

Accountability report and financial statements



Accountability Report

In this section I report on key accountability requirements to Welsh Ministers along the lines of a Directors' report that is prepared by a private company. These reporting requirements have been adapted to fit the public sector context.

My accountability report is required to have three sections: A Corporate Governance report, a Remuneration and Staff Report and a certificate of audit from the Auditor General for Wales who is responsible for reviewing my accountability report for consistency with other information in my financial statements and providing an opinion on the following disclosures within this report:

- Regularity of expenditure
- Disclosures on parliamentary accountability
- Remuneration and CETV disclosures for me and members of my senior management team
- Payments to past Directors, if relevant
- Payments for loss of office, if relevant
- Exit packages, if relevant and
- Fair pay disclosures
- Analysis of staff numbers and costs

Corporate Governance Report

Information on my governance structure and who is responsible for and influences what happens in my Office is set out on my website and in my Governance Statement. I am also required to disclose any significant interests held by me

and my directors which may conflict with our management responsibilities. A summary register of interests for me and my directors is available to view here. Any potential or actual conflicts of interest arising during the year were managed in accordance with my conflicts of interest policy.

Format of the accounts

My financial statements have been prepared in accordance with Paragraph 20 Schedule 2 of the Well-being of Future Generations (Wales) Act 2015 and any Accounts Direction issued by Welsh Ministers.

The Office of Future Generations Commissioner for Wales came into existence on 1 February 2016 with my appointment as the first Commissioner. These accounts cover the period from 1 April 2018 to 31 March 2019 and reflect the assets, liabilities and resource outturn of my Office. The financial statements that follow this report have been prepared in accordance with the Government's Financial Reporting Manual (FRM) issued by HM Treasury. The accounting policies contained in the FRM apply International Accounting Standards (IFRS) as adopted or interpreted for the public-sector context.

Funding

The Office of the Future Generations Commissioner for Wales is independent of, but funded by the Welsh Government. In 2018-19, £1.48 million was received to fund activities (£1.48 million, 2017-18). I also received a small amount of other income from charges for requests for advice, support and assistance.

Results for the period

The Statement of Comprehensive Net Expenditure shows expenditure, for the year, of £1.690 million, an 18 per cent increase on the previous year (£1.433 million to 31.3.18). The general fund balance as at the year-end dropped to £291,000 (£501,000 at 31.3.18). A reasonable level of reserves is retained to fund the final phase of my Art of the Possible programme which will be completed in 2019-20 and to allow for any unplanned, urgent and important matters brought to the Commissioner's attention. Such additional costs are likely to be associated with legal proceedings and additional staff resources.

Complaints

My office did not receive any complaints during the period.

Disclosure of information to the auditors

During the period no remuneration was paid to my auditors for non-audit work

Statement of Accounting Officer's responsibilities

Under Schedule 2 of the Well-being of Future Generations (Wales) Act 2015, Welsh Ministers have directed the Future Generations Commissioner for Wales to prepare for each financial year a statement of accounts in the form and on the basis set out in the Accounts Direction. The accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of the Future Generations Commissioner for Wales and of its income and expenditure, Statement of Financial Position, Changes in Taxpayers' Equity and cash flows for the financial year.

In preparing the accounts, the Accounting Officer is required to comply with the requirements of the Government Financial Reporting Manual and in particular to:

- observe the Accounts Direction issued by Welsh Ministers, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis;
- make judgements and estimates on a reasonable basis;
- state whether applicable accounting standards as set out in the Government Financial Reporting Manual have been followed, and disclose and explain any material departures in the financial statements; and
- prepare the financial statements on a going concern basis.
- The Accounting Officer is required to confirm that the annual report and accounts as a whole is fair, balanced and understandable and that he or she takes personal responsibility for the annual report and accounts and the judgements required for determining that it is fair, balanced and understandable.

The Commissioner is the Accounting Officer for her office by virtue of paragraph 18 of Schedule 2 to the Well-being of Future Generations (Wales) Act 2015. The responsibilities of the Accounting Officer, including responsibility for the propriety and regularity of the public finances for which the Accounting Officer is answerable, for keeping proper records and for safeguarding the Future Generations Commissioner for Wales' assets, are set out in an Accounting Officers' Memorandum issued by HM Treasury.

The Accounting Officer is required to confirm that, as far as she is aware, there is no relevant audit information of which the entity's auditors are unaware, and the Accounting Officer has taken all the steps that she ought to have taken to make herself aware of any relevant audit information and to establish that the entity's auditors are aware of that information.

Sophie Howe
Future Generations Commissioner for Wales
9 July 2019

Annual Governance Statement

Purpose

As Accounting Officer, I have responsibility for maintaining effective governance and a sound system of internal control that supports the achievement of my policies, aims and objectives, while safeguarding the public funds and assets for which I am personally responsible.

This Governance Statement follows HM Treasury Guidance. It sets out the governance structures for my office, and the internal control and risk management procedures that have been in place during the year ended 31 March 2019 and up to the date of approval of the Annual Report and Accounts.

The systems in place as outlined in this statement are designed to manage risk to an acceptable level rather than to eliminate all risks of failure to achieve policies, aims and objectives; it can therefore only provide reasonable and not absolute assurance of effectiveness. Given the ground-breaking nature of the work of my office, I concluded that it is necessary to adopt a "hungry" risk appetite for much of my outward facing work as a more traditional minimalist or cautious approach would, in my view, not succeed in bringing about the beneficial change that my office was set up to achieve. This is explained further below.

Nature of my office and accountability

The Well-being of Future Generations (Wales) Act 2015 established the office of Future Generations Commissioner for Wales as a corporation sole. This means that all the functions (powers and duties) are vested in the office holder and there is no traditional "board" that is corporately responsible for the performance and governance of the organisation. I am independent of Ministers and, subject to the 2015 Act, responsible for setting the strategic direction of my office. I am accountable to the National Assembly for Wales for the actions of my office, and to its Public Accounts Committee in particular for matters such as the arrangements for governance, financial management and internal control.

