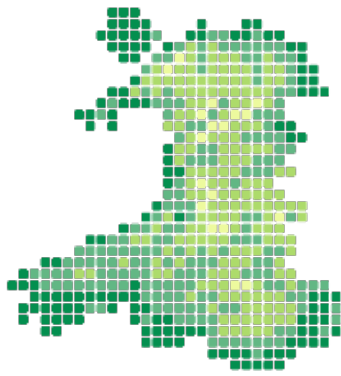


DEMOCRACY AND BOUNDARY COMMISSION CYMRU



Comisiwn
Democratiaeth a
Ffiniau Cymru

Democracy
and Boundary
Commission Cymru

***ANNUAL REPORT AND FINANCIAL
STATEMENTS
2024/2025***

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This document is available in Welsh

CHAIR'S FOREWORD

The Commission is pleased to present its Annual Report for 2024/25.

This year has been a transformative period for the Commission, marked by significant achievements as the organisation expands its functions. The Annual Report contains an overview about the Commission, its activities, governance arrangements and the impact of the work that has been undertaken in the 2024-25 financial year.

The Commission has successfully completed its programme of local authority Community Reviews, laying the groundwork for the next Electoral Review Programme. In March 2025, the Commission published its Final Determinations Report on the review of Senedd Constituencies, a milestone for the election of the 7th Senedd.

There has also been significant progress in implementing the Welsh Government's proposals to expand the Commission's functions to include the transfer of functions of the Independent Remuneration Panel for Wales and the establishment of an Electoral Management Board. The function to establish the Electoral Management Board came into force on 1 January 2025, followed by the functions of the Independent Remuneration Panel for Wales being transferred to the Commission on 1 April 2025. In order to ensure the Commission has the capacity, skills and resources in place to carry out these new functions effectively, two new Commission members and an Independent Chair of the Governance and Audit Committee were appointed during 2024-25.

Throughout the year, the Commission has continued to engage with stakeholders, partners and the communities of Wales to inform our decision making and foster collaboration.

The Commission hopes that this Annual Report will assist in informing you more about the work of the Commission, the delivery of the Commission's work programme, and how the Grant-in-Aid allocated to it by the Welsh Government was utilised.

Beverley Smith
Chair
17 October 2025

PERFORMANCE REPORT

for the year ended 31 March 2025

OVERVIEW

This section gives a summary of the Commission's purpose, corporate objectives, the key risks to the achievement of its objectives and how it has performed during the year.

Chief Executive's Statement on the Performance of the Commission

The Democracy and Boundary Commission Cymru (the Commission)'s Remit Letter of 9 May 2024 issued by the Cabinet Secretary for Housing and Local Government set out the Commission's objectives for the financial year 2024-25. A subsequent operational plan setting out how the Commission would achieve its objectives was submitted to Welsh Government.

I consider that the Commission has delivered against the objectives set out in the Remit Letter. This is considered in more detail under the Performance Analysis and Review of Activities sections of this report, found on pages 3 to 8.

Statement of Purpose and Activities

The Commission is a Welsh Government Sponsored Body (WGSB). The Commission was established in 1974 under the terms of the Local Government Act 1972 as the Local Government Boundary Commission for Wales and renamed under the terms of Section 2 of the Local Government (Democracy)(Wales) Act 2013 (the 2013 Act). Following the passing of the Senedd Cymru (Members and Elections) Act 2024, the Commission was renamed as the Democracy and Boundary Commission Cymru under the Democracy and Boundary Commission Cymru etc. Act 2013. The provisions of the 2013 Act in respect of the Commission replace those of the 1972 Act.

The purpose of the Commission is to:

- monitor areas and electoral arrangements relevant to local government in Wales for the purpose of considering whether it is appropriate to make or recommend changes. In carrying out its duties the Commission must seek to ensure effective and convenient local government.
- keep under review the boundaries of the Senedd constituencies for the election of Members of the Senedd,
- co-ordinate the administration of Welsh elections and referendums (Senedd Cymru elections, local government elections in Wales and devolved referendums) through the Electoral Management Board (from 1 January 2025).
- set the levels and arrangements for the remuneration of elected and coopted members of Principal Councils, County and County Borough Councils, Community and Town Councils, National Park Authorities, Fire and Rescue Authorities and Corporate Joint Committees (from 1 April 2025).

Corporate Objectives

The Commission's Corporate Objectives agreed in June 2024, are:

- **Ensuring Fair Representation** by conducting regular boundary reviews (community, electoral and Senedd) to ensure electoral fairness, reflecting population shifts, community identity and demographic changes.

- **Maintaining Electoral Integrity** by ensuring high standards of accuracy and impartiality in all reviews and decisions as well as compliance with legal and regulatory frameworks governing its work.
- **Promoting Public Engagement** and increasing public awareness and understanding of boundary reviews and their importance, facilitating effective public consultation and participation. in the boundary review process.
- **Collaboration Stakeholder Engagement** by working in partnership with principal councils, town and community councils, the wider electoral community and other stakeholders.
- **Developing Effectiveness and Efficiency** by maintaining a high level of Corporate Governance and developing a culture of continuous improvement.
- **Promoting Diversity and Inclusion** by advocating for policies and practices that enhance diversity within the Commission and the delivery of its functions and that Welsh Government's principles in respect of sustainable development, equality and diversity and the Welsh language are embedded in our work.

Due to the planned legislative changes and its impact on the Commission's functions, the life of Corporate Plan was extended. A new Corporate Plan will be published during 2025-26.

Risks and uncertainties

Risks faced by the Commission relate largely to operational, organisational and IT matters arising from the expansion of the Commission's functions, the technical capacity to carry out its programme of work and meet the Cabinet Secretary for Housing and Local Government's requirements as set out in their annual Remit Letter to the Commission. The risks relating to capacity to deliver the new functions are managed by reviewing resourcing requirements and structure as well as working collaboratively with Welsh Government via an Implementation Project Board.

The Commission also reviews its future budgets to ensure they are adequate for the programme of work to be undertaken. Operational risks are mitigated via a range of management processes. Information requirements are limited to specialised areas including the use of Geographical Information System software. There are also elements of risk in the areas of health and safety and fraud/theft. Regular health and safety checks are carried out by senior management and acted upon by the Commission. Integral to the Commission's internal system of control is the engagement of independent accountants whose role in the financial systems and accounts production reduces the risk of fraud and money laundering. The Commission's internal auditors produce an annual report which is considered by the Audit and Risk Assurance Committee and the recommendations made are acted upon.

Risks are also managed by the maintenance of a risk management policy together with Corporate, Operational, Pensions and ICT Risk Registers. The Corporate Risk Register is reviewed at every Commission meeting and all risk registers are reviewed at Audit and Risk Assurance Committee meetings. In addition to this the Commission maintains a Business Continuity Plan which is tested and updated on a regular basis. The Commission has also developed a Future Work Programme Risk Register to address and regularly review the risks associated with the Welsh Government's proposals to expand the Commission's functions to include undertaking the Senedd Boundaries Review as well as the transfer of functions of the Independent Remuneration Panel for Wales and the establishment of an Electoral Management Board.

Further details of the risks faced by the Commission can be found in the Governance Statement on page 19.

Going Concern

These accounts are prepared on a going concern basis. To the best of my knowledge I am satisfied that the net current liabilities will be financed from resources voted by the Welsh Government (Grant-in-Aid) in the future.

Performance Summary

During 2024-25 the Commission worked towards meeting the requirements of its Remit Letter and keeping to deadlines set in its timetable for the review of Senedd constituencies and Community Reviews for several for principal councils in Wales and preparing to meet the requirements and provisions of the Elections and Elected Bodies (Wales) Bill. The Commission considers that it successfully met both of these aims as set out in the Performance Analysis below.

PERFORMANCE ANALYSIS

For 2024-25 the Remit Letter issued on 9 May 2024 stated that the following expectations for the Commission, namely to:

- continue to work with Welsh Government and key stakeholders to inform the transition work packages required to deliver the policy and operational intentions of the provisions of the Elections and Elected Bodies (Wales) Bill and the Senedd Cymru (Members and Elections) Bill. (Subject to the legislation being passed).
- deliver the first Senedd boundary review by 1 April 2025 in accordance with the legislative instructions, to ensure there is no disruption to the Senedd elections timetable.
- establish an Electoral Management Board, in line with the provisions of the Elections and Elected Bodies (Wales) Bill, by December 2024, in readiness to replace the Wales Electoral Co-ordination Board from January 2025.
- develop, consult upon and finalise policy and practice and approach to council size methodologies for the next electoral review program, taking into account lessons learnt from the previous program.
- work with the Welsh Government and local government to agree the next electoral review programme, including the order of the reviews and their individual timetables.
- participate in the recruitment of members in line with the timetable agreed with cabinet Secretaries to ensure members are in place, with the requisite skills and experience to enable the Commission to transition to the DBCC across all functional areas.
- work with the Welsh Government to ensure the Commission can relocate to its new premises in Cathays Park with minimum disruption to business and with the necessary resources to fulfil its role.
- continue to support possible principal councils, where possible, in taking forward community reviews across Wales.
- identify and deliver a program of research and a communications strategy.
- work in partnership with the Wales Electoral Coordination Board to ensure an effective transition between the WECB and the Electoral Management Board.
- implement a staffing structure that enables DBCC to deliver on its expanded functions and remit.

The Commission's operational plan sets out how it intends to fulfil the Minister's requirements. The following details the proposed actions and to what extent they were fulfilled:

To continue to work with Welsh Government and key stakeholders to inform the transition work packages required to deliver the policy and operational intentions of the provisions of the Elections and Elected Bodies (Wales) Bill and the Senedd Cymru (Members and Elections) Bill. (Subject to the legislation being passed)	The Commission worked collaboratively with Welsh Government on the Implementation Project Board and continued to engage with officials in providing input and expert advice on the two Bills. The Bills received Royal Assent during 2024-25.
To deliver the first Senedd boundary review by 1 April 2025 in accordance with the legislative instructions, to ensure there is no disruption to the Senedd elections timetable.	The Commission successfully completed the Senedd Boundary review and published its final determinations on the 11 March 2025, ahead of the 1 April 2025 deadline.
To establish an Electoral Management Board, in line with the provisions of the Elections and Elected Bodies (Wales) Bill, by December 2024, in readiness to replace the Wales Electoral Co-ordination Board from January 2025.	Following the implementation date 1 January 2025, the Commission developed the governance and membership arrangements of the Electoral Management Board with the first meeting taking place 4 April 2025.
To develop, consult upon and finalise policy and practice and approach to council size methodologies for the next electoral review program, taking into account lessons learnt from the previous program.	A revised and robust council size methodology was developed through consultation with stakeholders, incorporating lessons from the previous review cycle and taking into account the research undertaken on Councillor Workload. The Council Size policy was consulted on in 2025-26.
To work with the Welsh Government and local government to agree the next electoral review programme, including the order of the reviews and their individual timetables.	In collaboration with the Welsh Government and local authorities, the Commission agreed a phased programme of electoral reviews, including the order and individual timetables for each principal council. This was consulted on in 2025-26.
To participate in the recruitment of members in line with the timetable agreed with Cabinet Secretaries to ensure members are in place, with the requisite skills and experience to enable the Commission to transition to the DBCC across all functional areas.	The Commission supported the recruitment of new members in line with Cabinet Secretaries' timetable, ensuring appointees possess the necessary expertise to support DBCC's expanded remit across all functions. Two new Commissioners were appointed.
To work with the Welsh Government to ensure the Commission can relocate to its new premises in Cathays Park with minimum disruption to business and with the necessary resources to fulfil its role.	Working closely with Welsh Government, the Commission relocated to its new premises in Cathays Park with minimal disruption, ensuring business continuity and operational readiness.
To continue to support possible principal councils, where possible, in taking forward community reviews across Wales.	The Commission continued to advise and support principal councils undertaking community reviews, offering technical guidance and sharing good practice across Wales.
To identify and deliver a programme of research and a communications strategy.	The Commission has identified "An All Wales Community and Town Council Size Policy" as an area of targeted research. The tender exercise will be undertaken in 2025-26. The Commission has undertaken the initial

	work required to develop a new communications strategy, taking into account its new functions. This will be finalised in 2025-26.
To work in partnership with the Wales Electoral Coordination Board to ensure an effective transition between the WECB and the Electoral Management Board.	The Commission worked in close partnership with the WECB to deliver a smooth and coordinated transition to the new Electoral Management Board, maintaining stability during the handover.
To implement a staffing structure that enables DBCC to deliver on its expanded functions and remit.	A restructured staffing model was implemented to align with the Commission's enhanced responsibilities, enabling efficient delivery of electoral, boundary, and governance functions as well as democratic health.

