



Comisiynydd
Cenedlaethau'r
Dyfodol
Cymru

Future
Generations
Commissioner
for Wales

Future Generations Commissioner for Wales

Annual report 2023-2024



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Foreword

The need to think and act for the long-term is more important than it's ever been.

Climate change is the single biggest health threat facing humanity, according to the United Nations.

We're seeing the consequences of it across the world every day, reminding us of the need to act urgently while we still have the opportunity to do so.

Doing the right thing for future generations is not just about climate change. It covers the whole range of long-term issues, from the nature crisis to health trends, economic policy to artificial intelligence (AI).

As Future Generations Commissioner, my biggest focus is **ensuring better implementation of the Well-being of Future Generations Act** - a world leading law. During an incredibly difficult time for public bodies, with resources and finances stretched, and urgent 'today' problems often at the forefront of minds, I know that means they need more support than ever to focus on the problems of tomorrow too.

Throughout this progress report, you will see a renewed commitment to that implementation mission - the number one mission in [Cymru Can](#), my seven year strategy - and an increase in support to public bodies as part of this new approach. Making the Act work harder and faster is team Future Generations Cymru's biggest priority.

We need an urgent response to the **climate and nature emergencies**, building future-focused solutions that also **keep people healthier**, to passionately protect **creativity and culture**, with a **well-being economy** designed to serve people and our planet.

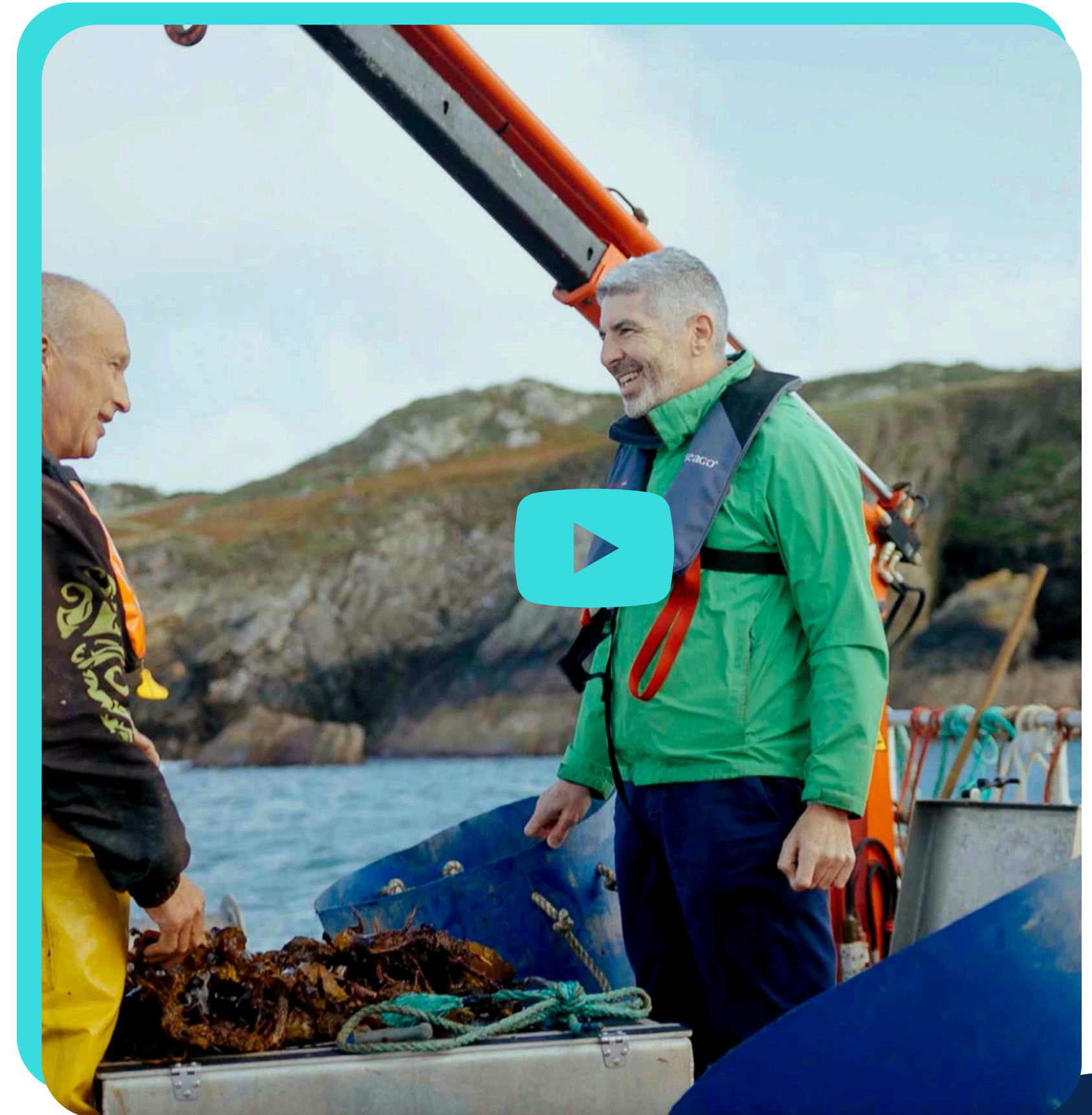
Every one of us and every organisation needs to be a part of the solution to tackle the big challenges, making sure that everyone can take part in building new positive futures.

This annual report contains a Performance Report as an account of the progress my team and I have made; an Accountability Report which explains the corporate governance arrangements for my office; and financial statements that show a breakdown of expenditure.

This is an exciting phase for the work of Future Generations Cymru, with refreshed priorities and a new approach. As Future Generations Commissioner, I am focusing on impact and on working collaboratively to achieve positive change for the long term.

If we work together, **Cymru Can**.

Derek Walker
Future Generations
Commissioner for Wales



Section 1. Role and Duties

The Well-being of Future Generations Act is the first of its kind in the world.

It creates a duty on the Welsh public sector to meet today's needs without compromising the ability of future generations to meet theirs.

It creates a framework to ensure the public sector works together by doing everything they can to help us achieve our national well-being goals which are aligned with the [United Nation's Sustainable Development Goals](#).

Decision-makers in Wales must think long-term, take a preventative approach, work with colleagues and other organisations and involve the diversity of the people affected by their work.

Bringing this level of change to how our public services work and therefore the lives of people across Wales is ambitious and complex.

It demands we change our ways of thinking and working so that we are 'good ancestors' and do not jeopardise our children's future.

The Act combines ambition with delivery, with on the one hand seven well-being goals, [national indicators and milestones](#) which show the vision and direction, and on the other hand objectives and plans that set out what action public bodies will take to deliver on the goals.

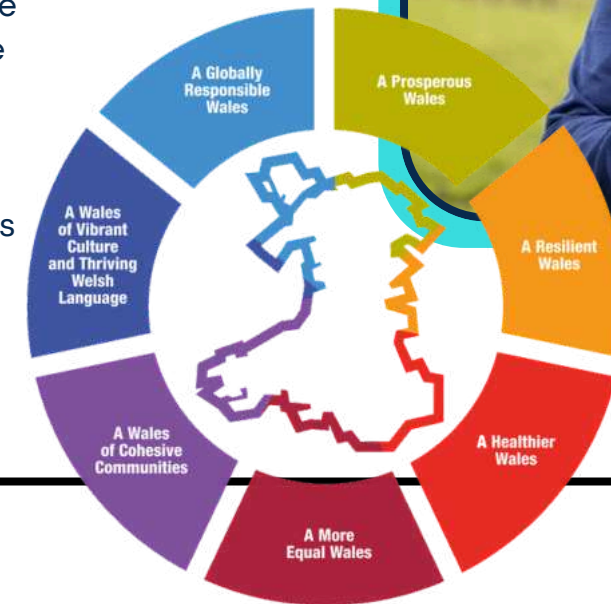
The Act creates the unique post of an independent Future Generations Commissioner for Wales, who is impartial and protected by law to promote the sustainable development principle and act as guardian of future generations.

This often means being an advisor and a critical friend for government and public bodies and anyone who can help contribute to the achievement of the national well-being goals.

The Commissioner can also undertake research and conduct formal reviews to provide insight on how public bodies apply the Act.

However, conducting a formal review does not allow the Commissioner to overturn specific decisions that have already been made. At the end of a review, the Commissioner can make recommendations to advise on how the public body should apply the Act in the future.

Unlike some other Commissioners, the Future Generations Commissioner does not have a case-work function, which means he cannot get involved in individual cases or decisions.



What is the role of the Future Generations Commissioner?

The general duties of the Future Generations Commissioner (section 18 of the Act) are to:

1. "Promote the sustainable development principle, in particular to act as a guardian of the ability of future generations to meet their needs and encourage public bodies to take greater account of the long-term impact of the things they do."
2. "Monitor and assess the extent to which well-being objectives set by public bodies are being met."

To do this, the law allows the Commissioner to:

- Provide advice or assistance to a public body.
- Provide advice to the Auditor General for Wales on the sustainable development principle.
- Provide advice or assistance to a Public Services Board in relation to the preparation of its local well-being plan.
- Provide advice or assistance to any other person who the Commissioner considers is taking (or wishes to take) steps that may contribute to the achievement of the well-being goals.
- Encourage best practice amongst public bodies in taking steps to meet their well-being objectives in accordance with the sustainable development principle.
- Promote awareness amongst public bodies of the need to take steps to meet their well-being objectives in accordance with the sustainable development principle.
- Encourage public bodies to work with each other and with other persons if this could assist them to meet their well-being objectives.
- Seek the advice of an advisory panel in relation to the exercise of any of the Commissioner's functions.

Section 2. Vision, Purpose and Values

Derek Walker started work as Commissioner in March 2023. From day one, work began on developing a new strategy which included a process to refresh the organisation's vision, purpose and values.

Our Vision

Cymru is a better place to live and has a bright and optimistic future – thriving, inclusive and green.

Together we have protected the interests of those not yet born.

Well-being and long-term thinking are at the heart of decision-making.



Cymru Can.

Our Purpose

We are a voice for future generations, acting today for a better tomorrow. We advise and challenge, holding decision-makers to account. We inspire, convene, and mobilise for maximum impact.

Together with others, we are growing a movement for change – putting long-term thinking and a future focus at the heart of everything we do.



Team Future Gen Cymru

Our Values

Every day, we work towards [our vision](#), underpinned by a set of shared values.

We are Inclusive:

- We involve people from all communities and backgrounds, and we embrace our differences, recognising that we are stronger because of our diverse experience and perspectives. We actively take a stand against discrimination and are striving to be an actively anti-racist organisation.
- We recognise the importance of connecting and collaborating with people across Wales and go wherever they are, on the journey to achieving the Wales We Want.

We are Bold:

- We are independent; we use evidence to explore and champion novel and innovative approaches to address the complex issues we face.
- We consistently review our work and impact, stretching ourselves to do more and to do better.

We are Open:

- We cultivate a culture of honesty, speaking our minds and encouraging challenge.
- We work in the open, showing our progress, sharing our learning as well as our mistakes.

We are Supportive:

- We act with kindness, acceptance, and a genuine interest in each other and those we work with.
- We respect peoples' needs and choices, learn what makes us tick and we believe in each other's potential.
- We are ready to help. We give our time and expertise to make change happen.

We are Optimistic:

- We champion that there is always hope and potential to create a better tomorrow and support others to be the change we all need to see. We face difficult truths and persevere.
- We shine a light on good work and positive action, so that we can all be moved to do better and realise our brighter future.

Section 3. Cymru Can

Achieving long-term change for future generations will require a very broad movement, mobilising people from all backgrounds.

In November the Commissioner launched his new strategy for 2023 – 2030, [Cymru Can](#), which was developed through a process of research and involvement called [Our Future Focus](#).

The process took place March – October 2023 and included an involvement exercise with stakeholders to understand how the Commissioner and his team could have the most impact.

We analysed 17 future trends reports, considered foresight data from a global to a Wales context, as well as well-being assessments to partner research and involvement feedback. Using this as our starting point we worked with an advisory board to embed futures techniques into the project from the start.

Our five new missions:

The new strategy is built around five integrated missions, helping to ensure a focus on delivering outcomes. These will guide the Commissioner's work until 2030.

1. Implementation and Impact:

We will make it our mission to ensure the Well-being of Future Generations Act is applied effectively and with ambition in a way that improves the lives of the people of Wales now and in the future.

2. Climate and Nature:

We will make it our mission to ensure all Welsh public bodies achieve their net zero and nature positive goals by 2030. As a result, public bodies are leading action on climate change including adaptation, in a way that reduces inequalities and maximises the benefits to people and communities across Wales.

3. Health and Well-being:

We will make it our mission to facilitate a transformation in the way we keep people healthy, with a greater focus on prevention and the long term. As a result, public bodies are working together to tackle the root causes of ill health and address health inequalities.