Advisory panel

The 2015 Act established a panel to provide me with advice on the exercise of my functions. The members of the advisory panel are— (a) the Children's Commissioner for Wales; (b) the Welsh Language Commissioner; (c) the Commissioner for Older People in Wales; (d) the member of staff of the Welsh Government designated by the Welsh Ministers as the Chief Medical Officer for Wales; (e) the chairperson of the Natural Resources Body for Wales or another non-executive member of that body selected by the chairperson; (f) an officer of the body representing trade unions in Wales known as Wales TUC Cymru nominated by that body; (g) the chairperson, director or similar officer as the Welsh Ministers may appoint of a body representing persons carrying on business in Wales; (h) such other person as the Welsh Ministers may appoint I have drawn on individual members experience to inform my organisation's work programme and advise on my statutory functions throughout the year.

Audit and Risk Assurance Committee

I have appointed an Audit and Risk Assurance Committee to provide constructive advice and challenge on matters of governance, financial management and audit, and the arrangements for internal control – including risk identification and management. The Committee comprises:

- **Alan Morris**, retired Auditor and committed sustainable development champion who chairs the Committee;
- **Jocelyn Davies**, former Plaid Cymru AM and former member of PAC and chair of Assembly's Finance Committee, member of Advisory Panel to Children's Commissioner and trustee of Care & Repair Cymru, trustee of Plaid Cymru Credit Union, Member of Welsh Government Valleys' Taskforce, non-exec member of Welsh Revenue Authority Board, member of Plaid Cymru National Executive Committee, member of Plaid Cymru Membership, Standards and Disciplinary Panel, Chair of Plaid Cymru Audit, Risk and Compliance Committee, ambassador of Welsh Women's Aid;

- **John Dwight**, retired Auditor, trustee and honorary treasurer of City Hospice Cardiff, member of CIPFA Cymru-Wales Branch Executive;
- **Gareth Madge**, former Chief Officer and Chief Legal Adviser with South Wales Police, vice chair of South Wales Police Heritage Board, trustee of Calfarfa Baptist Chapel; and
- **Jonathan Morgan**, former conservative AM and chair of PAC and Assembly's Health, Well-being and local government committee, trustee of the Whitchurch Community Association, sole owner and director of Insight Wales Consulting Ltd., employed by Practice Solutions Ltd to manage the Association of Directors of Social Services Business Unit.

All are independent and do not work for the Commissioner.

The Chair of the Committee has provided me with an annual report in which he concludes 'As a result of its work during the year and the findings of internal and external audit, the Committee can provide the Commissioner with assurance that the governance, financial management and risk management arrangements in place are appropriate and have operated effectively during the 2018-19 financial year.'



Governance framework

My corporate governance structure has evolved during the year to reflect our working practices as we continue to embed the five ways of working recommended by the Well Being of Future Generations Act into day to day working arrangements. The core components largely remain the same however some additional structures and roles have been created.

I take key decisions after discussion with team members. I have also given authority to certain staff to authorise financial transactions. Internal Audit has been in place throughout the year and has delivered a full programme of work and the Audit Risk and Assurance Committee has been fully operational.

My strategic plan sets out what I hope to deliver by way of beneficial change for the people of Wales and how I intend to go about doing it in collaboration with other public bodies in Wales. It is an ambitious document that requires public bodies to challenge the ways in which they work and adapt long-standing practices to achieve what was envisaged by the Welsh Government when it decided to bring forward what is now the 2015 Act. This plan is dynamic and is reviewed annually and adapted as necessary in response to changing circumstances throughout my term of Office.

Approach to risk management

My approach to risk management is consistent with my strategic plan and is in line with the 2015 Act and what it is intended to achieve. My risk management policy, which has been endorsed by the Audit and Risk Assurance Committee makes it clear that I want to create and maintain an environment that will allow the effective management of risk to flourish. This will include ensuring that staff are kept fully in the loop about our plans and the approach that I and risk owners will take to managing the associated risks.

The policy makes it clear that I am not averse to taking risks. On the contrary, to achieve the objectives in my strategic plan and deliver what is expected will often necessitate an open or hungry risk approach which is not the norm for most other public bodies. I have concluded that adopting such an approach for my outward facing work with other public bodies is the only realistic way

of securing the change needed across the Welsh public sector. To do otherwise might well mean failing to capitalise on opportunities when they occur and will run a high risk of failure to achieve the challenging objectives that I have set in the strategic plan and what is expected of me by my stakeholders. Similarly, I have decided that my organisation needs to 'walk the talk' of the Act and be open and innovative and try new approaches to the way we work. However, such risks are not taken recklessly but managed appropriately and carefully with the aim of maximising successful delivery.

I have taken a more traditional and cautious approach to my internal processes concerned with financial management, compliance with laws and regulations and security of information.

During 2018-19 I have updated my strategic risk register in consultation with staff and the Audit Risk and Assurance Committee. The strategic risk register identified appropriate risks relating to my statutory duties and the role my organisation will play in helping public bodies deliver the aims of the Act. Actions to address these risks continue to be embedded within my operations.

Internal audit

The work of internal audit is one of the key assurances that I require as Accounting Officer. I have appointed Deloitte to act as my internal auditors and they have produced the following reports during the year:

- Corporate Governance and Risk Management
- Financial Systems
- High Level Cyber Security review
- Data Protection

Deloitte's Annual Report for 2018-19 confirms that 'based on the work we have undertaken during the year we are able to conclude that the Commissioner has a basically sound system of internal control, which should provide substantial assurance regarding the achievement of the Commissioner's objectives'.

Information assurance

An information governance framework is in place with a suite of underpinning policies that set out the security arrangements and principals of good information governance together with the responsibilities and behaviours I expect of all those that work for me.

There have been no data breaches during the year. No personal data related incidents were formally reported to the Information Commissioner's Office during the period.

Summary of effectiveness

From the assurances provided by my team, my knowledge of the work of my office, and the reports provided by internal and external audit, I am able to report that the system of internal control in place during the year and up to the date of approval of the Annual Report and Accounts did not contain any significant weaknesses.

