
GOVERNANCE AND AUDIT SUB-COMMITTEE

15 October 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 1 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 the ISA 260 report by Audit Wales.
- 2.2. To consider 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 Statement of Accounts was approved by the CJC in its meeting on 25 September 2026 and has been subsequently certified by the Auditor General for Wales. Members are therefore asked to consider the information contained in this report and its appendices and to seek further information from officers.

4. BACKGROUND AND RELEVANT CONSIDERATIONS

- 4.1. The Corporate Joint Committee was required for the first time in 2025/26 to prepare a Statement of Accounts by the Accounts and Audit (Wales) Regulations 2014 (as amended) due to the transfer of the North Wales Growth Deal. The final accounts presented here have been audited by Audit Wales.

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:**

I note the statutory framework set out in the report and that the external audit has now concluded and the accounts certified. I have no additional legal or governance observations, save to note the matters identified by Audit Wales for follow-up in future reporting periods.

ii. **Statutory Finance Officer:**

Report author.