The Commission's Corporate Plan agreed in June 2022 sets out the corporate objectives. The Corporate Plan is reviewed at the start of each programme of electoral reviews. Each objective is set out below together with the actions taken by the Commission to meet them:

1. Ensuring principal area electoral arrangements are fit for purpose – Developing a programme of electoral reviews in line with Welsh Government policy objectives.
 - Developed a revised and robust council size policy as well as policy and practise document for the next Electoral Review Programme that will begin in 2025-26
 - Developed a timetable of electoral reviews for all 22 Principal Councils which will be delivered over a 12 year programme.
2. Ensuring community boundaries and electoral arrangements are fit for purpose - Work with principal councils to ensure Community boundaries and electoral arrangements are regularly reviewed and coordinated with the programme of electoral reviews.
 - Commission has provided advice to principal councils regarding the conduct of community reviews as required.
 - The Commission completed community reviews for five principal councils in during 2024-25.
3. Ensuring the boundaries of principal council areas are fit for purpose – As appropriate review principal area boundaries.
 - Commission has continued to keep principal council area boundaries under review.
4. Developing the effectiveness and efficiency of our business – Maintain a high level of Corporate Governance, constantly engage with stakeholders to create a reputation for excellence in all that we do and ensure that the skills of the staff are developed and maintained.
 - Reviewed Risk Register and budget monitoring at every meeting.
 - Internal Audit reports with good assurance ratings.
 - Good annual Audit Opinion from Internal Audit.
 - Engaged with all principal, town and community councils at the start of each community review.

- Met with key stakeholders including the Welsh Government sponsor division, the Association of Electoral Administrators and One Voice Wales.
 - The Commission's electoral review portal demonstrates efficiency, excellence and engagement with stakeholders.
 - Staff training throughout the year including an Associate Diploma in People Management, Welsh Language beginners courses and mapping software training courses for new staff members
 - Maintained an automated switchboard system for answering Welsh speakers.
5. Ensuring that the Welsh Government's principles in respect of sustainable development, equality and diversity and the Welsh language are embedded in our work.
- Welsh Language embedded in every document produced by the Commission.
 - Commission fully compliant with Welsh Language Standards.
 - Monitoring environmental impact for inclusion in Welsh Government Public Sector Carbon reporting.
 - Undertaking a Welsh Language as well as Equality and Diversity Impact Assessments for new policies and programmes of work.
 - Although not subject to the Wellbeing of Future Generations Act, the Commission takes on board the spirit of the Act.
 - The Commission's electoral reviews aim for equality of votes which results in equality in the community.

Review of Activities during 2024-25

During 2024-25 the Commission completed their programme of community reviews for several Welsh Principal Authorities, publishing Final Recommendations reports for The Vale of Glamorgan in April 2024, Caerphilly in May 2024, Ceredigion in October 2024, Swansea in November 2024 and Pembrokeshire in January 2025. The Commission also completed a review of Senedd constituencies publishing their Final Determinations Report in March 2025.

The Commission established the Electoral Management Board on 1 January 2025 under the Elections and Elected Bodies (Wales) Act 2024.

The Commission continued to provide a Secretariat to the Boundary Commission for Wales during 2024-25, for which the Commission received funding for expenditure directly from the Ministry of Housing, Communities and Local Government. The 2024-25 funding relating to the Boundary Commission for Wales was £229,757 (2023-24; £245,143), as disclosed in Note 4 to the accounts on page 47.

The Commission undertook the necessary work to meet the requirements of the Welsh Language Standards Compliance Notice from the Welsh Language Commissioner during the year and published its Welsh Language Annual Report for 2023-24 in September 2024.

The Commission discharged its corporate management obligations in accordance with its Framework Document, the Commissioners' Code of Best Practice, Complaints Procedure, Code of Practice on Public Access to Information and its Welsh Language Standard Policy.

Future Developments

During 2025-26 the Commission will continue development of their Policy and Practice for the next programme of electoral reviews.

There will also be significant focus on implementing the Welsh Government's proposals to expand the Commission's functions to include the transfer of the functions of the Independent Remuneration Panel for Wales and the establishment of an Electoral Management Board.

The Commission also have an on-going obligation to keep under review the areas of principal councils and to give consideration to any recommendations made by principal councils in respect of community area reviews undertaken by them and will continue to provide them with any advice and guidance they may require.

The Chief Executive will continue to assess the Commission's processes for producing the Governance Statement throughout the year. As part of the production of the Annual Report and Accounts a Governance Statement, supplemented by the Annual Report of the Audit and Risk Assurance Committee, will be produced. Consideration of corporate risks is given at each Commission meeting.

The Commission's Secretariat also continues to provide a Secretariat to the Boundary Commission for Wales during years when no review work is being undertaken.

Financial Results

The net expenditure for the year amounted to £1,198,936 (2023-24; £758,044) and this has been transferred to the general reserve. Grant-in-Aid received from the Welsh Government amounted to £1,280,000 (2023-24; £750,000) and this has been credited direct to the general reserve.

Payment of Creditors

The Commission's payment policy is to pay all invoices within 30 days of receipt. This policy is in accordance with the requirements laid down in the Late Payment of Commercial Debts (Interest) Act 1998 and follows the Better Payment Practice Code issued by the Department of Trade and Industry. In 2024-25, the Commission received 329 invoices and paid 99% of these within 30 days and 94% within 10 days (2023-24, received 251 invoices and paid 99% of these within 30 days and 93% within 10 days).

Environmental, Social and Community Issues

The Commission is actively pursuing policies that will seek to reduce the impact the Commission's operations have on the environment. Whilst the Commission will undertake a number of initiatives to reduce environmental impact, such as ensuring all members of staff receive sustainable development training, the main delivery will be achieved through the Commission's sustainable procurement policies. The Commission has developed a Sustainable Procurement Policy and Strategy and has achieved level three of the Sustainable Procurement Assessment Framework in the key areas.

The Welsh Government's strategic agenda is set out in the Programme for Government. It emphasises the outcomes that Welsh Government are working towards: healthy people living productive lives in a more prosperous and innovative economy; safer and more cohesive communities, with lower levels of poverty and greater equality; a resilient environment with more sustainable use of our natural resources and a society with a vital sense of its own culture and heritage. The Commission acknowledges and supports the commitment of the Welsh Government to develop more inclusive and cohesive communities across Wales and will endeavour to take account of that commitment in making any recommendations.

Long Term Expenditure Trends

The Commission's funding and expenditure is linked to programmes of electoral and community review work undertaken for principal councils in Wales. It is expected that the Commission's level of expenditure during 2025-26 will be more than the previous year due to implementing the Welsh Government's proposals to expand the Commission's functions to include the transfer of functions of the Independent Remuneration Panel for Wales and the administration of the Electoral Management Board and Welsh Electoral Information Platform.

SHEREEN WILLIAMS

Accounting Officer

17 October 2025

ACCOUNTABILITY REPORT

for the year ended 31 March 2025

CORPORATE GOVERNANCE REPORT

Commission Members, Chief Executive and Senior Staff

The Commission Members throughout 2024-25 were:

Beverley Smith	(Chair)
Michael Imperato	(Deputy Chair)
Frank Cuthbert	(Member)
Dianne Bevan	(Member)
Ginger Wiegand	(Member)
Bethan Price	(Member from 15 October 2024)
Karen Jones	(Member from 1 December 2024)

Independent Members of the Audit and Risk Assurance Committee / Governance and Audit Committee:

Andrew Blackmore	(ARAC Member until 17 March 2025) (GAC Chair from 18 March 2025)
Kalwant Grewal	(ARAC / GAC Member)

Senior Managers throughout 2024-25 were:

Shereen Williams	(Chief Executive and Accounting Officer)
Tom Jenkins	(Head of Policy & Programmes)
David Burley	(Head of Business)
Mark Pascoe	(Head of Democratic Health)

The appointment of Beverley Smith as Chair is for a term of 4 years running from 1 February 2022 until 31 January 2026.

The appointment of Member Michael Imperato was for a term of 3 years from 1 March 2022 until 28 February 2025. The term of appointment was extended by Welsh Government until 30 September 2026.

The appointment of Frank Cuthbert was for a term of 3 years from 1 April 2022 until 31 March 2025. The term of appointment was extended by Welsh Government until 30 September 2026.

The appointment of Member Dianne Bevan is for a term of 4 years from 1 June 2022 until 31 May 2026.

The appointment of Member Ginger Wiegand is for a term of 1 year and 10 months from 1 June 2023 until 31 March 2025. The term of appointment was extended by Welsh Government until 30 September 2026.

The appointment of Member Bethan Price is for a term of 4 years from 15 October 2024 until 14 October 2028.

The appointment of Member Karen Jones is for a term of 4 years from 1 December 2024 until 30 November 2028.

The appointment of the Independent Audit and Risk Assurance Committee Member, Andrew Blackmore was for a term of 3 years from 1 January 2024 until 31 December 2026. However, Andrew was appointed Independent Chair of the Governance and Audit Committee for a term of 4 years from 18 March 2025 to 17 March 2029.

The appointment of the Independent Audit and Risk Assurance Committee Member, Kalwant Grewal is for a term of 3 years from 1 January 2024 until 31 December 2026.

Register of Interests

A register of any company directorships and other significant interests is maintained and held at the Commission's offices in Cathays Park, Cardiff and is available for inspection by the public on request. Alternatively, the register can be accessed from the Commission's web site at: <http://www.dbcc.gov.wales/publications/05-24/register-of-commissioners-interests-2024-25>. An annual reminder is sent regarding the need to update this information. Arrangements are also in place for both members and officers to declare interests in respect of decision making at the start of each Commission and Audit and Risk Assurance Committee meeting.

Personal Data Management

The Democracy and Boundary Commission Cymru takes all reasonable measures to protect the personal data obtained from its stakeholders and employees during the course of its business activities. Data management controls include password protection on all databases holding personal and sensitive data, restricting access to data, holding manual data in locked cupboards and ensuring data handling protocols are in place.

Although personal data handled by the Commission is largely limited to that relating to the Commission's employees, information security obligations are treated seriously. Protecting Information training has been undertaken by all staff and all personal data files are kept in locked cabinets. The Commission operates its own ICT system and Commission members of staff were required to comply fully with the Commission's IT data security rules and procedures.

There were no data security incidents during 2024-25 (2023-24: no data security incidents).

Appointment of Auditors

The accounts of the Commission are audited by the Auditor General for Wales under Section 19 of the Democracy and Boundary Commission Cymru etc. Act 2013. Audit fees are disclosed in Note 3 to these accounts.

Audit and Risk Assurance Committee

The Audit and Risk Assurance Committee met on four occasions during the year 2024-25. The Committee was chaired by Michael Imperato. Frank Cuthbert, Dianne Bevan and Bethan Price served as members of the Committee and Andrew Blackmore and Kalwant Grewal served as the Committee's independent members. The Audit and Risk Assurance Committee's main duties are to consider the effectiveness of the Commission's overall internal control and risk management systems and to ensure adequate processes and mechanisms are in place for the assessment and management of risk. It considers the scope of audit coverage and adequacy of management responses to the audit recommendations and advises the Chief Executive on audit and compliance matters.

The Audit and Risk Assurance Committee was dissolved on 17 March 2025 with its responsibilities subsumed into the broader remit of the newly formed Governance and Audit Committee.