For 2019-20, I will monitor, maintain and enhance the governance and internal control arrangements to ensure they continue to meet my assurance needs and fit with a modern, agile workplace. Where necessary I will continue to update my staff structure to ensure I have the most efficient and effective staffing arrangements to deliver the wide range of functions.

Sophie Howe

Future Generations Commissioner for Wales
9 July 2019

Remuneration and staff report

This part of my Accountability report provides information on my remuneration policy for me and my directors.

I was appointed on 1 February 2016 and my directors were appointed between June and September 2016. The Welsh Ministers determine the remuneration of the Future Generations Commissioner for Wales in accordance with Schedule 2 paragraph 5 to the Well-being of Future Generations (Wales) Act 2015.

I took remuneration advice from civil service recruitment specialists for my directors. The following sections, which have been subjected to audit, provide details of the remuneration and pension benefits of the most senior officials within my office:

Number and analysis of senior staff costs by band (audited)

	Salary £000		Benefits in Kind (to nearest £100)		Pension Benefits (to nearest £1000)		Total £000	
	1.4.18 to 31.3.19	1.4.17 to 31.3.18	1.4.18 to 31.3.19	1.4.17 to 31.3.18	1.4.18 to 31.3.19	1.4.17 to 31.3.18	1.4.18 to 31.3.19	1.4.17 to 31.3.18
Sophie Howe – Future Generations Commissioner for Wales. Full time	90-95	90-95	2	-	36	36	125-130	125-130
Kate Carr – Director of Engagement, Partnerships and Communications. Full time	60-65	55-60	-	-	24	23	80-85	75-80
Marie Brousseau-Navarro - Director of Policy, Legislation and Innovation. Part time 0.8 FTE	45-50 (FTE 60-65)	45-50 (FTE 55-60)	1	-	20	19	65-70	60-65
Helen Verity – Director of Finance and Governance. Part time 0.6 FTE	35-40 (FTE 60-65)	40-45 (FTE 55-60)	-	-	16	17	50-55	55-60
Mike Palmer – Director of Policy Performance and Implementation. Full time. Retired on 31st Oct 2017	-	40-45 (FTE 65-70)	-	-	-	6	-	45-50

Benefits in Kind

These relate to payments made under our Well-being Gift Policy. Well-being is hugely important to us as an organisation and is a central theme of the Well-being of Future Generations Act and its seven goals. Well-being is also a very personal

thing. As part of our 2017-19 Reward Strategy, salaries of the people earning above £40,000 per year were top sliced and paid into a Well-being Pot. Employees can claim up to £400 towards the costs of membership of a club, an activity, a health treatment or equipment to support the activity.

Pension Benefits – Civil Service Pension Scheme (audited)

	Total Accrued Pension	Real increase in pension	CETV at 31.3.19	CETV at 31.3.18	Real increase/ (decrease) in CETV
	£000	£000	£000	£000	£000
Sophie Howe – Future Generations Commissioner for Wales, from 1st February 2016	5-10	0-2.5	65	38	13
Kate Carr – Director of Engagement, Partnerships and Communications, from 19th July 2016.	0-5	0-2.5	42	23	11
Marie Brousseau-Navarro - Director of Policy, Legislation and Innovation, from 12th September 2016.	0-5	0-2.5	29	15	9
Helen Verity – Director of Finance and Governance, from 6th June 2016.	0-5	0-2.5	32	19	9
Mike Palmer – Director of Policy Performance and Implementation. Full time. Retired on 31st Oct 2017	-	-	-	715	-

Pension Scheme

The Principal Civil Service Pension Scheme (PCSPS) and the Civil Servant and Other Pension Scheme (CSOPS) – known as “Alpha” – are unfunded multi-employer defined benefit schemes but the Office of the Future Generations Commissioner is unable to identify its share of the underlying assets and liabilities.

The scheme actuary valued the PCSPS as at 31 March 2012. You can find details in the resource accounts of the Cabinet Office: Civil Superannuation here.

For 2018-19, employers' contributions of £159,491 were payable to the PCSPS (2017-18 £137,732) at one of four rates in the range 20.0% to 24.5% of pensionable earnings, based on salary bands.

The Scheme Actuary reviews employer contributions usually every four years following a full scheme valuation. The contribution rates are set to meet the cost of the benefits accruing during 2018-19 to be paid when the member retires and not the benefits paid during this period to existing pensioners.

Employees can opt to open a **partnership** pension account, a stakeholder pension with an employer contribution. Employers' contributions of £878.43 were paid to one or more of the panel of three appointed stakeholder pension providers. Employer contributions are age-related and ranged from 8% to 14.75%.

Employers also match employee contributions up to 3% of pensionable earnings. In addition, employer contributions of £53.39, 0.5% of pensionable pay, were payable to the PCSPS to cover the cost of the future provision of lump sum benefits on death in service or ill health retirement of these employees.

Contributions due to the **partnership** pension providers at the balance sheet date were £931.82. Contributions prepaid at that date were nil.

Pension benefits are provided through the Civil Service pension arrangements. From 1 April 2015 a new pension scheme for civil servants was introduced – the Civil Servants and Others Pension Scheme or **alpha**, which provides benefits on a career average basis with a normal pension age equal to the member's State Pension Age (or 65 if higher). From that date all newly appointed

civil servants and the majority of those already in service joined **alpha**. Prior to that date, civil servants participated in the Principal Civil Service Pension Scheme (PCSPS). The PCSPS has four sections: 3 providing benefits on a final salary basis (**classic**, **premium** or **classic plus**) with a normal pension age of 60; and one providing benefits on a whole career basis (**nuvos**) with a normal pension age of 65.

These statutory arrangements are unfunded with the cost of benefits met by monies voted by Parliament each year. Pensions payable under **classic**, **premium**, **classic plus**, **nuvos** and **alpha** are increased annually in line with Pensions Increase legislation. Existing members of the PCSPS who were within 10 years of their normal pension age on 1 April 2012 remained in the PCSPS after 1 April 2015. Those who were between 10 years and 13 years and 5 months from their normal pension age on 1 April 2012 will switch into **alpha** sometime between 1 June 2015 and 1 February 2022. All members who switch to **alpha** have their PCSPS benefits ‘banked’, with those with earlier benefits in one of the final salary sections of the PCSPS having those benefits based on their final salary when they leave **alpha**. (The pension figures quoted for officials show pension earned in PCSPS or **alpha** – as appropriate. Where the official has benefits in both the PCSPS and **alpha** the figure quoted is the combined value of their benefits in the two schemes.) Members joining from October 2002 may opt for either the appropriate defined benefit arrangement or a ‘money purchase’ stakeholder pension with an employer contribution (**partnership** pension account).

