

# Complete Agenda



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Meeting

**GWE JOINT COMMITTEE**

Date and Time

**10.30 am, WEDNESDAY, 12TH JULY, 2023**

Location

**Zoom**

Contact Point

**Einir Rh Davies**

**01286 679868**

**EinirRhianDavies@gwynedd.llyw.cymru**

(DISTRIBUTED 05/07/23)

# **GWE JOINT COMMITTEE**

## **MEMBERSHIP OF THE JOINT COMMITTEE**

### **Voting Members**

#### **Councillors**

Councillor Dafydd Roberts	Anglesey County Council
Councillor Gill German	Denbighshire County Council
Councillor Julie Fallon	Conwy County Borough Council
Councillor Mared Eastwood	Flintshire County Council
Councillor Phil Wynn	Wrexham County Borough Council
Councillor Beca Brown	Cyngor Gwynedd

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

Dylan Davies	Secondary School Representative
Delyth Roberts	Primary School Representative
Alison Fisher	Governor Representative
Jennie Downes	Church in Wales Representative

### **Non-voting Officers**

Marc Berw Hughes	Anglesey County Council
Dr Lowri Brown	Conwy County Borough Council
Claire Homard	Flintshire County Council
Garem Jackson	Cyngor Gwynedd
Karen Evans	Wrexham County Borough Council
Geraint Davies	Denbighshire County Council

### **Officers in Attendance**

Dewi Morgan	Host Authority
Sion Huws	Host Authority
Einir Rh Davies	Host Authority
Arwyn Thomas	GwE Managing Director
Alwyn Jones	GwE Assistant Director
Bethan Eleri Roberts	GwE Performance Management Manager
Graham Boase	Denbighshire County Council

### **Observer**

# **A G E N D A**

## **1. APOLOGIES**

To receive any apologies for absence.

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

To receive any declaration of personal interest.

## **3. URGENT ITEMS**

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

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

4 - 8

The Chairman shall propose that the minutes of the previous meeting of this committee held on 24 May, 2023 be signed as the true record.

## **5. STATEMENT OF ACCOUNTS, SUBJECT TO AUDIT, FOR THE YEAR ENDED 31 MARCH 2023**

9 - 48

To present the Statement of Accounts, subject to audit, for the year ended 31 March 2023 to the Joint Committee for approval.

## **6. GOVERNANCE STATEMENT**

49 - 62

To present the Governance Statement to the Joint Committee for approval.

## **7. EVALUATION AND IMPACT STRATEGY**

63 - 77

To present the Evaluation and Impact Strategy to the Joint Committee for approval.

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## GwE JOINT COMMITTEE - 24/05/2023

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### Present:

**Councillors:** Julie Fallon (Chairperson) (Conwy County Borough Council)  
Gill German (Vice-chair) (Denbighshire County Council)

Beca Brown (Cyngor Gwynedd), Mared Eastwood (Flintshire County Council), Ieuan Williams (Anglesey Council) and Phil Wynn (Wrexham County Borough Council).

**Co-opted non-voting Members:** Justine Baldwin (Church in Wales) (Attending on behalf of Jennie Downes), Dylan Davies (Secondary Schools' Representative), Delyth Roberts (Primary Schools' Representative)

**Non-voting Officers:** Dr Lowri Brown (Conwy County Borough Council), Neil Cockerton (Flintshire County Council) (attending on behalf of Graham Boase), Claire Homard (Flintshire County Council), Dafydd Ifans (Wrexham County Borough Council), Marc Berw Hughes (Anglesey County Council), Garem Jackson (Cyngor Gwynedd) and Geraint Davies (Denbighshire County Council).

### Officers present:

**GwE -** Arwyn Thomas (Managing Director), Alwyn Jones (Assistant Director), Bethan Roberts (Performance Management Manager).

**Cyngor Gwynedd, the Host Authority -** Dewi Morgan (Head of Finance Department), Siôn Huws (Propriety and Elections Manager), Gwion Jones (Senior Accountant), Lowri H Evans and Einir Rh Davies (Democracy Services Officer) and Translator.

## 1. APOLOGIES

Apologies were received from Graham Boase (Denbighshire County Council) and Karen Evans (Wrexham County Borough Council).

Councillor Mared Eastwood was welcomed to her first meeting of the GwE Joint Committee.

## 2. DECLARATION OF PERSONAL INTEREST

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

## 3. URGENT ITEMS

No urgent matters were raised.

## 4. MINUTES OF PREVIOUS MEETING

It was confirmed that the record presented of the meeting on 15 February 2023 was accurate.

## 5. GwE ACCOUNTS 2022-2023 - REVENUE OUT-TURN

The report was presented by the Head of Finance Department, noting that these were not Final Accounts but rather a clearer picture of GwE's financial history. He noted that the Joint Committee was being asked to make three decisions:

To note and accept the Joint Committee Revenue Income and Expenditure Account for 2022/23.

To approve a transfer from GwE reserves to finance the 2022/23 overspend of £138,871, after considering the main variances between the budget and actual expenditure.

To approve the final financial position for 2022/23 which is the basis of the GwE statutory financial statements for the year which have already been produced, certified and published by the host authority's Finance Department before the statutory date of 31 May.

Reference was made to the report that explains in detail the financial variances, noting GwE's overspend position under some headings, underspend position under others and some headings being quite close to the budget.

It was noted there was a slight underspend against employee costs. On the other hand, there was an overspend against the Building heading, mainly due to less income for the use of buildings than that noted in the budget, as building rental had not picked up as expected. An underspend against Transport was also noted. There was some overspend on some specific projects; however, this actually arose from using a build-up of balances.

The Joint Committee asked, noted and questioned as follows:

It was confirmed that grants had been shared with schools which will ultimately lead to results.

It was confirmed that professional learning money had intentionally been given back to schools due to the implications of the new curriculum, and that the money will provide an initial foundation for schools.

## **IT WAS RESVOLVED**

To accept the update on the financial review of GwE's final budget for the 2022/23 financial year, noting the significant financial variances.

## **6. MEDIUM TERM FINANCIAL PLAN**

The Medium Term Financial Plan (MTFP) was presented by the Head of Finance Department, with a request for approval by the Joint Committee. The MTFP attempts to look ahead in a period of instability, outlining the financial matters affecting GwE over the next three years.

Table 4.11 notes the Cumulative Effects and sets the scenario. As seen, during 23/24 the best scenario is identified, with a financial saving of £102,000. The Joint Committee was reminded that the Soulbury Agreement is currently unknown, and that the salary increase may need to be backdated to September 2022.

At the other end, it was noted that it was very difficult to look at 24/25 without knowing what the future holds and that the best scenario for 24/25 would be no further cuts.

As regards value for money, evaluating and capturing impact, it was confirmed that a balanced budget must be set, looking at value for money and forward planning, and it was felt that the paper acknowledged the situation and offered a solution.

The Joint Committee asked, noted and questioned as follows:

It was noted that it was a very useful document and that it would be useful to look at the historical cuts for GwE (mentioned in The Financial Challenge part of the report). One challenge is to consider a meaningful scenario whilst attempting to ensure value for money and impact, and work is ongoing in this respect. It was felt that GwE had the strength of working in partnership, and that they did not want to be restricted by cuts. The key is clear and robust leadership, and this mutual solution was welcomed.

Concern was noted that the document refers to serious challenges. It was felt that the figures speak for themselves, with budgets collated and it was questioned whether the Joint Committee needed to talk with the Government? In light of this, one Member referred to the pension contribution reimbursement Wrexham County Borough Council had received as a one-off credit, and it was questioned when the pension fund would be re-evaluated?

The Host Authority's Head of Finance confirmed that there was a difference between the Gwynedd Pension Scheme and the Clwyd Pension Scheme. It was confirmed that the contribution had been decreased, rather than a reimbursement made in GwE's instance.

The report was appreciated, and one Member noted that the situation was concerning, especially in light of the fact that the area had already been subjected to 'Austerity 1'. He reinforced the comment that every possible opportunity must be taken to urge the Government, otherwise no progress can be made without investment. It was confirmed that education needs more funding, and it was noted that it would be useful to put forward a case to the Government that Welsh Government is dependent on the UK Government, as Welsh Government decides on how the money is put to use. The need was noted for a mature discussion of some ideas, therefore challenging Welsh Government expenditure.

Reference was made to a recent meeting with Welsh Government regarding the financial pressures on Local Authorities, and consequently on schools. It was reported that Members had to make difficult decisions, and it was confirmed that ADEW had also shared concerns with Welsh Government.

#### **IT WAS RESVOLVED**

To accept the revised Medium Term Financial Plan (MTFP).

#### **7. GwE ANNUAL REPORT 2022-23**

The Assistant Director presented the Annual Report on the performance of the service in terms of undertaking the duties and key aims of the Service. GwE's Performance Management Manager was thanked for the work of coordinating the information. In brief, it was reported that there were several exciting things in the pipeline and that progress had been made against five areas - Improving Leadership, Improving Teaching and Learning, Learner Progress and Standards and Support and Challenge for Schools Causing Concern.

It was agreed that the document was very comprehensive. The Support Plan was questioned as regards how it would work in GwE and it was asked whether it could be a future agenda item? It was confirmed that it could either be discussed at a future meeting of the Joint Committee, or alternatively in a workshop to look at several matters including transformation, understanding roles, partnership work, better use of time etc.

#### **IT WAS RESVOLVED**

To accept the 2022-2023 GwE Annual Report and consider running a workshop in future to discuss specific matters in more detail.

## **8. GwE BUSINESS PLAN FOR 2023-2026**

GwE's Business Plan for 2023-2026 was presented by GwE's Managing Director and Lead Director/Chair of Management Board. It was noted that the Plan addressed schools' priorities and needs, the direction and priorities of the six Authorities in North Wales, and the direction and priorities of Welsh Government national documents including the eight contributing factors and successful realisation of the curriculum and the six steps outlined in Our National Mission: high standards and aspirations for all.

Reference was made to the seven strategic objectives in the Plan: School Improvement, Curriculum and Assessment, Developing high quality teaching and learning, Leadership, a positive education experience for everyone, Cymraeg belongs to us all and Business, confirming that the language of the objectives aligns closely with that of the Government and local and regional priorities. In addition, it was confirmed that every Local Authority had a bespoke Business Plan covering specific matters of relevance to their own Authority.

The Joint Committee asked, noted and questioned as follows:

It was noted that the plan is very informative, a document for moving forwards which is clearly set out using Welsh Government language and a peer review process being evident throughout.

Specific reference was made to Objective 5 - A positive education experience for everyone - noting that it is a welcomed positive objective. It was confirmed that there are detailed business plans to accompany all objectives, on which a progress report will be presented to the Joint Committee on a quarterly basis. It was noted that any matters Members wish to discuss further could also be covered in the workshop.

The Performance Management Manager was thanked for the clarity of the report.

### **IT WAS RESVOLVED**

To approve the Regional Business Plan for 2023-2026

## **9. REVIEW OF RISK REGISTER**

GwE's Managing Director presented the report. The Joint Committee was reminded that the purpose of the risk register is to formalise the process of identifying risks and taking subsequent mitigating actions, and that it is a live document which is updated on a timely basis. It was confirmed that all risks had been reviewed and updated, with revisions noted in red namely GwE operating arrangements and staffing structure, recruitment and succession planning, school improvement and current union climate. It was confirmed that no risk had been removed.

The Joint Committee was satisfied with the four additions, which were very apt for the current climate, and willing for the rest to remain.

### **IT WAS RESVOLVED**

To accept the latest amendments to the Risk Register.

## **10. REVIEW CURRENT OPERATIONAL ARRANGEMENTS AND STAFFING STRUCTURE**

It was noted that a decision had been made to defer a discussion on this item as it will be discussed at the North Wales Chief Executives' meeting on 7 June.

### **IT WAS RESVOLVED**

To postpone the item.

## **11. CONSULTATIONS**

GwE's Managing Director presented the report, for information, noting the pertinent consultations, namely 'Welsh Government - Review of roles and responsibilities of education partners in Wales and delivery of school improvement arrangements', 'Estyn - Local government education services inspections 2024' and 'Welsh Government - Welsh Language Education Bill: White Paper'. The Joint Committee was asked to note the above and it was confirmed that GwE officers would prepare responses.

The Joint Committee noted that Estyn's Consultation - 'Local government education services inspections 2024' was a big change and that it is very important to be part of this consultation.

### **IT WAS RESVOLVED**

To accept the information shared with Joint Committee members regarding very pertinent consultations that are underway.

GwE and Local Authority officers to prepare a response to the consultations.

## **12. REFORM JOURNEY CELEBRATION EVENT - 22/06/2023**

The report was presented by GwE's Managing Director regarding the intention to host a 'Curriculum for Wales Marketplace' for regional school leaders on 22 June 2023 at Venue Cymru, Llandudno to celebrate the reform journey thus far. Reference was made to the intention to hold workshops, stalls and an opportunity to choose subjects of interest, such as assessment, areas of learning and experience, transition and transformation. It was confirmed that there was an invitation for all those in the room.

### **IT WAS RESVOLVED**

To welcome the intention to host a 'Curriculum for Wales Marketplace' for regional school leaders on 22 June 2023 at Venue Cymru, Llandudno to celebrate the reform journey thus far.

The meeting started at 10:35am and concluded at 12:05pm.