Financial Instruments

Details of Financial Instruments are given at Note 7 to the accounts on page 49.

Information

The Commission's Code of Practice on Public Access to Information requires all requests for information covered by the Freedom of Information (Fol) Act to be met within 15 working days. In 2024-25 there were 19 requests for information covered by the Fol Act, 100% of which were provided within 20 working days of receipt of the request. This compares to 2023-24 where there were 14 requests for information, 100% of which were provided within 20 working days of receipt of the request.

The Democracy and Boundary Commission Cymru has complied with the cost allocation and charging requirements set out in HM Treasury and Office of Public Sector Information guidance.

Ministerial Directions

As a Welsh Government Sponsored Body we are subject to non-statutory instruments, containing appropriate directions. No Ministerial Directions were issued to the Commission during 2024-25.

Gifts and Hospitality

A register of Gifts and Hospitality is maintained for members and staff. The Commission's Gifts and Hospitality Policy requires members and staff to declare offers of gifts of a value of £5 or above and hospitality of a value of £20 or above, whether accepted or declined and whether directly related to Commission business or not. The Gifts and Hospitality Register and declarations are considered at every Audit and Risk Assurance Committee meeting. During 2024-25 two offers of gifts and hospitality was received and accepted by the Chief Executive. One was a 20cl bottle of spirits worth approximately £10 from a supplier which was accepted as it was not considered cost effective to return. The other was free entry to a conference with hotel accommodation with breakfast worth approximately £200 which was accepted as it was offered by one of the Commission's key stakeholders and provided an opportunity for a Commission member to engage with them and several other stakeholders. (2023-24: one offer of gifts or hospitality worth £20).

Complaints Procedure

The Commission has a Complaints Procedure whereby complaints may be made (by letter, e-mail or telephone) by contacting the Commission. The Commission's Complaints Policy is reviewed every 3 years and was last reviewed in June 2024. Information on how complaints are handled can be found within the Commission's Complaints Procedure document, which can be viewed on the Commission's web site (www.dbcc.gov.wales) or can be obtained from the Commission's offices at the following address:

The Chief Executive
DBCC
4th Floor
Welsh Government Building
Cathays Park
Cardiff CF10 3NQ

The work of the Commission comes within the remit of the Public Services Ombudsman for Wales. All members of staff are required to attend training on complaints handling. The Commission received 1 complaint during 2024-25 (2023-24: no complaints received). The complaint received was:

- Cymdeithas yr Iaith wrote to the Commission stating that the Commission had failed properly to implement the approach to determining constituency names required by paragraph 5 of Schedule 2 to the Senedd Cymru (Members and Elections) Act 2024 and that the Commission has not implemented an appropriate approach to determining constituency names in their process and procedures for their 2026 review of Senedd constituencies. The Commission accepted the complaint and reviewed and changed their Senedd constituency naming policy.

Welsh Language Standards

The Commission has appointed a Welsh speaking permanent staff member as Welsh Language Champion. They have an open remit to work with the Commission staff to raise and improve our use of the Welsh Language. The Commission issues annual reports giving details of how it has complied with the Welsh Language Standards as imposed in the Welsh Language Commissioner's 2016 Final Compliance Notice to the Commission. A copy of the 2024-25 report will be supplied on request or may be accessed on the Commission's web site.

Statement of the Commission's and the Accounting Officer's Responsibilities

Under the [Democracy and Boundary Commission Cymru etc. Act 2013](#), Welsh Ministers have directed the Commission to prepare for each financial year a statement of accounts in the form and on the basis determined by the Welsh Ministers. The accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of the Commission and of its income and expenditure, Statement of Financial Position 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:

- i) observe the accounts direction issued by the Welsh Ministers including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis;
- ii) make judgements and estimates on a reasonable basis;
- iii) 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;
- iv) prepare the financial statements on a going concern basis; and
- v) confirm that the Annual Report and Accounts as a whole is fair, balanced and understandable and take personal responsibility for the Annual Report and Accounts and the judgements required for determining that it is fair balanced and

understandable.

The Welsh Government has appointed the Chief Executive as Accounting Officer of the Commission. The responsibilities of an Accounting Officer, including responsibility for the propriety and regularity of the public finances for which the Accounting Officer is answerable, for keeping of proper records and for safeguarding the Commission's assets, are as set out in the Accounting Officers' Memorandum and Managing Welsh Public Money published by the Welsh Government.

As the Commission's Accounting Officer, I have taken all the steps that I ought to have taken to make myself aware of any relevant audit information and to establish that the Commission's auditors are aware of that information. So far as I am aware, there is no relevant audit information of which the auditors are unaware.

SHEREEN WILLIAMS

Accounting Officer

17 October 2025

ANNUAL GOVERNANCE STATEMENT

2024/25

1. INTRODUCTION

The Democracy and Boundary Commission Cymru (“the Commission”) is a statutory body that is sponsored by the Welsh Government and, as such the Commission is required to operate a robust system of corporate governance. The Local Democracy and Boundary Commission for Wales was constituted under, and operates in accordance with, the Local Government (Democracy) (Wales) Act 2013. It was renamed as the Democracy and Boundary Commission Cymru under the Democracy and Boundary Commission Cymru etc. Act 2013.

The Commission is responsible for ensuring that its business is conducted in accordance with the law and proper standards, that public money is safeguarded and properly accounted for and used economically, efficiently, and effectively. The relationship between the Commission and Welsh Government is defined in a Framework Document.

This Governance Statement is to provide evidence of how the Accounting Officer has managed and controlled the resources used in his or her organisation through the course of the year in line with the principles set out in HM Treasury’s Corporate Governance Code¹.

2. THE PURPOSE OF THE GOVERNANCE FRAMEWORK

The governance framework comprises the committees, systems and processes, cultures and values, by which the Commission operates and its activities through which it accounts to, engages with and reports to the community. It enables the Commission to monitor the achievement of its strategic objectives and to consider whether those objectives have led to the delivery of appropriate, cost-effective services.

The system of internal control is a significant part of that framework and is designed to manage risk to a reasonable level. It cannot eliminate all risk of failure to achieve policies, aims and objectives and can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of the Commission’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.

The Commission’s overall conclusion for 2024-25 is that the level of governance throughout the year has been sound. The Audit and Risk Assurance Committee’s annual self-assessment exercise for 2024-25 indicated that there was overall compliance with good practice.

3. GOVERNANCE FRAMEWORK

¹ http://www.hm-treasury.gov.uk/psr_governance_corporate.htm

3.1 Welsh Government Framework Document, Operational Plan and Remit Letter

The respective roles of the Welsh Government as Sponsor Department and the Commission are set out in a Framework Document. The Framework Document sets out the broad framework within which the Commission operates and details the terms and conditions under which the Welsh Ministers provide Grant-in-Aid to the Commission. This includes the requirement for the Commission to produce an annual Operational Plan.

The Commission's annual Operational Plan is agreed between the Commission and the Welsh Government and sets out the main work of the Commission for the coming financial year and how this work will be financed. The Operational Plan is produced following the receipt of a Remit Letter from the Welsh Government Minister which sets out its policy aims, the notification of the allocated grant-in-aid to the Commission with related budgetary control and guidance on specific requirements in relation to business planning for the coming year.

3.2 Accounting Officer

The Welsh Government designates the Commission's Accounting Officer (normally the Chief Executive). The Accounting Officer's responsibilities are set out in the Welsh Government's publication Managing Welsh Public Money.

The Commission's Chief Executive, Shereen Williams, was designated as Accounting Officer by Welsh Government on 7 January 2019.

3.3 The Corporate Management Team

The Corporate Management Team meets monthly and normally comprises the Chief Executive, Head of Policy and Programmes, Head of Business, Head of Democratic Health and Finance Manager. Other officers are called on for their professional expertise as required.

3.4 Committee Structure

The Democracy and Boundary Commission Cymru etc. Act 2013 requires that the Commission shall consist of a 'chairing member' (Chair), a 'deputy to the chairing member' (Deputy Chair) and at least one but not more than seven other members. The quorum for meetings of the Commission is three members. During 2024-25 the Commission maintained a quorate of three members present at all meeting as stipulated in the Commission's Terms of Reference and thereby meeting the requirements of the legislation. In general, the Commission meets once per month but may meet more or less frequently depending on the flow of work.

In order to support the Commission in respect of issues of risk, financial propriety, internal control and governance and associated assurance an Audit and Risk Assurance Committee was appointed. The Audit and Risk Assurance Committee comprised three members of the Commission (not the Chair) and two appointed independent members. The Audit and Risk Assurance Committee is scheduled to meet at least three times a year. The Chair of the Audit and Risk Assurance Committee may convene additional meetings as they deem necessary. A representative of the Commission's Welsh Government sponsor division may attend Audit and Risk Assurance Committee meetings should they consider it necessary to do so.

From the 1 January 2025 the Elections and Elected Bodies (Wales) Act 2024 came into force which required that the Audit and Risk Assurance Committee be renamed the Governance and Audit Committee (GAC). Under the Act, the Governance and Audit Committee is comprised of at least two members of the Commission and at least two lay members and not more than five members with a quorum of three member, at least one of whom must be a lay member. One of the lay members must be appointed as Chair of the Committee and one lay member appointed as deputy to the Chair.

The Corporate Management Team attend both Commission and Audit and Risk Assurance Committee meetings. Other officers are called on for their professional expertise as required. Representatives of Internal and External Audit attend the Audit and Risk Assurance Committee meetings.

3.5 The Commission

The Commission is responsible for the strategic direction and management of the organisation. The role of the Commissioners is to make key decisions on corporate policy and the formulation of the Corporate and Operational Plans. They also promote high standards of public finance, upholding the principles of regularity, propriety and value for money and ensure that the Commission's activities are conducted efficiently and effectively.

During 2024-25 the Commission prepared and monitored the Operational and Corporate Plans, reviewed the Risk Register and received updates on Welsh Language Standards. Focus of policy during the year was on completing a review of the Senedd Constituencies with the Final Proposals Report being published in March 2025. The commission also completed community reviews for The Vale of Glamorgan, Ceredigion, Caerphilly, Swansea and Pembrokeshire principal authorities. The Commission continued planning for an expanded future work programme by setting up a Democratic Health Team tasked with preparations for undertaking the work relating to EMB, Remuneration, research and engagement.

The Commission met 11 times during 2024-25 to discharge its responsibilities. Commission Members attendance at these meetings is set out below:

Commission Meetings 2024 – 25		
	Meetings held during period of appointment	Meetings attended
B Smith (Chair)	11	11
M Imperato (Deputy Chair) ¹	11	10
F Cuthbert (Member)	11	11
D Bevan (Member)	11	11
G Wiegand (Member) ²	11	10
B Price (Member)	5	5
K Jones (Member) ³	3	2

¹. M Imperato did not attend the August 2024 meeting due to a prior commitment.

². G Wiegand did not attend the July 2024 meeting due to a prior commitment.

³. K Jones did not attend the January 2025 meeting due to a prior commitment.

3.6 Audit and Risk Assurance Committee

During 2024-25 the Committee scrutinised the Corporate Risk Register and risk management arrangements together with the Assurance Framework, internal controls

and governance arrangements and provided assurance to the Commission that the systems, processes and behaviours that exemplify good governance and effective operation are in place. The Committee received all audit reports and monitored the progress of audit recommendations raised. As noted in Section 3.4 above, the DBCC's Governance and Audit Committee (GAC) was created on 1 January 2025 by the Elections and Elected Bodies (Wales) Act 2024 (Commencement No. 1) Order 2024. The GAC will replace the DBCC's Audit and Risk Assurance Committee (ARAC). However, due to the timing of the appointment of an independent Chair of the GAC, no GAC meetings were held during 2024-25.

The Commission's Audit and Risk Assurance Committee produce an Annual Report which provided positive feedback to the Accounting Officer on the completeness and reliability of the assurances obtained by the Commission on its risk management and internal controls.

The minutes of the Commission's Audit and Risk Assurance Committee are published on the Commission's website.