Employee contributions are salary-related and range between 4.6% and 8.05% for members of **classic**, **premium**, **classic plus**, **nuvos** and **alpha**. Benefits in classic accrue at the rate of 1/80th of final pensionable earnings for each year of service. In addition, a lump sum equivalent to three years initial pension is payable on retirement. For **premium**, benefits accrue at the rate of 1/60th of final pensionable earnings for each year of service. Unlike **classic**, there is no automatic lump sum. **classic plus** is essentially a hybrid with benefits for service before 1 October 2002 calculated broadly as per **classic** and benefits for service from October 2002 worked out as in premium. In **nuvos** a member builds up a pension based on his

pensionable earnings during their period of scheme membership. At the end of the scheme year (31 March) the member's earned pension account is credited with 2.3% of their pensionable earnings in that scheme year and the accrued pension is updated in line with Pensions Increase legislation. Benefits in **alpha** build up in a similar way to **nuvos**, except that the accrual rate is 2.32%. In all cases members may opt to give up (commute) pension for a lump sum up to the limits set by the Finance Act 2004.

The **partnership** pension account is a stakeholder pension arrangement. The employer makes a basic contribution of between 8% and 14.75% (depending on the age of the member) into a stakeholder pension product chosen by the employee from a panel of providers. The employee does not have to contribute, but where they do make contributions, the employer will match these up to a limit of 3% of pensionable salary (in addition to the employer's basic contribution). Employers also contribute a further 0.5% of pensionable salary to cover the cost of centrally-provided risk benefit cover (death in service and ill health retirement).

The accrued pension quoted is the pension the member is entitled to receive when they reach pension age, or immediately on ceasing to be an active member of the scheme if they are already at or over pension age. Pension age is 60 for members of **classic**, **premium** and **classic plus**, 65 for members of **nuvos**, and the higher of 65 or State Pension Age for members of **alpha**. (The pension figures quoted for officials show pension earned in PCSPS or **alpha** – as appropriate. Where the official has benefits in both the PCSPS and **alpha** the figure quoted is the combined value of their benefits in the two schemes, but note that part of that pension may be payable from different ages.)

Further details about the Civil Service pension arrangements can be found at the website www.civilservicepensionscheme.org.uk

(i) Cash Equivalent Transfer Values

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which disclosure applies.

The figures include the value of any pension benefit in another scheme or arrangement which the member has transferred to the Civil Service pension arrangements. They also include any additional pension benefit accrued to the member as a result of their buying additional pension benefits at their own cost. CETVs are worked out in accordance with The Occupational Pension Schemes (Transfer Values) (Amendment) Regulations 2008 and do not take account of any actual or potential reduction to benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are taken.

(ii) Real increase in CETV

This reflects the increase in CETV that is funded by the employer. It does not include the increase in accrued pension due to inflation, contributions paid by the employee (including the value of any benefits transferred from another pension scheme or arrangement) and uses common market valuation factors for the start and end of the period.

Reporting of Civil Service and other compensation schemes – exit packages

(audited)

During the period there was no compensation paid to any member of staff (nil 2017-18).

Redundancy and other departure costs have been paid in accordance with the provisions of the Civil Service Compensation Scheme, a statutory scheme made under the Superannuation Act 1972. Exit costs are accounted for in full in the year of departure. Where the department has agreed early retirements, the additional costs are met by the department and not by the Civil Service pension scheme. Ill-health retirement costs are met by the pension scheme

Payments to past directors

(audited)

No payments were made to past directors (nil 2017-18).

Fair pay disclosures

(audited)

	2018-19	2017-18
Band of highest paid individual's remuneration (£000)	90-95	90-95
Median total (£)	32,311	34,975
Ratio	1:2.86	1:2.65
Range of staff remuneration: highest (£)	60,750	69,125
Range of staff remuneration: lowest (£)	16,120	16,120

I am required to disclose the relationship between the remuneration of the highest-paid individual and the median remuneration of employees. It does not include employer pension contributions and the cash equivalent transfer value of pensions. A slight change in the median point and ratio in 2018-19 reflects minor staff changes in my organisation.

Gender pay gap (not subject to audit)

Gender pay analysis is an important marker in our move toward a more Equal Wales. For 2018-19 I am opting again to report on the gender pay position for people that work in my team. The first table below shows the median and the mean hourly rate of pay for those in my team that I have direct control over their remuneration rates. The second table shows the median and mean hourly rate when team members from partner organisations are included.

Gender pay gap: directly employed only	2018-2019		2017-2018	
	Female	Male	Female	Male
Median total (£)	16.79	16.79	16.29	16.10
Mean total (£)	18.79	15.99	17.19	16.10

Gender pay gap: paid secondees included	2018-2019		2017-2018	
	Female	Male	Female	Male
Median total (£)	18.07	16.79	18.07	16.10
Mean total (£)	19.07	15.89	18.32	15.91

Staff Report

Staff numbers and related Costs (audited)

On 31 March 2019 the Commissioner's staff complement was 35 people (27.78 whole time equivalent) including the Commissioner. As at 31 March 2018 comparative figures were 32 people (25.06 whole time equivalent)

Staff costs (audited)

For the year staff costs consist of:

	2018-19	2017-18
	£000	£000
Wages and Salaries	778	641
Social Security Costs	81	68
Pension Costs	160	136
Sub Total	1,019	845
Inward secondments and agency staff	273	225
Less recoveries in respect of outward secondments	-	-
Total Net Costs	1,292	1,070

The number of whole-time equivalent persons employed (including senior management) for the period was as follows: (not subject to audit)

	1.4.18 to 31.3.19	1.4.17 to 31.3.18
	WTE	WTE
Directly Employed	19.20	15.57
Paid Secondees	7.10	3.88
Total	26.30	19.45