4. Culture and Welsh Language:

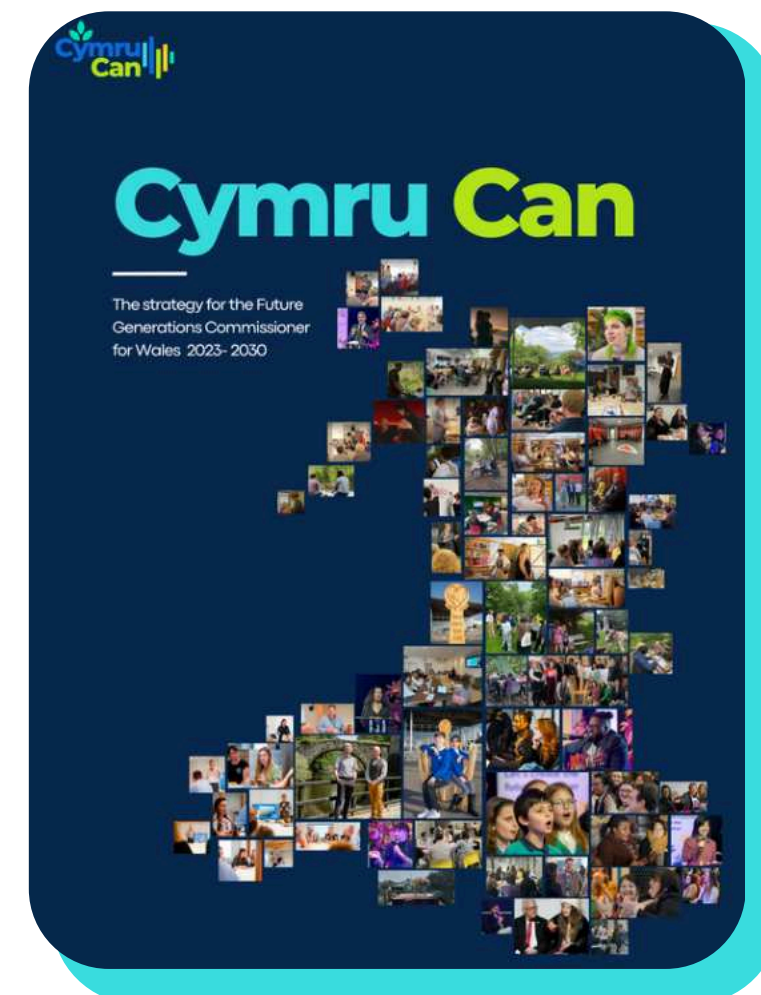
We will make it our mission to reinforce the positive impact of cultural well-being. As a result, public bodies are making the urgent changes needed to promote culture and creativity, enhance the fabric of communities and promote multi-culturalism and the Welsh language.

5. Well-being Economy:

We will make it our mission to help transition Wales to an economy that puts people and planet first. As a result, governments at all levels, businesses, and communities, are making this happen.

The Commissioner's new approach is about prioritising action on those issues that matter most to future generations and about placing more focus on delivery and implementation.

The impact of releasing Cymru Can has been to galvanise stakeholders from across all sectors in Wales around the potential and necessity of deepening the implementation and impact of the Well-being of Future Generations Act, with many people coming forward with offers to collaborate on each of the five missions.



I'm so excited to see the strategy launched and would be delighted to support it in any way we can.



Thank you for this and your vision for the next seven years, and for your examples of inspiring practice.

It is really encouraging to see this shift towards increased focus on impact and implementation.



Feeding into the Our Future Focus Advisory Board, we've really been able to share honestly, and you've created a safe open space for challenge and dialogue.



Cymru Can Methodology

We attended networks and meetings that were already happening, so we could take the conversation to where people were, but also organised our own events, reaching out to our networks to convene people more widely.

We also thought about people and groups who may not otherwise have their voices heard in this process and with input from voluntary sector partners we designed our Community Partnership route to involvement.

The events we held with partners included:

- A people's assembly on food with [Aber Food Who?](#)
- A workshop with Ali Abdi at Grangetown Pavilion
- An evening event with [4theregion](#)
- An online workshop with [Well-being Economy Cymru](#)
- A workshop held with [Bluestone National Park Resort](#)
- North Wales Policy Network

We also convened sector specific roundtables with:

- Black Asian and Minority Ethnic stakeholders Equalities representatives
- Private sector representatives
- [Wales Environment Link](#)
- The cultural sector
- Trade Unions
- We received **208** responses to our online survey with Miller Research
- We worked with Urban Foundry and Shepard and Moyle to take a theory of change approach

We spoke with **1,331** organisations and individuals.

We worked with **9 community partners** funding them to hold activities that enabled us to hear from groups who might not otherwise have been heard. Via the community partnerships we gathered information from over 200 individuals aged 7 – 70.

More information is [here](#).



Section 4. Measuring impact

For the first time, the Commissioner has put in place a framework of key performance indicators on which we can be measured and held to account.

Our new approach encompasses:

- **Tier 1** - Spotlighting delivery of the national well-being indicators.
- **Tier 2** - Monitoring progress against the outcomes we published in Cymru Can.
- **Tier 3** - Creating a set of activity performance indicators.
- **Tier 4** - Embedding a culture of ongoing evaluation and review.

Tier 1 - [The National indicators](#) measure Wales' progress against the well-being goals and are reported on annually by Welsh Government.

From now on the Commissioner will spotlight what the [Well-being of Wales report](#) tells us each year. We have made the indicators central to our advice and advocacy, to emphasise that decisions must work towards these targets, not against them.

In 2023, the [Well-being of Wales report showed a mixed picture](#) across our national goals. Eight years have passed since the Act was introduced. While there are areas to celebrate, we must go further and faster to demonstrate positive change throughout all our aspects of our lives.

Tier 2 - Our outcome indicators are the changes that we're seeking to bring about in public bodies. In 2024, we will establish baselines, drawing on our own research and other sources.

Outcome indicators:

Improved understanding and evidence of action amongst leaders in public bodies in delivering the Act and long-term approaches.

Increased integration of activities that support net zero and nature recovery into Wales' public services.

Improved understanding and evidence of action amongst senior leaders in public bodies about their collective role in keeping people healthy and reducing demand on the NHS.

Improved understanding and evidence of action amongst decision-makers of the agreed definition of preventative spend in budget setting.

Improved understanding and evidence of action amongst leaders in public bodies of what cultural well-being encompasses and the positive impact of culture and the Welsh language on the implementation of the Act.

Increased number of public bodies framing plans around well-being economy (covering one or more of foundational economy, circular economy, doughnut economics etc).



Activity indicators

Tier 3 - We have integrated both qualitative and quantitative data for a nuanced understanding to bridge the gap between hard facts and personal stories, which enhances the authenticity and depth of our assessment.

Testimonials and stories that demonstrate the impact of our work are included throughout this report.



Activity	Key Performance Indicator
Convening	<ul style="list-style-type: none"> • Number of events, workshops and training sessions delivered • Satisfaction score from training sessions • Number of people reached • % of Future Generations Leadership Academy participants that report an improved confidence in explaining the purpose and workings of the Well-being of Future Generations Act to their colleagues or community
Advising	<ul style="list-style-type: none"> • Number of advice and assistance provided (proactive and reactive) • Number of examples of inspiration, good practice and case-studies shared
Advocating	<ul style="list-style-type: none"> • Number of pieces of written evidence, position statements, letters, research, oral evidence • Number of events / speaking engagements • Number of web visits • Number of statements • Number of news items relating to the Commissioner's work

Activity	Key Performance Indicator
Monitoring	<ul style="list-style-type: none"> • Number of public bodies completing the ways of working journey checker • Number of well-being objectives assessed (this would only apply to some years)
Walking the Talk	<ul style="list-style-type: none"> • Carbon emissions and % reduction (based on 2022/23 figures) • % of clean audits • Staff that say the Office of the Future Generations Commissioner a great place to work

2023-24 in numbers

1 new strategy, set of values, and five new purpose driven missions

530+ pieces of advice provided on implementing the Act

Requests up by **30%** since last year

Over **70** examples of good practice highlighted

13 training sessions, workshops and events, bringing people together and providing support

→ **400+** people attending with 100% reporting improved confidence in applying the Act



76
speaking engagements and
28
media statements

11 written submissions to
shape national policy

Evidence given at **4** Senedd Committees

35 participants joining the Future
Generations Leadership Academy,
with **25%**
from Black, Asian or minority Ethnic communities

100% reporting improved confidence and knowledge
of Well-being of Future Generations Act
(measured through an independent evaluation)

15 public bodies completing the Ways of
Working Journey Checker early
(deadline is September 2024)

236
well-being objectives analysed

2,052
steps analysed providing a
baseline for our missions

All 5
internal audits achieving
100% Substantial or Reasonable Assurance
and a clean external audit.

8.5 / 10 staff said that the Office of the Future
Generations Commissioner was a **great**
place to work.



Section 5.

Mission 1: Implementation and Impact

We will make it our mission to ensure the Well-being of Future Generations Act is applied effectively and with ambition in a way that improves the lives of the people of Wales now and in the future.

We have made it our mission to ensure the implementation of this legislation fully lives up to its potential, to close the gap between aspiration and delivery. **This is our core mission and underpins everything we do.**

We know real change happens on the ground, in service planning and delivery, not just in policymaking.

After listening to feedback from Welsh public bodies, the Commissioner re-organised the team so that more of their time and capacity is directed at supporting public bodies. A team of Sustainable Development Advisors now advise on delivery of well-being objectives and plans, as well as across the five missions in Cymru Can.

We have also increased the number of workshops and training courses we provide. Our mission directors are increasing their engagement at all levels of public services.

The Commissioner meets the chief executives and leadership teams of public bodies on a regular basis, including undertaking a full round of meetings at the start of his term of office.

- We have taken steps to tailor advice and support to specific audiences. For example, [Beyond the present: How to apply long-term thinking to reduce health inequalities](#) provides futures techniques and examples of good practice.
- In February 2024, we launched the [Ways of Working Progress Checker](#), a tool to help organisations apply the sustainable development principle. 60 people attended a webinar and we have received feedback from 15 public bodies who have already completed it (deadline September 2024). We were delighted to win the Association of Professional Futurists' [IF Awards](#) for this.



- In 2023-24, we delivered eight training sessions to increase understanding and upskill public bodies in applying the Act.
- While a small number of these were bespoke to particular organisations' needs, we also ran 'one-to-many' open sessions on procurement, long-term-futures thinking, and a refresher on the Act. These have been well attended with 100% of those surveyed reporting that they have improved confidence in applying the Act as a result.
- We continued to work alongside the Audit Wales Good Practice Exchange, Co-Production Network Wales, [Public Health Wales](#) and [Welsh Local Government Association](#) through our Supporting Organisations Network, which meets twice a year to co-ordinate our collective learning offer. As well as working with [SDCC+ \(Sustainable Development Coordinators Cymru Plus\)](#), we have expanded our participation within other networks relevant to our work to identify support needed.

- We received **807 requests** for advice and assistance this year – a **30% increase from last year**.
- 43% of these were from public bodies with duties under the Act such as Denbighshire County Council, Digital Health Care Wales, Torfaen Council, Cwm Taf Morgannwg University Health Board and Neath Port Talbot Council, covering culture strategy, climate change, budgeting, food and the Social Partnership and Procurement Act.
- While it is a challenge to balance capacity in our team, we believe this increase in demand is as a direct result of our efforts to connect more with people working in public bodies and Public Services Boards across Wales. Further examples of how we've supported public bodies are included in the sections below.
- The Corporate Joint Committees and eight additional bodies coming under the Act from 30 June 2024 require different support. Ahead of that milestone, we have collaborated with Welsh Government to provide network sessions and training to the new bodies on their duties as they consider their new well-being objectives and plans.



- We monitored how Welsh Government are taking forward the recommendations of our [Section 20 Review \(2022\)](#) into how they are implementing the Act. We regularly meet the Permanent Secretary and officials as they take forward their Continuous Learning and Improvement Plan (CLIP). We are confident that good progress has been achieved in producing and delivering this plan. Namely, efforts to use our Ways of Working Journey Checker to identify areas of improvement.
- We welcome the new approach to appointing Future Generations Champions to the Welsh Government Board and a renewed focus and energy on long-term thinking. As the implementation of this plan continues, we hope to see more opportunities to share this approach with other public bodies, to amplify the use of the Well-being of Wales Report and to demonstrate how Welsh Government resources (including research) is shared more widely across the public sector. We further hope to see an improvement in how Welsh Government evidence they have considered the Act in its budgetary processes.

“

Thank you so much for your messages and for introducing me to these people. ... I really appreciate your help and will keep you informed.

Thank you so much for being so helpful!! This is absolutely amazing.

Thank you very much for your reply on this. We have taken your suggested changes alongside [other] comments provided ... and have re-drafted.

”

“

To be honest, I was surprised how simple and straight forward [the progress checker] was, and I am so glad I put time aside to go through it. The report at the end is very useful.