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**CHAIR**





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<b>MEETING</b>	GwE Joint Committee
<b>DATE</b>	12 July 2023
<b>TITLE</b>	The Joint Committee's Final Accounts for the year ended 31 March 2023
<b>PURPOSE</b>	To submit the Statement of Accounts, in the 'statutory' format, duly certified, but subject to audit
<b>RECCOMENDATION</b>	To receive and note the information
<b>AUTHOR</b>	Dewi Aeron Morgan, Head of Finance, Cyngor Gwynedd

## 1. STATUTORY FINANCIAL REPORTING REQUIREMENTS

- 1.1 There are specific accounting and audit reporting requirements for Joint Committees.
- 1.2 Section 12 of the Public Audit (Wales) Act 2004 states that a joint committee of two or more (local) authorities is a local government body, and Section 13 of the Act requires such bodies to maintain accounts subject to audit by an external auditor approved by the Auditor General for Wales.
- 1.3 Although they are not independent legal entities, for the purposes of keeping accounts and being audited, a joint committee is separately subject to the same regulations as other local councils.
- 1.4 Cyngor Gwynedd is the host Council responsible for meeting the accounting responsibilities and reporting on the financial matters of GwE's Joint Committee.
- 1.5 The Accounts and Audit (Wales) (Amendment) Regulations 2014 (as amended) require all Joint Committees to prepare year-end accounts. Where the turnover

exceeds £2.5million, a statement of accounts must be prepared in accordance with the CIPFA code for the Joint Committee.

## **2. ACCOUNTS FOR 2022/23**

- 2.1 Simple summary “outturn” report regarding the 2022/23 accounts were presented to the Joint Committee on 24 May 2023. That report was more useful for internal / management purposes, while the Statement of Accounts is more suited for external/ governance purposes.
- 2.2 The final net overspend for 2022/23 is £138,871. The “outturn” report presented to the Joint Committee on 24 May 2023 detailed the reasons for the net overspend.
- 2.3 **The Statement of Accounts for 2022/23 (subject to audit) is submitted herewith as Appendix A, duly certified** by Dewi Aeron Morgan, the Statutory Finance Officer for the Joint Committee. This statement is in a standard statutory format and is essential from a governance perspective.
- 2.4 The Statement of Accounts is already subject to an audit by Audit Wales, Cyngor Gwynedd’s external auditors appointed by the Auditor General for Wales. The auditors will then produce an “ISA 260” report, detailing Audit Wales’ main findings, and issued in the Auditor General’s name, to be presented to the GwE Joint Committee on 6 December 2023.

## **3. RECCOMENDATION**

- 3.1 The Joint Committee is asked to receive and note GwE’s Statement of Accounts for 2022/23 (subject to audit).

## **OPINION OF THE STATUTORY OFFICERS**

### **Monitoring Officer:**

Nothing to add from a propriety perspective.

### **Statutory Finance Officer:**

Author of the report.

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

**STATEMENT OF**  
**ACCOUNTS**  
**2022/23**  
**(Subject to Audit)**

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# NARRATIVE REPORT

## INTRODUCTION

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

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

The GwE Joint Committee accounts for the year 2022/23 are presented here on pages 8 to 35. The Statements of Accounts are prepared in accordance with CIPFA's *Code of Practice on Local Authority Accounting in the United Kingdom 2022/23*.

The Statement of Accounts consist of:

- **Expenditure and Funding Analysis** – Whilst this is not a statutory statement, it shows how annual expenditure is used and funded in accordance with generally accepted accounting practices.
- **Comprehensive Income and Expenditure Statement** - This statement shows the accounting cost in the year of providing services in accordance with generally accepted accounting practices. The income and expenditure has been split between the six councils as follows for 2022/23 :

Conwy	15.26%
Denbighshire	15.48%
Flintshire	22.67%
Gwynedd	17.59%
Anglesey	10.14%
Wrexham	18.86%
<b>Total</b>	<b>100.00%</b>

- **Movement in Reserves Statement** – This statement shows the movement in year on the different reserves held by the Joint Committee, analysed into 'usable reserves' and 'unusable reserves'.
- **The Balance Sheet** - Sets out the financial position of the Joint Committee on 31 March 2023.
- **The Cash Flow Statement** - This statement summarises the flow of cash to and from the Joint Committee during 2022/23 for revenue and capital purposes.

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

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

GwE's vision is:

- Our work is driven by genuine ambition to see the schools and organisations we work with achieve their aspirations and to see all learners succeed.
- Proudly Welsh and internationally informed, we will support our schools to become successful and confident learning organisations. We will collaborate to provide learners with the climate and education that they deserve so that they become capable and resilient individuals who realise their full potential.

The GwE business plan is one over a period of three years between 2023 and 2026, and also includes a detailed business plan over 12 months for 2023-2024. It outlines GwE's strategic objectives for 2023-2026, and the improvement priorities and work programs to be achieved over the following 12 months.

The regional priorities and areas for improvement are firmly rooted in the findings of internal self-evaluation processes, external reviews of current practices and the direction of the GwE journey, and through consultation with Headteachers and the Local Authorities. The priorities are a combination of improving provision, leadership and school outcomes, as well as achieving the Reform Journey and the Curriculum for Wales.

GwE continues to look outwards and welcomes challenges within Wales, and beyond, while ensuring that what is developed is suitable for the context. This includes continuously listening to the voice of all stakeholders, especially the voice of teachers and school leaders in all sectors, and listening to children and young people as they learn and to support them to reach their potential.

GwE has a clear plan which outlines how, by working closely with key stakeholders, it will strengthen leadership, improve learning and teaching, raise the aspiration to have an impact on standards, ensuring that the school environment supports the well-being of learners and practitioners.

The business plan also addresses the strategic priorities of the Welsh Government and the Local Authorities, which are within the remit of GwE. The plan also gives consideration to how schools and educational settings continue to face the side effects of Covid.

## **Financial Strategy**

The Joint Committee's Financial Strategy and 2023/24 Budget adopted by the Joint Committee at its meeting on 15 February 2023 sets out the foundation to achieve the improvement priorities, whilst also trying to meet the continuous increase in demand for services. The Financial Strategy is unavoidably dependent upon these priorities. The strategy is available at:

<https://www.gwegogledd.cymru/about-us/governance/joint-committee/?lang=en>

The financial impact of the Covid crisis has been significant for the Councils which are members of the Joint Committee, with a combination of additional costs, income losses and a failure to realise savings. The impact was not as significant in 2022/23 compared to the previous two years and unlike previous years there was no financial support available to the Councils from the Welsh Government.

## **2022/23 Performance**

GwE reports quarterly on the performance of the service in delivering the service functions and key aims. The Annual Performance Report is available at (Joint Committee 24 May 2023):

<https://www.gwegogledd.cymru/about-us/governance/joint-committee/?lang=en>

## 2022/23 Financial Performance

- The Comprehensive Income and Expenditure Statement on page 9 shows that the Joint Committee's gross revenue expenditure on 'cost of services' level was £18,579k during 2022/23, with a net position of £793k.
- The financial out-turn position for 2022/23 will be reported to the Joint Committee at its meeting on 24 May 2023. Joint Committee Members' approval is sought to transfer £139k from earmarked reserves to finance this year's overspend.
- The Comprehensive Income and Expenditure Statement and the Movement in Reserves Statement on pages 9 and 10 detail the analysis in movements for the year.

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

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

	Budget £'000	Actual £'000	Variance £'000
Expenditure on Operations	17,786	17,948	162
Income			
Council Contributions for the core service:			
Conwy	(671)	(671)	0
Denbighshire	(680)	(680)	0
Flintshire	(996)	(996)	0
Gwynedd	(773)	(773)	0
Anglesey	(445)	(445)	0
Wrexham	(829)	(829)	0
Other Income	(13,392)	(13,415)	(23)
<b>Net (Underspend)/Overspend</b>	<b>0</b>	<b>139</b>	<b>139</b>

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

	Performance Report (Out-turn) £'000	Transposition Adjustment £'000	Net Expenditure Chargeable to the General Fund Usable Reserves £'000	Adjustments between Funding and Accounting Basis £'000	Income & Expenditure Statement £'000
Expenditure	17,948	(137)*	17,811	768	18,579
Income	(17,809)	23**	(17,786)	0	(17,786)
<b>Net Cost of Services</b>	<b>139</b>	<b>(114)</b>	<b>25</b>	<b>768</b>	<b>793</b>

\*Transposition Adjustment – This adjustment relates to the net contribution to and from reserves.

\*\*Transposition Adjustment - This adjustment relates to the interest on balances received during the financial year..

## **Material Items of Income and Expenditure**

Related Items include :-

- (£10,068k) on pensions, being the annual remeasurement of the net defined benefit liabilities relating to pensions, in line with Gwynedd Pension Fund's Actuary's assessment (Note 15).
- £17,786k in grants and contributions and equivalent expenditure (Note 19).

## **Other Issues**

- There is significant economic instability and financial risks in the UK and globally. With the Office for Budget Responsibility (OBR) having noted that the UK's medium-term fiscal outlook has worsened since March 2022 due to a weak economy, higher interest rates and unemployment. The Joint Committee has taken these circumstances into account in its financial plans, keeping a prudent level of reserves.

## **Provisions and Reserves**

The Joint Committee has usable reserves of £1,154k. These are detailed in the Balance Sheet, Movement in Reserves Statement and in Note 10.

## **Pension Fund**

An assessment has been carried out by Gwynedd Pension Fund's Actuary, Hymans Robertson, of the Joint Committee's actuarial position. In order to comply with International Accounting Standard 19, the Joint Committee has shown a nil net liability as at 31 March 2023 on its Balance Sheet. Refer to Note 22 for further information.

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

## **Governance**

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

## **Accounting Policies**

The accounting policies adopted on behalf of the Joint Committee comply with all relevant recommended accounting practices and are fully explained in the Accounting Policies set out in Note 1 of the Accounts commencing on page 13.

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

The Joint Committee's existing accounting policies have been amended to reflect only the changes required in accordance with proper accounting practices, following adjustments for the 2022/23 financial year to the Code of Practice on Local Authority Accounting in the United Kingdom.



## Further Information

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

Further information relating to the accounts is available from:

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

or

Gwion Elis Jones  
Senior Accountant  
01286 679060

Finance Department  
Cyngor Gwynedd  
Council Offices  
Caernarfon  
Gwynedd  
LL55 1SH

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

# **GwE JOINT COMMITTEE**

## **STATEMENT OF ACCOUNTS**

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

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

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

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

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

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

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

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

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

I certify that the Statement of Accounts has been prepared in accordance with the arrangements set out above, and presents a true and fair view of the financial position of the GwE Joint Committee at 31 March 2023 and the Joint Committee's income and expenditure for the year then ended.



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

**30 June 2023**

## EXPENDITURE AND FUNDING ANALYSIS

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

2021/22				2022/23		
Net Expenditure to be Funded by Usable Reserve balances	Adjustments between the Funding and Accounting Basis (see Note 8)	Net Expenditure in the Comprehensive Income and Expenditure Statement		Net Expenditure to be Funded by Usable Reserve balances	Adjustments between the Funding and Accounting Basis (see Note 8)	Net Expenditure in the Comprehensive Income and Expenditure Statement
£'000	£'000	£'000		£'000	£'000	£'000
5,177	939	6,116	Employees	6,136	768	6,904
168	0	168	Property	297	0	297
46	0	46	Transport	140	0	140
1,795	0	1,795	Supplies and Services	1,695	0	1,695
13,673	0	13,673	Third Parties	9,543	0	9,543
0	0	0	Non-distributed Costs	0	0	0
(20,572)	0	(20,572)	Income	(17,786)	0	(17,786)
<b>287</b>	<b>939</b>	<b>1,226</b>	<b>Cost of Services</b>	<b>25</b>	<b>768</b>	<b>793</b>
0	256	256	Other Income and Expenditure	(23)	255	232
<b>287</b>	<b>1,195</b>	<b>1,482</b>	<b>(Surplus) / Deficit on Provision of Services</b>	<b>2</b>	<b>1,023</b>	<b>1,025</b>
			Opening Balances of Usable Reserves	(1,156)		
(1,443)			(Surplus)/Deficit on Usable Reserves in Year	2		
<b>(1,156)</b>			Closing Balances of Usable Reserves	<b>(1,154)</b>		

## COMPREHENSIVE INCOME AND EXPENDITURE STATEMENT

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

2021/22			2022/23			
Gross Expenditure	Gross Income	Net Expenditure	Note	Gross Expenditure	Gross Income	Net Expenditure
£'000	£'000	£'000		£'000	£'000	£'000
6,116	0	6,116		6,904	0	6,904
168	0	168		297	0	297
46	0	46		140	0	140
1,795	0	1,795		1,695	0	1,695
13,673	0	13,673		9,543	0	9,543
0	0	0		0	0	0
0	(20,572)	(20,572)		0	(17,786)	(17,786)
<b>21,798</b>	<b>(20,572)</b>	<b>1,226</b>		<b>18,579</b>	<b>(17,786)</b>	<b>793</b>
256	0	256	11	255	(23)	232
<b>22,054</b>	<b>(20,572)</b>	<b>1,482</b>		<b>18,834</b>	<b>(17,809)</b>	<b>1,025</b>
		(4,508)	15			(10,068)
		<b>(4,508)</b>				<b>(10,068)</b>
		<b>(3,026)</b>				<b>(9,043)</b>