The number of whole-time equivalent paid and unpaid secondees for the period was as follows: (not subject to audit)

	1.4.18 to 31.3.19	1.4.17 to 31.3.18
	WTE	WTE
Paid Secondees	7.10	3.88
Unpaid Secondees	0.66	1.04
Total	7.76	4.92

The following table shows the number of whole time equivalent secondees from the fifteen organisations we have partnered with in the period:

Organisation	Area of work	1.4.18 to 31.3.19	1.4.17 to 31.3.18
		WTE	WTE
Sport Wales	Policy	1.00	0.17
NHS Centre for Equality and Human Rights	Policy	1.00	0.08
Arts Council of Wales	Policy	1.00	0.01
Wildlife Trusts Wales	Policy	0.60	0.10
Interlink	Policy	0.60	0.03
United Welsh Housing	Policy	0.57	0.10
Fair Trade Wales	Policy	0.50	1.00
Constructing Excellence in Wales	Policy	0.50	0.10
Wales Co-operative Centre	Policy	0.50	0.09
Children's Commissioner for Wales	Business Support and Policy	0.40	0.65
South Wales Police and Crime Commissioner	Policy	0.33	0.00
Mid & West Wales FRS	Policy	0.30	0.83
BT	Project Management	0.21	0.08
Academi Wales	Policy	0.15	0.00
PHW NHS Trust	Policy	0.10	0
Welsh Government	Business Support and Policy	0.00	0.75
RCT Council	Policy	0.00	0.75
National Offender Management Service	Policy	0.00	0.18
Total		7.76	4.92

Remuneration of Audit and Risk Assurance Committee Members (not subject to audit)

The Commissioner's Audit and Risk Assurance Committee comprises five independent members, appointed by the Commissioner. Members receive a daily allowance of £250 and the Chair receives a daily allowance of £300. In 2018-19 the following payments were made:

	1.4.18 to 31.3.19	1.4.17 to 31.3.18
	(£)	(£)
Alan Morris (Chair)	1,800	2,400
John Dwight	1,250	1,500
Gareth Madge	1,000	1,375
Jocelyn Davies	1,000	2,000
Jonathan Morgan	750	1,250
Total	5,800	8,525

Staff composition

We collect workforce statistics in relation to all the protected characteristics detailed in the Equality Act 2010. Not all of these are published due to the small size of our workforce and subsequent difficulty in maintaining our obligations to protect the anonymity of sensitive personal data.

Workforce gender and pay statistics

(not subject to audit)

This table shows the configuration of our total workforce by gender, pay band, contract type and working pattern on 31st March 2019: (temp includes staff employed on fixed term contracts and secondees from partner organisations)

Pay band/ arrangement	F/T male perm	F/T male temp	P/T male perm	P/T male temp	F/T female perm	F/T female temp	P/T female perm	P/T female temp	Totals
Grade 1 £19 - 22k pa				1	1	2	1		5
Grade 2 £23 - 27k pa					3				3
Grade 3 £30 - 35k pa	2				2				4
Grade 4 £38 - 43k pa	1				2	1	1	1	6
Grade 5 £49 - 53k pa					1	1	1		3
Grade 6 £58 - £62 pa					1		2		3
FGCW £90 -95k pa						1			1
Partnership workers				2		2		6	10
Total	3	0	0	3	10	7	5	7	35

Our workforce gender statistics

(not subject to audit)

This table shows 35 employees on 31st March 2019 by gender along with comparison against the previous years and Census Population date 2011: Wales (3,063,456)

Gender	FGCW 31/03/2019		FGCW 31/3/2018	2018	WALES 2014	
	Total No.	%	Total No.	%	No.	%
Male	6	17.1	4	12.5	1,504,228	49
Female	29	82.9	28	87.5	1,559,228	51

Workforce age statistics

(not subject to audit)

16-24	25-34	35-44	45-54	55-64	65 & Over	Undisclosed
4	8	6	9	0	1	7

Headcount by Age on 31st March 2018

Workforce leavers statistics

(not subject to audit)

There have been 7 leavers in the financial year 1 April 2018 to 31 March 2019.

- 3 secondments/partnerships came to an end
- 2 fixed term contracts came to an end
- 2 people resigned to take up other employment

Workforce training and development statistics

(not subject to audit)

Headcount by gender, pay band, contract type and working pattern of team members who engaged in externally delivered training opportunities during the year. Please note that the 'temporary' definition includes staff employed on fixed term contracts, or engaged as secondees from partner organisations.

Pay level (or equivalent for secondees)	F/T male perm	F/T male temp	P/T male perm	P/T male temp	F/T female perm	F/T female temp	P/T female perm	P/T female temp	Totals
Grade 1 £19 - 22k pa							1		1
Grade 2 £24 - 28k pa					1				1
Grade 3 £31 - 35k pa	1								1
Grade 4 £39 - 43k pa							1	1	2
Grade 5 £47 - 51k pa					1			1	2
Grade 6 £58 - £62 pa					1		2		3
Commissioner £91k						1			1
Non remunerated secondee									
Total	1				3	2	1	2	9

Eleven people were supported to participate in external training events as individual team members. Team members across most grades, gender and working pattern were supported to participate as shown above.

In addition, we delivered several Team Development days for the whole Team

- Mental Health First Aid 2-day accredited course (Training in MIND)
- A Team Day with the Fire and Rescue Service.
- A Team Day visiting places of worship.
- A Team Day on strategic planning
- Management team day to review work priorities for the year ahead.

Sickness absence data

(not subject to audit)

Sickness absence figures are collected, monitored and recorded for directly employed team members. Between April 2018 and March 2019 there was an average of 21 people directly employed and the sickness absence rate was reported at 1.68% of the available hours (0.4 per cent 2017-18). This equates to a total of 82 days of short-term sickness absence affecting 9 team members. There were no cases of long-term absence in this financial year (absence lasting longer than 4 weeks).

Expenditure on consultancy

(not subject to audit)

Consultancy costs of £5,268 to inform development of our Information Governance Framework and business continuity plan (£7,025, 2017-18).