I can see that reflecting and understanding where we are will make a difference in moving forward effectively.

”

- We completed our statutory duties to advise Public Services Boards (PSBs) on their well-being plans, which were published in Summer 2023; and we supported them with delivery of their well-being objectives and steps through workshops and advice.
- In February 2024, we worked with the Welsh Government and other partners to bring the senior leaders and members of PSBs together. Public Services Boards are vital to successfully tackling generational challenges. **Over 80 people from 13 PSBs attended** this event to share ideas, challenges and learn through workshops on net zero and community well-being.
- We analysed **236 well-being objectives (and 2,052 steps** to meet them) including how they have changed since the first set in 2018.
- A key difference is that ambitions on nature and carbon have risen. There is also a sense of lessons learned; exploring the 'added value' that PSBs bring as a partnership; and identifying how they can be more targeted in their actions.
- This data is helping to set baselines for our work, and in the Future Generations Report 2025, we will look at how well-being objectives are factored into decision-making.

PSBs across North Wales have come together, finding common ground in their well-being objectives to end social inequality.

[The North Wales Public Services Lab](#) have involved people in projects on climate change, community narratives that create a sense of place, and have also set up the [Wrexham Glyndŵr Children's University](#) – raising awareness with young people about people, the planet and their future.

Pembrokeshire Public Services Board work closely with ['Together for Change'](#), a charity that amplifies community voices. One of their most innovative collaborative projects is creating an interactive community asset map – showing buildings, locations and services that can be used by the community to combat loneliness and improve well-being.

Transport for Wales are tracking the benefits of their community investment. For example, a [community garden and learning space](#) is improving the mental well-being of participants, increasing biodiversity, providing a space of local artists and creatives and giving the people involved skills and confidence to pursue learning.



Mission 2: Climate and Nature

We will make it **our mission** to ensure all Welsh public bodies achieve their net zero and nature positive goals by 2030.

Recognising the urgency with which we need to act on the climate and nature emergencies, Wales has an aspirational ambition to achieve a public sector that is net zero by 2030.

We are also committed to the global target to protect 30% of the planet for nature by 2030 as agreed at [COP15](#), and almost all public bodies and Public Services Boards have well-being objectives in this area.

However, progress, as demonstrated by our [national well-being indicators](#), is still insufficient in many areas that are the responsibility of Welsh Government and public bodies.

Building on the advice that we have given Welsh Government on climate change and nature recovery in previous years, in March 2024, we re-organised our team to enable us to also focus support to local authorities and health boards to close the gap between aspiration and delivery.

Our analysis of public body well-being objectives and steps has demonstrated an increased level of ambition around climate and nature, when comparing a snapshot of 2019 with 2023.

When considering terms relating to 'nature' (e.g. biodiversity, land use, ecology) references have **increased from 5% to 13%**.

Commitments relating to decarbonisation and climate change have also dramatically increased.

Where there were just **four** references to 'climate' in the 2019 steps, there are

48 instances in 2023.

This is a positive step forward.

Our focus going forward will be to ensure that these well-being objectives and steps actively inform in decisions taken by public bodies in corporate areas including procurement, workforce planning, financial management and land use planning.

- In 2023-24, we collaborated with the [Net Zero 2035 Challenge Group](#) to identify a 10-year pathway of climate action (2025-2035) focusing on heat, power, food, connectivity and skills. Chaired by former environment minister Jane Davidson, the group of 25 independent members is due to publish its findings in September 2024.
- In September, the team spent two days at the inspirational Centre for Alternative Technology, Machynlleth as part of our eco-literacy training. This was an opportunity to engage with locally based stakeholders including renewable energy company [Dulas Engineering](#) and the [UNESCO Dyfi Biosphere Reserve](#).



The collaborative spirit of the area-based approach of race to Zero is crucial for fostering broad climate leadership across Wales.

I appreciate the opportunity to be part of a forum that promotes regular sharing of progress and ideas.



Cllr Aled Vaughan Owen
Carmarthenshire County Council

- In October 2023, as part of [Wales Climate Week](#), we delivered a webinar which shared international approaches to a fair transition. We drew on this evidence as the basis for our response to the Welsh Government's consultation on a new framework for Just Transition later in the year.
- Enabling area-based approaches to climate action was one of the issues that was raised in Our Future Focus.
- Working alongside [Bannau Brycheiniog National Park Authority](#) and [Climate Cymru](#), we [convened](#) public bodies leaders to discuss the benefits of the UN-backed initiative [Race to Zero](#).
- While the more established organisation and sector-based approaches to net zero are important, Race to Zero is a framework that can support broader climate leadership. The discussion focused on how Race to Zero's area-based approach could complement decarbonisation efforts including local area energy plans.



The co-ordinated but different roles for corporate joint committees, local authorities and Public Services Boards are ones that we can best develop together. In 2024-25, we will bring together the first movers in each of these to shape what success could look like.

The faster the climate changes and the longer adaptation efforts are put off, the more difficult and expensive responding to climate change will be.

- In September 2023, the [UK Climate Change Committee](#) published its findings on [Prosperity for All - Wales' climate adaptation plan](#). It found that while there are some examples of good plans in place, there is insufficient progress in delivery of adaptation, and monitoring is limited. We have amplified the findings of this work and started to meet with public bodies who are putting in place local climate adaptation plans like Swansea and Pembrokeshire Council.
- We have successfully bid to be part of a [UK Adaptation Hub](#) which will support implementation across the UK; and started a research project with Cardiff Metropolitan University to explore climate risk in relation to issues such as culture, language and heritage.
- In 2024-25, we will challenge and advise Welsh Government on its new Adaptation Plan 'A Resilient Wales'. This must go further to drive delivery across the public sector and more widely, embedding adaptation into plans for net zero, nature recovery and regeneration.

- In 2023, the flagship [State of Nature Report](#) was published which highlighted that one in six species in Wales is at risk of extinction. The Commissioner joined the call for policies to be targeted towards species recovery, addressing water pollution, funding wildlife-friendly farming, enabling healthy communities, and tackling climate change.
- [Nature Service Wales](#) (NSW) has a mission to create a stronger foundation for nature recovery in Wales, through empowering people from all backgrounds with opportunities to gain the skills, knowledge and understanding to be part of the solution to the Nature Crisis. We have supported the development of NSW to address the combined challenges of protecting and restoring nature while training people to be work in the growing number of nature-based roles.

“
The support Future Generations Commissioner's office has been central to NSW's development as a potentially transformational national initiative in delivering our wellbeing goals. It has provided strategic guidance to the founding partners, ensuring that the ways of working are embedded in this development stage. This support is critical in building partnerships to build a movement for environmental stewardship and associated career opportunities in nature.”

Peter Davies, Co-Chair Nature Service Wales Development Board



- A significant challenge in ensuring that nature can recover is the financial investment needed. Public-sector support will only ever be able to go so far, so we have joined others who are exploring alternatives. A key principle for us is to identify opportunities that retain wealth and assets in the local community (like community energy) and support the well-being economy, such as co-operative models.
- In March 2024, we responded to the Welsh Government consultation on its White Paper on [environmental principles, governance and biodiversity targets](#). We are broadly supportive of the proposals, including the need to restate the Environmental Principles in Welsh law, establishing a new governance body for Wales with the appropriate powers of investigation and enforcement, and setting in law targets to ensure we meet the international goal to become nature positive by 2030.
- In 2024, we will be working alongside the Interim Environmental Protection Assessor for Wales on a Call for Evidence which will review for the first time whether the laws to protect Wales' waterways are fit for purpose. The issue of water quality has never been so high profile and we know that our waterways are in crisis with problems including sewage leaks, agricultural pollution and chemical spills.



The delay to the Government's [Sustainable Farming Scheme](#) (SFS) announced in March 2024, means delaying urgent action on nature recovery and net zero. The new involvement phase of the SFS [must move at pace](#) – and the interests of future generations must be central. Farmers in Wales are already paying a high price for global inaction on climate change. We must connect the dots from support to farmers, protecting nature, investing in food and fisheries, to ensuring people can put healthy food on the table (at home, schools and hospitals) and creating jobs.



Mission 3: Health and Well-being

We will make it our mission to facilitate a transformation in the way we keep people healthy, with a greater focus on prevention and the long-term.

Health is one of the most important issues for the people of Wales and for our public services.

The care we receive in our hospitals and surgeries accounts for less than 20% of health outcomes – the rest is shaped by what are known as ‘wider determinants of health’. These include a clean environment, a safe and warm home, the availability of good quality food, having a good job, and strong relationships. As these services are not delivered by the NHS, it means that public bodies with these responsibilities have a crucial role to play.

The starting point for our advocacy and advice this year has been that:

- The social model of health and the wider determinants of health are understood and are a focus of public body well-being objectives
- Collaboration and integration between the NHS, social care, and other relevant organisations needs to be increased
- Budgets and planning are shifted towards prevention
- A longer-term perspective is needed in health planning
- A greater diversity of people should be involved in co-producing services.

To establish a baseline of the extent to which health issues are considered by a broader range of public bodies, we analysed their well-being plans and objectives.

In our analysis of well-being objectives in 2023 – we found that: **14%** of all objectives mentioned ‘health’. When considering the social determinants of health, this was just **11% of steps.**

While most public bodies have steps relating to improving health, or reducing levels of inequality, many are yet to make the link between these. There is a need for more detailed consideration of health prevention among public bodies in their well-being plans. This will be a key area of work for us over the next few years.

- Our work to support public bodies has included help to embed preventative measures in well-being plans and statements. for example, with Digital Health and Care Wales and Velindre NHS Trust.
- We helped gain funding for and are contributing to ‘[Shaping Places for Well-being in Wales](#)’, a two year partnership project with Public Health Wales and the Health Foundation.
- It will shape the next iteration of well-being assessments and plans, so they are more focussed on the social model of health and the wider determinants of health. We have also supported the programme by sharing our insights on the Public Services Board well-being assessment and planning cycle, and how best to engage with them (e.g. where officer or executive levels are most appropriate depending on subject matter and level of decisions). We have shown the connections between all goals around health and the wider determinants of health, and how the five ways of working and systems thinking are aligned and reinforcing each other. This programme is in its early stages, but our involvement will help support PSBs to tackle wider determinants of health in a preventative manner.

- Public Health Wales continues to be a key partner across all our missions, and especially in this area.
- We have also built new relationships with the [Welsh NHS Confederation](#), the [Health and Well-being Alliance](#), the [Bevan Commission](#), [Llais, Cyd](#) (Procurement Centre of Excellence), Welsh Government [Building a Healthier Wales Task and Finish Group](#).




Design phase
Systems approaches and local authority partnership action to influence the wider determinants of health

Case study report
August 2023



Thinking about the long-term is the idea sitting at the very heart of the Well-being of Future Generations Act. With many of health trends set to get worse, we cannot continue as we are.

In March 2024, with Public Health Wales, we published [Beyond the Present: How to Apply Long-term Thinking to Reduce Inequalities](#). It sets out several key methods to help health bodies plan for the long term.

The toolkit also contains 14 case studies, alongside tips and ideas to help reduce health inequalities. The toolkit is now being used across the Welsh public sector and is being showcased outside of Wales, including by the Kyoto Climate Adaptation Centre. The toolkit has been the basis of support to public bodies such as Swansea Bay University Health Board who used the 3-Horizons method to develop their population health strategy.



- We advised Welsh Government on their approach to Health Impact Assessments and Health Service Procurement Reform, and also responded to the Senedd Health Committee enquiry into [obesity](#) where we highlighted the need a whole-society, preventative approach and to better use the Well-being of Future Generations Act to support people to lead healthy lives, with all sectors working together to take pressure off the NHS.
- We participated in Cross Party Group on Smoking and Health and emphasised the importance of taking a preventative and proactive approach.
- Other important advice that we provided this year was on the Welsh Government's strategic budget. This is the single biggest set of decisions taken by a public body in Wales each year which significantly affects well-being across Wales. We scrutinised how Welsh Government have applied the Act and provided evidence to the Senedd Finance Committee in January 2024. As a result, the Committee made several [recommendations](#) which drew on our findings, including on how preventative measures are funded. We will continue with this work in 2024-25, and analyse Welsh Government spend in line with the missions that we have set.

Torfaen Council are working on becoming a recognised '[Age-Friendly Community](#)' by the World Health Organisation, by considering access to outdoor spaces, housing and health care, community and inclusion, and communication, information and employment.

They are involving people in how to work on these issues and where improvements can be made. This is a clear example of looking at social, environmental, cultural and economic measures to improve health and well-being for the long term.

Coordinated by **Food Sense Wales**, the [Welsh Veg in Schools](#) project aims to get more local, organic vegetables into primary school meals – seeking to improve the diet of school children as well as support local supply chains and ecological farming practices.

Partners include **Cardiff and the Vale University Health Board** and is being delivered across Cardiff, Carmarthenshire and Monmouthshire.