## MOVEMENT IN RESERVES STATEMENT

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

		<b>Movement in Reserves Statement</b>		
	<b>Note</b>	<b>Total Usable Reserves</b>	<b>Unusable Reserves</b>	<b>Total Joint Committee's Reserves</b>
		<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
<b>Balance 31 March 2021 carried forward</b>		(1,443)	12,473	11,030
<u>Movement in reserves during 2021/22</u>				
(Surplus)/Deficit on provision of services		1,482	0	1,482
Other Comprehensive Income and Expenditure		0	(4,508)	(4,508)
<b>Total Comprehensive Income and Expenditure</b>		1,482	(4,508)	(3,026)
Adjustments between accounting basis and funding basis under regulations	9	(1,195)	1,195	0
<b>Net (Increase)/Decrease before Transfers to Usable Reserves</b>		287	(3,313)	(3,026)
<b>(Increase)/Decrease in 2021/22</b>		287	(3,313)	(3,026)
<b>Balance 31 March 2022 carried forward</b>	10	(1,156)	9,160	8,004
<u>Movement in reserves during 2022/23</u>				
(Surplus)/Deficit on provision of services		1,025	0	1,025
Other Comprehensive Income and Expenditure		0	(10,068)	(10,068)
<b>Total Comprehensive Income and Expenditure</b>		1,025	(10,068)	(9,043)
Adjustments between accounting basis and funding basis under regulations	9	(1,023)	1,023	0
<b>Net (Increase)/Decrease before Transfers to Usable Reserves</b>	10	2	(9,045)	(9,043)
<b>(Increase)/Decrease in 2022/23</b>		2	(9,045)	(9,043)
<b>Balance 31 March 2023 carried forward</b>		(1,154)	115	(1,039)

## BALANCE SHEET

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

31 March 2022 £'000	Note	31 March 2023 £'000
1,177	Short-term Debtors 12	270
1,587	Cash and Cash Equivalents 13	2,634
<b>2,764</b>	<b>Current Assets</b>	<b>2,904</b>
(1,712)	Short-term Creditors 14	(1,865)
<b>(1,712)</b>	<b>Current Liabilities</b>	<b>(1,865)</b>
(9,056)	Pension Liability 22	0
<b>(9,056)</b>	<b>Long-term Liabilities</b>	<b>0</b>
<b>(8,004)</b>	<b>Net Assets</b>	<b>1,039</b>
(1,156)	Usable Reserves 10	(1,154)
9,160	Unusable Reserves 15	115
<b>8,004</b>	<b>Total Reserves</b>	<b>(1,039)</b>

## CASH FLOW STATEMENT

The Cash Flow Statement shows the changes in cash and cash equivalents of the Joint Committee during the reporting period. The statement shows how the Joint Committee generates and uses cash and cash equivalents by classifying cash flows as operating and investing activities. The amount of net cash flows arising from operating activities is a key indicator of the extent to which the operations of the Joint Committee are funded by way of grant income or from the recipients of services provided by the Joint Committee. Investing Activities represent the extent to which cash outflows have been made for resources which are intended to contribute to the Joint Committee's future service delivery.

<b>2021/22</b>		<b>Note</b>	<b>2022/23</b>
<b>£'000</b>			<b>£'000</b>
1,482	Net (Surplus) / Deficit on the Provision of Services		1,025
2,890	Adjustments to net surplus or deficit on the provision of services for non-cash movements	16	(2,072)
4,372	Net cash flows from Operating Activities		(1,047)
0	Investing Activities		0
0	Financing Activities		0
4,372	Net (Increase)/Decrease in cash and cash equivalents		(1,047)
(5,959)	Cash and cash equivalents at the beginning of the reporting period		(1,587)
<b>(1,587)</b>	<b>Cash and cash equivalents at the end of the reporting period</b>		<b>(2,634)</b>

# **NOTES TO THE ACCOUNTS**

## **NOTE I – ACCOUNTING POLICIES**

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

The Statement of Accounts summarises the Joint Committee’s transactions for the 2022/23 financial year and its position at the year-end of 31 March 2023. The Joint Committee is required to prepare an annual Statement of Accounts by the Accounts and Audit (Wales) Regulations 2014 (as amended), in accordance with proper accounting practices. These practices primarily comprise the *Code of Practice on Local Authority Accounting in the United Kingdom 2022/23*, supported by International Financial Reporting Standards (IFRS).

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

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

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

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

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

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

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

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

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

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

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



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

### **1.4.2 Termination Benefits**

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

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

### **1.4.3 Post-employment Benefits**

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

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

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

### **1.4.4 The Local Government Pension Scheme**

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

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

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

Liabilities are discounted to their value at current prices, using a discount rate of 4.75% calculated as a weighted average of 'spot yields' on AA rated corporate bonds.

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

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

Service cost comprising:

- Current service cost – the increase in liabilities as a result of years of service earned this year – allocated in the Comprehensive Income and Expenditure Statement to the service for which the employees worked.
- Past service cost – the increase in liabilities arising from current year decisions whose effect relates to years of service earned in earlier years – debited to the Surplus or Deficit on the Provision of Services in the Comprehensive Income and Expenditure Statement as part of Non-distributed Costs.

## NOTE I – ACCOUNTING POLICIES (continued)

- Net interest on the net defined benefit liability/(asset), i.e. the net interest expense for the Joint Committee – the change during the period in the net defined benefit liability/(asset) that arises from the passage of time charged to the Financing and Investment Income and Expenditure line of the Comprehensive Income and Expenditure Statement – this is calculated by applying the discount rate used to measure the defined benefit obligation at the beginning of the period to the net defined benefit liability/(asset) at the beginning of the period – taking into account any changes in the net defined benefit liability/(asset) during the period as a result of contributions and benefit payments.

Remeasurements comprising:

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

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

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

### **1.4.5 Discretionary Benefits**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

### **1.9 Provisions**

Provisions are made where an event has taken place on or before the Balance Sheet date:

- that gives the Council a present obligation
- that probably requires settlement by a transfer of economic benefits or service potential, and
- where a reliable estimate can be made of the amount of the obligation.

If it is not clear whether an event has taken place on or before the Balance Sheet date, it is deemed to give rise to a present obligation if, taking account of all available evidence, it is more likely than not that a present obligation exists at the Balance Sheet date. The present obligation can be legal or constructive.

Estimated settlements are reviewed at the end of each financial year. Where it becomes less than probable that a transfer of economic benefits will now be required (or a lower settlement than anticipated is made), the provision is reversed and credited back to the relevant service.

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

### **1.10 Reserves**

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

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

### **1.11 Value Added Tax**

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

### **1.12 Debtors and Creditors**

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

### **1.13 Joint Operations**

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

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

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

The Joint Committee's existing accounting policies are amended only insofar as to reflect the guidance in the 2022/23 CIPFA Code of Practice on Local Authority Accounting in the United Kingdom.

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

There are no prior period adjustment during 2022/23.

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

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

A review of the accounting standards has been carried out this year, but none of the standards in question are relevant to GwE.

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

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

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

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

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

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

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

The following item in the Joint Committee’s Balance Sheet at 31 March 2023 may be considered to be a significant risk (in terms of certainty in estimation of value), with the possibility of material adjustment in the forthcoming financial year:

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

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

Related items include:-

- (£10,068k) on pensions, being the remeasurements of the net pension defined benefit liabilities relating to pensions, in line with Gwynedd Pension Fund’s Actuary’s assessment (Note 15).
- £17,786k in grants and contributions and equivalent expenditure (Note 19).

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

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

<b>ADJUSTMENTS BETWEEN FUNDING AND ACCOUNTING BASIS</b>				
<b>2021/22</b>	<b>Adjustments for Capital Purposes</b>	<b>Net change for the Pensions Adjustments (i)</b>	<b>Other Differences (ii)</b>	<b>Total Adjustments</b>
	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
Adjustments from General Fund to arrive at the Comprehensive Income and Expenditure Statement amounts				
Employees	0	935	4	939
Property	0	0	0	0
Transport	0	0	0	0
Supplies and Services	0	0	0	0
Third Party	0	0	0	0
Unallocated Costs	0	0	0	0
Income	0	0	0	0
<b>Cost of Services</b>	<b>0</b>	<b>935</b>	<b>4</b>	<b>939</b>
Other Operating Expenditure	0	0	0	0
Financing and Investment Income and Expenditure	0	256	0	256
Taxation and non-specific grant income	0	0	0	0
<b>(Surplus) / Deficit on Provision of Services</b>	<b>0</b>	<b>1,191</b>	<b>4</b>	<b>1,195</b>

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

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

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

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

### (ii) Other Differences

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

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



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

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

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

2021/22		
<b>ADJUSTMENTS BETWEEN ACCOUNTING BASIS AND FUNDING BASIS UNDER REGULATIONS</b>	<b>Usable Reserve General Fund Balance</b>	<b>Movement in Unusable Reserves</b>
	<b>£'000</b>	<b>£'000</b>
<b>Adjustments primarily involving the Pensions Reserve:</b>		
Reversal of items relating to retirement benefits debited/credited to the Comprehensive Income and Expenditure Statement (Note 22)	(2,006)	2,006
Employer's pensions contributions and direct payments to pensioners payable in the year	815	(815)
<b>Adjustment primarily involving the Accumulated Absences Account</b>		
Amount by which officer remuneration charged to the Comprehensive Income and Expenditure Statement on an accruals basis is different from remuneration chargeable in the year in accordance with statutory requirements	(4)	4
<b>Total Adjustments</b>	<b>(1,195)</b>	<b>1,195</b>

## NOTE 10 – TRANSFERS TO/FROM USABLE RESERVES

### 10a. The General Fund

The note below sets out the amounts set aside from the General Fund in usable reserves to provide financing for future expenditure plans, with a net decrease of (£139k).

	<b>GwE Joint Committee General Fund £'000</b>
<b>Balance 31 March 2022</b>	<b>437</b>
<u>Transfers:</u>	
In	0
Out	(139)
<b>Balance 31 March 2023</b>	<b>298</b>

### 10b. The Newly Qualified Teachers Fund

The note below highlights the amount set aside from the Newly Qualified Teacher Fund in usable reserves in order to provide funding for spending plans to support supporting Newly Qualified Teachers into the future, with an increase of £137k.

	<b>GwE Joint Committee Newly Qualified Teachers Fund £'000</b>
<b>Balance 31 March 2022</b>	<b>719</b>
<u>Transfers:</u>	
In	137
Out	0
<b>Balance 31 March 2023</b>	<b>856</b>

## NOTE 11 – FINANCING AND INVESTMENT INCOME AND EXPENDITURE

<b>2021/22</b>		<b>2022/23</b>
<b>£'000</b>		<b>£'000</b>
256	Net interest on the net pension defined benefit liability/(asset)	255
0	Interest Receivable	(23)
<b>256</b>	<b>Total</b>	<b>232</b>

## NOTE 12 – SHORT-TERM DEBTORS

	<b>31 March</b>	<b>31 March</b>
	<b>2022</b>	<b>2023</b>
	<b>£'000</b>	<b>£'000</b>
Trade Receivables	37	78
Prepayments	57	55
Other Receivable Amounts	1,083	137
<b>Total</b>	<b>1,177</b>	<b>270</b>

## NOTE 13 – CASH AND CASH EQUIVALENTS

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

	<b>31 March</b>	<b>31 March</b>
	<b>2022</b>	<b>2023</b>
	<b>£'000</b>	<b>£'000</b>
Cash in Bank held by Host Authority	1,587	2,634
<b>Cash and Cash Equivalents</b>	<b>1,587</b>	<b>2,634</b>

## NOTE 14 – SHORT-TERM CREDITORS

	<b>31 March</b>	<b>31 March</b>
	<b>2022</b>	<b>2023</b>
	<b>£'000</b>	<b>£'000</b>
Trade Payables	410	406
Other Payables	1,302	1,459
<b>Total</b>	<b>1,712</b>	<b>1,865</b>

## NOTE 15 – UNUSABLE RESERVES

31 March 2022		31 March 2023
£'000		£'000
(9,056)	Pensions Reserve	0
(104)	Accumulated Absences Account	(115)
<b>(9,160)</b>	<b>Total Unusable Reserves</b>	<b>(115)</b>

### Pensions Reserve

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

2021/22 £000		2022/23 £000
<b>(12,373)</b>	<b>Balance 1 April</b>	<b>(9,056)</b>
4,508	Re-measurements of the net pension defined benefit (liabilities) / assets (Note 22)	10,068
(2,006)	Reversal of items relating to retirement benefits debited or credited to the Surplus or Deficit on the Provision of Services in the Comprehensive Income and Expenditure Statement	(1,900)
815	Employer's pensions contributions and direct payments to pensioners payable in the year	888
<b>(9,056)</b>	<b>Balance 31 March</b>	<b>0</b>

### Accumulated Absences Account

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

2021/22 £000		2022/23 £000
<b>(100)</b>	<b>Balance 1 April</b>	<b>(104)</b>
(4)	Amount by which officer remuneration charged to the Comprehensive Income and Expenditure Statement on an accruals basis is different from remuneration chargeable in the year in accordance with statutory requirements	(11)
<b>(104)</b>	<b>Balance 31 March</b>	<b>(115)</b>

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

2021/22	2022/23
£'000	£'000
3,413 (Increase)/Decrease in Creditors	(153)
668 Increase/(Decrease) in Debtors	(907)
(1,191) Pension Liability	(1,012)
<b>2,890</b>	<b>(2,072)</b>

**NOTE 17 – OFFICERS' REMUNERATION**

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

2021/22			Chief Officers	2022/23		
Salary	Employer's Pension Contribution	Total		Salary	Employer's Pension Contribution	Total
£	£	£		£	£	£
105,029	24,157	129,186	Chief Officer	106,954	24,599	131,553

**17b.** The Accounts and Audit (Wales) (Amendment) Regulations 2018 require the Joint Committee to include a ratio of remuneration. The ratio of the Chief Executive's remuneration to the median remuneration of all the Joint Committee's employees for 2022/23 is 1.79:1 (1.80:1 in 2021/22).

**17c.** Other Joint Committee employees receiving more than £60,000 remuneration for the year (excluding employer's pension and national insurance contributions) were paid the following amounts. Termination benefits are to be included in the figures; however, there were no cases in 2022/23 or 2021/22.