Off-payroll payments

(not subject to audit)

There were no off-payroll payments in the financial year 1 April 2018 to 31 March 2019 (nil 2017-18).

Sophie Howe

Future Generations Commissioner for Wales
9 July 2019

Report on the audit of the financial statements

The Certificate and independent auditor's report of the Auditor General for Wales to the National Assembly for Wales

Opinion

I certify that I have audited the financial statements of Future Generations Commissioner for Wales for the year ended 31 March 2019 under paragraph 21 of schedule 2 of the Well-being of Future Generations (Wales) Act 2015. These comprise the Statement of Comprehensive Net Expenditure, Statement of Financial Position, Cash Flow Statement and Statement of Changes in Tax Payers' Equity and related notes, including a summary of significant accounting policies. These financial statements have been prepared under the accounting policies set out within them. The financial reporting framework that has been applied in their preparation is applicable law and HM Treasury's Financial Reporting Manual based on International Financial Reporting Standards (IFRSs) as adopted by the European Union.

In my opinion the financial statements:

- give a true and fair view of the state of Future Generations Commissioner for Wales' affairs as at 31 March 2019 and of its net expenditure for the year then ended; and
- have been properly prepared in accordance with Welsh Ministers' directions issued under the Well-being of Future Generations (Wales) Act 2015.

Basis for opinion

I conducted my audit in accordance with applicable law and International Standards on Auditing in the UK (ISAs (UK)). My responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of my report. I am independent of the body in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK including the

Financial Reporting Council's Ethical Standard, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Conclusions relating to going concern

I have nothing to report in respect of the following matters in relation to which the ISAs (UK) require me to report to you where:

- the use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Future Generations Commissioner for Wales has not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the body's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The Future Generations Commissioner for Wales is responsible for the other information in the annual report and financial statements. The other information comprises the information included in the annual report other than the financial statements and my auditor's report thereon. My opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in my report, I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information to identify material inconsistencies

with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by me in the course of performing the audit. If I become aware of any apparent material misstatements or inconsistencies I consider the implications for my report.

Opinion on regularity

In my opinion, in all material respects, the expenditure and income in the financial statements have been applied to the purposes intended by the National Assembly for Wales and the financial transactions recorded in the financial statements conform to the authorities which govern them.

Report on other requirements

Opinion on other matters

In my opinion, the part of the Remuneration Report to be audited has been properly prepared in accordance with Welsh Ministers' directions made under the Well-being of Future Generations (Wales) Act 2015.

In my opinion, based on the work undertaken in the course of my audit::

- the information given in the Governance Statement for the financial year for which the financial statements are prepared is consistent with the financial statements and the Governance Statement has been prepared in accordance with Welsh Ministers' guidance;
- the information given in the Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements and the Annual Report has been prepared in accordance with Welsh Ministers' guidance.

Matters on which I report by exception

In the light of the knowledge and understanding of the body and its environment obtained in the course of the audit, I have not identified material misstatements in the Annual Report or the Governance Statement.

I have nothing to report in respect of the following matters which I report to you if, in my opinion:

- proper accounting records have not been kept;
- the financial statements and the part of the Remuneration Report to be audited are not in agreement with the accounting records and returns;
- information specified by Welsh Ministers regarding the remuneration and other transactions is not disclosed; or
- I have not received all of the information and explanations I require for my audit.

Report

I have no observations to make on these financial statements.

Responsibilities

Responsibilities of the Future Generations Commissioner for Wales for the financial statements

As explained more fully in the Statement of Accounting Officer's Responsibilities, the Future Generations Commissioner for Wales is responsible for preparing the financial statements in accordance with the Well-being of Future Generations (Wales) Act 2015 and Welsh Ministers' directions made there under, for being satisfied that they give a true and fair view and for such internal control as the Future Generations Commissioner for Wales determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Future Generations Commissioner for Wales is responsible for assessing the body's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless deemed inappropriate.

Auditor's responsibilities for the audit of the financial statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of the auditor's responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website www.frc.org.uk/auditorsresponsibilities. This description forms part of my auditor's report.

Responsibilities for regularity

The Future Generations Commissioner for Wales is responsible for ensuring the regularity of financial transactions.

I am required to obtain sufficient evidence to give reasonable assurance that the expenditure and income have been applied to the purposes intended by the National Assembly for Wales and the financial transactions conform to the authorities which govern them.

Adrian Crompton

Auditor General for Wales
24 Cathedral Road
Cardiff
CF11 9LJ
12 July 2019

Financial statements

Statement of Comprehensive Net Expenditure for the period 1 April 2018 to 31 March 2019

	Note	1.4.18 to 31.3.19	1.4.17 to 31.3.18
		£000	£000
Expenditure:			
Administration costs:			
Staff costs	2	1,292	1,070
Depreciation	-	14	11
Other administration costs	3	412	352
		1,718	1,433
Income:			
Other income	8	28	-
Net expenditure		1,690	1,433
Interest payable/receivable		-	-
Net expenditure after interest		1,690	1,433

Other comprehensive expenditure

	Note	1.4.18 to 31.3.19	1.2.17 to 31.3.18
		£000	£000
Net gain/(loss) on revaluation of plant and equipment		-	-
Total comprehensive expenditure for the year period		1,690	1,433

All income and expenditure is derived from continuing operations. There are no gains or losses other than those reported in the Statement of Comprehensive Net Expenditure.

The Commissioner receives funding from the Welsh Government.