Mission 4: Culture and Welsh Language

We will make it **our mission** to reinforce the positive impact of cultural well-being. As a result, public bodies are making the urgent changes needed to promote culture and creativity, enhance the fabric of communities and promote multiculturalism and the Welsh language.

The cultural sector in Wales has faced significant challenges recently, mainly financial ones. Over the past year, our team has been involved in activities to foster cultural well-being, underscoring the importance of culture in enhancing the fabric of communities; promoting multiculturalism; and sustaining the Welsh language.

We have:

- Championed a renewed focus on a national cultural strategy
- Looked at how culture is framed within well-being objectives and plans
- Convened communities and cultural experts
- Supported research to understand the impact of climate change on culture

We have been calling for a National Culture Strategy since 2020. We believe that it's key to supporting cultural development, protecting Welsh heritage, fostering innovation and integrating culture into broader policy areas, enhancing its role in social, environmental and economic well-being.

- This year, we have advised Welsh Government, emphasising that delivery of the strategy is the responsibility of the Welsh public sector, not just those in cultural bodies. In June, we delivered a workshop to the [Overarching Steering Group for the Culture Strategy](#) to provide feedback on early findings and to share an overview of the Well-being of Future Generations Act.
- The draft strategy has subsequently been [launched](#). As a result of our input, it makes greater reference to the Well-being of Future Generations Act, includes a full section on the importance of intergenerational connections and the importance of creativity, and includes the need to highlight opportunities in addition to barriers.
- We will challenge Welsh Government to further raise the ambition of the Strategy and its implementation. Culture funding is in crisis in Wales and needs urgent attention and part of a national conversation on the important role of culture to our well-being.



- Our team attended the launch of the Memorandum of Understanding between Creative Wales and the Arts Council of Wales. This aims to strengthen collaboration between these organizations to support the creative sector, enhance funding opportunities, and promote integration of cultural projects. We have also engaged proactively with cultural organisations who are demonstrating good practice e.g. the Arts Council of Wales and the NHS Confederation who are collaborating on the arts and health.
- In May 2023, the Commissioner joined the Welsh Language Commissioner, the Football Association of Wales and the Urdd at the Audit Wales Good Practice Exchange 'A Wales of Vibrant Culture and Thriving Welsh Language'.



It's very heartening to see culture included as one of your five missions – during these challenging times in terms of budget, we need all the support we can to make the case for investing in cultural well-being.

Local authority Chief Officer for Culture
March 2024



- In July 2023, we convened a roundtable in Wexham with cultural experts to shape our mission on culture. Feedback included the need for increased funding for grassroots cultural initiatives, the importance of digital innovation in making culture accessible, and the role of education in preserving and promoting Welsh language and heritage. Participants emphasized the necessity of inclusive cultural policies that reflect the diverse communities across Wales.
- Recognizing the global importance of culture, in December 2023, we attended the Culture Summit in Dublin. This summit provided a platform to exchange ideas and best practice with international counterparts. As a result of this visit, we raised awareness with an international audience of the role of culture in delivering across the wider sustainability agenda and strengthened the case for the inclusion of a culture goal in the UN Sustainable Development Goals by demonstrating how the inclusion of the culture dimension of well-being is having an impact in via the Well-being of Future Generations Act in Wales. We were also able to connect staff and elected members from Cardiff and Dublin Councils to share learning.



- In March 2024, we convened a delegation from [EU National Institutes for Culture \(EUNIC\)](#) visit to Cardiff where we had the opportunity to share Wales' approach to culture and to invite Literature Wales to present work on how they deliver against all seven national well-being goals. EUNIC will partner with Literature Wales on a programme including a 2-week residency at [Tŷ Newydd](#) for Welsh writers and writers using minority languages across Europe on the theme of language and landscape.

Core to our work is providing public bodies with the advice they need to set, meet and review well-being objectives and steps. We know that public bodies often find cultural well-being the most difficult area to understand and are also under increased funding pressure which is putting culture and leisure services under threat.

Our own analysis has shown that culture, creativity and the Welsh Language are not always fully understood as being at the heart of achieving other well-being goals. Some public bodies may have statements on 'improving access to Welsh Language' as part of their cultural well-being, but fail to integrate this with wider ambitions, or go on to discuss access to heritage, leisure and culture. In our analysis of public body steps, references to terms around the culture (e.g. language, tradition, heritage, etc) has remained a consistent at between 8% and 9% of all steps.

We will support public bodies to identify ways to integrate cultural well-being into their service delivery and show how it can also be used to deliver wider outcomes – e.g. relating to regeneration, health and cohesive communities, for example.

- In August 2023 at the National Eisteddfod at Boduan, we launched a research project with Cardiff Metropolitan University, examining the impact of climate change on culture. The purpose of this research is to understand how changing environmental conditions affect cultural assets and heritage sites. By identifying vulnerabilities and opportunities, this research aims to guide policy makers in integrating cultural considerations into climate resilience strategies, ensuring that cultural heritage and assets are preserved and adapted in the face of climate change. This work will be published in August 2024.

- In December 2023, we participated at the [‘Making Theatre in a Time of Climate Crisis’](#) conference at the National Theatre in London, on how theatre can address and respond to environmental challenges. This project brought together theatre practitioners, environmental activists, and policy-makers to explore innovative ways of using performance arts to raise awareness of climate change and inspire action. We recognise the innovations taken by the arts sector that could be of learning to others including procurement and the supply chain.



Mission 5: Well-being Economy

We will make it **our mission** to help transition Wales to an economy that puts people and the planet first.

The purpose of economic growth is often seen as an end in itself; a well-being economy defines the purpose of economic growth as the improvement of well-being. Today in Wales, the cost-of-living crisis is widening economic inequality, poverty is increasing, and our economy is still using natural resources at a faster rate than can be replenished.

To help Wales accelerate towards achieving [A Prosperous Wales](#) we have started work to:

1. Assess the well-being economy plans of the public sector
2. Convene public bodies around good practice and advise public bodies on the steps they should take.
3. Build tools for the private sector to act and invest in Wales' well-being goals.

We are in the early stages of analysing the well-being economy objectives of public bodies and Public Service Boards. Our initial analysis has shown that emerging well-being economy priorities amongst local authorities and PSBs are the foundational economy, circular economy, green economy and green skills, town regeneration, supporting local Small and Medium Enterprises (SMEs), and addressing poverty.

Over the next year, we will develop advice for public bodies on well-being economy policies, focussing on public bodies with responsibility for economy development - local authorities, corporate joint committees and the Welsh Government.

- In October 2023 we [advised](#) Welsh Government on the refresh of its [economic mission](#). As a result of our recommendations, the mission is now framed by the Well-being of the Future Generations Act and monitored through the 50 national well-being indicators.
- March 2024, we gave evidence to the [Senedd's Economy, Trade and Rural Affairs Committee](#) on the green economy. We welcomed the Government's commitment to fair work, green skills, and foundational and circular economy initiatives but highlighted what more can be done.



- An example of how Welsh Government can shift the economic policy agenda is how a future generations approach is integrated across how the Government influences the private sector. From the [Economic Contract](#), through to the technical assistance and grants from [Business Wales](#) and on to finance available through [Development Bank Wales](#), I have been calling for a consistent thread around how businesses accessing these services must be required to demonstrate how they are acting and investing in the Well-being goals.



Seaweed is an example of an economic growth sector that puts people and the planet first. With 1,680 miles of coastline, Wales has an opportunity to develop a sustainable, regenerative industry, which could also improve water quality, coastal protection and enhanced biodiversity.

A 12-month study [Project Madoc](#) led by the Seaweed Alliance, found 50% of the marine area of Wales is suitable for cultivating kelp, with the potential to build a £105 million industry and create close to 1,000 jobs with applications from food products, agricultural uses, to paper and packaging.

Three Welsh businesses leading this innovation are [Câr y Môr](#) based in St David's Pembrokeshire, [Plant Sea](#) in St. Asaph and [Hightide](#) from Swansea.



Wales will not achieve its well-being goals through the public sector alone but must harness the actions and investments of the private sector.

We have advised a number of Welsh businesses to align their corporate strategies to the Well-being of Future Generations Act including the [Principality Building Society](#), [Bluestone National Park Resort](#) and [Ogi](#).

This has led to a joint initiative between our Office and the Principality to hold a large event for Welsh business in October 2024 where we will showcase to business how they can work towards this common vision and mobilise others.

In partnership with the SMART Innovation team (Welsh Government) and Business Wales, we designed a toolkit on the Act for Small and Medium-sized Enterprises (SMEs), which provides advice on how to contribute to progress on each of the goals. The guidance will be piloted next year with Accelerated Growth Programme within Business Wales and be published on our website in 2024-25.



A Focus on Food

Food has emerged as an area which is critical to achieving Cymru Can’s five missions and many food trends in Wales are going in the wrong direction:

- In 2023 the [Chief Medical Officer \(CMO\) for Wales](#) reported that nearly one in three children in Wales are overweight or obese by the time they start primary school.
- Public Health Wales estimates that the cost of obesity to the Welsh NHS could reach £465 million a year by 2050.
- The Trussell Trust report that in 2023, the use of food banks in Wales hit an all-time high.
- Agriculture is set to become one of Wales’ biggest carbon emitting sector by the 2030s.

Building on the engagement in Cymru Can, the focus of our activities this year has been to:

- Advocate for a national food strategy for Wales.
- Advise public bodies on how to integrate food into their well-being plans.

The Commissioner has called on Welsh Government to create a national food strategy for Wales which takes a whole-system approach to the way our food is grown, produced, packaged, transported, bought, eaten and thrown away in Wales.

This would address the links between the demand for some foods and the impact this has on our waterways and nature, and on human health, prevent future food shortages.

- In July, we held a People’s Food Assembly with [Aber Food Who?](#) at ARAD Goch, Aberystwyth, to unpick the key challenges of achieving a resilient, thriving and local food system in your community, and help us find solutions.
- At the Royal Welsh Show in Llanelwyl, we brought together public bodies, and those working in the food sectors and presented a preliminary analysis of how well-being objectives and steps had changed between 2018 and 2023, alongside ambitions on related issues like nature, health and procurement.
- Our Food Shocks event with [Professor Tim Lang](#) and [Our Food 1200](#) in Cardiff, brought together 100 people to examine how we can prevent food shortages and extreme price rises in an unstable global food system. The effects of a volatile global food system would further exacerbate the challenges of food insecurity, which Wales is already facing.



We are also working with organisations such as [Food Sense Wales](#) who work with public bodies to support development of local, sustainable food supply chains.

What we're hearing is that there is need to:

- Involve farmers and other experts including community groups to change the system to adapt to our shifting needs.
- Do more work to help Welsh farmers and producers provide food into school and NHS contracts.
- Improve local healthy food supply chains like Carmarthenshire Council is doing. The council is working on a future generations school food menu made up of local and sustainably sourced ingredients.
- Provide more support for Local Food Partnerships, such as in north Powys, where they are developing multi-stakeholder local food networks to address local food challenges.

Issues around food are key to the action that people want to see in our missions on health, climate and nature, the protection of our Welsh language and culture, and a well-being economy.

We analysed the well-being objectives set by public bodies and Public Services Boards (PSBs) and found that:

- Less than half of local authorities, and only four out of seven health boards have included food in their well-being plans
- Eight out of thirteen PSBs have integrated food into their well-being plans

In our engagement with public bodies throughout the year, we have found that there is demand for advice and guidance around how to integrate food into their well-being plans, which is what my team will set out to provide over the next year.

[Bannau Brycheiniog National Park Authority](#) has placed local food networks at the heart of its vision for people's well-being and protecting nature.

[Food Sense Wales](#) and [Castell Howell](#) are increasing the supply of vegetables to Cardiff primary schools from agro-ecological growers as part of Cardiff's Good Food Strategy and aims to become a [Gold-standard Sustainable Food City](#).

[Cae Felin Community Supported Agriculture \(CSA\)](#) is growing crops on land owned by [Swansea Bay University Health Board](#) near Morriston Hospital. Staff grow fruit and vegetables for patient meals at the hospital, selling food boxes and providing them for low-income areas nearby.



Section 6. International work

Wales proudly aims to be a Globally Responsible Nation.

There is huge interest in and appetite for the Well-being of Future Generations Act overseas, and while there's a lot we can share with other countries about our approach, there is also a lot that we can learn from them.

This is the third year that we have worked with Welsh Government's International Relations team to raise Wales' profile and the Well-being of Future Generations Act on the global stage.