Number of other employees who received more than £60,000 and includes remuneration and termination benefits:					
Number in 2021/22			Number in 2022/23		
Total			Total		
15	£60,000 - £64,999		17		
9	£65,000 - £69,999		10		
3	£70,000 - £74,999		7		
1	£75,000 - £79,999		4		

## NOTE 18 – EXTERNAL AUDIT COSTS

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

2021/22	2022/23
£'000	£'000
11 Fees payable to the auditor appointed by the Auditor General for Wales with regard to external audit services	14
<b>11 Net Fees</b>	<b>14</b>

## NOTE 19 – GRANT INCOME

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

	2021/22		2022/23	
	£'000	£'000	£'000	£'000
<b>Grants and Contributions Credited to Services</b>				
Welsh Government -				
Pupil Development Grant (PDG) - Looked After Children	1,135		1,126	
PDG – Strategic Adviser	103		100	
PDG – Consortia Led Funding	196		257	
Other	374		321	
		<b>1,808</b>		<b>1,804</b>
Regional Consortia School Improvement Grant -				
Welsh Government (excluding the EIG)		<b>10,801</b>		<b>7,601</b>
Education Improvement Grant (EIG)				
Match funding from Councils	1,625		1,259	
Welsh Government	1,386		1,813	
		<b>3,011</b>		<b>3,072</b>
Other Government Grants and Contributions -				
Education Workforce Council	537		622	
		<b>537</b>		<b>622</b>
Other Grants and Contributions				
Councils' Contributions towards the Core Service				
Conwy	645		671	
Denbighshire	649		680	
Flintshire	960		996	
Gwynedd	745		773	
Anglesey	429		445	
Wrexham	796		829	
		<b>4,224</b>		<b>4,394</b>
Other Grants and Contribution		<b>191</b>		<b>293</b>
<b>Total Grants and Contributions Credited to Services</b>		<b>20,572</b>		<b>17,786</b>

## NOTE 20 – RELATED PARTIES

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

### Function of the Joint Committee

The Regional School Effectiveness and Improvement Service (GwE) has been established in partnership between the six North Wales authorities, being Conwy County Borough Council, Denbighshire County Council, Flintshire County Council, Cyngor Gwynedd, Isle of Anglesey County Council and Wrexham County Borough Council, to be accountable to the Councils and undertake the statutory function of the Councils in respect of school improvement and effectiveness. This includes the duty to monitor, challenge, provide support services for curriculum continued professional development and management of schools, and in addition provide services that can be commissioned by schools and local authorities. Summarised below are the payments and income between the Joint Committee and the Local Authorities for the the 2022/23 financial year. Cyngor Gwynedd has been appointed as host authority in implementing and maintaining the service, and the Joint Committee of all the partners oversees the management of the service.

	Payments made	Amounts owed by the Joint Committee	Income Received	Amounts owed to the Joint Committee
Local Authority	£'000	£'000	£'000	£'000
Conwy County Borough Council	1,793	39	718	13
Denbighshire County Council	972	343	1,045	0
Flintshire County Council	2,207	50	1,084	0
Cyngor Gwynedd	2,283	35	1,322	41
Isle of Anglesey County Council	1,128	20	776	6
Wrexham County Borough Council	1,152	424	829	4

### Members

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

Members have declared an interest or relationship (as defined) in companies or businesses which may have dealings with the Joint Committee. A breakdown of the payments made to these companies under this heading during 2022/23 and balances as at 31 March 2023 is as follows:

Payments made	Amounts owed by the Joint Committee	Amounts owed to the Joint Committee
£'000	£'000	£'000
378	18	17

The figures are based on information received in respect of Councillors’ returns.

### Officers

The Joint Committee’s Senior Officer has declared as required and where appropriate an interest or relationship (as defined) in companies, voluntary, charitable, or public bodies which receive payments from the Joint Committee. During 2022/23 no payments were made or owed by the Joint Committee for the related bodies.

## NOTE 21 – EXIT PACKAGES

There were no exit packages in 2022/23 or 2021/22.

## NOTE 22 – PENSION COSTS

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

GwE participates in two post-employment schemes:

- a) **The Local Government Pension Scheme** administered locally by Cyngor Gwynedd. This is a funded defined benefit scheme based on final salary for service up to 31 March 2014 and based on a career average salary from 1 April 2014. The Joint Committee and the employees pay contributions into the fund, calculated at a level intended to balance the pensions liabilities with investment assets. GwE's proportion of the total contributions to the Gwynedd Pension Fund in 2022/23 was 1.3% (1.5% in 2021/22).
- b) **Arrangements for the award of discretionary post-retirement benefits upon early retirement.** This is an unfunded defined benefit arrangement, under which liabilities are recognised when awards are made. However, there are no investment assets built up to meet these pension liabilities, and cash has to be generated to meet actual pensions payments as they eventually fall due.

The Gwynedd Pension Fund is operated under the regulatory framework for the Local Government Pension Scheme and the governance of the scheme is the responsibility of the Pensions Committee of Cyngor Gwynedd. Policy is determined in accordance with the Local Government Pensions Scheme Regulations. In the past the investment managers of the fund have been appointed by the Gwynedd Pension Fund Committee. As the investments are transferred to the Wales Pension Partnership (WPP) the managers will be appointed by the partnership.

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

### Transactions Relating to Post-employment Benefits

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



## NOTE 22 – PENSION COSTS (continued)

Change in the Fair Value of Plan Assets, Defined Benefit Obligation and Net Liability	Period ended 31 March 2022			Period ended 31 March 2023		
	Assets	Liabilities	Net (liability) /asset	Assets	Liabilities	Net (liability) /asset
	£'000	£'000	£'000	£'000	£'000	£'000
Fair Value of Plan Assets	23,243	0	23,243	26,013	0	26,013
Present Value of Funded Liabilities	0	(35,616)	(35,616)	0	(35,069)	(35,069)
Present Value of Unfunded Liabilities	0	0	0	0	0	0
<b>Opening Position at 1 April</b>	<b>23,243</b>	<b>(35,616)</b>	<b>(12,373)</b>	<b>26,013</b>	<b>(35,056)</b>	<b>(9,056)</b>
Current Service Cost*	0	(1,750)	(1,750)	0	(1,645)	(1,645)
Past Service Costs (including curtailments)	0	0	0	0	0	0
<b>Total Service Cost</b>	<b>0</b>	<b>(1,750)</b>	<b>(1,750)</b>	<b>0</b>	<b>(1,645)</b>	<b>(1,645)</b>
Net interest						
Interest Income on Plan Assets	471	0	471	711	0	711
Interest Cost on Defined Benefit Obligation	0	(727)	(727)	0	(966)	(966)
<b>Total Net Interest</b>	<b>471</b>	<b>(727)</b>	<b>(256)</b>	<b>711</b>	<b>(966)</b>	<b>(255)</b>
<b>Total Defined Benefit Cost Recognised in Profit/(Loss)</b>	<b>471</b>	<b>(2,477)</b>	<b>(2,006)</b>	<b>711</b>	<b>(2,611)</b>	<b>(1,900)</b>
Cash flows						
Plan participants' contributions	293	(293)	0	310	(310)	0
Employer contributions	807	0	807	852	0	852
Contributions in respect of unfunded benefits	0	0	0	0	0	0
Benefits Paid	(473)	473	0	(446)	446	0
Unfunded Benefits Paid	0	0	0	0	0	0
<b>Expected Closing Position</b>	<b>24,341</b>	<b>(37,913)</b>	<b>(13,572)</b>	<b>27,440</b>	<b>(37,544)</b>	<b>(10,104)</b>
Remeasurements						
Change in demographic assumptions	0	2,727	2,727	0	13,064	13,064
Change in financial assumptions	0	182	182	0	534	534
Other experience	0	(65)	(65)	(167)	1,070	903
Return on Assets excluding amounts included in net interest	1,672	0	1,672	(949)	0	(949)
<b>Total remeasurements recognised in Other Comprehensive Income (OCI)</b>	<b>1,672</b>	<b>2,844</b>	<b>4,516</b>	<b>(1,116)</b>	<b>14,668</b>	<b>13,552</b>
Fair Value of Employer Assets	26,013	0	26,013	26,324	0	26,324
Present Value of Funded Liabilities	0	(35,069)	(35,069)	0	(22,876)	(22,876)
Present Value of Unfunded Liabilities	0	0	0	0	0	0
<b>Closing Position at 31 March</b>	<b>26,013</b>	<b>(35,069)</b>	<b>(9,056)</b>	<b>26,324</b>	<b>(22,876)</b>	<b>3,448</b>

\* The current service cost includes an allowance for administration expenses of 0.5% of payroll.

\*\* The other experience on obligations includes an allowance for the pension increase order applied to the funded obligations at April 2023 being different to the pension increase assumption adopted in the Employer's Schedule of results at the start of the period. Within this other experience item, the funded obligations have increased by £1,666,000 as a result of the pension increase order being different to the previous assumption.

## NOTE 22 – PENSION COSTS (continued)

The zero balance on the Balance Sheet reflects a surplus in the benefits earned by employees and the resources the Joint Committee has set aside to meet them, which has been limited by IAS 19 and IFRIC 14.

	31 March 2022	31 March 2023
Fair Value of Plan Assets	26,013	26,324
Present Value of Funded Obligations	(35,069)	(22,876)
Effect of IAS 19/ IFRIC 14	0	(3,448)
Net Asset/ (Liability) Arising From Defined Benefit Obligation	(9,056)	0

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

The actuary has provided a detailed breakdown of Fund assets in accordance with the requirements of IAS19. This analysis distinguishes between the nature and risk of those assets, and to further break them down between those with a quoted price in an active market, and those that are not quoted. The asset split for GwE is assumed to be in the same proportion to the Fund's asset allocation as at 31 December 2022. The split is shown in the table below. The actuary estimates the bid value of the Fund's assets as at 31 March 2023 to be £2.771bn based on information provided by the Administering Authority and allowing for index returns where necessary. Only a portion of the Fund is relevant to the GwE.

## NOTE 22 – PENSION COSTS (continued)

### Fair Value of Employer Assets

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

Asset Category	At 31 March 2022				At 31 March 2023			
	Quoted Prices in Active Markets	Prices not quoted in Active Markets	Total		Quoted Prices in Active Markets	Prices not quoted in Active Markets	Total	
	£'000	£'000	£'000	%	£'000	£'000	£'000	%
<b>Equity Securities</b>								
Consumer	0	0	0	0	0	0	0	0
Manufacturing	0	0	0	0	0	0	0	0
Energy and Utilities	0	0	0	0	0	0	0	0
Financial Institutions	0	0	0	0	0	0	0	0
Health and Care	0	0	0	0	0	0	0	0
Information	0	0	0	0	0	0	0	0
Technology	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0
<b>Debt Securities</b>								
Other	0	0	0	0	0	0	0	0
<b>Private Equity</b>								
All	0	1,466	1,466	6	0	1,657	1,657	6
<b>Real Estate</b>								
UK Property	0	2,231	2,231	9	0	2,170	2,170	8
Overseas Property	0	0	0	0	0	0	0	0
<b>Investment Funds and Unit Trusts</b>								
Equities	0	16,532	16,532	64	0	16,388	16,388	62
Infrastructure	0	508	508	2	0	747	747	3
Other	0	5,195	5,195	20	0	5,280	5,280	20
<b>Cash and Cash Equivalents</b>								
All	81	0	81	0	82	0	82	0
<b>Total</b>	<b>81</b>	<b>25,932</b>	<b>26,013</b>	<b>100</b>	<b>82</b>	<b>26,242</b>	<b>26,324</b>	<b>100</b>

## NOTE 22 – PENSION COSTS (continued)

### Basis for estimating assets and liabilities

Liabilities have been assessed on an actuarial basis using the projected unit method, an estimate of the pensions that will be payable in future years dependent on assumptions about mortality rates, life expectancy and salary levels. Life expectancy is based on fund-specific projections called VitaCurves with long-term improvement assumed to have already peaked and converging to 1.5% per annum.

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

	31 March 2022	31 March 2023
<b>Financial Assumptions</b>	<b>% p.a.</b>	<b>% p.a.</b>
Pensions Increase Rate	3.20	2.95
Salary Increase Rate	3.50	3.45
Inflation Rate	3.20	2.95
Discount Rate	2.70	4.75
Long-term expected rate of return on all categories of assets	2.70	4.75
<b>Take-up option to convert annual pension into retirement lump sum</b>		
for pre-April 2008 service	50	65
for post-April 2008 service	75	65
<b>Mortality assumptions</b>	<b>Blynyddoedd</b>	<b>Blynyddoedd</b>
Longevity at 65 for current pensioners		
Men	21.3	21.9
Women	23.7	24.3
Longevity at 65 for future pensioners		
Men	22.4	22.9
Women	25.7	25.9

The estimation of the defined benefit obligations is sensitive to the actuarial assumptions set out in the table above. In order to quantify the impact of a change in the financial assumptions used, the actuary has calculated and compared the value of the scheme liabilities as at 31 March 2023 on varying bases. The approach taken is consistent with that adopted to derive the IAS19 figures provided in this note.

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

## NOTE 22 – PENSION COSTS (continued)

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

<b>Impact on the Defined Benefit Obligation in the Scheme</b>	<b>Approximate increase to Defined Benefit Obligation</b>	<b>Approximate monetary amount</b>
<b>Change in assumption</b>	<b>31 March 2023</b>	<b>31 March 2023</b>
	<b>%</b>	<b>£'000</b>
0.1% decrease in real discount rate	2	439
1 year increase in member life expectancy	4	915
0.1% increase in the salary increase rate	0	68
0.1% increase in the pension increase rate	2	377

The principal demographic assumption is the longevity assumption (i.e. member life expectancy). For sensitivity purposes, we estimate that a one-year increase in life expectancy would approximately increase the Employer's Defined Benefit Obligation by around 3-5%. In practice the actual cost of a one-year increase in life expectancy will depend on the structure of the revised assumption (i.e. if improvements to survival rates predominantly apply at younger or older ages).