The Audit and Risk Assurance Committee met 4 times during 2024-25 to discharge its responsibilities on 21 August 2024, 23 September 2024, 26 November 2024 and 4 March 2025. Committee Members' attendance at these meetings is set out below:

Audit and Risk Assurance Committee Meetings 2024 – 25		
	Meetings held during period of appointment	Meetings attended
M Imperato (Chair - ARAC)	4	4
F Cuthbert (Member - ARAC)	4	4
D Bevan (Member – ARAC)	4	4
B Price (Member - ARAC)	1	1
K Grewal (Independent Member ARAC)	4	4
A Blackmore (Independent Member ARAC)	4	4

3.7 Challenges During the Year

During 2024-25 the Commission completed their review of Senedd constituencies, publishing their Final Proposals report in March 2025. They also completed community reviews for the principal authorities of The Vale of Glamorgan, Ceredigion, Caerphilly, Swansea and Pembrokeshire.

As stated in the Annual Report under Future Developments on page 7, the main challenge faced by the Commission during the year was planning and preparing for the legislation programme which repurposed the Commission to the Democracy and Boundary Commission Cymru and conferred the functions of the Independent Remuneration Panel for Wales, establishment of the Electoral Management Board for Wales and the duty to review of Senedd constituencies in 2024-25. In order to meet this challenge the DBCC, assisted by the Audit and Risk Assurance Committee, have assessed and regularly reviewed the risks involved, appointed an independent GAC Chair and three additional Commission members.

4. RISK MANAGEMENT

The Commission is committed to the regular identification and assessment of risk and has a Risk Management programme which is aimed at identifying, managing and monitoring all risks, Corporate, Operational and those risks specific to undertaking review work, the administration of the pension scheme and the ICT system. The Commission aims to ensure that, in discharging its responsibilities to the Welsh Government, the likelihood of failing to deliver its Operational Plan and Strategic Objectives is minimised by means of anticipating and controlling known risks. The Chief Executive and senior management will establish and deliver the Risk Management Programme securing the recognition, assessment, regular review and amelioration of all risks. The Corporate Risks are presented to members in the form of a Corporate Risk Register, supported by a Risk Radar. The Audit and Risk Assurance Committee considers the Risk Registers together with the Risk Management policy at every meeting to provide assurance to the Commission's Risk Management process.

The Commission's risk management arrangements are aligned with the principles of HM Treasury's Orange Book (Management of Risk – Principles and Concepts). The Principles are:

- Risk management shall be an essential part of governance and leadership, and fundamental to how the organisation is directed, managed and controlled at all levels.
- Risk management shall be an integral part of all organisational activities to support decision-making in achieving objectives.
- Risk management shall be collaborative and informed by the best available information.
- Risk management processes shall be structured to include:
 - a. risk identification and assessment of risks to determine and prioritise how the risks should be managed;
 - b. the selection, design and implementation of risk treatment options that support achievement of intended outcomes and manage risks to an acceptable level;
 - c. the design and operation of integrated, insightful and informative risk monitoring; and
 - d. timely, accurate and useful risk reporting to enhance the quality of decision-making and to support management and oversight bodies in meeting their responsibilities.
- Risk management shall be continually improved through learning and experience.

The Commission complies with these principles by the consideration of its risk appetite and monitoring of existing risks identified together with consideration of its corporate objectives and operational plan and work programme timetables and deadlines in order to identify additional emerging risks.

The Commission reviews its Corporate and Review Work Programme risk registers at every meeting and updates the risks and mitigating actions as necessary. The Commission's Management Team reviews the Commission's Operational, ICT and Pensions risk registers. The Audit and Risk Assurance Committee receives reports on the Commission's risk management activity and risk management policy at every meeting.

During 2024/25 the main risks identified and managed by the Commission were:

Risk Identified
Commission fails to maintain good reputation and working relationship and communication with principal councils and senior stakeholders.
Lack of resources provided to carry out project management and implement the new functions due to be transferred to the Commission i.e. IRP, EMB and Senedd Boundary Reviews.
Ineffective stakeholder engagement.
Implementation of Welsh Elections Information Platform not undertaken effectively.

The risk of failing to maintain good reputation and working relationship and communication with principal councils and senior stakeholders was mitigated by monthly meetings between Chair and Welsh Government, quarterly liaison meetings between Secretariat and Welsh Government, meetings with principal councils to discuss reviews prior to and during review, consultations with stakeholders on any new policies or major policy changes, post review questionnaires allowing stakeholders an improved opportunity to put forward their views on whether the Commission had carried out its functions properly and fairly and postponement of deadlines for review consultations to allow principal authorities more time due to pandemic, dealing all correspondence from principal authorities and stakeholders efficiently liaising with Welsh Government and obtaining legal advice where necessary and commitment to consultation on Policy & Practice for new Review Programme included in letter to principal authority CEOs.

The risk of Lack of resources provided to carry out project management and implement the new functions due to be transferred to the Commission i.e. IRP, EMB and Senedd Boundary Reviews was mitigated by liaison and meetings with Welsh Government Sponsor, Public Bodies Unit and key stakeholders, ensure risks and concerns are highlighted in the planning group (IRPW/DBCC), establishing a Potential Future Work Programme risk register and regularly reviewing it, HR consultancy and advice to support the development of a new staff structure and identifying staff recruitment and Commissioner recruitment needs.

The risk of Ineffective Stakeholder engagement was mitigated by having a Communications and Engagement Manager to extensively publicise the Commission's reviews and policies and engage with stakeholders over any new policies or major policy changes.

The risk of the Implementation of Welsh Elections Information Platform not undertaken effectively is required to be mitigated against by ensuring sufficient resources are available for design and operation of the platform by liaising with Welsh Government, utilising external consultants and experts and commissioning a feasibility report and testing/ piloting the platform ahead of going live.

5. INTERNAL AUDIT

The review of the effectiveness of the system of internal control and governance arrangements is informed by the work of the Internal Auditors and their reporting to the Commission. This work is undertaken by appointed auditors who structure their work

based on an annual audit programme. The terms of reference for internal audit require that work is conducted in accordance the Global Internal Audit Standards.

As part of the Commission's corporate business cycle the Commission's Internal Auditors, TIAA Ltd., draws up an internal audit programme which is approved by the Audit and Risk Assurance Committee. The audit process uses the standard GIAS auditing guidelines and other best practices with the aim of identifying potential weaknesses in controls. Each of these potential weaknesses is then assessed jointly with the auditors to consider the likely risk and scale of impact, and the alternative controls and potential improvements within the resources of the Commission.

The Internal Audit Opinion on Internal Control 2024-25 has been produced by TIAA Ltd. with the objective of supporting the Annual Governance Statement by giving an opinion on the level of internal control based on the internal work outlined below. The Head of Internal Audit's Annual Opinion for 2024-25 states:

'TIAA is satisfied that, for the areas reviewed during the year, the Democracy and Boundary Commission Cymru has reasonable and effective risk management, control and governance processes in place'.

Mid-Year Audit Report 2024-25

Audit Area	Date Released	Weakness Identified			Assurance Level
		Urgent priority	Important priority	Routine priority	
Business Continuity	October 2024	-	-	1	Substantial
ICT General Controls	October 2024	-	-	-	Substantial
New Powers	October 2024	-	-	-	Substantial

Year End Audit Report 2024-25

Audit Area	Date Released	Weakness Identified			Assurance Level
		Urgent priority	Important priority	Routine priority	
Key Financial Controls	February 2025	-	-	-	Substantial
Community Reviews	February 2025	-	-	-	Substantial

The mid-year audit provided Substantial assurance ratings for Business Continuity, ICT General Controls and New Powers with one audit recommendation being raised.

The year-end audit provided Substantial assurance ratings for Key Financial Controls and Community Reviews with no recommendations being raised.

These findings provide assurance that the DBCC's arrangements are reducing its exposure to risk. The Committee noted the thoroughness of the audit work, practicality of recommendations and the open and positive response of DBCC management.

The Follow Up audit report for 2024-25 provided a positive response for the implementation of prior year's recommendations with 4 out of 5 outstanding recommendations having been implemented and the remaining recommendation being progressed towards implementation.

6. EXTERNAL AUDIT

The Auditor General for Wales is the Commission's statutory auditor who audit the Commission's annual financial accounts in line with established practice.

The Audit conclusions for the 2023-24 financial year were reviewed at the September 2024 meeting of the Audit and Risk Assurance Committee. An unqualified opinion was given on the 2023-24 Accounts and 2 audit recommendations were raised which were accepted by the Commission. The recommendations were:

- That quality assurance procedures are strengthened by documenting the procedures to be followed when preparing the draft accounts for audit.
- that the Commission investigate the logistics and cost benefit of undertaking its own back-ups in addition to those backed up in SAGE cloud as an additional layer of risk management over potential loss of data.

7. BOARD EFFECTIVENESS

7.1 Induction, Development, Training and Performance Appraisal

New Commissioners and Audit and Risk Assurance Committee members are provided with an induction session which covers how the Commission's review work is conducted, the relationship between the DBCC and Parliamentary BCW and how the joint secretariat for the two bodies operates and the Commission's financial arrangements. As part of the Commissioners and Audit and Risk Assurance Committee members induction training is provided in respect of the process of carrying out an electoral review. An induction pack for independent Audit and Risk Assurance Committee members who are not Commission members is also provided.

Commissioners are encouraged to build links with members of other bodies that have interests in common with the Commission. There is a well-established arrangement of annual meetings between the various UK Boundary Commissions and there are also periodic meetings between the Commission Members and the Welsh Local Government Association, One Voice Wales and other stakeholder bodies. The Commission will also consider providing training opportunities for specific areas of expertise that have been identified to be of benefit to the Commission.

The Commission Chair's performance is appraised annually by the Deputy Director of the Commission's Welsh Government Sponsor Division. Commission Members' performance is appraised annually by the Commission Chair. For 2024-25 the Chair concluded that the performance of all Commission Members was fully satisfactory.

7.2 Board Information

- Terms of Reference for Commission meetings have been adopted.
- A Work Plan for Commission meetings has been adopted.
- A standard format for reports has been adopted. This ensures consistency and requires consideration of issues such as risks and legal implications;
- Authors of reports are encouraged to draw on available and reliable sources of information such as Welsh Government, principal authorities, other Boundary Commissions, government departments etc.;
- A standard format for meeting agendas and minutes has been adopted. Standard agenda items to include, declarations of interest, issues arising, risk management, budget report and a calendar of events. The minutes of the Commission meetings are published and available on the Commission's website;
- Commission members have continued to use laptop computers for storing and viewing meeting papers and other documents relevant to their duties which has continued to reduce stationery costs associated with printing and copying meeting papers.

7.3 Board Performance Evaluation

The Commission Board evaluation for 2024-25 was undertaken in August 2024. Overall, the findings of the evaluation were positive during 2024-25 and concluded that the vast majority of the indicators of effectiveness and compliance with good practice had been met. The Commission also strengthened their Board Performance evaluation during 2024-25 by:

- Adopting a Board Succession Plan.
- Conducting a skills gap analysis for board members.
- Developing a board training plan.
- Developing a new induction plan for board members.
- Introducing a structure induction programme for new members.
- Reviewing the Board Effectiveness Questionnaire.

The Commission has also committed to undertaking an external review in line with the principles as set out in the ALB board effectiveness guidance during 2025-26.

The Audit & Risk Assurance Committee carried out their annual self-assessment review of its effectiveness by members completing the revised questionnaire during January 2025. Overall, the findings of these evaluations were positive during 2024-25 and concluded that the vast majority of the indicators of effectiveness and compliance with good practice had been met. Areas identified for improvement are captured in action plans and addressed during the following year. In respect of the Audit & Risk Assurance Committee evaluation there were no previous year's action points to be addressed. The evaluation of the Audit & Risk Assurance Committee did not raise any action points.

8. CODE OF CORPORATE GOVERNANCE

The Commission's arrangements comply with the principles of the Corporate Governance Code in all material respects.

9. QUALITY OF REPORTING TO THE BOARD

Following the standardisation of the format of reports and a system of checking the information contained in the reports, the Commission now finds the quality of data acceptable and will strive for further improvements in standardised review reporting to the Board.

