to submit recommendations and comments for consideration by the Cabinet/Full Council prior to adoption. (January 2026)
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Forward Programme of the Governance and Audit Committee to October 2026

13 November 2025

Implementing the Decisions of the Committee
Treasury Management 2025-26 Mid-Year Review
Council Tax Collection Rates
Internal Audit Output
Internal Audit Plan 2025/26
Audit Wales Reports - Q2 Update on the Work Programme and Timetable
Recommendations And Improvement Proposals of External Audit Reports
The Committee's Forward Programme

15 January 2026

Implementing the Decisions of the Committee
Review of the Committee's Self-Assessment Work Programme
Revenue Budget 2024/25 – End of November 2024 Review
Capital Programme 2024/25 – End of November 2024 Review
Savings Overview: Progress Report On Realising Savings Schemes
Audit Wales Reports
The Committee's Forward Programme

5 February 2026

Implementing the Decisions of the Committee
Half-yearly Risk Report
Review of the Committee's Self-Assessment Work Programme
Internal Audit Output
Internal Audit Plan 2025/26
Savings 2026/27
Capital Strategy 2026/27 (including Investment and Borrowing Strategies)
Budget 2026/27
Internal Audit Strategy and Annual Internal Audit Plan 2026/27
Governance Risks Mid-Year Update
Recommendations And Improvement Proposals of External Audit Reports
Audit Wales Reports - Q3 Update
The Committee's Forward Programme

May 2026

Elect Chair

Elect Deputy Chair

Implementing the Decisions of the Committee

Gwynedd Harbours' Final Accounts for the Year Ended 31 March 2026

Final Accounts 2025/26 - Revenue Outturn

Capital Programme 2025/26 – End of Year Review (31 March 2026 Position)

Output of the Internal Audit Section

Head of Internal Audit Annual Report 2024/2025

Internal Audit Charter

Audit Wales - Quarter 4 Update

Audit Wales - Cyngor Gwynedd Annual Audit Summary 2025

Audit Wales Reports and Organisational Response

Treasury Management Quarterly Report

The Committee's Forward Programme

September 2026

Implementing the Decisions of the Committee

Annual Report of the Governance and Audit Committee 2025-26

Annual Performance Report and Cyngor Gwynedd Self-Assessment 2024/25

Committee Development Programme

Statement of Accounts 2025/26 (Subject to Audit)

Gwynedd Council's Annual Governance Statement For 2025/26

Treasury Management 2025/26

Half-yearly Risk Report

Medium-Term Financial Plan

Audit Wales Reports - Q1 Update

Annual Performance Report and Cyngor Gwynedd Self-Assessment 2025/26

Recommendations And Improvement Proposals of External Audit Reports

The Council's Arrangements for Dealing with Complaints

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Implementing the Decisions of the Committee

Final Accounts for the Year Ended 31 March 2025 and Relevant Audit

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Capital Programme 2026/27 – End of August 2026 Review

Savings Overview: Progress Report on Realising Savings Schemes

Treasury Management Quarterly Report

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