### Impact on the Joint Committee's Cash Flows

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

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

### Information about the Defined Benefit Obligation

	<b>Liability Split</b>	
	<b>31 March 2023</b>	
	<b>£'000</b>	<b>%</b>
Active Members	12,741	55.7
Deferred Members	1,777	7.8
Pensioner Members	8,358	36.5
<b>Total</b>	<b>22,876</b>	<b>100.0</b>

The above figures are for funded obligations only and do not include unfunded pensioner liabilities. The durations are effective at the previous formal valuation as at 31 March 2022.

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

### **Impact in Future Years**

The total contribution expected to be made to the Local Government Pensions Scheme by the Joint Committee in the year to 31 March 2024 is £693k.

As the Actuary's report is based on estimates and due to timing issues, an adjustment of £36k has been made in 2022/23, (£8k in 2021/22), to bring the deficit in the Scheme based on the Actuarial figures in line with the liability related to the defined benefit pension schemes in the Balance Sheet. This variance has been treated as Actuarial Gains and Losses on Pension Assets and Liabilities and therefore has been included in the Liability related to the defined benefit Pension Schemes in the Balance Sheet.

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

The Statement of Accounts was authorised by the Head of Finance on 30 June 2023. Events taking place after this date are not reflected in the financial statements or related notes. Where events taking place before this date provided information about conditions existing at 31 March 2023, the figures in the financial statements and notes have been adjusted in all material respects to reflect its impact.

## Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Provision** – A liability that is of uncertain timing or amount which is to be settled by transfer of economic benefits.

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

**Reserves** – An amount set aside for a specific purpose in one year and carried forward to meet future obligations.





## REPORT TO THE JOINT COMMITTEE

12 JULY 2023

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**Report by:** GwE Managing Director

**Subject:** Annual Governance Statement for the Joint Committee

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### **1.0 Purpose of the Report**

1.1 To accept and approve the Annual Governance Statement.

### **2.0 Background**

2.1 The Accounts and Audit (Wales) (Amendment) Regulations 2018 sets fixed requirements on public bodies that operate partnership management arrangements through formal joint committees.

2.2 Section 5 requires the Joint Committee to review and approve annually a statement of internal control. To comply with this requirement the Annual Governance Statement has been prepared. The document has been produced to offer a framework to the Joint Committee's operation.

### **3.0 Recommendations**

3.1 The Joint Committee is asked to accept and approve the Annual Governance Statement.

### **4.0 Financial Implications**

4.1 There are no financial implications arising from this report.

### **5.0 Equalities Impact**

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

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## **6.0 Personnel Implications**

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

## **7.0 Appendices**

7.1 Annual Governance Statement 2022/23

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### **OPINION OF THE STATUTORY OFFICERS**

#### **Monitoring Officer:**

I am satisfied that the statement contains an accurate description of the GwE governance arrangements.

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

I am satisfied that this statement is a fair reflection of GwE governance arrangements in 2022/23, and that arrangements for accountability are appropriate. The statement meets the requirement to describe GwE's governance framework, and to assess how effective it is operating.

## **ANNUAL GOVERNANCE STATEMENT**

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

### **Part 1: SCOPE OF RESPONSIBILITY**

1.1 GwE was established as a Joint Committee to be a regional school effectiveness and improvement service by the 6 North Wales local authorities in 2013 by undertaking the functions that are detailed in an agreement between the Joint Committee and the authorities. In the agreement, the Councils have agreed to work together in a partnering relationship to establish a Regional School Effectiveness and Improvement Service to be accountable to, and undertake the statutory functions of the Councils in respect of school improvement and effectiveness.

1.2 The vision was to establish a Regional School Effectiveness and Improvement service to be accountable to, and undertake the statutory responsibilities of, the six local North Wales Authorities in respect of the duties to monitor; challenge; provide support services for curriculum continued professional development and management of schools, and in addition provide services that can be commissioned by schools and local authorities.

1.3 GwE is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively.

1.4 In discharging this overall responsibility, GwE is also responsible for putting in place proper arrangements for the governance of its affairs, facilitating the effective exercise of its functions, and which includes arrangements for the management of risk and adequate and effective financial management.

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

2.1 The governance framework comprises the systems and processes, and culture and values, by which GwE is directed and controlled and its activities through which it accounts to, engages with and leads the community. It enables the authorities that are part of GwE to monitor the achievement of its strategic objectives and to consider whether those objectives have led to the delivery of appropriate, cost effective services.

2.2 The system of internal control is a significant part of that framework and is designed to manage risk to a reasonable level rather than to eliminate all risk of failure to achieve policies, aims and objectives; it can therefore only provide reasonable and not absolute assurance of effectiveness.

2.3 The system of internal control is based on an on-going process designed to identify and prioritise the risks to the achievement of GwE's policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically.

2.4 The governance framework described above has been in place at GwE for the year ended 31 March 2023 and up to the date of approval of the 2022/23 statement of accounts.

### Part 3: GOVERNANCE ARRANGEMENTS AND THEIR EFFECTIVENESS

3.1 The GwE Management Board monitors matters of governance continuously in a disciplined manner, raising a wider awareness of these, and promoting a wider ownership of the Annual Governance Statement.

3.2 To demonstrate good governance, GwE must show that it is complying with the core (and supporting) principles contained within the Framework for Delivering Good Governance in Local Government (CIPFA / Solace, 2016). This statement has been prepared in accordance with those principles.

3.3 An outline is given of the Governance Areas and GwE’s arrangements to deal with these, and the effectiveness of these arrangements, in the remainder of this section of the Annual Governance Statement.

3.4 For each governance principle, an evaluation has been made based on a combination of:

- A review of relevant reports & documents prepared during the year;
- The review of progress made against the Business Plan;
- Discussion with and based on comments received from officers, SLT & the Management Board.
- Continuous reflection on the effectiveness of the work, both internally & externally, i.e. Estyn, , Education Development Trust, Professor Graham Donaldson, Scottish Government, OECD and other Regional Consortia.

3.5 Since March 2020, to the date of publication of the 2022/23 Statement of Accounts, GwE have adapted their work in order to continue to provide effective services and support for all their school communities during the COVID pandemic. Where this has had a significant and visible impact on GwE's governance arrangements, this has been noted below.

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

How we do this:

- GwE follows the host authority (Gwynedd Council) operating rules, which details how decisions need to be made and the procedures to be followed to ensure they are efficient, transparent and available to local people.
- The GwE Inter Authority Agreement have agreed to the following principles of good governance:
  - Openness and Trust
  - Commitment and Drive
  - Skills and Creativity
  - Effective Relationships
  - Developing and Adaptive
  - Reputation and Standing
  - Reasonableness of Decision Making
  - Necessary Consents
  - Members and Officers’ Commitments

- The voting members of the GwE Joint Committee are governed by the Code of Conduct of their relevant Council. The Codes of Conduct for Councillors and employees within the Constitution of the host authority are built upon the principles of openness, transparency and honesty.
- As part of the Regional Business Plan, the following service and personal values are embedded within the service and have been set to enable the service to achieve the vision & objectives for delivery. These include:
  - Respect;
  - Trust;
  - Wellbeing;
  - Innovate and inspire;
  - Support and collaborate;
  - Cymru a'r Gymraeg
- GwE, supported by the host authority, has procedures in place to ensure the Joint Committee meetings are conducted effectively and decision making is effective.
- All meetings of the Joint Committee during 2022/23 have been held virtually via Zoom. Guidance has been produced for Members in relation to Attending Virtual Meetings.

Principle B	Ensuring openness and comprehensive stakeholder engagement
Assessment	Assured

How we do this:

- The Joint Committee meetings are open meetings and all papers are published on the host authority (Gwynedd Council) website & the GwE website.
- The Joint Committee meetings have a forward calendar of meetings set out for the year ahead.
- GwE is a partnership organisation, especially with the Local Authorities and even more so during the pandemic and in moving forward. Effective collegiate and collective regional approach between the six local authorities and GwE ensures strong governance and regional consistency in support, messaging and guidance given to schools.
- One of the main strengths of work across North Wales is the consistent messaging from the six local authorities through their political education portfolio holders and directors working with GwE to have one common message for the schools in North Wales. This consistency of messaging has been not only welcomed by schools but also by teacher unions and non-teaching unions who welcomed the clarity of messaging and support for their staff.
- There is full stakeholder engagement via various forums both within & outside the formal governance structure.
- The regional priorities and areas for improvement are based firmly on the findings of our internal self-evaluation processes, external reviews on our current practice and direction of travel, and through consultation with headteachers and the Local Authorities.
- GwE continues to look outward and to welcome challenge from both inside and outside Wales whilst making sure that what it is developing is right for its context. This includes continuously listening to the voice of all stakeholders especially those of teachers and leaders in schools across

all sectors and listen to children and young people as they engage with their learning and supporting them in achieving their aspirations.

- GwE encourages stakeholder engagement and feedback via a broad range of communication and engagement methods. Examples include: attendance at Headteacher Federation meetings; cluster groups; weekly bulletin; social media etc.
- GwE have produced a series of reports that we have shared with the Management Board and the Joint Committee during the year. These reports include the views of schools, staff and local authorities on the effectiveness of regional practice. Each report describes the quality of the provision and identifies areas for improvement to drive the learning agenda forward.
  - Effective collegiate and collective regional approach between the six local authorities and GwE.
  - Joint working has ensured strong governance and regional consistency in support, messaging and guidance given to schools.
  - Establish clear lines of communication with key stakeholders.
  - Reports for the Joint Committee
  - Meetings with Management Board and Education Portfolio Holders - key strategic and political decisions.
  - Share regular updates and ensure contact and support.
  - Share information, key messages and work streams with LAs / Elected Members.
  - Update key stakeholders on various GwE matters.
  - Share regional information and ensure consistent messages.
  - Ensure consistency as regards national and regional information.
  - Ensure effective communication.
  - Prepare and co-ordinate regional meetings, for example the Management Board and Joint Committee.
  - Liaise with key stakeholders.
- Teamwork, joint working and collaboration has also been at the heart of the work with schools. GwE has encouraged schools to collaborate through sharing practice and co-constructing areas that need improving. We have invested in various cluster models, alliances and networks, and encouraged schools to find a range of appropriate partners to deliver improvement and changes. All schools in the region are part of a cluster or a forum where they can come together to discuss operational issues as well as sharing best practice. This joint work facilitated by GwE staff has been very successful and sets a very strong infrastructure in place for future work and working relationship across the region.
- The region has also looked outward for good practice in terms of identifying effective peer review models as well as encouraging our schools to develop and evolve their own practice. GwE believe that peer engagement should closely complement the dimensions identified within the OECD publication 'What Makes a School a Learning Organisation'. The principles within sit within all Professional Learning and across GwE.
- Critical to the development of the learning organisation work, there are four transversal themes which run throughout to include Trust, Time, Technology and Thinking Together. These have been fundamental in developing GwE's approach to developing strong partnerships as trust underpins the relationships needed internally and externally for learning organisations to thrive.
- For the last 5 years there has been agreement with Headteachers on a series of regional principles for peer engagement. A model of peer review and improvement planning was agreed (the Schools Partnership Programme [SPP]), approved by the Management Board and Joint Committee. All GwE SIAs have received continuous training and support on peer review, facilitation, mentoring and coaching and a programme is in place to offer SPP training to all 407 regional schools and the Referral Units.
- In June 2022, Welsh Government published the new guidance and information on school improvement and the new framework for evaluation, improvement and accountability. GwE

continues to work collaboratively with all schools and settings to develop and refine schools' self-evaluation processes as part of their strategic improvement process.

- GwE and the Local Authorities are collaborating closely together and have established a regional School Improvement Guidance Task and Finish Group to develop a regional approach to identify, create, deliver and monitor Schools Support Plans. The group are exploring potential avenues for stronger collaboration across LAs to build capacity and ensure greater consistency of support and ensuring that we adopt a holistic and transparent approach in term of reporting and sharing of information.

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

How we do this:

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

self-evaluation processes will draw upon a range of sources that are both qualitative and quantitative which support schools in working towards the national priorities.

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

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

How we do this:

- The Management Board monitors matters of governance continuously and GwE has procedures in place to ensure the Joint Committee meetings are conducted effectively and that decision making is effective. A series of reports have been produced and shared with the Management Board and the Joint Committee during the year. These reports include the views of schools, staff and local authorities on the effectiveness of regional practice. Each report describes the quality of the provision and identifies areas for improvement to drive the learning agenda forward.
- Regular visits by Estyn HMI through the Regional Consortia Link Inspector are consistently fed back very positively on the:
  - Strategic Direction of the Service
  - Increasing maturity in the partnership with Local Authorities
  - Quality of support for individual schools
  - Accuracy of GwE findings matching those of inspectors
  - Range and quality of Professional Learning on offer
  - Rigorous high quality Business Planning process
  - Schools consistently commenting on the quality of support and supportive nature of work with GwE
- GwE has an agreed Inter Authority Agreement (IAA) that sets out clearly how the Joint Committee operates and how decisions are made and procedures need to be followed to ensure efficiency, transparency and accountability.
- The Joint Committee is a joint committee constituted by the Councils under section 101(5) and 102(1) of the Local Government Act 1972 and section 20 of the Local Government Act 2000. Meetings of the Joint Committee are subject to the provisions of the Local Government Act 1972 including the provisions on access to information and meetings held in public.
- Members of the Joint Committee and the public have the full benefit of access to the Joint Committee papers and supporting information.
- The Joint Committee meets a minimum of three times a year.
- The IAA identifies the following two categories of decisions together with the means by which they will be taken:
  - ‘Joint Committee Matter’ – being a matter which is to be decided upon at a quorate (3 voting members) meetings of the Joint Committee by those present and entitled to vote and any such decision will be binding on all the Councils;



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

Trust, OECD, Scottish Government and other Regional Consortia to develop the organisation and plan our future infrastructure.

