MEETING	**PENSIONS COMMITTEE**
DATE	**23 NOVEMBER 2026**
TITLE	**GWYNEDD PENSION FUND'S FINAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026 AND RELEVANT AUDIT REPORT**
PURPOSE	**To Submit Gwynedd Pension Fund's –** • **Statement of Accounts post- audit,** • **Audit Wales' ISA260 report, and** • **the Letter of Representation**
RECOMMENDATION	**To consider the auditor's report, approve the Statement of Accounts and authorise the Chair and Head of Finance to certify the letter**
RELEVANT OFFICERS	**Dewi Morgan, Head of Finance** **Delyth Jones-Thomas, Investment Manager**

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1. STATUTORY ACCOUNTS FOR 2025/26

Gwynedd Pension Fund's statutory 2025/26 Statement of Accounts (post audit) are attached here, providing details of the Fund's financial activities during the year which ended on 31 March 2026.

2. AUDIT BY AUDIT WALES ON BEHALF OF THE AUDITOR GENERAL

These accounts have been audited by Audit Wales, and the 'ISA 260' report in respect of Gwynedd Pension Fund is presented here on behalf of the Auditor General for Wales, detailing the audit's findings.

3. PENSION FUND ANNUAL GENERAL MEETING

Gwynedd Pension Fund's Statement of Accounts will also be presented for information to Committee members, Board members, and scheme employers at the Pension Fund's Annual General Meeting at 1pm on 23 November 2026.

4. RECOMMENDATION

The Pensions Committee is asked -

- to consider and approve Gwynedd Pension Fund's post-audit Statement of Accounts for 2025/26
- to note the 'ISA 260' report from Audit Wales, and receive the auditor's comments, and
- to authorise the Chair and s.151 to (electronically) certify the Letter of Representation after the Pensions Committee has approved the above.