10. MEETINGS WITH SPONSOR DEPARTMENT

The Commission Chair and Chief Executive hold regular meetings with the Commission's Welsh Government Sponsor Division and there is frequent contact between members of the Secretariat and members of the Sponsor Division on operational issues. In addition, the Commission's Secretariat hold liaison meetings with representatives of the Commission's Welsh Government Sponsor Division to discuss progress on review work, corporate governance issues and any other issues arising regarding the operation of the Commission.

11. PERFORMANCE MANAGEMENT

A performance management system is in place to ensure that members of staff understand what they are doing and why, and how their work links with what the Commission is trying to achieve. Using the Clear Review software all managers are required to set objectives for their staff which are then reviewed throughout the year and updated as necessary. This includes a full career and job-related development and training plan to aid the development of staff.

The performance of Commission members is assessed by the Commission Chair annually and the performance of the Commission in undertaking its duties is monitored at Commission meetings.

12. ICT DATA SECURITY

The Commission receives ICT Security reports from their ICT support officers provided by Qualifications Wales. These reports are considered at each Audit and Risk Assurance Committee meeting. During the reporting period the Commission undertook their annual Cyber Security audit. The Commission also completed and passed IASME Level 1.

13. WHISTLEBLOWING AND FRAUD

The Commission operates Whistleblowing and Fraud Policies which are made available to staff through the Commission's intranet and Commission Members as part of the induction packs issued to them following appointment. The Commission's Whistleblowing arrangements, together with a report of any instances of whistleblowing and fraud, are considered at every Audit and Risk Assurance Committee meeting.

There were no instances of whistleblowing or suspected fraud during 2024-25 (2023-24 – no whistleblowing incidents).

SIGNED _____ DATE : 17 October 2025
Beverley Smith
Chair

SIGNED _____ DATE : 17 October 2025
Shereen Williams
Chief Executive and Accounting Officer

Remuneration and Staff Report

Service Contracts

The Constitutional Reform and Governance Act 2010 requires Civil Service appointments to be made on merit on the basis of fair and open competition. The Recruitment Principles published by the Civil Service Commission specify the circumstances when appointments may be made otherwise.

Unless otherwise stated below, the officials covered by this report hold appointments which are open-ended. Early termination, other than for misconduct, would result in the individual receiving compensation as set out in the Civil Service Compensation Scheme.

Further information about the work of the Civil Service Commission can be found at www.civilservicecommission.org.uk

Remuneration Policy

Powers to make remuneration to Commission Members are set out in Section 2 Provision 4 of the [Democracy and Boundary Commission Cymru etc. Act 2013](#). This function was transferred to the National Assembly for Wales under SI 1999 Transfer of Functions Order No 672. Increases to the remuneration of Chairs and Members of WGSBs are authorised by the First Minister.

The Commission also has responsibility for paying the remuneration for Boundary Commission for Wales (BCW) members at daily rates set by the Ministry of Housing, Communities and Local Government and approved by HM Treasury. The cost of this remuneration is met from the funding provided by Ministry of Housing, Communities and Local Government described on page 6 and disclosed in the staff costs table on page 31.

Annual increases in salary are applied in accordance with those agreed for staff of the Welsh Government and no performance bonuses are applicable.

The information contained within this report is subject to audit with the exception of the figures regarding staff composition and sickness absence.

Remuneration (including salary) and pension entitlements

The following sections provide details of the remuneration and pension interests of the most senior management and board members of the Commission.

Commission Members' Remuneration (subject to audit)

	2024-25	2023-24
Name	Fees £'000	Fees £'000
Beverley Smith (Chair DBCC)	5 - 10	5 - 10
Michael Imperato (Deputy Chair DBCC)	5 - 10	0 - 5
Frank Cuthbert (Member DBCC)	5 - 10	0 - 5
Dianne Bevan (Member DBCC)	0 - 5	0 - 5
Ginger Weigand (Member DBCC)	0 - 5	0 - 5
Bethan Price (Member DBCC)	0 - 5	-
Karen Jones (Member DBCC)	0 - 5	-
Julie James (Independent Audit Committee Member – LDBCW)	-	0 - 5
Andrew Blackmore (Independent Audit Committee Member – DBCC)	0 - 5	0 - 5

Kalwant Grewal (Independent Audit Committee Member – DBCC)	0 - 5	0 - 5
Huw V Thomas (Member – BCW)	0 - 5	0 - 5
Sam Hartley (Member – BCW)	0 - 5	0 - 5

The Commission members' remuneration related entirely to fees for services rendered during the year. Pension contributions are not payable.

The Speaker of the House of Commons is the ex-officio Chairman of the BCW. The BCW Deputy Chair, who presides over the meetings, is a High Court Judge: Mrs Justice Jefford DBE. The post of BCW Deputy Chair is unpaid with only expenses being covered.

Senior Managers' Salary and Pension Entitlements (subject to audit)

Single total figure of remuneration						
Official	Salary (£'000) ¹		Pension Benefits (to nearest £1,000) ^{2 3}		Total (£'000)	
	2024-25	2023-24	2024-25	2023-24	2024-25	2023-24
Mrs S Williams (Chief Executive)	80-85	80-85	33,000	32,000	115-120	110-115
Mr D T Jenkins (Head of Policy & Programmes)	70-75	65-70	28,000	26,000	95-100	90-95
Mr D Burley (Head of Business)	65-70	60-65	65,000	43,000	130-135	100-105
Mr M Pascoe (Head of Democratic Health) ⁴	10-15	-	4,000	-	10-15	-

¹ There were no payments made in respect of bonuses and Benefits in Kind.

² The value of pension benefits accrued during the year is calculated as (the real increase in pension multiplied by 20) plus (the real increase in any lump sum) less (the contributions made by the individual). The real increases exclude increases due to inflation or any increase or decreases due to a transfer of pension rights.

³ Accrued pension benefits included in this table for any individual affected by the Public Service Pensions Remedy have been calculated based on their inclusion in the legacy scheme for the period between 1 April 2015 and 31 March 2022, following the McCloud judgment. The Public Service Pensions Remedy applies to individuals that were members, or eligible to be members, of a public service pension scheme on 31 March 2012 and were members of a public service pension scheme between 1 April 2015 and 31 March 2022. The basis for the calculation reflects the legal position that impacted members have been rolled back into the relevant legacy scheme for the remedy period and that this will apply unless the member actively exercises their entitlement on retirement to decide instead to receive benefits calculated under the terms of the Alpha scheme for the period from 1 April 2015 to 31 March 2022.

⁴ From 14 January 2025. FTE / FYE salary £55 - 60.

The value of pension benefits is calculated by MyCSP, the organisation responsible for administering the Principal Civil Service Pension Scheme on behalf of the Civil Service. The Commission has no influence over the calculation or the reported amount. This is not an amount which has been paid to an officer by the organisation during the year; it is a calculation which uses information from the pension benefit table. These figures can be influenced by many factors e.g. changes in an officer's salary, whether or not they choose to make additional contributions to the pension scheme from their pay and other valuation factors affecting the pension scheme as a whole.

Number of Senior Managers

The Commission employed 4 senior managers during 2024-25 (2023-24: 3 senior managers), a Chief Executive, Head of Reviews, Head of Business and Head of Democratic Health. The Commission's Chief Executive is deemed to be the equivalent of the Welsh Government's Grade 6 and the Commission's Head of Policy and Programmes, Head of Business and Head of Democratic Health are deemed to be the equivalent of the Welsh Government's Grade 7.

Salary

'Salary' includes gross salary and overtime. One staff member received a 5% Recruitment and Retention allowance and one staff member received a 7.5% Additional Responsibility

allowance during 2024-25. No other payments were made in respect of performance pay or bonuses. This report is based on accrued payments made by the Commission and thus recorded in these accounts.

Fair Pay Disclosure (subject to audit)

Reporting bodies are required to disclose the relationship between the remuneration of the highest paid director in their organisation and the median remuneration of the organisation's workforce.

The banded remuneration of the highest-paid director in the financial year 2024/25 was £80-£85,000 (2023/24 = £80-£85,000). This was 1.84 times (2023-24: 1.98 times the median remuneration of the Commissions workforce, which was £44,852 (2023-24: £41,675).

Total Pay and Benefits		
	2024/25	2023/24
25th percentile remuneration	33,748	£29,285
25th percentile pay ratio	2.44	2.82
50th percentile remuneration	44,852	£41,675
50th percentile pay ratio	1.84	1.98
75th percentile remuneration	50,009	£44,020
75th percentile pay ratio	1.65	1.87

Salary Component of Total Pay and Benefits		
	2024/25	2023/24
25th percentile remuneration	33,748	£29,285
25th percentile pay ratio	2.44	2.82
50th percentile remuneration	43,758	£41,675
50th percentile pay ratio	1.89	1.98
75th percentile remuneration	49,210	£41,675
75th percentile pay ratio	1.68	1.98

In 2024/25, no employee received remuneration in excess of the highest-paid director (2023/24 = no employee).

Remuneration ranged from £29,657 to £82,500 (2023/24: £26,901 to £82,500). Total remuneration includes salary, non-consolidated performance-related pay and benefits in kind. It does not include severance payments, temporary payments, employer pension contributions and the cash equivalent transfer value of pensions.

The percentage change from the previous financial year in respect of highest paid director was 3.1% (2023/24: 13.8%). The average percentage change from the previous financial year in respect of employees taken as a whole was 14.3% (2023/24: 6.9%).

Tax Assurance for Off-Payroll Employees

All of the Commission's directly employed staff and board members are paid through the Commission's payroll system and subject to the appropriate tax and National Insurance contributions. All staff on inward secondment to the Commission from other government departments remain on the payroll system of their parent departments. During 2024-25 the Commission made off-payroll payments to a consultant engaged to assist the Commission in the development of the Welsh Elections Information Platform.

Highly paid off-payroll worker engagements as at 31 March 2025, earning £245 per day or greater

Number (No.) of existing engagements as at 31 March 2025	1
Of which. No. that existed:	
Less than 1 year	1
For between 1 and 2 years	-
For between 2 and 3 years	-
For between 3 and 4 years	-
For 4 years or more	-

All highly paid off-payroll worker engaged at any point during the year ended 31 March 2025, earning £245 per day or greater

Number (No.) of temporary off-payroll workers engaged during the year ended 31 March 2025	1
Of which:	
Not subject to off-payroll legislation	-
Subject to off-payroll legislation and determined as in-scope of IR35	-
Subject to off-payroll legislation and determined as out-of-scope of IR35	1
No. of engagements reassessed for compliance or assurance purposes during the year	-

Pension Benefits (subject to audit)

Name	Accrued pension at pension age as at 31/03/25 and related lump sum	Real increase in pension and related lump sum at pension age	CETV at 31/3/25	CETV at 31/3/24 ¹	Real increase in CETV	Employer contributions to partnership pension accounts
	£'000	£'000	£'000	£'000	£'000	
Mrs S Williams Chief Executive	15 - 20	0 – 2.5	197	162	17	-
Mr D T Jenkins Head of Policy & Programmes	10 - 15	0 – 2.5	177	146	13	-
Mr D Burley Head of Business	25 – 30 plus lump sum of 75 – 80	2.5 – 5 plus lump sum of 5 – 7.5	703	623	63	-
Mr M Pascoe ² Head of Democratic Health	10 – 15	0 – 2.5	137	135	2	-

¹ . Accrued pension benefits included in this table for any individual affected by the Public Service Pensions Remedy have been calculated based on their inclusion in the legacy scheme for the period between 1 April 2015 and 31 March 2022, following the McCloud judgment. The Public Service Pensions Remedy applies to individuals that were members, or eligible to be members, of a public service pension scheme on 31 March 2012 and were members of a public service pension scheme between 1 April 2015 and 31 March 2022. The basis for the calculation reflects the legal position that impacted members have been rolled back into the relevant legacy scheme for the remedy period and that this will apply unless the member actively exercises their entitlement on retirement to decide instead to receive benefits calculated under the terms of the Alpha scheme for the period from 1 April 2015 to 31 March 2022.