- The consortium has effective financial management processes in place. Communication and consultation on financial arrangements is effective, and GwE staff, the host local authority and Joint Committee all review the core funding and grant expenditure on a regular basis.
- A robust financial analysis supports the work of delivering the business plan. A medium-term financial plan and workforce plan are both aligned with the business plan. Through the self-evaluation process, the link between the business planning process and decisions regarding financial planning is strengthened as the work streams that underpin the business plan clearly note the resources to be used.

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

How we do this:

- GwE staff have re-purposed their work appropriately over the last few years to continue to deliver effective services and support for all their communities of schools during and after the Covid-19 pandemic.
- Communication & engagement within the leadership structure of GwE has been regular and clear. Key strategic and political decisions were made with clarity and confidence. This resulted in consistent messaging from the local authorities through their political education portfolio holders and directors working with GwE to have one common message for the schools in North Wales. This consistency of messaging has been not only welcomed by schools but also by teacher unions and non-teaching unions who welcomed the clarity of messaging and support for their staff.
- Staff in GwE have adapted their work in order to continue to provide effective services and support for all their school communities. GwE have kept true to their vision and values as an organisation that is continually learning.
- The OECD’s transversal themes of Trust, Thinking together, Time and Technology have remained at the heart of the work with schools and partners.
- The service in its entirety has re focused several times to meet the needs of the range of stakeholders. The ability to be flexible and agile and to work effectively together in different teams, often cross sector, has had significant impact on organisational behaviour and external perception. At the heart of the refocusing has been the need to ensure that the well-being of school leaders, their staff and learners is paramount to the decision-making and ensuring that the right level of support, operational or professional, can be directed accurately by the service.
- The consistency and quality of challenge and support to schools is good. Regular training, support and discussions ensure that Supporting Improvement Advisers’ knowledge and understanding of national and local developments, and the implications of this on their roles, is good.
- Quality Assurance processes continue to develop and evolve in line with national developments and principles. The annual Professional Review process has continued during the year.
- Messages and information are communicated clearly and on a regular basis to all employees. Generic, purposeful and effective support programmes are offered. Full and sector team meetings offer regular opportunities for collaboration, consultation and contributing to discussions and decisions regarding GwE’s direction of work during a period of considerable change.
- GwE has also worked from the beginning of spring 2021 with Professor Graham Donaldson to develop its own staff to effectively support schools with the new curriculum.

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

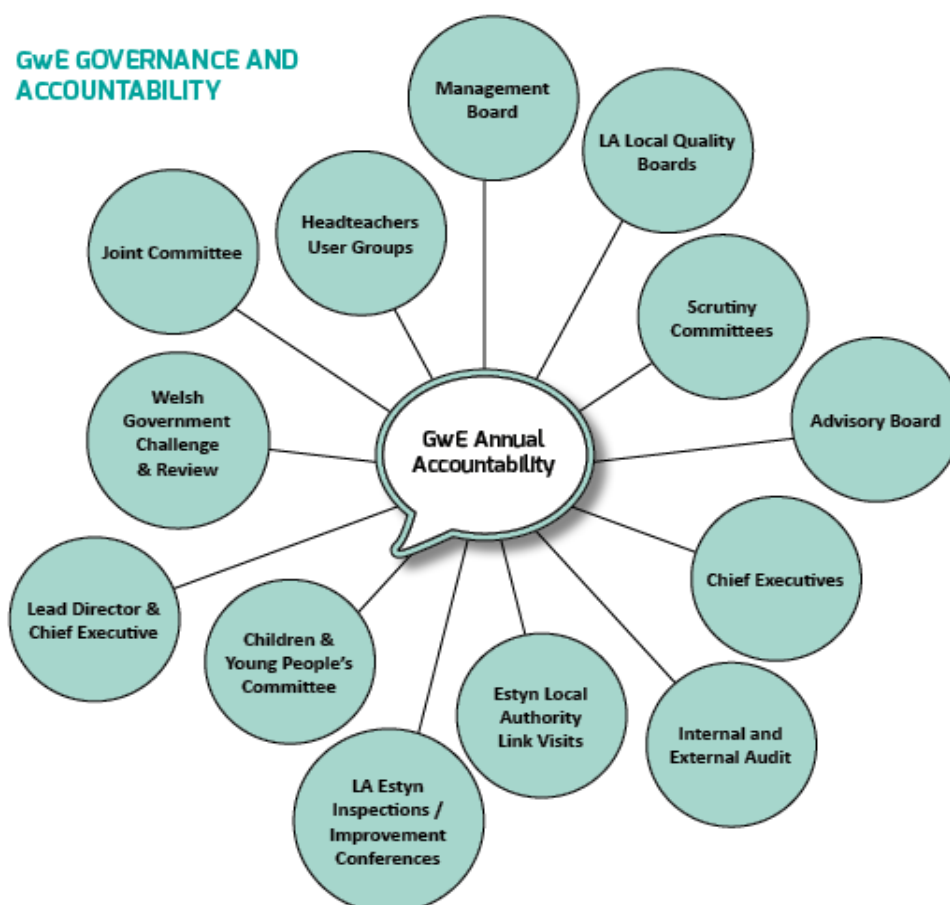
How we do this:

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

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

How we do this:

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



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

#### **Part 4: SIGNIFICANT GOVERNANCE ISSUES**

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

4.2 Each of the areas of governance has been reviewed in the context of how schools and educational settings continue to face the challenges of the pandemic and we are satisfied that GwE has been able to modify its working arrangements in order to cope with the crisis.

#### **Part 5: GOVERNANCE MATTERS IDENTIFIED**

5.1 No governance issues were identified in 2022/2023.

#### **Part 6: OPINION**

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

**GwE Lead Officer**

**Date:** \_\_\_\_\_

ARWYN LLOYD THOMAS

GwE MANAGING DIRECTOR

**Chair of GwE Joint Committee**

**Date:** \_\_\_\_\_



## REPORT TO THE JOINT COMMITTEE

12 JULY 2023

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**Report by:** Alwyn Jones, GwE Assistant Director

**Subject:** Evaluation and impact strategy

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### 1.0 Purpose of the Report

1.1 To present information, and for Joint Committee members to approve our 'Evaluation and impact strategy'.

### 2.0 Background

2.1 Since 2015, Welsh Government have embarked on a significant cycle of change to realise a new Curriculum for Wales. Welsh Government recognise that for successful realisation, it is crucial that all aspects of the school system are aligned with, and support, the Curriculum for Wales and its underlying principles.

2.2 In June 2022, Welsh Government published the new guidance and information on school improvement and the new framework for evaluation, improvement and accountability. This guidance applies to schools, PRUs, Local Authorities, diocesan authorities, regional consortia and Estyn and outlines expectations of all in contributing to sustainable school improvement. All stakeholders within the Welsh education system will therefore need to work within this new School Improvement Framework for evaluation, improvement and accountability.

2.3 GwE need to be able to clearly evaluate and capture impact of its work in line with its core school improvement function and to enable it to fully meet the expectations as outlined in the School Improvement Guidance.

### **3.0 Considerations**

- 3.1 The purpose of this strategy (see Appendix 1) is to articulate clearly how GwE captures impact as part of its ongoing evaluation processes in line with its commitment to developing a culture of continuous improvement as a learning organisation. The self-evaluation processes draw upon a range of sources and information that are both qualitative and quantitative which support schools in working towards the national priorities.
- 3.2 Across North Wales, GwE and the 6 Local Authorities have developed strong and effective collaborative partnerships for school improvement. This enables coherence in the way GwE and the Local Authority capture the impact of all school improvement provision and support offered to schools. Consideration will also be given as to how impact at individual school level and system level will be captured across the region, in the short, medium and longer term.
- 3.3 In line with the recommendation within Successful Futures, GwE will employ a sampling methodology as part of this strategy. Careful planning and consideration will be given to ensure that the sampling approaches are appropriate and purposeful, allowing for coverage of settings, learners and practitioners to form a representative regional sample.
- 3.4 A further aim of the strategy is to ensure that information is shared at timely intervals throughout the year to a wide range of stakeholders, giving confidence and clarity on the quality and impact of the wide range of work undertaken. This strategy will allow transparency to stakeholders and the wider public and demonstrate value for money.
- 3.5 The strategy will also enable GwE and Local Authorities to identify and understand effective practice within its own provision. In implementing national policy, the strategy enables GwE to capture impact of practice at both a local and regional level. In this way, self-evaluation findings will feed into regional and local business planning priorities and inform future national policy where appropriate.
- 3.6 Key principles underpin the strategy, fully aligning with the behaviours identified in the new school improvement framework and in line with GwE working as a learning organisation.

### **4.0 Recommendations**

- 4.1 The Joint Committee is asked to accept and approve the 'Evaluation and impact strategy'.

### **5.0 Financial Implications**

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

### **6.0 Equalities Impact**

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



**7.0 Personnel Implications**

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

**8.0 Consultation undertaken**

8.1 Consultation took place with, representatives from the Local Authorities, Full Team, and GwE Management Board.

**9.0 Appendices**

9.1 Appendix 1 - Evaluation and impact strategy

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**OPINION OF STATUTORY OFFICERS**

**Monitoring Officer:**

No observations to add in relation to propriety.

**Statutory Finance Officer:**

I am satisfied that adopting the Evaluation and Impact Strategy will not create a new spending commitment, therefore I have no objection to the decision sought from the perspective of financial propriety.



## CONTENT

- Context
- Purpose of the Strategy
- Principles within the Strategy
- Evaluation Cycle and Processes
- Evaluation Tools
- Evaluation Reporting
- Monitoring and Review
- References
- Appendices

### Context

Since 2015, Welsh Government have embarked on a significant cycle of change to realise a new Curriculum for Wales. The four purposes sit at the heart of the shared vision for every child and young person in Wales and as such, this ambitious programme of reform is far reaching and encompasses all aspects of the education system. Welsh Government recognise that for successful realisation, it is crucial that all aspects of the school system are aligned with, and support, the Curriculum for Wales and its underlying principles.

In June 2022, Welsh Government published the new guidance and information on school improvement and the new framework for evaluation, improvement and accountability. This guidance applies to schools, PRUs, Local Authorities, diocesan authorities, regional consortia and Estyn and outlines expectations of all in contributing to sustainable school improvement. At a national level, Welsh Government have set out the following 8 contributory factors, describing the key attributes that schools will possess to successfully realise the new curriculum:

1. Enabling all learners, and in particular those from disadvantaged backgrounds, to progress along their own learning pathway and raise their aspirations to achieve their full potential; allied to a range of assessment approaches to understand and support this progress.
2. Co-constructing a curriculum, in line with the Curriculum for Wales Framework, which promotes a broad range of knowledge, skills and experiences (including social and interactional experiences) with a clear understanding of why these matters.
3. Ensuring the school environment supports learners' and practitioners' well-being.
4. Supporting practitioners' understanding of what works in curriculum design by investing in the enquiry and pedagogic skills of all staff.
5. Enabling ambitious professional learning for all practitioners in a school dedicated to being a learning organisation.

6. Embedding reflection, self-evaluation and improvement within schools, with good school leadership as a pre-condition for that.
7. Being at the heart of their communities - building better relationships between schools and families, communities and employers, to support and promote educational achievement and excellent employment, next steps education and training.
8. Listening to children and young people as they engage with their learning and supporting

All stakeholders within the Welsh education system will therefore need to work within this new School Improvement Framework for evaluation, improvement and accountability.

## **Purpose of the Evaluation and Impact Strategy**

GwE need to be able to clearly evaluate and capture impact of its work in line with its core school improvement function and to enable it to fully meet the expectations as outlined in the School Improvement Guidance.

The purpose of this strategy is to articulate clearly how GwE captures impact as part of its ongoing evaluation processes in line with its commitment to developing a culture of continuous improvement as a learning organisation. The self-evaluation processes draw upon a range of sources and information that are both qualitative and quantitative which support schools in working towards the national priorities.

Across North Wales, GwE and the 6 Local Authorities have developed strong and effective collaborative partnerships for school improvement. This enables coherence in the way GwE and the Local Authority capture the impact of all school improvement provision and support offered to schools. Consideration will also be given as to how impact at individual school level and system level will be captured across the region, in the short, medium and longer term.

In line with the recommendation within Successful Futures, GwE will employ a sampling methodology as part of this strategy. Careful planning and consideration will be given to ensure that the sampling approaches are appropriate and purposeful, allowing for coverage of settings, learners and practitioners to form a representative regional sample.

A further aim of the strategy is to ensure that information is shared at timely intervals throughout the year to a wide range of stakeholders, giving confidence and clarity on the quality and impact of the wide range of work undertaken. This strategy will allow transparency to stakeholders and the wider public and demonstrate value for money.

The strategy will also enable GwE and Local Authorities to identify and understand effective practice within its own provision. In implementing national policy, the strategy enables GwE to capture impact of practice at both a local and regional level. In this way, self-evaluation findings will feed into regional and local business planning priorities and inform future national policy where appropriate.

