Cyd-Bwyllgor Corfforedig Gogledd Cymru
North Wales Corporate Joint Committee

NORTH WALES CORPORATE JOINT COMMITTEE

25 September 2026

TITLE:	North Wales Corporate Joint Committee's Statement of Accounts for 2025/26 and relevant audit.
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1. PURPOSE OF THE REPORT

1.1. This report presents the North Wales Corporate Joint Committee's (CJC) final statutory statement of Accounts for the 2025/26 financial year, as well as the ISA 260 report by Audit Wales, detailing their main findings.

1.2. The North Wales Economic Ambition Board's role and functions were transferred to the CJC on 1st April 2025, which included staff, resources, financial liabilities and assets, including the Growth Deal and funding. These are therefore included within the CJC's Statement of Accounts from 2025/26.

2. DECISIONS SOUGHT

2.1. To consider and approve the ISA 260 report by Audit Wales for the CJC.

2.2. To consider and approve the CJC's final Statement of Accounts for 2025/26 (post-audit).

3. REASONS FOR THE DECISION

3.1. The final version (post-audit) of the Statement of Accounts for 2025/26 is presented here. The main amendments since the pre-audit version have been outlined in Appendix 2 of Audit Wales' ISA260.

3.2. The Accounts and Audit (Wales) Regulations 2014 require the person presiding at the meeting, together with the Statutory Finance Officer, to certify the Letter of Representation. This will be done electronically (Appendix 4 to Audit Wales' report) after the CJC has approved the above.

3.3. After receiving the Letter of Representation duly certified by the person presiding at the meeting and the Statutory Finance Officer, the Auditor General for Wales (Catherine Mealing-Jones) will issue the certificate on the accounts.

4. BACKGROUND AND RELEVANT CONSIDERATIONS

4.1. The final accounts presented here to the CJC on 25 September 2026 have been audited by Audit Wales.

4.2. A report on the Revenue and Capital out-turn position for 2025/26 was presented to the CJC on 19 June 2026. The report was more useful for internal / management purposes, while the Statement of Accounts is more suited for external / governance purposes.

5. LEGAL IMPLICATIONS

5.1. Section 12 of the Public Audit (Wales) Act 2004 states that a joint committee of two or more (local) authorities is a local government body, and Section 13 of the Act requires such bodies to maintain accounts subject to audit by an external auditor approved by the Auditor General for Wales.

5.2. The Accounts and Audit (Wales) Regulations 2014 (as amended) require all joint committees to prepare year-end accounts. Where the annual income or expenditure are over £2.5m, the joint committee is deemed to be a “larger relevant body” and an annual Statement of Accounts in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom must be prepared.

APPENDICES:

Appendix 1	CJC’s Statement of Accounts for 2025/26
Appendix 2	Audit Wales’ ISA 260 report

STATUTORY OFFICERS RESPONSE:

i. Monitoring Officer:

The preparation, audit and approval of the annual Statement of Accounts are important elements of the CJC’s statutory financial governance and accountability arrangements.

Members are requested to consider the findings of Audit Wales, including any matters requiring further action, and satisfy themselves that these have been appropriately addressed before approving the final Statement of Accounts.

Following approval, the necessary certification and publication arrangements should be completed in accordance with the applicable statutory requirements.

ii. Statutory Finance Officer:

Report author.