The notes on pages 107-114 form part of these accounts

Statement of Financial Position as at 31 March 2019

	Note	2019 £000	2018 £000
Non-current assets:			
Property, plant and equipment	4	10	15
Current assets:			
Trade and other receivables	5	27	2
Cash and cash equivalents	6	421	601
		448	603
Total assets		458	618
Current liabilities:			
Trade and other payables	7	(162)	(112)
Total assets less current liabilities		296	506
Long-term liabilities:			
Provision for dilapidation		(5)	(5)
Total assets less total liabilities		291	501
Taxpayer's equity:			
General fund		291	501

Sophie Howe,
Future Generations Commissioner for Wales and
Accounting Officer
9 July 2019

The notes on pages 107-114
form part of these accounts

Statement of Cash Flows for the period 1 April 2018 to 31 March 2019

	Note	1.4.18 to 31.3.19 £000	1.4.17 to 31.3.18 £000
Cash flows from operating activities			
Net Expenditure		(1,690)	(1,433)
Adjustment for non-cash transactions	3.2	14	11
(Increase)/decrease in trade and other receivables	5	(25)	21
Increase/(decrease) in trade payables	7	50	(75)
Increase/(decrease) in provision		-	5
Net cash outflow from operating activities		(1,651)	(1,471)
Cash flows from investing activities			
Purchase of property, plant and equipment	4	(9)	(15)
Net cash outflow from investing activities		(9)	(15)
Net cash outflow		(1,660)	(1,486)
Cash flows from financing activities			
Net Financing		1,480	1,480
Net increase/(decrease) in cash and cash equivalents	6	(180)	(6)
Cash and cash equivalents at beginning of period		601	607
Cash and cash equivalents at end of period		421	601

The notes on pages 107-114
form part of these accounts

Statement of Changes in Taxpayers' Equity for the period 1 April 2018 to 31 March 2019

		1.4.18 to 31.3.19	1.4.17 to 31.3.18
	Note	£000	£000
Balance as at 1st April 2018		501	454
Changes in Taxpayers' Equity 2018-2019			
Funding from Welsh Government		1,480	1,480
Comprehensive net expenditure for the year		(1,690)	(1,433)
Balance at 31st March 2019		291	501

The notes on pages 107-114 form part of these accounts

Notes to the accounts

1. Statement of accounting policies

These financial statements have been prepared in accordance with the Government's Financial Reporting Manual (FReM) issued by HM Treasury. The financial statements have been prepared for the twelve-month period ending 31 March 2019.

The accounting policies contained in the FReM apply International Accounting Standards (IFRS) as adopted or interpreted for the public sector context. These financial statements reflect two new standards introduced and effective for this reporting period: IFRS 9 Financial Instruments; IFRS 15 Revenue from contracts with customers. Where the FReM permits a choice of accounting policy, the accounting policy which has been judged to be most appropriate to the particular circumstances of the Commissioner for the purpose of giving a true and fair view has been selected. They have been applied consistently in dealing with items considered material in relation to the accounts.

My team have considered the impact of standards and interpretations which have been issued but are not yet effective and which have not been adopted early by the Commissioner. With the exception of International Financial Reporting Standards (IFRS) IFRS16 Leases, the Commissioner anticipates that the adoption of these Standards and interpretations in future periods will have no material impact on the financial statements. The impact of IFRS16, which has been issued by the International Accounting Standards Board (IASB) but not yet adopted by the European Union and will apply from 2020-2021, is not reasonably estimable at this stage.

The particular accounting policies adopted for my office are described below.

1.1 Accounting convention

These accounts have been prepared under the historical cost convention as, in my opinion, the effect of the revaluation of fixed assets at their

value to the organisation by reference to their current cost is considered to be immaterial.

1.2 Funding

The main source of funding for my office is from the Welsh Government via an annual grant, which is credited to the general fund when the grant is received. Monies are also collected from fees for support, advice and assistance provided by me and my team under Commissioner's functions Section 19 a) d) of the Act.

1.3 Property, plant and equipment

All non-current assets have been valued at historic cost (see 1.1 above). The minimum level for capitalisation of individual assets is £1,000. Large numbers of the same type of asset have been grouped together in determining whether they fell above or below the threshold.

1.4 Depreciation

Depreciation is provided at rates calculated to write off the value of non-current assets by equal instalments over their estimated useful lives, as follows:

- ICT Equipment 3 years
- Furniture 3 years

A full year's depreciation is charged in the year of acquisition.

1.5 Statement of Comprehensive Net Expenditure

Operating income and expenditure is that which relates directly to the operating activities of my office. It comprises charges for goods and services provided on a full cost basis. All expenditure is classed as administration expenditure.

1.6 Value Added Tax

My office is not registered for VAT. Expenditure and fixed asset purchases are accounted for VAT inclusive, as VAT is irrecoverable.

1.7 Pensions

My staff are covered by the provisions of the Principal Civil Service Pension Scheme (PCSPS). The PCSPS is a defined benefit scheme. The cost of the defined benefit element of the scheme is recognised on a systematic and rational basis over the period during which it derives benefit from employees' services by payment to the PCSPS of amounts calculated on an accruing basis. Liability for payment of future benefits is a charge on the PCSPS. In respect of the defined contribution elements of the scheme, my office recognises the contributions payable for the year; these amounts are charged to the Statement of Comprehensive Net Expenditure in the year of payment.

1.8 Leases

Leases of assets where substantially all risks and rewards of ownership of a leased asset are borne by my office are classified as finance leases. The asset is recorded as a tangible fixed asset and a debt is recorded to the lessor of the minimum lease payments. Payments are charged to the Statement of Comprehensive Net Expenditure and a finance charge is made based upon the interest rate implicit in the lease.

Operating lease rentals are charged to the Statement of Comprehensive Net Expenditure in equal amounts over the lease term.

1.9 Segmental reporting

My office operates in Wales and deals with issues that impact upon people in Wales. The Statement of Comprehensive Net Expenditure and associated notes reflects the segments that the operating results are reported in.

1.10 Staff expenses

My accounts provide for short term compensated absences such as annual leave that was not taken at the year-end in line with IAS19.

1.11 Provisions

My accounts provide for legal or contractual obligations which are of uncertain timing or amounts at the balance sheet date, on the basis of best estimate of the expenditure required to settle the obligation.

1.12 Cash and cash equivalent

My office holds cash which is deposited in an account within the Government Banking Service upon receipt. My office does not hold any petty cash.