## **Principles within the Evaluation and Impact Strategy**

The following key principles underpin the strategy, fully aligning with the behaviours identified in the new school improvement framework and in line with GwE working as a learning organisation. As a service, GwE

will:

- draw upon a wide range of evidence, using data proportionately alongside first-hand evidence, to evaluate strengths of the service and areas for improvement;
- be reflective, honest and inclusive, using rigorous evidence-based approaches that take in a wide range of views from across a number of stakeholders;
- regularly report on progress against the service improvement priorities, continually evaluating the impact of planned actions;
- use the schools' main priorities from across the region to inform its own improvement planning and to review the professional learning and support offer to schools;
- develop and encourage a continuous improvement culture across the system
- support schools to develop their own evaluation processes which may include facilitating and brokering a range of professional learning and promoting opportunities for peer-to-peer working between schools on self-evaluation.

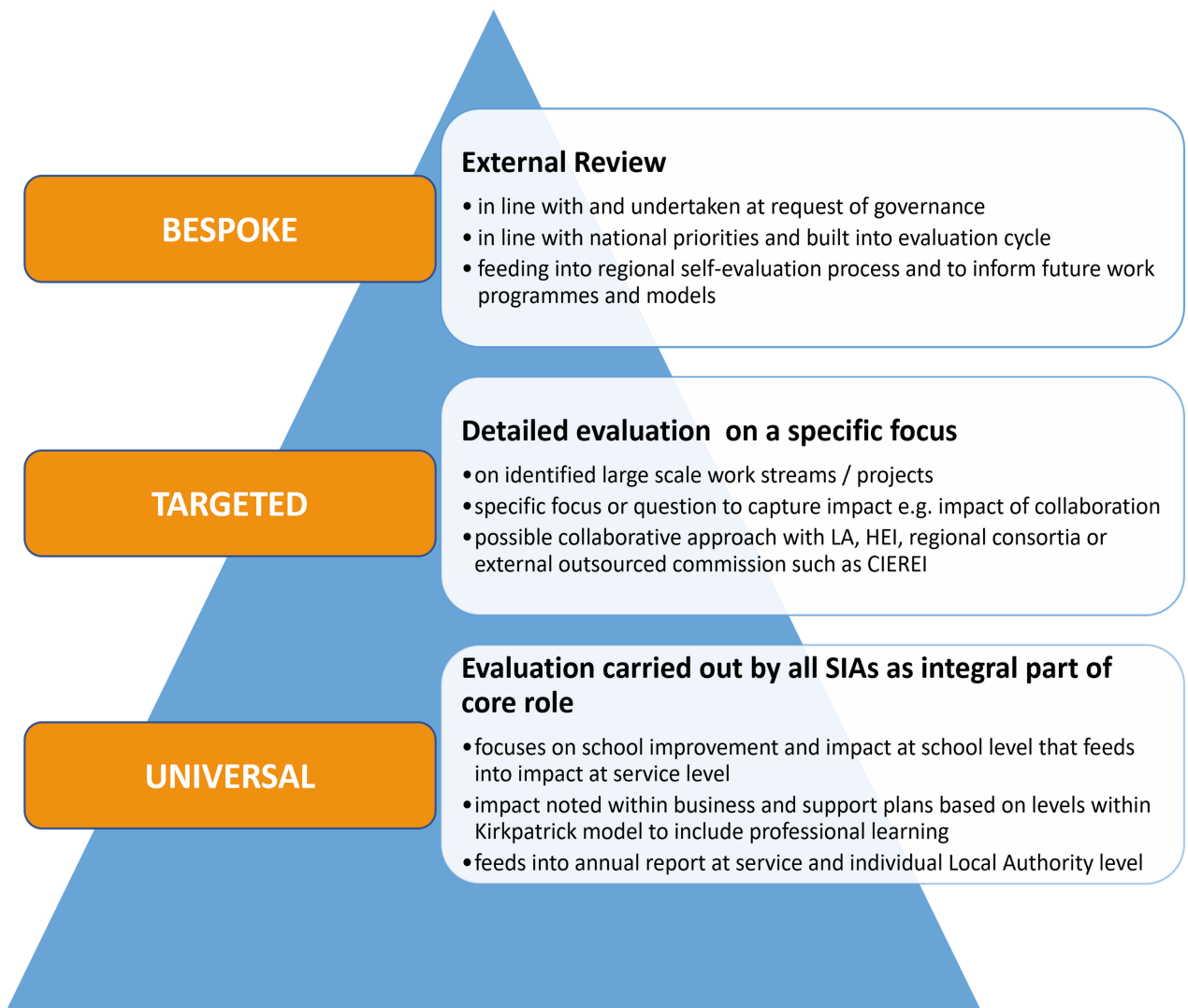
## Evaluation Cycle and Processes

Evaluation and improvement planning is central to the work of the service. GwE has a clear cycle of evaluation that is summarised in the following diagram:



Within this evaluation cycle the widest and richest possible range of information and data, both qualitative and quantitative, are used to inform the self-evaluation and improvement planning process. The following

illustration demonstrates the tiered approach that GwE has in place for capturing impact.



**Universal** encompasses those aspects of evaluation that all Supporting Improvement Advisers engage with and are captured both within support plans at a school and cluster/alliance level and through business plans at a regional and local level. This also includes evaluation of professional learning offered to schools.

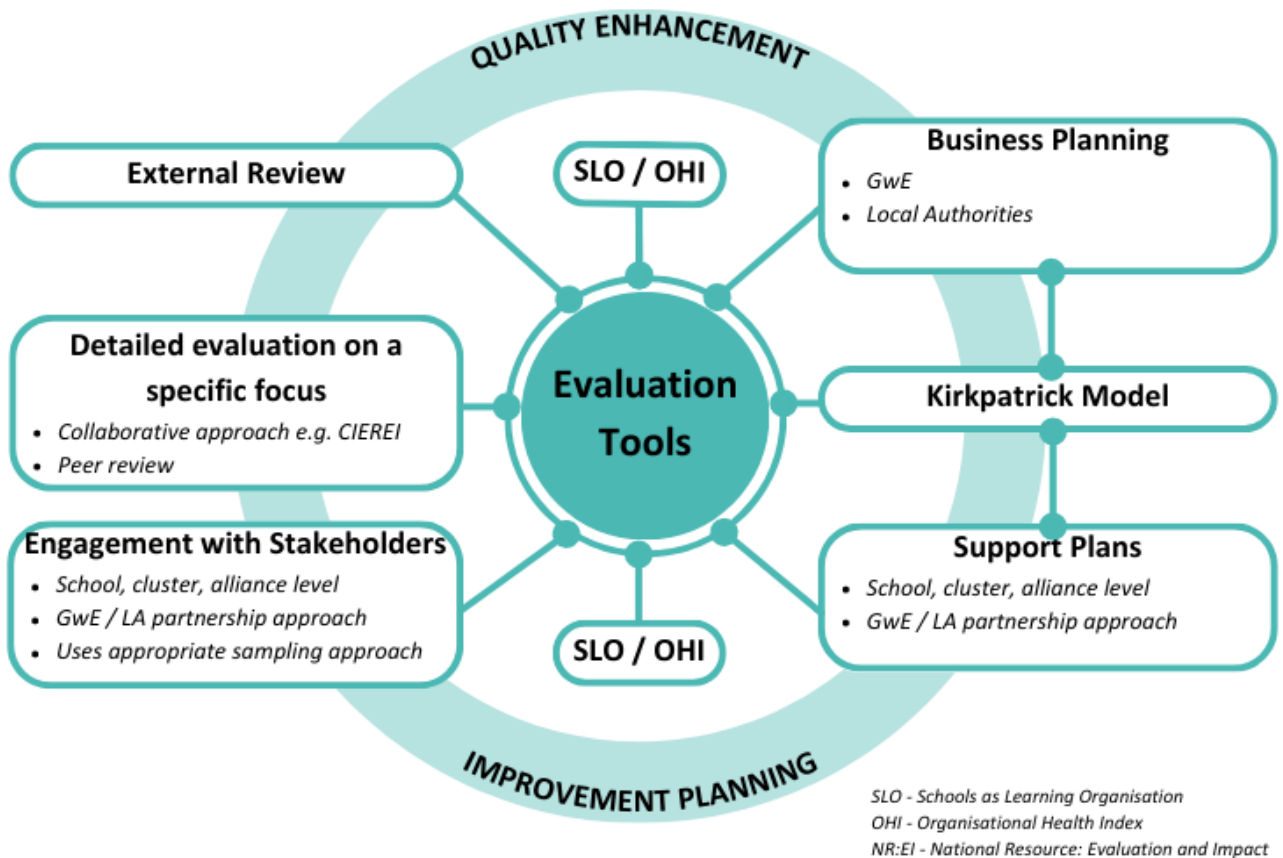
**Targeted** evaluation processes are planned for and carried out at regular intervals on a specific focus or theme. Evaluation may also be targeted in line with large work streams in line with priorities in order to identify impact and engage with a range of stakeholders as part of this. Within targeted evaluation processes, a collaborative approach with GwE and partners is often employed.

**Bespoke** evaluation forms the third layer of the approach whereby external reviews are used as part of the evaluation cycle. These evaluations will draw upon the commission of external parties to focus on specific aspects of the service in line with the governance arrangements.

When co-constructing outcomes for the actions and professional learning within business and support plans, Supporting Improvement Advisers consider the expected short-term outputs and longer-term impact. These outcomes should take into account the expected impact in the context of school provision, teaching, learning in schools and on the intended outcomes of the service.

# Evaluation Tools

To gather evidence for the evaluation and improvement planning process, GwE draws upon a range of evaluation tools which are used within the tiered approach described above. These tools are used across the universal, targeted and bespoke level as appropriate and relevant to the evaluation focus. An infographic to show the tools used can be seen below, with further detail on each.



## ● BUSINESS PLANS


The GwE Business Planning Framework that is in place ensures clarity, accountability and strategic coordination in the delivery of the priorities on a local, regional and national level, and provides the structure for monitoring progress effectively. Progress against each priority in the Business Plan is reported upon quarterly against regional priorities and also providing a local authority specific overview.

## ● SUPPORT PLANS

As part of the expectations within the new School Improvement Framework, all schools and settings across the region have a support plan in place. Through regular professional dialogue with school leaders, the support plans have been co-constructed to allow for joint ownership. Each plan details the support to be offered by either GwE or Local Authority and expected outcomes and impact are acknowledged and reviewed. Support plans also identify the collaborative work being undertaken across clusters and alliances and again expected outcomes and impact of the support given by GwE and LA are noted. The impact of the support is captured on a sampling basis through detailed case studies.

- **THE GwE MODEL FOR CAPTURING IMPACT BASED ON THE KIRKPATRICK FOUR TIERED APPROACH**

Sitting within both the business and support plans is the GwE model for capturing impact based on the Donald Kirkpatrick Four Level Evaluation Model. The four levels are noted below and recognise that impact can be seen at different levels over time as learning and behaviours become embedded.



	<b>What</b>		<b>When</b>
Level 4	RESULTS	Impact on results	Long term impact
Level 3	BEHAVIOUR	Impact on provision	Long term impact
Level 2	LEARNING	Impact on teachers	Short term impact
Level 1	REACTION	Reaction to Professional Learning	Short term impact

Short-term impact will be captured by evaluating the participants satisfaction and understanding of the professional learning or support provided, and also on a sampling basis, how they are using the learning in their own school or setting. Over longer-term, the impact on provision, teaching and learning is also captured using a sampling approach.

- **NATIONAL RESOURCES: EVALUATION AND IMPACT [NR:EI]**

GwE supports schools to engage with the NR:EI as part of developing effective and robust self-evaluation and improvement processes. The evaluation prompts, interactive resources and case studies are practical tools for schools to engage with as part of self-evaluation.

- **ENGAGEMENT WITH STAKEHOLDERS**

Engaging with stakeholders is an important aspect of the evaluation process across all aspects of the work undertaken by GwE. A variety of approaches are employed across both formal and informal feedback channels.

*Formal Feedback*

Stakeholder questionnaires, surveys and focus groups are planned to ensure that information can feed into the improvement planning process.

- **DETAILED EVALUATION ON A SPECIFIC FOCUS**

Conducting detailed evaluations on a specific focus is an important aspect of the self-evaluation process across GwE. In line with business plans and large-scale projects and workstreams, these are requested at timely intervals and to focus on key priorities and themes. These evaluations are carried out by GwE colleagues, in partnership with Local Authorities and where appropriate, external partners are commissioned to include HEIs.

*Collaborative Institute for Education Research, Evidence and Impact (CIEREI)*

CIEREI is a formal strategic collaboration between GwE, Bangor University, schools, and other bodies and institutions interested in education outcomes. The primary aim of CIEREI is to support improving outcomes for children through schools. CIEREI's establishment is the third phase in the development of a regional research and evaluation collaboration in North Wales and has been established.

Through the work of CIEREI, GwE has committed to a number of ongoing formal evaluations which contribute to building research capacity across the region and Wales as a system. Findings from these evaluations play an important role in feeding both into GwE's self-evaluation processes, whilst also capturing impact at school level with those schools engaging.

### *Peer Review*

GwE actively engages with peers within Local Authorities to carry out peer reviews as appropriate. In addition, peer from regional consortia and partnerships also take part in joint reviews to scrutinise aspects of work.

- **EXTERNAL REVIEWS**

GwE engage with and draw upon the commission of external parties to focus on specific aspects of the service in line with the governance arrangements.

- **SCHOOLS AS LEARNING ORGANISATION / ORGANISATIONAL HEALTH INDEX [SLO / OHI]**

GwE also builds in opportunities for engaging with evaluation tools which include Learning Organisation (OECD and Welsh Government) and Organisational Health Index (McKinsey and Company). These surveys offer all staff an opportunity to input and findings of these surveys feed into improvement planning and allows GwE to learn from international practice.