² From 14 January 2025

Civil Service Pensions

Pension benefits are provided through the Civil Service pension arrangements. Before 1 April 2015, the only scheme was the Principal Civil Service Pension Scheme (PCSPS), which is divided into different sections - **classic**, **premium**, and **classic plus** provide benefits on a final salary basis, whilst **nuvos** provides benefits on a career average basis. 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. All newly appointed civil servants, and the majority of those already in service, joined the new scheme.

The PCSPS and **alpha** are unfunded statutory schemes. Employees and employers make contributions (employee contributions range between 4.6% and 8.05%, depending on salary). The balance of the cost of benefits in payment is met by monies voted by the UK Parliament each year. Pensions in payment are increased annually in line with the Pensions Increase legislation. Instead of the defined benefit arrangements, employees may opt for a defined contribution pension with an employer contribution, the **partnership** pension account.

In **alpha**, pension builds up at a rate of 2.32% of pensionable earnings each year, and the total amount accrued is adjusted annually in line with a rate set by HM Treasury. Members may opt to give up (commute) pension for a lump sum up to the limits set by the Finance Act 2004. All members who switched to alpha from the PCSPS had 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 accrued pensions shown in this report are the pension the member is entitled to receive when they reach normal pension age, or immediately on ceasing to be an active member of the scheme if they are already at or over normal pension age. Normal 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 in this report show pension earned in PCSPS or **alpha** - as appropriate. Where a member has benefits in both the PCSPS and **alpha**, the figures show the combined value of their benefits in the two schemes but note that the constituent parts of that pension may be payable from different ages.

When the UK Government introduced new public service pension schemes in 2015, there were transitional arrangements which treated existing scheme members differently based on their age. Older members of the PCSPS remained in that scheme, rather than moving to **alpha**. In 2018, the Court of Appeal found that the transitional arrangements in the public service pension schemes unlawfully discriminated against younger members (the "McCloud judgment").

As a result, steps are being taken to remedy those 2015 reforms, making the pension scheme provisions fair to all members. The Public Service Pensions Remedy is made up of two parts. The first part of the remedy resulted in the closure of the PCSPS on 31 March 2022, with all active members becoming members of **alpha** from 1 April 2022. The second part of the remedy removes the age discrimination for the remedy period, between 1 April 2015 and 31 March 2022, by moving the membership of eligible members during this period back into the PCSPS on 1 October 2023.

The accrued pension benefits, Cash Equivalent Transfer Value and single total figure of remuneration reported for any individual affected by the Public Service Pensions Remedy have been calculated based on their inclusion in the PCSPS for the period between 1 April 2015 and 31 March 2022, following the McCloud judgment. The Public Service Pensions Remedy applies to individuals that were members, or eligible to be members, of a public

service pension scheme on 31 March 2012 and were members of a public service pension scheme between 1 April 2015 and 31 March 2022. The basis for the calculation reflects the legal position that impacted members have been rolled back into the PCSPS for the remedy period and that this will apply unless the member actively exercises their entitlement on retirement to decide instead to receive benefits calculated under the terms of the **alpha** scheme for the period from 1 April 2015 to 31 March 2022.

The **partnership** pension account is an occupational defined contribution pension arrangement which is part of the Legal & General Master trust. The employer makes a basic contribution of between 8% and 14.75% (depending on the age of the member). 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).

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

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.

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.

Pension liabilities

The Principal Civil Service Pension Scheme (PCSPS) and alpha are unfunded multi-employer defined benefit schemes but the Commission is unable to identify its share of the underlying assets and liabilities. The scheme actuary valued the scheme as at 31 March 2020. You can find details in the resource accounts of the Cabinet Office:

[Civil Superannuation Annual Report and Accounts 2023-24](#)

Payment is made to the Paymaster General of such sums as may be appropriate as representing accruing liabilities of the Principal Civil Service Pension Scheme. Further details are included in the Staff report on page 23 and note 1.13 to the accounts.

For 2024-25, employers' contributions of £171,473 (2023-24: £148,095) were payable to the PCSPS at the rate of 28.97% (2023-24: 26.6% to 30.3%) of pensionable pay, based on salary bands. The Scheme Actuary reviews employer contributions usually every four years following a full scheme valuation. The salary bands and contribution rates were revised for 2024-25 and will remain unchanged until 2028-29. The pay bands and contribution rates reflect benefits as they are accrued, not when the costs are actually incurred, and reflect the past experience of the scheme.

Employees can opt to open a partnership pension account, a stakeholder pension with an employer contribution. Employer contributions are age related and range from 8.0% to 14.75% of pensionable pay. Employers also match employee contributions up to 3% of pensionable pay. No officer employed by the Commission is a member of the partnership pension scheme.

No persons retired on ill health grounds during the year

Compensation for loss of office

No payments were made in respect of loss of office or termination during 2024-25 (and no payments were made during 2023-24).

Staff Numbers and Related Costs (*subject to audit*)

	2024-25 Permanently employed staff £	2024-25 Commission Members £	2024-25 Total £
Wages and salaries	598,256	40,959	639,215
Social security costs	65,838	751	66,589
Pension costs	171,473	-	171,473
Total Net Costs	835,567	41,710	877,277

Average number of persons employed

The average number of full-time equivalent persons employed during the year by these categories was as follows:

	No.	No.	No.
Directly Employed	12.5	10.8	23.3
Total Staff	12.5	10.8	23.3

Comparatives:

	2023-24 Permanently employed staff £	2023-24 Commission Members £	2023-24 Total £
Wages and salaries	561,248	25,793	587,041
Social security costs	55,984	221	56,205
Pension costs	148,095	-	148,095
	765,327	26,014	791,341

Average number of persons employed

The average number of full-time equivalent persons employed during the year by these categories was as follows:

	No.	No.	No.
Directly Employed	12.3	7.9	20.2
Total Staff	12.3	7.9	20.2

The above directly employed staff costs are partly offset by the set funding of £229,757 received from the Ministry of Housing, Communities and Local Government for maintaining

the Boundary Commission for Wales during non-review years (2023-24; £167,300 actual staff costs). Commission Members costs include £2,528 (2023-24; £2,275) in respect of members' remuneration expended on behalf of the Boundary Commission for Wales. The decrease in costs compared to the previous year were due to the Commission having completed their Review of Parliamentary Constituencies in Wales during 2023-24, and therefore only receiving a set amount of funding to maintain a BCW Secretariat in Wales until the next Parliamentary review.

Consultancy Costs

During 2024-25 the Commission paid £2,544 (2023-24; £0) to a consultancy firm engaged to assist the Commission in the development of the Welsh Elections Information Platform.

Employee Policy

The Commission maintains a core of directly employed staff consisting of the Chief Executive, Head of Policy and Programmes, Head of Business, Head of Democratic Health, Finance Manager, Communications and Engagement Manager, two Review Officers and two Business Support Officers. Directly employed staff have salary bands and terms and conditions of service analogous with Welsh Government staff of corresponding grades. During 2024-25 one member of staff was seconded to Welsh Government between April and June 2024 with their salary costs reimbursed to the Commission.

The Commission has an extensive range of policies which reflect current legislation, and aim to secure retention and motivation. These policies are reviewed regularly. All policies are equality checked before implementation. The Commission was first accredited with Investors In People standard in 2009. This was subject to a follow up review during 2024-25 which concluded that the Commission should retain IIP accreditation.

Staff Composition

The table below shows full time equivalent and headcount staff numbers for 2024-25 as at 31 March 2025.

Pay Band	Male				Female			
	FTE	%	Headcount	%	FTE	%	Headcount	%
Commission Member ^{1 2}	6	50	6	50	6	50	6	50
Chief Executive	0	0	0	0	1	100	1	100
Grade 7	2.8	100	3	100	0	0	0	0
SEO	1	100	1	100	0	0	0	0
Review Manager (HEO)	3	75	3	75	1	25	1	25
Review Officer (EO)	1	27	1	25	2.7	73	3	75
Total	13.8	56	14	56	10.7	44	11	44
Prior year total	14	65	14	64	7.7	35	8	36
Variance	-0.2	-9	0	-8	+3	+9	+3	+8

¹ Includes 3 Parliamentary BCW Members.

² Headcount figures are used for FTE Commission Member numbers.

Equal Opportunities

The Commission is committed to a policy of equality of opportunity in its employment practices and aims to ensure that no potential or actual employee receives more or less favourable treatment on the grounds of age, disability, ethnic or national origin, gender, marital or parental status, nationality, political belief, race, religion or sexual orientation. The Commission ensures that appropriate facilities are available for disabled employees.

Sickness Absence

During 2024-25 six of the Commission's permanent staff were absent on sick leave for a total of 46 days (2023-24 – six of the Commission's permanent staff were absent on sick leave for a total of 33 days).

Health, Safety and Wellbeing

The Commission operates a Staff Health and Safety policy and Manual Handling policy and has an independent fire risk assessment and health and safety review carried out annually. The Commission also is accredited by the Small Workplace Health Award with the Bronze award.

SHEREEN WILLIAMS

Accounting Officer

17 October 2025

The Certificate and report of the Auditor General for Wales to the Senedd

Opinion on financial statements

I certify that I have audited the financial statements of Democracy and Boundary Commission Cymru for the year ended 31 March 2025 under Paragraph 19 of Part 2 of the Democracy and Boundary Commission Cymru etc. Act 2013.

The financial statements comprise the Statement of Comprehensive Net Expenditure, Statement of Financial Position, Statement of Cash Flows, Statement of Changes in Tax Payers' Equity and related notes, including the material accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards as interpreted and adapted by HM Treasury's Financial Reporting Manual.

In my opinion, in all material respects, the financial statements:

- give a true and fair view of the state of Democracy and Boundary Commission Cymru's affairs as at 31 March 2025 and of its net operating expenditure, for the year then ended;
- have been properly prepared in accordance with UK adopted international accounting standards as interpreted and adapted by HM Treasury's Financial Reporting Manual; and
- have been properly prepared in accordance with Welsh Ministers' directions issued under the Democracy and Boundary Commission Cymru etc. Act 2013.

Opinion on regularity

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

Basis for opinions

I conducted my audit in accordance with applicable law and International Standards on Auditing in the UK (ISAs (UK)) and Practice Note 10 'Audit of Financial Statements of Public Sector Entities in the United Kingdom'. My responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of my certificate.

My staff and I are 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 opinions.

Conclusions relating to going concern

In auditing the financial statements, I have concluded that the use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the body's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from when the financial statements are authorised for issue.

My responsibilities and the responsibilities of the Accounting Officer with respect to going concern are described in the relevant sections of this certificate.

The going concern basis of accounting for Democracy and Boundary Commission Cymru is adopted in consideration of the requirements set out in HM Treasury's Government Financial

Reporting Manual, which require entities to adopt the going concern basis of accounting in the preparation of the financial statements where it anticipated that the services which they provide will continue into the future.

Other information

The other information comprises the information included in the annual report other than the financial statements and my auditor's report thereon. The Accounting Officer is responsible for the other information in the annual report. 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. My responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

I have nothing to report in this regard.

Opinion on other matters

In my opinion, the part of the Remuneration and Staff Report to be audited has been properly prepared in accordance with Welsh Ministers' directions made under the Democracy and Boundary Commission Cymru etc. Act 2013.

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

- the parts of the Accountability Report subject to audit have been properly prepared in accordance with Welsh Ministers' directions made under the Democracy and Boundary Commission Cymru etc. Act 2013.; and
- the information given in the Foreword, Performance Report and Accountability Report for the financial year for which the financial statements are prepared is consistent with the financial statements and is in accordance with the applicable legal requirements.

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 Foreword, Performance Report and Accountability Report.