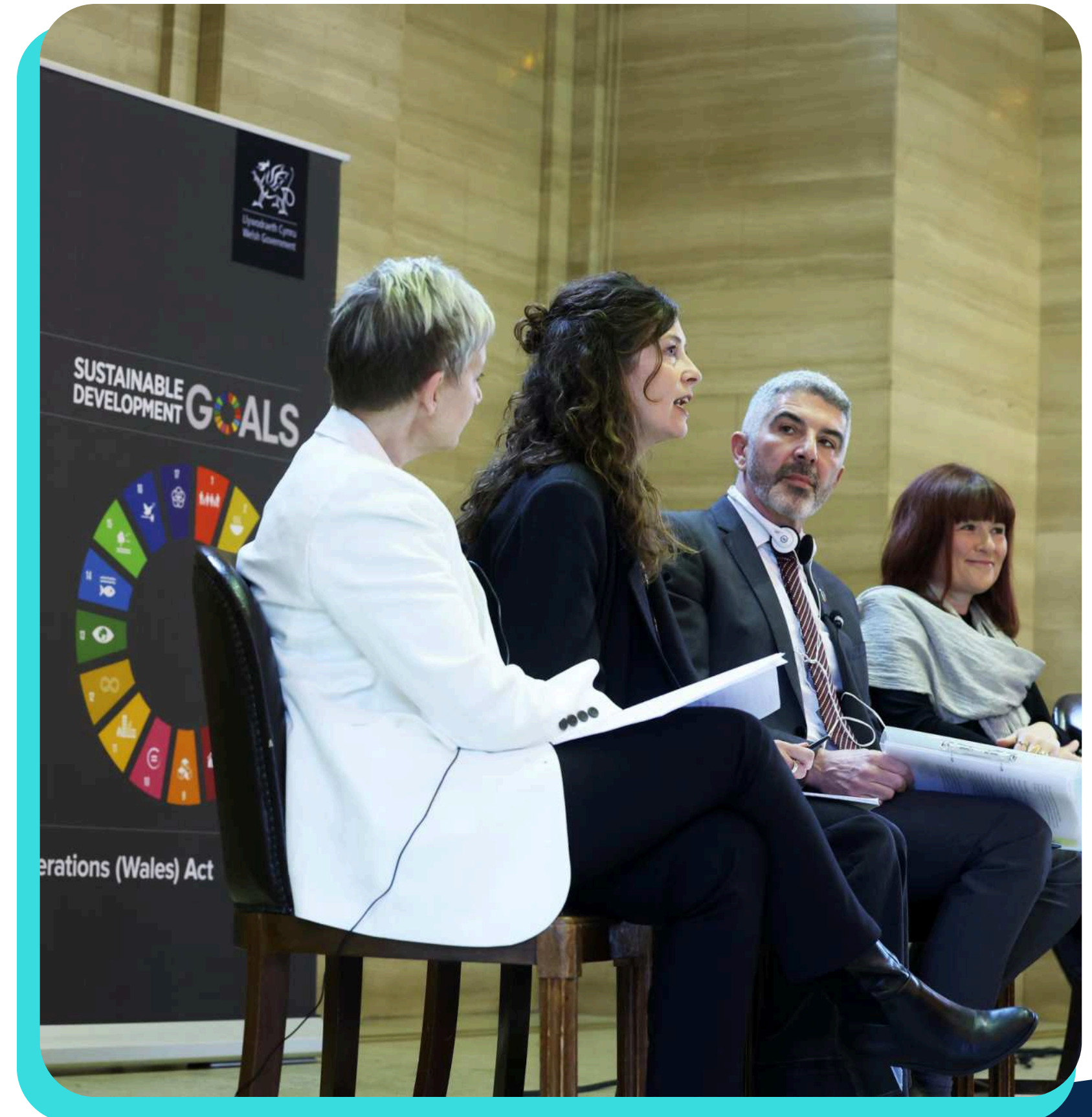


The announcement from Antonio Guterres, the United Nations Secretary-General in 2021 on the establishment of a UN Special Envoy for Future Generations, a Futures Summit and a Declaration for Future Generations was a significant step towards the rest of the world adopting this 'made in Wales' approach to protecting the interests of future generations.

In September 2023, the Commissioner attended the Sustainable Development Goals Summit which helped us to build multilateral relationships ahead of the 2024 Summit.

We:

- Presented to the [UN Development Programme](#), [UNICEF](#), [UNESCO](#) and the [Office of the Secretary General](#).
- Spoke at the [Global Futures Conference](#) and the [Global People's Assembly](#) on the importance of intergenerational decision-making.
- Attended the [Sustainable Development Goals Action Weekend](#) at the UN Headquarters and the [Earthshot Innovation Summit](#).
- Identified opportunities to amplify youth engagement with the [United Nations Foundation](#).



The [Summit of the Future](#) itself will take place in September 2024 in New York and is an once in a life-time opportunity to demonstrate that international cooperation can effectively tackle current challenges as well as those that have emerged in recent years or may yet be on the horizon.

We have:

- Maintained an ongoing relationship with the UK Mission to the United Nations and Foreign and Commonwealth Development Office, providing advice on the UK Government submissions for the Pact of the Future.
- Responded to the consultation led by the co-facilitators.
- Participated in the Civil Society Consultation for the Declaration for Future Generations
- Brought together Welsh stakeholders with other countries to prepare for the Summit.

In March 2024, in preparation for the UN dialogue, we held our own Wales Summit of the Future in partnership with [Academi Heddwch Cymru](#). Participants discussed Wales' relationship with the United Nations and the actions we should take to make Wales a leader on the international stage.

“

Well, I have to say that that was a seriously excellent event. Huge congratulations. So much positive energy, so many interesting people, so many good ideas.

”

This led to the Future Generations Forum on the 30 April where over 130 people from over 40 countries gathered in Cardiff, in support of the [UN Declaration on Future Generations](#). We are grateful to the School of International Futures, the UN Executive Office of the Secretary General, to Welsh Government and the Foreign, Commonwealth and Development Office for their support.

We would also like to thank the Ambassadors of the Kingdom of the Netherlands and Jamaica for their participation and leadership as co-facilitators of the Declaration. The main output of the Forum was the co-designed [Wales Protocol for Future Generations](#).

“

There are conferences – and then there are CONFERENCES – Red Letter events that live in the memory for ever.

Yesterday was the latter: the story and the themes you chose for it were compelling; the quality of the formal presentations was exceptional and the passion / wisdom of the people you gathered in that room – the whole sweep and architecture of the way you planned the day – all was brilliant.

Excellent!! Many, many congratulations and thank you for inviting me.

”

“

*At a time when policy work can feel really challenging, it was so refreshing to be in a room of people so full of energy, expertise and focus on *doing* this work differently. Thank you!*

”





“

I just wanted to follow up on such an excellent day, which was no doubt an important landmark in our sustainable development journey. It made me think of so many people who have played a role in this journey to mark such progress from devolution to our leadership role being recognised by such an impressive attendance from across the world. I know this will have taken a lot of hard work.

”

“

Getting to read the protocol over coffee this morning shows Wales has found its way to collaborate and lead! Great to see the multi-country collaboration and input from so many. Please send this note of congratulation, awe, and gratitude around to your colleagues. Well done.

”

Amplifying the voices of young people on the international stage

Five Alumni of our Future Generations Leadership Academy attended the global youth summit, [One Young World, in Belfast](#) in October 2023, which brought together 2,000 young people from 190+ countries. Themes of the summit included: mental health, the climate and nature emergency, food crisis, education, and peace and reconciliation. The Alumni delivered a workshop, attended by 38 global partners, on the Well-being of Future Generations Act, followed by discussions with Belfast Youth Council and Rotterdam City Council.





2023-24 was Welsh Government's 'Wales in France' year where we helped to strengthen existing links, rooted in shared history and culture.

- We met with UNESCO, and presented on the Act and our [Ways of Working Progress Checker](#) to the [OECD](#) Intergenerational Fairness Hub and Observatory for Public Sector Innovation.
- We participated in an OECD workshop with Finland, Netherlands, Ireland, Italy, Sweden, Greenland, New Zealand, Canada, Scotland and Wales to share learning on well-being and sustainability.
- We worked with the French think-tank, Frances Villes et territoires Durables (Sustainable Cities in France) and organised a Climate and Nature exchange, between Nantes Council and Cardiff Council's Parks and Recreation teams on tackling climate change and nature.



Merci pour ces retours et encore bravo pour cette initiative galloise!

Thank you for this feedback and congratulations again for this Welsh initiative!



In Spring 2024, the Commissioner travelled to Mumbai to help launch Wales in India year, which follows on from Wales in France. The itinerary included presentations to the Maharashtra State Legislature, who are preparing their own law for future generations inspired by the Welsh model.

We also partnered with [Foundations for Tomorrow](#) to launch [the Future Generations Policy Toolkit](#). The toolkit has been completed by 586 young people, predominantly in the global south.

We convened 25 young people from around the world to champion this work as they became '[Future Generations Global Ambassadors](#)'. The ambassadors, aged from 19-years-old, from Wales, the Republic of Korea, Canada, Ireland, India, Uganda, and Germany is connecting it's work with our Future Generations Leadership Academy.




THE FUTURE GENERATIONS POLICY LEADER TOOLKIT




With Taylor Hawkins



Our international engagements are constantly reviewed. Where possible, we request virtual or digital attendance and we have successfully participated in a range of conferences and events this way.

This year we have signed off a new Air Travel Policy to improve transparency and consistency in our decision making around how and why we travel.

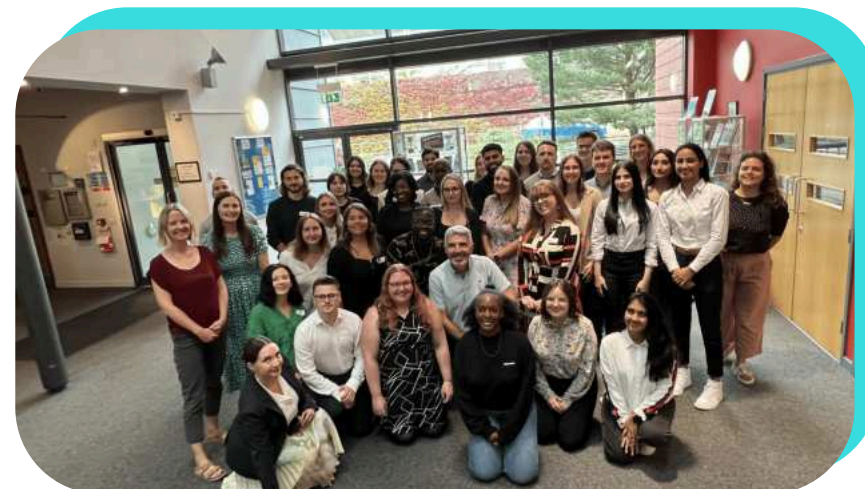
Section 7. Future Generations Leadership Academy

We created the [Future Generations Leadership Academy](#) as a pilot in 2019 to support young people aged between 18 – 30 years of age, who will be our future leaders, and offer them opportunities to learn and enhance their leadership skills.

Over the last three years, almost
100 young people
have benefitted from the
programme.

The Future Generations Leadership Academy 2023 launched in September with 35 participants, drawn from 23 partners including the:

- Principality Building Society
- Arup
- Transport for Wales
- Football Association of Wales
- University of South Wales
- Cyngor Gwynedd
- Swansea Council
- Cardiff Council
- Natural Resources Wales
- Welsh Government
- The Urdd
- Disability Wales
- Others.



The Academy places an emphasis on equality, diversity and inclusion. Of the 2023 cohort:

- 25% of participants are from Black, Asian or minority Ethnic communities
- 13% disabled people, or have identified as having vulnerabilities or caring responsibilities
- 46% of participants did not have an undergraduate degree
- 18% of participants speak Welsh
- We recruited an asylum seeker for the first time whose story was profiled in [Wales Online](#)

The Academy's curriculum was designed to offer a mix of learning and networking opportunities – both in-person at residentials and virtually.



With over 70 hours of learning, and reverse mentoring Wales' business leaders and chief execs, this year there was more of a focus on the development of Change Plans to tackle an issue which is important to them using lens of the Well-being of Future Generations Act. Some of these were presented at the graduation event in March 2024.

Since Graduation, two of our Academy 3.0 Alumni have attended international events:

- Rhia Danis attended the British Council EU Youth Week in Belgium. She reported that because of her attending the event she has now joined British Council Youth TaskForce, and she is attending the 90 Youth Voices in London events in early July 2024.
- Ether Obafemi attended the [Commonwealth Health Event in Windsor Castle](#), where she met leaders from across the world including King Charles, and delivered a session to the audience.

We continued to organise the alumni network for previous graduates in which we have:

- Supported graduates to join leadership boards in Wales.
- Facilitated speaking opportunities at high level events (COP26, The Irish-Welsh Interministerial forum, Dŵr Cymru's stakeholder forum, Tedx).
- Made connections to further leadership development training (three were invited to join the US Government's US-UK leadership exchange).
- Helped graduates to support ten other organisations well-being of future generations strategies including the National Infrastructure Commission for Wales.



Reflecting on my time at the Academy, I've been able to achieve so much in just a few months. Not only has the Academy increased my self-confidence, but it has also been eye-opening to be introduced to a wide range of inspiring individuals and organisations.