## Evaluation Reporting

The evaluation processes and tools detailed above all help inform the work of the service and to allow the impact of the support given to schools and settings to be identified and captured. This provides the evidence base for reporting. There are a variety of reporting formats to meet purpose and audience and in line with transparency to all stakeholders. Formats include:

- Monitoring and impact reports for governance structures, e.g., Management Board, Joint Committee, Local Authority Scrutiny meetings
- In line with expectations, termly reports for Welsh Government are written and shared which review progress made against priorities and in line with grant conditions.
- Additionally, GwE engages with Estyn in providing information for thematic reports as per the schedule set by Welsh Government.
- Through sharing practice with use of case studies:
  - regular communication channels, e.g., GwE bulletin, website, social media
  - network meetings and forums
  - workshops and/or conferences

## Monitoring and Review

This policy will be monitored regularly as per the evaluation processes detailed above. Findings will be fed regularly into Management Board and Joint Committee as appropriate. The policy will be reviewed and amendments made as necessary following GwE's governance arrangements.



## References

School improvement guidance: framework for evaluation, improvement and accountability - Hwb (gov.wales)

Written Statement: School improvement and the information landscape (19 January 2023) | GOV.WALES

Scoping study for the evaluation of the curriculum and assessment reforms in Wales | GOV.WALES

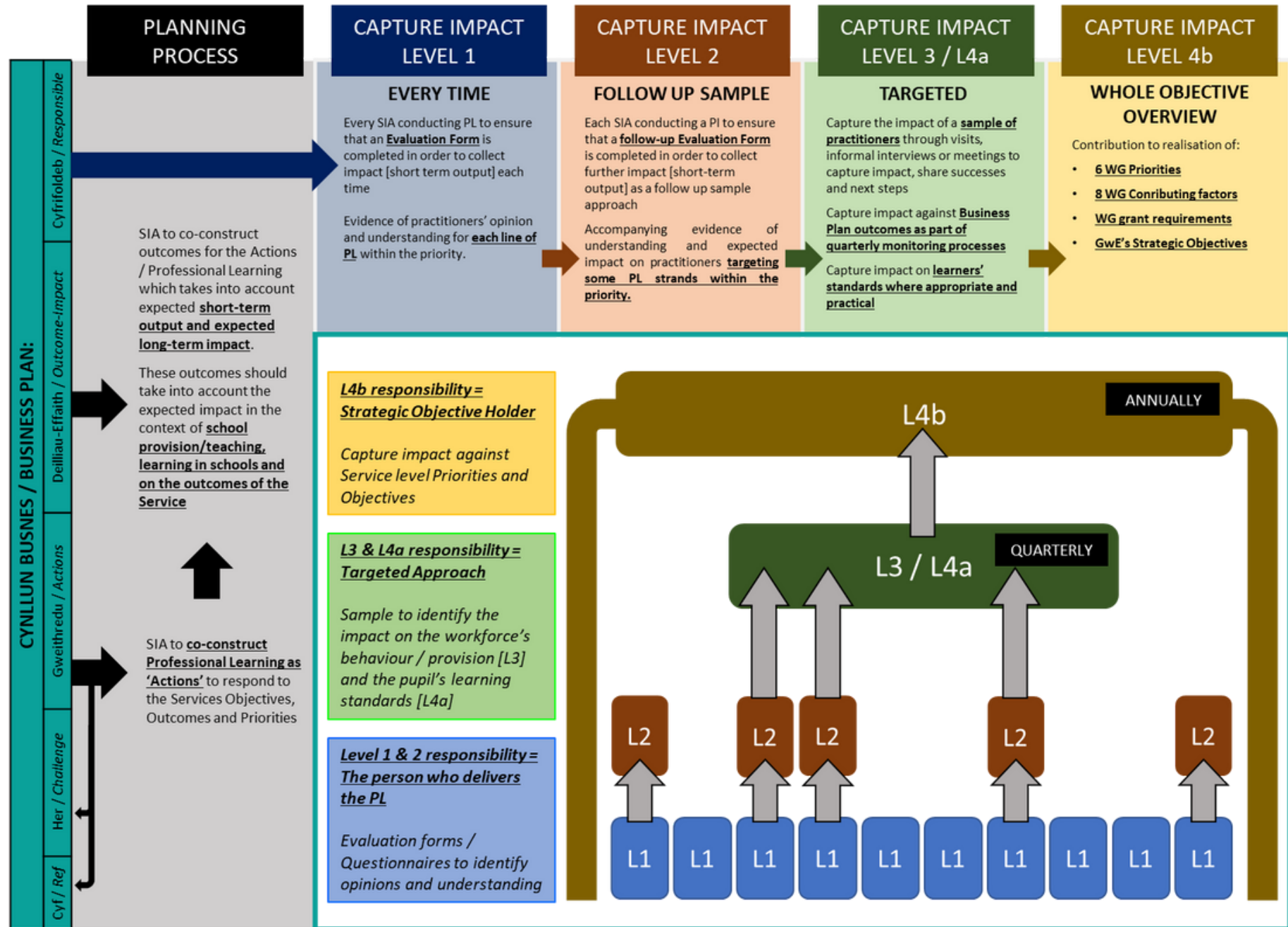
Research exploring a new information system for schools | GOV.WALES

The national resource: evaluation and improvement - Hwb (gov.wales)

<https://www.gov.wales/national-strategy-educational-research-and-enquiry-nsere-vision-document>

# Appendix 1:

## OVERVIEW OF HOW IMPACT IS CAPTURED ACROSS THE TIERED APPROACH



## Appendix 2:

### **GwE APPROACH TO TARGETED EVALUATION**

#### **WHY? Aims of Targeted Evaluation**

Targeted evaluation processes are planned for and carried out at regular intervals on a specific focus or theme linked to priorities or large work streams and projects.

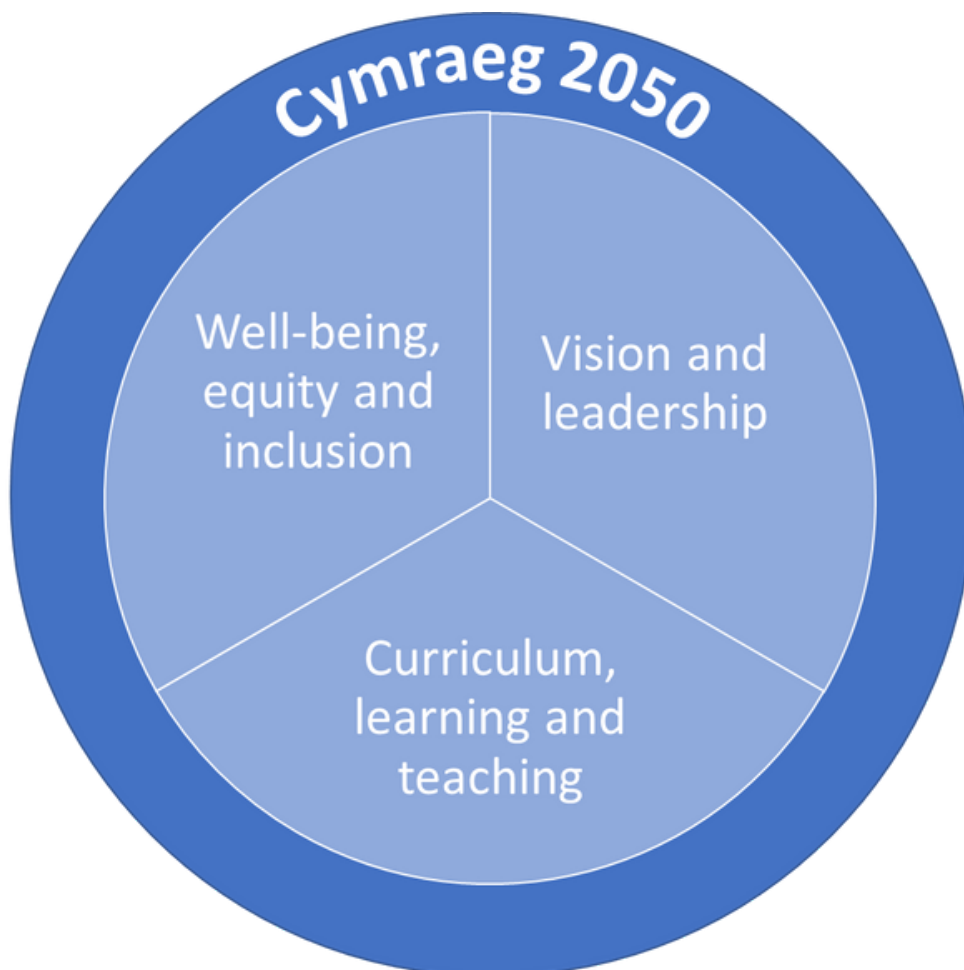
When deciding on the focus of the targeted evaluation, the following sources have also been considered:

- Analysis of schools' high level priorities
- Regional business plan priorities
- Forward plan of scrutiny work programme across 6 Local Authorities
- National documentation including the 8 contributory factors of successful curriculum realisation and the 6 objectives outlined in Our National Mission – High standards and aspirations for all

Areas for specific focused targeted evaluation have been mapped out in a high-level overview (see below).

#### **WHAT? Overview of themes and focus of targeted evaluation**

Within the new school improvement guidance, there are 3 overarching areas for self-evaluation for schools to consider as shown in the infographic below. Therefore, to understand the progress that schools are making across these areas, GwE intends to target evaluation within each of these areas throughout the course of an academic year. Our work will fully align with and support the commitment to developing Cymraeg 2050: a million speakers.



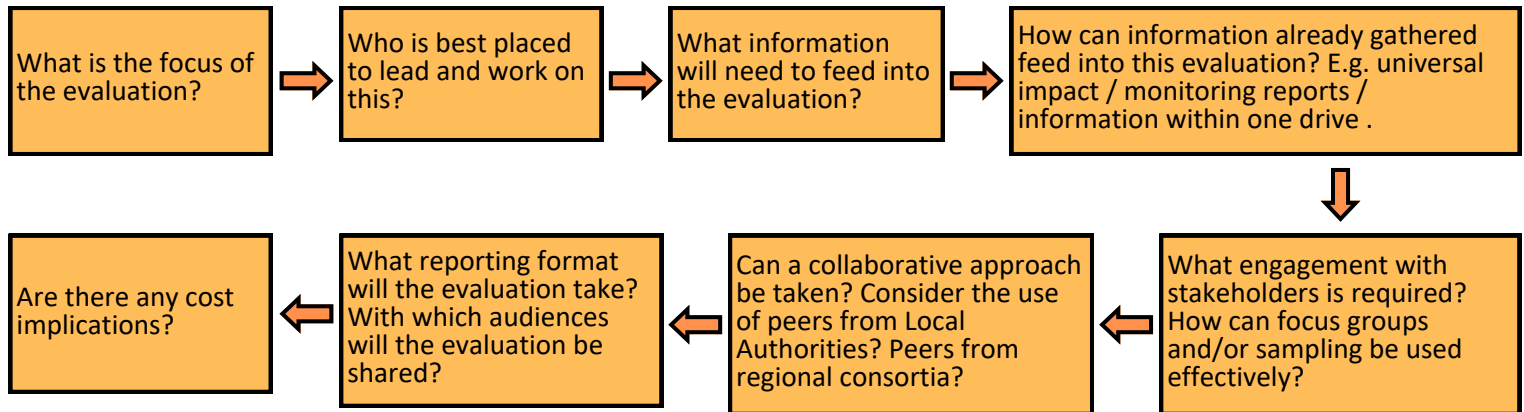
2023-2024		
Focus	Timescale	Personnel
<p><u>Strategic Objective 1 : School Improvement</u> GwE’s impact supporting school improvement in addressing the following challenges only:</p> <ul style="list-style-type: none"> <li>improving leadership (including succession planning)</li> <li>supporting collaboration</li> <li>schools causing concern</li> <li>strengthening partnership with LAs</li> </ul>	Sept 2023 – July 2024	ISOS
Ein Llais Ni – improving Welsh oracy skills	Spring Term 2024	GwE Bangor Uni
School Partnership Programme – peer review supporting leadership and collaboration at all levels	Summer Term 2024	GwE EDT
Any further aspects/themes identified through Regional/Local scrutiny processes	TBC	TBC

2024-2025		
Focus	Timescale	Personnel
<p><u>Strategic Objective 1 : School Improvement</u> GwE’s impact supporting school improvement in addressing the following challenges only:</p> <ul style="list-style-type: none"> <li>teaching and learning</li> <li>curriculum and assessment</li> <li>improving learner standards and progress</li> </ul>	Sept 2024 – July 2025	ISOS
A positive educational experience for everyone - supporting vulnerable learners and ensuring equity for all.	Summer Term 2025	GwE LA
Any further aspects/themes identified through Regional/Local scrutiny processes	TBC	TBC

2025-2026		
Focus	Timescale	Personnel
Staff well-being and resilience	Spring Term 2026	External TBC
Cymraeg belongs to us all – progress towards supporting 1m Welsh speakers by 2050	Summer Term 2026	GwE Bangor Uni
Any further aspects/themes identified through Regional/Local scrutiny processes	TBC	TBC

## HOW? Practical guidance on scoping the targeted evaluation

When considering the approaches for conducting a targeted evaluation, it is important to consider the information that is already within the system. In order to streamline work and not to increase workload, the following process should help in the planning and scoping stage.



## HOW? Practical guidance on scoping the targeted evaluation

Target evaluation will be based on a sampling approach. This is an efficient way of getting data about a large group (population) from a small group (sample). It allows you to understand a broader impact based on the experiences and outcomes of a smaller group. The benefits of sampling include keeping workload and costs to a minimum.