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

- I have not received all of the information and explanations I require for my audit.
- proper accounting records have not been kept or returns adequate for my audit have not been received from branches not visited by my team;
- the financial statements and the audited part of the Accountability Report are not in agreement with the accounting records and returns;
- information specified by Welsh Ministers regarding remuneration and other transactions is not disclosed;
- certain disclosures of remuneration specified by HM Treasury's Government Financial Reporting Manual are not made or parts of the Remuneration and Staff Report to be audited are not in agreement with the accounting records and returns; or
- the Governance Statement does not reflect compliance with HM Treasury's guidance.

Responsibilities of the Accounting Officer for the financial statements

As explained more fully in the Statement of Accounting Officer's Responsibilities, the Accounting Officer is responsible for:

- maintaining proper accounting records;
- the preparation of the financial statements and Annual Report in accordance with the applicable financial reporting framework and for being satisfied that they give a true and fair view;
- ensuring that the Annual Report and financial statements as a whole are fair, balanced and understandable;
- ensuring the regularity of financial transactions;
- internal controls as the Accounting Officer determines is necessary to enable the preparation of financial statements to be free from material misstatement, whether due to fraud or error;
- assessing Democracy and Boundary Commission Cymru'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 the Accounting Officer anticipates that the services provided by Democracy and Boundary Commission Cymru will not continue to be provided in the future.

Auditor's responsibilities for the audit of the financial statements

My responsibility is to audit, certify and report on the financial statements in accordance with the Democracy and Boundary Commission Cymru etc. Act 2013.

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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. I design procedures in line with my responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

My procedures included the following:

- Enquiring of management, Internal Audit and those charged with governance, including obtaining and reviewing supporting documentation relating to Democracy and Boundary Commission Cymru's policies and procedures concerned with:
 - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
 - the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- Considering as an audit team how and where fraud might occur in the financial statements and any potential indicators of fraud. As part of this discussion, I identified potential for fraud in the posting of unusual journals;
- Obtaining an understanding of Democracy and Boundary Commission Cymru's framework of authority as well as other legal and regulatory frameworks that the Democracy and Boundary Commission Cymru operates in, focusing on those laws and regulations that had a direct effect on the financial statements or that had a fundamental effect on the operations of Democracy and Boundary Commission Cymru; and

- Obtaining an understanding of related party relationships.

In addition to the above, my procedures to respond to identified risks included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations discussed above;
- enquiring of management, the Governance and Audit Committee and legal advisors about actual and potential litigation and claims;
- reading minutes of meetings of those charged with governance and the Commission; and
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

I also communicated relevant identified laws and regulations and potential fraud risks to all audit team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

The extent to which my procedures are capable of detecting irregularities, including fraud, is affected by the inherent difficulty in detecting irregularities, the effectiveness of the Democracy and Boundary Commission Cymru's controls, and the nature, timing and extent of the audit procedures performed.

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.

Other auditor's responsibilities

I obtain evidence sufficient to give reasonable assurance that the expenditure and income recorded in the financial statements have been applied to the purposes intended by the Senedd and the financial transactions recorded in the financial statements conform to the authorities which govern them.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

Report

I have no observations to make on these financial statements.

Adrian Crompton
Auditor General for Wales
22 October 2025

1 Capital Quarter
Tyndall Street
Cardiff, CF10 4BZ

The maintenance and integrity of the Democracy and Boundary Commission Cymru's website is the responsibility of the Accounting Officer, the work carried out by auditors does not involve consideration of these matters and accordingly auditors accept no responsibility for any changes that may have occurred to the financial statements since they were initially presented on the website.

FINANCIAL STATEMENTS

DEMOCRACY AND BOUNDARY COMMISSION CYMRU

STATEMENT OF COMPREHENSIVE NET EXPENDITURE for the year ended 31 March 2025

	Notes	2025 £	2024 £
Income	4	<u>(296,159)</u>	<u>(422,183)</u>
Total Operating Income		<u>(296,159)</u>	<u>(422,183)</u>
COSTS			
Staff costs	2	877,277	791,341
Other operating expenditure	3	<u>617,818</u>	<u>388,886</u>
Total Operating Expenditure		<u>1,495,095</u>	<u>1,180,227</u>
Net Operating Expenditure		<u>1,198,936</u>	<u>758,044</u>
Finance Costs		1,339	1,283
Comprehensive Net Expenditure for the Year		<u>1,200,275</u>	<u>759,327</u>

All activities are classed as continuing

The notes on pages 42 to 50 form part of these accounts.

DEMOCRACY AND BOUNDARY COMMISSION CYMRU
STATEMENT OF FINANCIAL POSITION
as at 31 March 2025

	Notes	31 March 2025 £	31 March 2024 £
NON-CURRENT ASSETS			
Property, Plant and Equipment	5	106,909	34,567
Right of Use Assets	6	139,421	25,615
Total non-current assets		246,330	60,182
CURRENT ASSETS			
Trade and other receivables	8	71,076	37,948
Cash and cash equivalents	9	5,398	48,287
Total current assets		76,474	86,235
Total assets		322,804	146,417
CURRENT LIABILITIES			
Trade and other payables	10	(55,086)	(75,748)
Right of Use Lease Liability		(26,620)	(25,889)
Total current liabilities		(81,706)	(101,637)
Total assets less current liabilities		241,098	44,780
NON CURRENT LIABILITIES			
Right of Use Lease Liability		(97,705)	-
Provisions	15	(18,888)	-
Total non current liabilities		(116,593)	-
ASSETS LESS LIABILITIES		124,505	44,780
FINANCED BY:			
General reserves		124,505	44,780
		124,505	44,780

The notes on pages 42 to 50 form part of these accounts

The Accounting Officer authorised these financial statements for issue on 17 October 2025.

SHEREEN WILLIAMS
Accounting Officer
17 October 2025

DEMOCRACY AND BOUNDARY COMMISSION CYMRU

STATEMENT OF CASH FLOWS for the year ended 31 March 2025

	Notes	2025	2024
		£	£
Cash flows from operating activities			
Net operating costs		(1,198,936)	(758,044)
Adjustments for:			
Decrease / (Increase) in trade and other receivables		(33,128)	(11,939)
Depreciation PPE	5	36,440	20,678
Depreciation on Right of Use Assets (incl initial costs)	6	61,182	67,548
Increase / (Decrease) in trade payables		(20,662)	41,702
Increase / (Decrease) in provisions		-	(6,000)
(Profit) / Loss on disposal of fixed assets		1,083	-
Net cash outflow from operating activities		(1,154,021)	(646,055)
Cash flows from investing activities			
Purchase of property, plant and equipment	5	(109,864)	(8,688)
Net cash outflow from investing activities		(109,864)	(8,688)
Cash flows from financing activities			
Grant in Aid from the Welsh Government		1,280,000	750,000
Right of Use lease payment		(59,004)	(68,838)
		1,220,996	681,162
Net financing			
Net increase /(decrease) in cash and cash equivalents	9	(42,889)	26,419
Cash and cash equivalents at the beginning of the period	9	48,287	21,868
Cash and cash equivalents at the end of the period		5,398	48,287

The notes on pages 42 to 50 form part of these accounts

DEMOCRACY AND BOUNDARY COMMISSION CYMRU

STATEMENT OF CHANGES IN TAX PAYERS' EQUITY for the year ended 31 March 2025

	General Reserve £
Balance at 31 March 2023	54,107
Balance at 1 April 2023	<u>54,107</u>
Changes in taxpayers' equity for 2023-24	
Grant in Aid from Welsh Government	750,000
Comprehensive Expenditure for the year	(759,327)
Balance at 31 March 2024	<u>44,780</u>
Changes in taxpayers' equity for 2024-25	
Grant in Aid from Welsh Government	1,280,000
Comprehensive Expenditure for the year	(1,200,275)
Balance at 31 March 2025	<u>124,505</u>

The notes on pages 42 to 50 form part of these accounts

DEMOCRACY AND BOUNDARY COMMISSION CYMRU

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2025

1. STATEMENT OF ACCOUNTING POLICIES

These financial statements have been prepared in accordance with the 2024-25 Government Financial Reporting Manual (IFRS based FReM) issued by HM Treasury. The accounting policies contained in the FReM apply International Financial Reporting Standards (IFRS) as adapted or interpreted for the public sector context. Where the FReM permits a choice of accounting policy, the accounting policy which is judged to be most appropriate to the particular circumstances of the Democracy and Boundary Commission Cymru for the purpose of giving a true and fair view has been selected. The particular policies adopted by the Democracy and Boundary Commission Cymru are described below. These have been applied consistently in dealing with items that are considered material to the accounts.

1.1 Accounts Direction

The accounts have been prepared in accordance with the Accounts Direction issued by the Welsh Ministers under the Democracy and Boundary Commission Cymru etc. Act 2013.

1.2 Accounting Convention

The accounts are prepared under the historical cost convention modified to account for the revaluation of property, plant and equipment, intangible assets and inventories.

1.3 Administration and Programme Expenditure

The Commission's funding received from both the Welsh Government and Ministry of Housing, Communities and Local Government is classed as funding for programme expenditure by both Departments. All income and expenditure figures shown on the Statement of Comprehensive Net Expenditure are therefore deemed to be programme income and expenditure.

1.4 Valuation of Non-Current Assets

Non-current assets are capitalised at the cost of acquisition and installation where that cost exceeds £500. Property, Plant and Equipment are carried at fair value. Depreciated historic cost is used as a proxy for fair value for all classes of assets, as all have either short useful lives, low value, or both. All property plant and equipment are essentially grouped into one of two classes, IT assets or Fixtures, Furniture and Equipment (F+E). Where a number of identical significant items, with individual values below the capitalisation threshold, are purchased as a group and their aggregate value is above the capitalisation threshold then the Commission deems them to be capital assets.

Intangible assets such as computer software costs are capitalised at the cost of acquisition where that cost exceeds £1,000. Annual renewal fees for cloud based software are accounted for as revenue expenditure and are therefore charged in full when goods and services have been received.

1.5 Right of Use Assets

Leases are capitalised where the Commission receives the economic benefit of the use of that asset. Assets are capitalised at the value of the total payments over the course of the lease. Leases with a resultant value of less than £5,000 are not capitalised and are treated as operating leases. Property is depreciated to its residual value over the period of the lease on the basis of between 5 and 11 years.

1.6 Depreciation

Depreciation of non-current assets is calculated to write off their cost or valuation over their estimated useful lives. All non-current assets are depreciated over five or ten years depending on the estimated useful life of the asset. A full year's depreciation is charged in the year of acquisition and none in the year of disposal.

1.7 Provisions

A provision is recognised in the Statement of Financial Position when the Commission has a legal or constructive obligation as a result of a past event and it is probable that an outflow of economic benefits will be required to settle the obligation.

1.8 Employee benefits

The cost of providing employee benefits is accounted for in the period in which the benefits are earned by employees. Annual leave is provided for over the period that the leave accrues. This accounting policy was introduced in 2009-10 in line with the requirement of IAS19, Employee Benefits.

1.9 Funding

The Commission receives Grant-in-Aid from the Welsh Government to fund its general revenue and capital activities. In accordance with the FReM this Grant-in-Aid is regarded as financing and is credited to the General Reserve on receipt.

1.10 Income

Receivables other than Grant-in-Aid from the Welsh Government are regarded as income rather than funding. The main source of income received is from the Department for Levelling Up, Housing and Communities to meet the cost of maintaining a Parliamentary Boundary Commission for Wales Secretariat in Cardiff. During 2024-25 The Commission also received income from several Welsh principal authorities for conducting community reviews on their behalf and also a small amount of income for undertaking work on behalf of the Independent Remuneration Panel.

1.11 Inventories

The Commission does not hold any stock of material value.

1.12 Value Added Tax (VAT)

All expenditure is charged inclusive of VAT as the Commission is not registered for VAT and therefore unable to recover recoverable VAT.

1.13 Pensions

Payment is made to the Paymaster General of such sums as may be appropriate as

representing accruing liabilities of the Civil Service Pension in respect of pensions and other similar benefits for persons employed by the Commission and in respect of the administrative expenses attributable to the liabilities and their discharge. Past and present employees are covered by the provisions of the Civil Service Pension scheme. Further details are contained within the Remuneration Report.