Being able to share this journey alongside a cohort of talented young people from across Wales, and learning so much from them has been an exceptional experience.

Luned Hunter

You have done a fantastic job organising this programme and bringing together such an amazing cohort of people. I wanted to express my gratitude for your warm and welcoming natures, which made it easy for me to fully engage. I hope to take the lessons learned from the programme and muster the courage to do amazing things in the future for Wales. I am sorry to see it end, but I am excited for the new opportunities that lie ahead.

Jainaba Conteh

Our independent monitoring and evaluation report has shown that:

- **100% improvement in understanding** of the Well-being of Future Generations Act
- **100% improvement in their performance**, confidence and knowledge
- **90% increase in confidence** to start conversations with people from different backgrounds
- **92% feel that they have a network to operate** with people in different sectors to their own

Section 8. Walking the Talk

We have continued to establish a solid foundation for progressive policies and innovation around the five ways of working, in particular this year focusing on the 'corporate areas of change' included in the [statutory guidance on the Act](#), like procurement and workforce planning.

We have invested in the development of our team by providing advanced, accredited eco-literacy training in partnership with [One Earth Education](#) to implement our Carbon Emissions Reduction Plan and Section 6 Biodiversity Duties.

We have continued to foster a culturally inclusive working environment embracing the power of culture and diversity.

Our Carbon Emissions Reduction Plan focuses on building a climate-resilient and globally responsible organisation and provides a baseline for us to monitor, manage and improve our carbon footprint.

- Business travel is where we can make the biggest impact in a short amount of time.
- Our new Flight Policy improves transparency and consistency in our decision-making around how and why we travel.
- By 2040, the storage of digital data is expected to produce 14% of the world's total emissions. We are reducing the amount of data that we store online and will pledge to remove all unwanted emails on an annual basis.
- Regarding our residual emissions, we have put in place a contributory mechanism to give back to communities around the globe where our help can make a difference to local well-being.

Action for next year...

- Partner with [Ripple Africa](#) who provides cookstoves for local families reducing emissions alongside cleaner, healthier living environments. Income to the scheme is used to develop local land for farming and provides sustainable employment opportunities.
- Focus on our supply chains.
- Become zero waste.
- Deep dives on how we can reduce more of our [Scope 3 emissions](#).



As part of implementing our Anti-Racist Action Plan, we have been a proud partner in the [10,000 Black Interns programme](#), hosting an 8-week placement (June – August) to gain experience of our organisation and the issues that we work on. We aim to continue this partnership on an ongoing basis, and we have signed-up for 2024.

We participated in the Welsh Government's Job Shadowing Scheme Pilot and created four new traineeships which joined our Audit, Risk and Assurance Committee and statutory Advisory Panel in September 2023.

The trainees were drawn from our Future Generations Leadership Academy and Pathways to Board, a programme specifically aimed at Black, Asian and Minority Ethnic people supporting them to be Board ready.

We worked as a team to review and refresh our purpose and values and moved to a period of restructuring where all our roles are now permanent in nature, offering greater stability to our team members.



A detailed Organisational Change process was developed, underpinned by our values where we sought to ensure inclusivity and fairness, and to create a supportive environment where kindness and compassion were at the centre of how all our people experienced change. Meaningful consultation on proposed changes took place and at the end of the financial year, needing to realise cost savings of over £200,000, we lost five valuable members of the team.

We continue to be a real Living Wage employer and have reviewed our approach to pay-setting showing how we remunerate lived experience.

We have further downsized our office space and reviewed our own approach to the shorter working week - something we had been piloting since COVID-19. We consciously took the step to follow the example of the Well-being Economy Alliance, reducing our work time by 10% to a 33-hour week on a voluntary basis. We introduced clear measures of success to monitor its effectiveness over the next twelve months.

We are taking a different approach to our monthly team meetings, doing fewer meetings online and from our office base and instead visiting public bodies and other inspirational organisations, to listen and learn.



Public Accounts and Public Administration Committee

In March 2024, the Senedd Public Accounts and Public Administration Committee published their [report](#) on the scrutiny of our accounts and they concluded that:

"Overall, we consider the Office of the Future Generations Commissioner to be a well run organisation with ambitions to be innovative."

They made a series of recommendations to help improve openness and transparency. Our new strategy Cymru Can and our new set of indicators have already addressed key recommendations.



Section 9.

Plans for 2024-2025

In taking forward Cymru Can we are joining forces with organisations and changemakers who can help us achieve maximum impact.

Engaging with public bodies will continue to be vital, including close co-operation with organisations that also support Cymru in achieving the Act, like Audit Wales, Welsh Government, Academi Wales and the Welsh Local Government Association.

These bodies don't exist in isolation – a key component of Cymru Can is continuing to work with the voluntary sector, community groups, the business sector, higher and further education, research institutions, think-tanks and with fellow commissioners, who understand what works and, between them, hold levers for change.



In taking forward Cymru Can we are:

- Seeking out and valuing independent expertise, lived experiences and diverse voices.
- Understanding our unique role in tackling complex issues.
- Sharing learnings, amplifying the messages of others and advocating together where necessary.
- Listening to what people tell us about what's working, what needs to change and where we're best placed to help that happen.
- Promoting Wales' place on the world stage.

The main areas of work will be:

More training and advice to public bodies, providing a one-to-many approach and developing constructive relationships with decision-makers and practitioners.

Expanding our Future Generations Leadership Academy and international programme to facilitate learning exchanges between public bodies, global policymakers, and others.

Spotlighting inspirational projects and people, working alongside The Earthshot Prize and others.

Contributing to the United Nations Summit of the Future (September 2024) and marking the 10th anniversary of the Well-being of Future Generations Act.

Challenging Ministers and other decision makers on climate and nature targets including action on net zero, adaptation and water quality.

Continuing to work closely with Audit Wales, and expanding how we work with higher and further education to increase our capacity to connect to world-leading research.

Advocating for a national Food Strategy for Wales.

Publishing the next Future Generations Report (Spring 2025).

Undertaking research and analysis on the Welsh Government's Strategic budget to advocate for a more preventative approach to health that will help to deliver towards our national indicators.

Continuing to challenge ourselves in how we walk the talk and be the change we want to see in others.

Being a focal point for long-term thinking and expertise by launching a new Futures Hub.

Section 10. Our Team and Partners

Thank-you to everyone who has been part of the Future Generations Cymru story this year.

The **staff team** - click [here](#).

Audit, Risk and Assurance Committee

Provides constructive advice and challenge on matters of governance, financial management and audit, and the arrangements for internal control – including risk.

Statutory Advisory Panel

Provides the Commissioner with advice on the exercise of his functions.

Voluntary sector: Wales Council for Voluntary Action

We have a Memorandum of Understanding in place with the Wales Council for Voluntary Action which enables us to involve voluntary sector organisations strategically in our work.

We also have a memorandum of understanding, and work closely with Audit Wales, Welsh Government, Public Health Wales and Cardiff University.



Our Future Focus Advisory Board:

- Cathryn Holzinger, Audit Wales
- Catrin James, Urdd Gobaith Cymru
- Ceri Davies, Cwmni y Bro
- Clover Rodriguez, Welsh Local Government Association
- Fadhili Mahiya, Sub-Saharan Advisory Board
- Fran Targett, Representative of our ARAC
- Gretel Leeb, Link to Third Sector Leadership National Conversation
- Helen Luccoq, Bannau Brycheiniog National Park Authority
- Karolina Rucinska
- Leila Usmani, Race Council Cymru
- Louisa Petchey and Ann Jones, Public Health Wales
- Matt Appleby
- Meleri Davies, Partneriaeth Ogwen / Cwmni Bro / Ynni Ni
- Nia Williams, Amgueddfa Cymru
- Nina Ruddle, Wrexham University / North Wales Policy Hub
- Ophelia Dos Santos, Freelance Creative and Climate Activist
- Rob Morgan and Claire Chapell, Welsh Government
- Russell De'Ath, Natural Resources Wales
- Sarah Younan, Africa-Watch / Freelance Creative
- Stephen Priestnall, WEALL Cymru / 4theregion
- Sue Leonard, County voluntary councils
- Susie Ventris-Field, Welsh Centre for International Affairs

The involvement and co-production that led us to **Cymru Can** will continue to underpin our activities. If you're interested in any of this work, please get in touch to discuss how we might work together.

Future Generations Leadership Academy Sponsor Partners 2023-24














Diolch - Thank you

Contact the Future Generations team

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Commissioner for Wales

Get involved

- [Future Generations Leadership Academy](#)
- [Subscribe to our Newsletter](#)



Annexe

Welsh Government Ministerial Meetings 2023 – 2024

The following table has been produced to provide an overview of the meetings held between the Commissioner and Welsh Government Ministers.

Name	Date	Minister	Items included
Jane Hutt MS	13th February 2023	Minister for Social Justice and Chief Whip	Introductory meeting and update on Our Future Focus – the Commissioner’s approach to designing his strategy. The level of support and interest in the Well-being of Future Generations Act and the Commissioner across Wales and internationally. Public Services Boards and the WFG agenda. Extension of the WFG Act to additional bodies.
Rebecca Evans MS	20th March 2023	Minister for Finance and Local Government	Introductory meeting. Update on Commissioner’s approach to designing his strategy. Welsh Government Budget. Importance of Public Services Boards, the review of partnership landscape and Academi Wales’ progress of exploring the establishment of a School of Government.
Mark Drakeford MS	22nd March 2023	First Minister of Wales	Introductory meeting and update on the Commissioner’s approach to designing his strategy. Future Generations Leadership Academy. Implementation of the Well-being of Future Generations Act.
Lesley Griffiths MS	29th March 2023	Minister for Rural Affairs and North Wales and Trefnydd	Introductory meeting and update on the Commissioner’s approach to designing his strategy. Food system and water quality.
Hannah Blythyn MS	30th March 2023	Deputy Minister for Social Partnerships	Introductory meeting and update on the Commissioner’s approach to designing his strategy. Social Partnership and Procurement Bill.
Lee Waters MS	27th April 2023	Deputy Minister for Climate Change	Introductory meeting and update on the Commissioner’s approach to designing his strategy. Overview of upcoming transport related policy and legislation.

Name	Date	Minister	Items included
Julie James MS	23rd May 2023	Minister for Climate Change	Introductory meeting and update on the Commissioner’s approach to designing his strategy. Community Asset Transfer. Diversity in public appointments.
Vaughan Gething MS	25th May 2023	Minister for Economy	Introductory meeting and update on the Commissioner’s approach to designing his strategy. Welsh Government’s Economic strategy and Growth & City Deals. Business engagement in the Well-being of Future Generations Act. Other areas of discussion included Skills (Net Zero) and Digital Transformation.
Rebecca Evans MS	12th June 2023	Minister for Finance and Local Government	The Commissioner shared an update on the analysis gathered on Public Services Boards. Upcoming Public Services Boards conference and importance of joint collaboration. The Social Partnership and Public Procurement Act. Framework for Net Zero and reviewing regional partnership arrangements.
Julie Morgan MS	6th July 2023	Deputy Minister for Social Services	Introductory meeting and update on the Commissioner’s approach to designing his strategy. Role that Public Services Boards and RPBs play in looking at long term issues and the current funding model.
Eluned Morgan MS	20th July 2023	Minister for Health and Social Services	Introductory meeting and update on the Commissioner’s approach to designing his strategy. Welsh Government’s “A Healthier Wales” national strategy. Long-term response to health and prevention. Public Services Boards and Regional Partnership Boards collaboration on health and preventative agenda. Difficult financial pressures facing public services.
Lesley Griffiths MS	24th July 2023	Minister for Rural Affairs and North Wales and Trefnydd	Upcoming meeting at the Royal Welsh Show on food system and river quality.
Jeremy Miles MS	26th September 2023	Minister for Education and Welsh Language	Introductory meeting and update on the Commissioner’s approach to designing his strategy. Food and Healthy Eating. Food procurement and futures literacy.

Name	Date	Minister	Items included
Lesley Griffiths MS	27th September 2023	Minister for Rural Affairs and North Wales and Trefnydd	Updates on the progress on various themes since the Royal Welsh Show including a Welsh Government food policy statement and the Sustainable Farming Scheme.
Rebecca Evans MS	28th September 2023	Minister for Finance and Local Government	Commissioners Roundtable meeting on Welsh Government's budget.
Julie James MS	4th October 2023	Minister for Climate Change	The Commissioner presented new Strategy Cymru Can. Infrastructure (Wales) Bill. National grid. Planning often raised with the Commissioner.
Mark Drakeford MS	11th October 2023	First Minister of Wales	Presentation of the Commissioner's new strategy Cymru Can. Prevention has been a clear theme – with particular focus on health. Financial pressures across public sector.
Jane Hutt MS	25th October 2023	Minister for Social Justice and Chief Whip	The Commissioner presented his new strategy Cymru Can. Future Generations Commissioner funding in 2024-25. Additional bodies to come under the WFG Act. Potential for shared services to save costs.
Dawn Bowden MS	29th January 2024	Deputy Minister for Arts and Sport and Chief Whip	The Commissioner presented his new strategy Cymru Can. Overview of the Commissioner's Culture and Welsh Language Mission. Financial pressures facing the public sector culture sector. Welsh Government National Culture Strategy.