2. Staff costs

For the year staff costs consist of:

	01.4.2018 to 31.3.2019	01.4.2017 to 31.3.2018
	£000	£000
Wages and Salaries	778	641
Social Security Costs	81	68
Pension Costs	160	136
Sub Total	1,019	845
Inward secondments and agency staff	273	225
Total Costs	1,292	1,070

3. Other administration costs

	01.4.2018 to 31.3.2019		01.4.2017 to 31.3.2018	
	£000	£000	£000	£000
3.1 Administration costs:				
Premises	43		45	
Offices	134		102	
Training and recruitment	23		6	
Travel and Subsistence	28		30	
External auditor's remuneration	16		16	
Internal auditor's remuneration	12		12	
ICT equipment	43		34	
Project work	113		102	
		412		347
3.2 Non-cash items:				
Depreciation charge on ordinary assets	14		11	
Loss on disposal of fixed assets	-		-	
Provision for Dilapidations	-		5	
		14		16
		426		363

4. Property, plant and equipment

	ICT Equipment	Office Furniture and Equipment	Total
	£000	£000	£000
Cost			
At 1st April 2018	30	2	32
Additions	9	-	9
Disposals	-	-	-
At 31st March 2019	39	2	41
Depreciation			
At 1st April 2018	16	1	17
Charged in year	13	1	14
Disposals	-	-	-
At 31st March 2019	29	2	31
Net book value at 1st April 2018	14	1	15
Net book value at 31st March 2019	10	-	10

5. Trade receivables and other current assets

	31.03.19	31.03.18
	£000	£000
Amounts falling due within one year:		
Trade and other receivables	10	-
Prepayments and accrued income	4	2
Contract asset	13	-
	27	2

Note 8 has information on the contract asset.

6. Cash and cash equivalents

	31.03.19	31.03.18
	£000	£000
Balance at 1st April 2018	601	607
Net change in cash and cash equivalent balances	(180)	(6)
Balance at 31st March 2019	421	601
All balances as at 31st March 2019 were held in an account within the Government Banking Service.		

7. Trade payables and other current liabilities

	31.03.19	31.03.18
	£000	£000
Amounts falling due within one year		
Trade payables	83	36
Accruals	76	76
Contract liability	3	-
	162	112

Note 8 has information on the contract liability.

8. Other income, contract assets and liabilities

A small amount of other income was generated from provision of advice, support and assistance and has been disclosed in accordance with the requirements of IFRS 15 for the first time in 2018-19. My office had no ongoing contracts which were in scope of IFRS 15 as at the date of initial application (01 April 2018). All contracts will be completed within the next financial year.

Other income

Other income from	Details	Amount
		£000
Welsh Government	Outward secondments	18
Welsh Government	Contribution to joint project	4
Business in the Community	Contribution to joint project	4
Constructing Excellence in Wales	Office co-location	2
Total		28

Contract assets

	Description of contract	Revenue recognised in the accounting period	Revenue expected to be recognised within the next financial year 2019-2020
		£000	£000
Welsh Government	Outward secondment	13	45
Literature Wales	Contribution to Poet in Residence post	-	1
Total		13	46

As of 31 March 2019, the aggregate amount of the transaction price allocated for satisfying the performance obligations is £13k, which is raised as contract asset in order to recognise it as revenue for the accounting period.

As of 31 March 2019, the aggregate amount of the transaction price allocated to the remaining performance obligation is £46k and the recognition of it as revenue will occur within the next financial year.

Contract liabilities

	Description of contract	Revenue recognised in the accounting period	Revenue expected to be recognised within the next financial year 2019-2020
		£000	£000
Welsh Government and Business in the Community	Contribution to a joint project	8	3
Total		8	3

£3k contract liability is recognised due to the related performance obligation is not satisfied as at 31 March 2019.

9. Commitments under leases

	2017-18		2016-17	
	£000		£000	
	Land & Buildings	Other	Land & Buildings	Other
Obligations under operating leases:				
Not later than one year	59	1	38	1
Later than one year and not later than five years	102	1	-	1
Later than five years	-	-	-	-
Total	161	2	38	2

The amount of the lease payments recognised for this accounting period is £45,013.

10. Financial instruments

IFRS7, Financial Instruments, requires disclosure of the role which financial instruments have had during the period in creating or changing the risks an entity faces in undertaking its activities. Because of the non-trading nature of my activities and the way in which my operations are financed, my Office is not exposed to the degree of financial risk faced by business entities. Moreover, financial instruments play a much more limited role in creating or changing risk than would be typical of the listed companies to which IFRS7 mainly applies. I have very limited powers to borrow or invest surplus funds and financial assets and liabilities are generated by day-to-day operational activities and are not held to change the risks I face in undertaking activities.

Liquidity risk

My Office's net revenue and capital resource requirements are financed by the Welsh Government. My Office is not therefore exposed to significant liquidity risks.

Interest-rate risk

My Office's financial assets and liabilities are not exposed to interest-rate risks.

Foreign Currency risk

My Office's financial assets and liabilities are not exposed to foreign currency risks.

Fair values

There is no material difference between the book values and fair values of my Office's financial assets and liabilities as at 31st March 2019.

11. Capital commitments

There were no capital commitments as at 31st March 2019 (31st March 2018 – nil).

12. Contingent liabilities

There were no contingent liabilities as at 31st March 2019 (31st March 2018 – nil).

13. Related party transactions

The Welsh Government is a related party, my office received its main source of funding from the Welsh Government (£1.480 million for this year and £1.480 million in the previous accounting period). My office also received other income of £22k together with expenditure of £1k with the Welsh Government in the financial year (no other transactions in the previous accounting period).

My office's payroll is outsourced to the Public Service Ombudsman for Wales (PSOW) and there have been a small number of material transactions during the period, relating to the operation of payroll and pensions, with the PSOW, HM Revenue and Customs and the Cabinet Office.

There were no material transactions with organisations in which senior staff, or any of their family, held positions of influence.

14. Events after the reporting period

There were no events between the statement of financial position date and the date the accounts were signed that impact upon these statements. These financial statements were approved for issue on 9 July 2019 by Sophie Howe

Office of the Future Generations Commissioner for Wales
Market Chambers
5-7 St Mary's Street
Cardiff CF10 1AT

02921 677 400



Comisiynydd
**Cenedlaethau'r
Dyfodol**
Cymru

**Future
Generations**
Commissioner
for Wales