1.14 Management of Financial Risk

The Commission has no borrowings and relies primarily on Welsh Government grants for its cash requirements. It also has no significant deposits and all significant assets and liabilities are denominated in sterling, so it is not exposed to interest rate risk or currency risk.

1.15 Impact of Standards not yet effective

Commission Members 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 Commission. Members anticipate that the adoption of these Standards and Interpretations in future periods will have no material impact on the financial statements of the Commission.

1.16 Financial Instruments

The Commission does not have any significant financial instruments. Short term instruments can include cash, trade debtors and trade creditors. Where applicable, the current value is the same as the fair value at the year end.

1.16.1 Trade and other receivables

Trade and other receivables do not carry any interest and are stated at their nominal value as reduced by appropriate allowances for estimated irrecoverable amounts.

1.16.2 Cash and cash equivalents

Cash and cash equivalents comprise cash in hand, short term deposits and other short term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of changes in value.

1.16.3 Trade and other payables

Trade and other payables are not interest bearing and are stated at their nominal value.

1.16.4 Borrowings

There are no interest-bearing loans or overdrafts.

1.16.5 Impairment

The carrying value of the Commission's assets are reviewed at each balance sheet date to determine whether there is any indication of impairment. If such an indication exists, the assets recoverable amount is estimated. The recoverable amount of an asset is the greater of its net selling price and value in use.

Financial Assets and Financial liabilities which arise from contracts for the purchase or sale of non-financial items are recognised when performance occurs, i.e. when receipt

or delivery of the goods or services is made.

1.17 Right of Use Lease Liabilities

Leases are capitalised where the Commission receives the economic benefit of the use of that asset. The associated liability is recognised in the financial statements at the total of the payments over the course of the lease discounted at the Commission's underlying interest rate.

1.18 Operating Leases

Operating lease costs are charged to the operating cost statement in the year during which the costs are incurred.

2. STAFF COSTS

Staff costs for the year amounted to £877,277 (2023-24; £791,341) and were comprised of £639,215 (2023-24; £587,041) in salaries and wages, £66,589 (2023-24; £56,205) in social security costs and £171,473 (2023-24; £148,095) in pension costs. A more detailed breakdown of these costs is provided in the Remuneration Report on page 31.

3. OTHER OPERATING EXPENDITURE

	2025 £	2024 £
Running Costs		
Travel and Subsistence Staff	3,722	5,159
Travel and Subsistence Commission Members	5,197	3,849
Course Fees and Staff Training	19,291	7,577
Auditor General for Wales – annual audit fee	19,937	13,703
Internal Audit Fees	9,266	9,948
Media and Advertising	106,186	23,357
Translation	44,964	28,415
Printing, postage, stationery and HR	7,964	13,886
Telephone and contracts	330	854
Accommodation costs	59,195	42,908
Legal and professional	40,702	53,905
Non-capital computer costs	200,046	94,629
Other	3,396	2,470
Non Cash Item:		
Depreciation of PPE	36,440	20,678
Depreciation on Right of Use Assets	61,182	67,548
Total	617,818	388,886

The above other operating expenditure costs are partly offset by the set funding of £229,757 received from the Ministry of Housing, Communities and Local Government for maintaining the Boundary Commission for Wales during non-review years (2023-24; £98,763 actual costs).

4. INCOME

	2025 £	2024 £
MHCLG Boundary Commission Wales	229,757	245,143
Reimbursed seconded staff costs	14,561	59,046
Community Review Costs	39,523	108,088
IRP Costs	12,100	9,721
Other reimbursements	83	-
Welsh Procurement Card rebate	135	185
	296,159	422,183

Grant-in-Aid is financing income and is credited directly to reserves. During 2024-25 the Commission received £229,757 in respect of funding from the Ministry of Housing, Communities and Local Government to meet the cost of maintaining a Boundary Commission for Wales Secretariat in Cardiff (2023-24, £245,143). The decreased costs compared to the previous year were due to no review work being undertaken following completion of the 2023 Review of Parliamentary Constituencies in Wales. In addition to this the Commission received a rebate of £135 relating to the usage of Welsh Procurement Cards (2023-24, £185), £39,523 from five principal authorities for conducting community reviews of their areas (2023-24, £108,088) and £83 relating to other minor items of reimbursed costs.

5. PROPERTY, PLANT AND EQUIPMENT

	IT Equipment £	Furniture & Fittings £	Lease Hold	Total £
Cost or Valuation				
At 1 April 2024	179,601	83,847	-	263,448
Additions	12,587	978	96,299	109,864
Disposals	(50,864)	(70,950)	-	(121,814)
At 31 March 2025	141,324	13,875	96,299	251,498
Depreciation				
At 1 April 2024	146,742	82,139	-	228,881
Provided during the year	16,672	508	19,260	36,440
Eliminated on disposal	(50,864)	(69,868)	-	(120,732)
At 31 March 2025	112,550	12,779	19,260	144,589
Carrying Value at 31 March 2025	28,774	1,096	77,039	106,909
Carrying Value at 31 March 2024	32,859	1,708	-	34,567
	IT Equipment £	Furniture & Fittings £	Lease Hold	Total £
Cost or Valuation				
At 1 April 2023	170,913	83,847	-	254,760
Additions	8,688	-	-	8,688
Disposals	-	-	-	-
At 31 March 2024	179,601	83,847	-	263,448
Depreciation				
At 1 April 2023	127,470	80,733	-	208,203
Provided during the year	19,272	1,406	-	20,678
Eliminated on disposal	-	-	-	-
At 31 March 2024	146,742	82,139	-	228,881
Carrying Value at 31 March 2024	32,859	1,708	-	34,567
Carrying Value at 31 March 2023	43,444	3,114	-	46,557

All Assets are owned by the Commission. The Lease Hold asset refers to improvements made to accommodation office space prior to commencement of new lease at Cathay Park.

6. RIGHT OF USE ASSETS

	Hastings House Lease £	Cathays Park Lease £	Office Equipment Lease £	Total £
Cost or Valuation				
At 1 April 2024	155,617	-	-	155,617
Additions	21,669	-	-	21,669
New Leases	-	145,516	7,803	153,319
Disposals	(177,286)	-	-	(177,286)
At 31 March 2025	-	145,516	7,803	153,319
Depreciation				
At 1 April 2024	130,002	-	-	130,002
Charge for the year	47,284	13,500	398	61,182
Eliminated on disposal	(177,286)	-	-	(177,286)
At 31 March 2025	-	13,500	398	13,898
Carrying Value at 31 March 2025	-	132,016	7,405	139,421
Carrying Value at 31 March 2024	25,615	-	-	25,615

The Commission vacated their office in Hastings House on 6 November 2024 following the end of the lease for that accommodation and moved to new office accommodation in the Welsh Government Building in Cathays Park, Cardiff on 7 November 2024 under a five year lease. Right of Use Assets are valued at cost as a proxy for current value due to the low value and short lease terms.

7. FINANCIAL INSTRUMENTS

As the cash requirements of the Commission are met through Grant-in-Aid provided by the Welsh Government, financial instruments play a more limited role in creating and managing risk than would apply to a non-public sector body. The majority of financial instruments relate to contracts to buy non-financial items in line with the Commission's expected purchase and usage requirements and the Commission is therefore exposed to little credit, liquidity or market risk. IFRS 9 Financial Instruments is applied, as interpreted and adapted for the public sector. The principal impact of IFRS 9 adoption will be to change the calculation basis for bad debt provisions, changing from an incurred loss basis to a lifetime expected credit loss (ECL) basis. The Commission considered and assessed the new requirements of IFRS 9 and noted that there would be no impact on these accounts.

8. TRADE RECEIVABLES AND OTHER CURRENT ASSETS

	2025 £	2024 £
Amounts falling due within one year:		
Prepayments and accrued income	71,076	37,948
Total	71,076	37,948

9. CASH AND CASH EQUIVALENTS

	2025 £	2024 £
Balance at 1 April	48,287	21,868
Net change in cash and cash equivalent balances	(42,889)	26,419
Commercial banks and cash in hand	<u>5,398</u>	<u>48,287</u>
Balance at 31 March	<u>5,398</u>	<u>48,287</u>

10. TRADE PAYABLES AND OTHER CURRENT LIABILITIES

	2025 £	2024 £
Amounts falling due within one year:		
Trade payables	4,288	1,261
Accruals	25,674	52,438
Holiday pay accrual	25,124	22,049
	<u>55,086</u>	<u>75,748</u>

11. SPECIAL PAYMENTS AND LOSSES

The Commission recorded losses totalling £1,284 during 2024-25 (2023-24: no losses). This was in respect of a loss of £202 due to an error made when applying for an upgrade to one of the Commission's social media accounts and a loss of £1,083 in respect of various items of obsolete office furniture, that had not fully depreciated and still had net book value on the fixed assets register, disposed of as part of the accommodation move.

12. RELATED PARTY TRANSACTIONS

The Welsh Government is regarded as a related party. During the year, the Commission had material transactions with the Welsh Government in respect of expenditure for accommodation refurbishment works and accommodation rent amounting to £132,403, and income received in respect of reclaimed salary costs for staff on outward secondment to Welsh Government and work undertaken for the Independent Remuneration Panel of £26,661. The Commission has a total IFRS16 lease liability with Welsh Government of £116,870 in respect of the lease of office accommodation at Cathays Park (2023-24, £68,952 material transactions receipts). Grant-in-Aid received during the year amounted to £1,280,000 (2023-24, £750,000). At the end of the reporting period there was no outstanding balance with Welsh Government (2023-24: no outstanding balances).

The Secretariat of the Commission also acts as Secretariat to the Parliamentary Boundary Commission for Wales (BCW). The BCW is a Non-Departmental Public Body sponsored by the Ministry of Housing, Communities and Local Government. The Ministry of Housing, Communities and Local Government is regarded as a related party. During the year, the Commission has had no material transactions with the Ministry of Housing, Communities and Local Government (2023-24, no material transactions). During 2024-25 the Commission received £229,757 funding from the Ministry of Housing, Communities and Local Government (2023-24, £245,143). At the

end of the reporting period there were no outstanding balances with the Ministry of Housing, Communities and Local Government (2023-24: no outstanding balances).

The Commission has not undertaken any transactions with entities in which members and key managerial staff hold an interest.

13. ANALYSIS OF NET EXPENDITURE BY SEGMENT

The Statement of Comprehensive Net Expenditure reflects the segments that the operating results of the Democracy and Boundary Commission Cymru are reported to the Commission. The Democracy and Boundary Commission Cymru does not have separately identified segments and reports financial information to its Board as disclosed in Notes 2, 3 and 4.

14. CONTINGENT LIABILITIES AND ASSETS

There were no contingent liabilities or assets at the end of 2024-25 (2023-24: No contingent liabilities).

15. PROVISIONS FOR LIABILITIES AND CHARGES

	Dilapidations and reinstatement £	Total £
Balance at 1 April 2024	-	-
Provided in Year	18,888	18,888
Provisions not required written back	-	-
Provisions utilised in the year	-	-
Balance at 31 March 2025	18,888	18,888

Discounting is applied where material. As the discounting on the estimated figure for dilapidations was not considered to be material no discounting has been applied.

Provisions are made for redecorating during the term of the lease and for dilapidations, to return the buildings back to their original condition, at the end of the lease term. These obligations may vary as a result of future information and events which may result in changes to the amounts which have been included, on the basis of the best estimate, at the end of the reporting period. These provisions have been reviewed and updated during the year as required by IAS 37.

Analysis of the expected timing of the future liability

	Dilapidations and reinstatement £	Total £
Not later than 1 year	-	-
Later than 1 and not later than 5 years	18,888	18,888
Later than 5 years	-	-
Total	18,888	18,888

16. EVENTS AFTER THE REPORTING PERIOD

The Accounting Officer authorised these financial statements for issue on 17 October 2025. There were no significant post balance sheet events after the reporting period to

disclose, which affect 2024-25. Moving forward into 2025-26 onwards the Commission will take on responsibility for the establishment of the Welsh Electoral Information Platform.