Accountability Report

2023-24

In this section, I report on key accountability requirements to Welsh Ministers along the lines of a Directors' report that is prepared by a private company.

These reporting requirements have been adapted to fit the public sector context. My Accountability Report includes a Corporate Governance report and a Remuneration and Staff Report.

The Auditor General for Wales is responsible for reviewing my Accountability Report for consistency with other information in my financial statements and providing an opinion on the following disclosures within this report:

- Regularity of income and expenditure
- Disclosures on parliamentary accountability
- Remuneration and Cash Equivalent Transfer Values (CETV) disclosures for me and members of my senior leadership team
- Payments to past directors, if relevant
- Payments for loss of office, if relevant
- Exit packages, if relevant
- Fair pay disclosures
- Analysis of staff numbers and costs

Corporate Governance Report

Information on my governance structure and who is responsible for and influences what happens in my Office is set out on [my website](#) and in my Governance Statement below. I am also required to disclose any significant interests which may conflict with our management responsibilities held by me and my management board. I have decided to include this information for all the members of my extended Senior Leadership Team (SLT). A summary register of interests for SLT and I is available to view [here](#). Any potential or actual conflicts of interest arising during the year were managed in accordance with my Conflicts of Interest Policy.

Format of the Accounts

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

The Office of Future Generations Commissioner for Wales came into existence on 1 February 2016 with the appointment of Sophie Howe as the first Commissioner. On 1st of March 2023, I, Derek Walker, became the second Future Generations Commissioner. Deputy Commissioner Marie Brousseau-Navarro acted as Interim Commissioner between the 1st of February and the 28th of February 2023.

These accounts cover the period from 1 April 2023 to 31 March 2024 and reflect the assets, liabilities and resource outturn of my Office. The financial statements that follow this report have been prepared in accordance with the Government's Financial Reporting Manual (FRoM) issued by HM Treasury. The accounting policies contained in the FRoM apply International Accounting Standards (IFRS) as adopted or interpreted for the public-sector context.

Funding

The Office of the Future Generations Commissioner for Wales is independent of, but funded by, the Welsh Government. In 2023-24, the funding allocation for my office was £1.770 million. This comprised £1.680 million baseline funding plus £16,000 for funding the pay parity alignment project and, with the agreement of Welsh Government, £74,000 underspend carried over from 2022-23 for use in 2023-24. For 2022-23 the funding allocation was £1.924 million. The office also received income from fees (on a cost recovery basis) from organisations to enable young people to be trained in the Act as part of our Future Generations Leadership Academy. We also received some funding for collaborative research projects and honorarium for speaking at international events. Full details are in Note 8 to these Financial Statements.

Results for the period

The Statement of Comprehensive Net Expenditure shows expenditure for the year of £1.759 million (£1.850 million for 2022-23). This was funded by £1.781 million drawn via grant-in-aid (part of which was also used to cover liabilities existing at the 2022-23 year-end). At the year-end the general fund balance increased to a deficit £32,000 (from a deficit £54,000 in 2022-23). My office must now not hold cash ahead of need and so, as a result of this, the accounts are now reporting a deficit reserve position.

Complaints

My Office has received one formal complaint this year in December 2023 for failure to send one response to a Welsh Parliament Committee letter in Welsh as well as in English. Even though we are not caught by the duties of the Welsh Language (Wales) Measure 2011, we have chosen to follow as far as possible its requirements. Following the complaint, we have apologised to the complainant and explained this error was due to an extremely short turn over before staff holidays. We have now sent them and the Senedd Committee the letter in Welsh. We have spoken to the individual responsible for the mistake. We have repeated our message to the whole team and will continue to do so at regular intervals.

Disclosure of Information to the Auditors

So far as I am aware, there is no audit information of which the auditors are unaware, and my team have taken all the steps that it ought to have taken to make itself aware of any relevant audit information and to establish that the auditors are aware of that information.

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

Sections that have been subject to audit are clearly indicated as such.

Statement of accounting officer's responsibilities

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

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

- Observe the Accounts Direction issued by Welsh Ministers, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis
- Make judgements and estimates on a reasonable basis
- State whether applicable accounting standards as set out in the Government Financial Reporting Manual have been followed, and disclose and explain any material departures in the financial statements

- Prepare the financial statements on a going concern basis
- 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 Commissioner is the Accounting Officer for their office by virtue of paragraph 18 of Schedule 2 to the Well-being of Future Generations (Wales) Act 2015. The responsibilities of the Accounting Officer, including responsibility for the propriety and regularity of the public finances for which the Accounting Officer is answerable, for keeping proper records and for safeguarding the Future Generations Commissioner for Wales' assets, are set out in Managing Welsh Public Money published by Welsh Government.

As 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 Future Generations Commissioner auditors are aware of that information. So far as I am aware, there is no relevant audit information of which the auditors are unaware.

Annual Governance Report

Purpose

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

This Governance Statement follows HM Treasury Guidance. It sets out the governance structures for my office, and the internal control and risk management procedures that have been in place during the year ended 31 March 2024 and up to the date of approval of the Annual Report and Accounts.

The systems in place as outlined in this statement are designed to manage risk to an acceptable level rather than to eliminate all risks of failure to achieve policies, aims and objectives. It can therefore only provide reasonable and not absolute assurance of effectiveness. Given the ground-breaking nature of the work of my office, I have continued the approach taken by my predecessor Sophie Howe which is to adopt a “hungry” or “open” risk appetite for much of the outward facing work as a more traditional or cautious approach would not succeed in bringing about the beneficial change that the office was set up to achieve. This is explained further below and I will conduct a review of the organisation’s risk appetite in the next financial year, now that my new [strategy](#) and [values](#) are in place.

Nature of my office and accountability

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

Advisory Panel

The 2015 Act established a statutory Panel to provide the Commissioner with advice on the exercise of my functions. Within the reporting period, the members of the advisory panel were:

- **Rocio Cifuentes**, Children’s Commissioner for Wales
- **Efa Gruffudd Jones**, Welsh Language Commissioner
- **Heléna Herklots CBE**, Older People’s Commissioner for Wales
- **Dr Frank Atherton**, Chief Medical Officer for Wales
- **Sir David Henshaw**, Chair of Natural Resources Wales
- **Shavanah Taj**, General Secretary of Wales TUC
- **Andy Jones**, representing persons carrying on business in Wales [until May 2023]
- **Ruth Marks**, Chief Executive Officer of the Wales Council for Voluntary Action (falling under ‘such other person as the Welsh Ministers may appoint’)
- **Rhian Davies**, representing Disability Wales (falling under ‘such other person as the Welsh Ministers may appoint’)
- **Davinia Louise Green**, representing Stonewall Cymru (falling under ‘such other person as the Welsh Ministers may appoint’)
- **Helal Uddin**, representing the Ethnic Minorities and Youth Support Team (falling under ‘such other person as the Welsh Ministers may appoint’)
- **Alan Morris**, the Chair of our Audit, Risk and Assurance Committee

In September 2023, I advertised and appointed **Arpana Chunilal**, an alumni of the Future Generations Leadership Academy, as a trainee member of the statutory Advisory Panel.

The Panel meets on a six-monthly basis. This year they met on 25th May and 23rd November, and an additional meeting was held on 28th September to consider the findings of the involvement exercise that informed my new strategy. My Office drew on individual members’ experience to inform the organisation’s work programme and advise on the statutory functions throughout the year.

Audit and Risk Assurance Committee

There is an Audit and Risk Assurance Committee (ARAC) to provide constructive advice and challenge on matters of governance, financial management and audit, and the arrangements for internal control – including risk identification and management.

A number of places become vacant during 2023-24 as a result of ARAC members retiring on completion of two terms of office (2017-2020 and 2020-2023). The three members of ARAC that retired during the reporting period were **Gareth Madge**, **John Dwight** and **Jocelyn Davies**.

An open appointment process was undertaken in May 2023, **Peter Davies**, **Annmarie Thomas** and **Mair Gwynant** were appointed in September.

We also recruited three trainee posts – two drawn from alumni of the Future Generations Leadership Academy and one from the Pathway to Board scheme.



The Committee comprised:

- **Alan Morris**, retired Auditor and committed sustainable development champion who chaired the Committee.
- **Jocelyn Davies**, member of Advisory Panel to Children's Commissioner and Chair of her ARAC; non-executive member of Welsh Revenue Authority Board and ARAC chair; member of Plaid Cymru; member of Plaid Cymru Membership, Standards and Disciplinary Panel; Chair of Plaid Cymru Audit, Risk and Compliance Committee; ambassador of Welsh Women's Aid.
- **Fran Targett OBE**, Vice Chair of the Wales Council for Voluntary Action; independent Chair of the Welsh Government's National Advice Network and member of the Bevan Commission, advising Welsh Ministers on health and social care.

Up to August 2023:

- **John Dwight**, a retired auditor, trustee and honorary treasurer of City Hospice Cardiff and member of CIPFA Cymru-Wales Branch Executive.
- **Gareth Madge**, former Chief Officer and Chief Legal Adviser with South Wales Police, Vice Chair of South Wales Police Heritage Board, trustee of Calfaria Baptist Chapel.

From September 2023 onwards:

- **Peter Davies**, played a key role in the development of the Well-being of Future Generations Act. Chair of Dwr Cymru's Independent Challenge Group, Community Energy Pembrokeshire, the Foundation for Democracy and Sustainable Development, co-chairs the Development Board for Nature Service Wales and is community custodian for Riversimple.
- **Mair Gwynant**, a fellow of the Institute of Chartered Accountants in England and Wales with over 30 years' experience as a finance professional. Chair of the Audit and Risk Committee for the Welsh Language Commissioner and a trustee of the Hay Festival Foundation.
- **Anmarie Thomas**, Former Assistant Director of Workforce at Hywel Dda University Health Board. Chair of Governing Body Ysgol Llannon. Active volunteer for a range of community organisations including President of local Young Farmers' Club and member of Fundraising Committee for the local Hospice.
- **Sabiha Azad**, works for the Welsh Refugee Council and also involved with Cardiff Youth Council and Women Against Violence Europe.
- **Samer Karrar**, an engineer with a specialism in the transportation sector.
- **Princess Onyeausi**, a background in marketing and customer services. Board member on Taff Housing Association and a member of the Black Activist Development Programme of the TUC.

All are independent and do not work for the Commissioner in any executive capacity.

The Chair of the Committee has provided me with an annual report in which he concludes *"As a result of its work during the year and the findings of internal and external audit, the Committee can provide the Commissioner with assurance that the governance, financial management and risk management arrangements in place are appropriate and have operated effectively during the 2023-24 financial year."*

The ARAC meets quarterly. My Director of Strategic Planning, Climate and Nature, Helen Nelson, plans and supports their work, which ensures timeliness and quality of communication between my team and the needs of the Committee. This year, they met on:

- 28-29th April 2023
- 19 July 2023
- 21 August 2023
- 18-19 October 2023
- 25 January 2024



Governance framework

The corporate governance structure has changed as a result of a recent restructure. In line with [Cymru Can](#), each mission is now overseen by a Mission Director. I have strengthened the organisation's approach to corporate operations and governance. Responsibility areas are now more fully allocated and understood by team members, and this is further enhanced by the introduction of clear line management oversight.

Our ways of working continue to include a weekly team check-in which I chair on Monday mornings to improve internal communications, project management and to look after staff well-being.

The effectiveness of Senior Leadership Team (SLT) has further improved with the addition of weekly 45 minute 'sprint' meetings to the longer monthly sessions. The purpose of these meetings is to monitor progress with work streams and facilitate operations across the organisation, including identifying issues and preparing reports to be considered in relation to high level decisions.

The purpose of our monthly SLT meetings is for high-level strategic discussions where we consider strategic risk and opportunity, track delivery and progress, make use of horizon scanning and shape responses to cross-cutting or significant issues.

We also meet as a whole team in-person once a month for a mandatory day meeting; this helps with connection and collaboration. This year, we have started to hold team meetings in venues and facilities owned by the public bodies covered by the Act, as part of our focus on implementation and impact.

We continued with our cheerleader structure whereby senior members of staff liaise regularly with allocated colleagues to check on their well-being and welfare. This ensures that everyone has increased one-to-one pastoral care and support on a regular basis and is an effective way of overseeing individual performance.

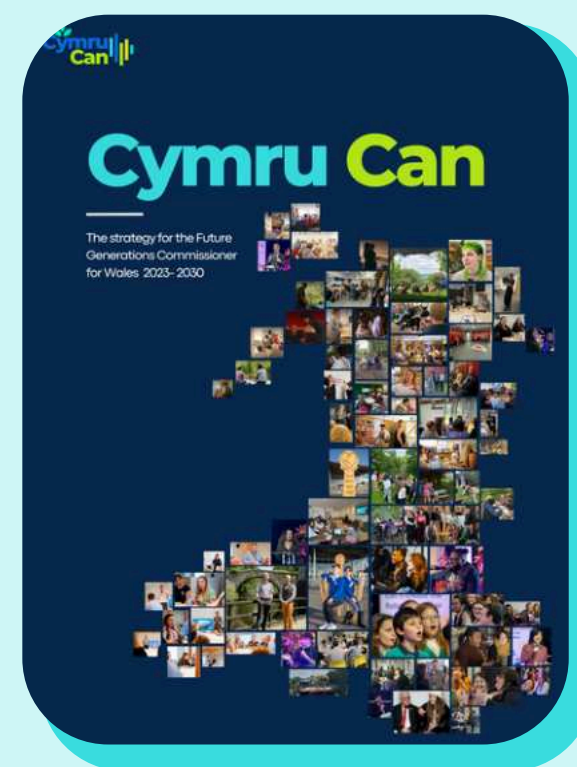
The Senior Leadership Team (SLT) comprises:

- **Derek Walker** – Future Generations Commissioner for Wales
- **Marie Brousseau-Navarro** – Deputy Commissioner and Director of Health
- **Jacob Ellis** – Director of External Relations and Culture
- **Heledd Morgan** – Director of Implementation and Impact
- **Louisa Neale** – Director of People
- **Helen Nelson** – Director of Strategic Planning, Climate and Nature
- **Lisa Pitt** – Director of Finance and IT
- **Jonathan Tench** – Director of Well-being Economy
- **Susan Crutcher** – Solutions Architect

I continue to take key decisions after discussion with SLT and wider team members. I have also delegated authority to certain staff to incur financial expenditure on my behalf. The Deputy Commissioner; Director of Strategic Planning, Climate and Nature; and Director of Finance and IT have the delegated authority to commit expenditure and authorise payment for supplier invoices for up to the value of £50,000. The remaining SLT members and the Finance and Corporate Governance Officer also have the delegated authority to spend for the value up to £5k.

Internal Audit has been in place throughout the year and has delivered a full programme of work and the Audit Risk and Assurance Committee has been fully operational (see below for further detail).

Mission Directors have created project plans for each mission contained in my strategy, Cymru Can, and they are responsible for their delivery.



Approach to risk management

The approach to risk management is consistent with the new Strategy and is in line with the 2015 Act and what it is intended to achieve.

Our Risk Management Policy was reviewed in 2022 and is endorsed by the Audit, Risk and Assurance Committee. It makes it clear that we want to create and maintain an environment that will allow the effective management of risk. This includes ensuring that staff are kept fully in the loop about our plans and the approach that I and risk owners will take to managing the associated risks.

The Policy makes it clear that the Commissioner will not be averse to taking risks. On the contrary, to achieve the objectives in the Strategy and deliver what is expected, it will often necessitate an open or hungry risk approach which is not the norm for most other public bodies. We have concluded that adopting such an approach for my outward facing work with other public bodies is the only realistic way of securing the change needed across the Welsh public sector. To do otherwise might well mean failing to capitalise on opportunities when they occur and will run a high risk of failure to achieve the challenging objectives that are set and the expectations held by stakeholders. Similarly, as an organisation, we need to 'walk the talk' of the Act and be open and innovative and try new approaches to the way we work. However, such risks are not taken recklessly but managed appropriately, reviewed regularly and carefully with the aim of maximising successful delivery.

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

The strategic risk register identifies appropriate risks relating to the statutory duties and the role we will play in helping public bodies deliver the aims of the Act. Actions to address these risks continue to be embedded within the organisation's operations.

The risk register, and reporting arrangements have been approved by the ARAC. They have been praised by our ARAC, and Audit Wales even asked if they could show it as good practice.

Internal audit

The work of internal audit is one of the key assurances that I require as Accounting Officer. [TIAA](#) act as our internal auditors. Four internal audits were conducted in 2023-24 on:

- Corporate Governance – September 2023
- Risk Management – September 2023
- Project Management – December 2023
- Key Financial Controls – January 2024

The four reviews were designed to ascertain the extent to which the internal controls in the system are adequate to ensure that activities and procedures are operating to achieve Future Generations Commissioner for Wales' objectives. The internal auditors were satisfied they could provide substantial assurance on The Key Financial Controls, Corporate Governance and Risk Management internal control environment (highest level of assurance), and they concluded they could provide reasonable assurance on the Project Management internal control environment (second highest level).

A follow up audit was also undertaken in March 2024 for the previous year internal audits. Eight of the 13 agreed recommendations were implemented within the agreed timeframe with the internal auditor. One was superseded. The four others are being processed and will be completed by end of December 2024.

The Head of Internal Audit's annual opinion is that:

"TIAA is satisfied that, for the areas reviewed during the year, the Future Generations Commissioner for Wales has reasonable and effective risk management, control and governance processes in place. This opinion is based solely on the matters that came to the attention of TIAA during the course of the internal audit reviews carried out during the year and is not an opinion on all elements of the risk management, control and governance processes or the ongoing financial viability or your ability to meet financial obligations which must be obtained by the Future Generations Commissioner for Wales from its various sources of assurance".

Information Assurance

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

There were no data breaches reported to the Information Commissioner's Office during the year. We passed the IASME Cyber Assurance Level 2 accreditation on 28/07/2023 on the first attempt. The accreditation includes checks on effectiveness and implementation of information governance and security.

Summary of effectiveness

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

Looking forward

For 2024-25, I will monitor, maintain and enhance the governance and internal control arrangements to ensure they continue to meet my assurance needs, in particular in the delivery of my new strategy; fit with a modern, agile workplace; and are appropriate in a climate and biodiversity emergency context. Where necessary I will continue to update my team structure to ensure I have the most efficient and effective arrangements to deliver the wide range of functions.

Remuneration and Staff Report

This part of my Accountability Report provides information on my remuneration policy for me and my Senior Leadership Team (SLT).

I was appointed on 1 March 2023. During the year the SLT has included the following people although they are no longer all current members:

- **myself**,
- **Marie Brousseau-Navarro** – Deputy Commissioner and Director of Health;
- **Susan Crutcher** – Solutions Architect;
- **Jacob Ellis** – Director of External Relations and Culture;
- **Heledd Morgan** – Director of Implementation and Impact;
- **Louisa Neale** – Director of People;
- **Helen Nelson** – Director of Strategic Planning and Climate and Nature;
- **Lisa Pitt** – Director of Finance and IT;
- **Jonathan Tench** – Director of Well-being Economy.

The Welsh Ministers determine the remuneration of the Future Generations Commissioner for Wales in accordance with Schedule 2 paragraph 5 to the Well-being of Future Generations (Wales) Act 2015.

Alignment exercise

The Programme for Government committed the Welsh Government to ensure that public bodies and those receiving public funding address pay disparities amongst and between their staff.

In 2022-23, following discussions with leadership and trade unions of Welsh Government arm's-length bodies (including us), and with funding provided by the Minister for Finance and Local Government, steps were taken to ensure workers in these arm's length bodies were paid at least the same as the minimum salary for their equivalent Welsh Government grade. This meant that nine bodies received Welsh Government funding to increase the minimum salary for one or more grades in their organisations. Our office was one of these bodies and this funding will continue until 2024-25.

What this meant last year was that some employees were historically underpaid compared to Welsh Government grade equivalents and so there was a project to redress this balance. A total of eight employees were affected. As part of this exercise, we were pleased that colleagues in the lower pay grades and top of our organisation benefitted.



The following sections, which have been subjected to audit, provide details of the remuneration and pension benefits of the most senior officials within my office:

Number and analysis of Senior Staff costs by Band (audited)

	Salary £000		Benefits in Kind (to nearest £100)		Pension Benefits (to nearest £1,000)		Total £000	
	1.4.23 to 31.3.24	1.4.22 to 31.3.23	1.4.23 to 31.3.24	1.4.22 to 31.3.23	1.4.23 to 31.3.24	1.4.22 to 31.3.23	1.4.23 to 31.3.24	1.4.22 to 31.3.23
Derek Walker – Future Generations Commissioner for Wales. Full time. Term started on 1st March 2023.	90-95	5-10 (FTE 90-95)	7	0	37	3	130-135	10-15
Sophie Howe – Future Generations Commissioner for Wales. Full time. Term ended on 31st January 2023.	0	75-80 (FTE 90-95)	0	0	0	31	0	110-115
Marie Brousseau-Navarro - Deputy Commissioner and Director of Health. Full time.	75-80	75-80	16	18	30	28	105-110	105-110
Louisa Neale -Director of People. Full time.	60-65	55-60	0	1	24	23	85-90	80-85
Lisa Pitt - Director of Finance and IT. Part time 0.6 FTE. Employment started on 5th September 2022.	35-40 (FTE 55-60)	15-20 (FTE 50-55)	0	0	14	8	45-50	25-30
Heledd Morgan - Director of Implementation and Impact. Full time.	60-65	55-60	5	2	24	23	85-90	80-85
Jacob Ellis - Director of External Relations and Culture. Full time.	60-65	55-60	0	2	24	22	85-90	80-85
Jonathan Tench - Director of Well-being Economy. Full time.	55-60	45-50	0	0	22	20	75-80	65-70
Helen Nelson - Director of Strategic Planning, Climate and Nature. Full time.	60-65	55-60	0	2	23	23	80-85	80-85
Susan Crutcher - Solutions Architect. Full time. Employment ended on 31st March 2024.	40-45	35-40	0	2	17	16	55-60	55-60



Benefits in Kind

These relate to 2 different types of payments:

- Ultra Low Emission Vehicles (ULEV) – Four members of our team are part of our electric vehicle salary sacrifice scheme.
- Office Trivial Benefit - A weekly recognition scheme was launched in September 2022 called Y Cwpan Calon whereby colleagues vote for outstanding contributions by their colleagues. Each week, one team member is gifted a treat up to the value of £25 from a local sustainable supplier as a token of appreciation for their efforts. This has subsequently become a monthly recognition scheme.

Pension Benefits – Civil Service Pension Scheme (audited)

	Total Accrued Pension	Real increase in pension	CETV at 31.3.24	CETV at 31.3.23	Real increase/ (decrease) in CETV
	£000	£000	£000	£000	£000
Derek Walker – Future Generations Commissioner for Wales. Full time. Term started on 1st March 2023.	0 - 5	0 - 2.5	34	3	24
Marie Brousseau-Navarro - Deputy Commissioner and Director of Health. Full time.	10 - 15	0 - 2.5	155	118	18
Louisa Neale - Director of People. Full time.	0 - 5	0 - 2.5	46	25	13
Lisa Pitt - Director of Finance and IT. Part time 0.6 FTE. Employment started on 5th September 2022.	0 - 5	0 - 2.5	14	5	7
Heledd Morgan - Director of Implementation and Impact. Full time.	5 - 10	0 - 2.5	95	71	11
Jacob Ellis - Director of External Relations and Culture. Full time.	5 - 10	0 - 2.5	82	60	10
Jonathan Tench - Director of Well-being Economy. Full time.	0 - 5	0 - 2.5	44	26	11
Helen Nelson - Director of Strategic Planning, Climate and Nature. Full time.	5 - 10	0 - 2.5	140	109	15
Susan Crutcher - Solutions Architect. Full time. Employment ended on 31st March 2024.	5 - 10	0 - 2.5	98	76	11

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 a few different sections – classic, premium, and classic plus provide benefits on a final salary basis, while 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 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 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.

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 closed the PCSPS on 31 March 2022, with all active members becoming members of alpha from 1 April 2022. The second part 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. This is known as “rollback”.

For members who are in scope of the public service pension remedy, the calculation of their benefits for the purpose of calculating their Cash Equivalent Transfer Value and their single total figure of remuneration, as of 31 March 2023 and 31 March 2024, reflects the fact that membership between 1 April 2015 and 31 March 2022 has been rolled back into the PCSPS. Although members will in due course get an option to decide whether that period should count towards PCSPS or alpha benefits, the figures show the rolled back position i.e., PCSPS benefits for that period.

The partnership pension account is an occupational defined contribution pension arrangement which is part of the Legal & General Mastertrust. 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.

Reporting of Civil Service and Other Compensation Schemes – Exit Packages (audited)

Four employees left under voluntary terms on 31 March 2024. The total amount of the compensation payment they received was £67,176.15.

Payments to past directors (audited)

No payments were made to past directors (nil 2022-23).

Fair Pay Disclosures (audited)

	2023-24	2022-23
Band of highest paid individual's remuneration (£000)	90-95	90-95
Percentage changes in the highest paid individual's remuneration	0.00%	0.69%
Average percentage changes in the remuneration of the employees of the entity taken as a whole	14.24%	3.06%
25th percentile pay ratio	2.97:1 (£31,141)	3.68:1 (£25,119)
50th percentile pay ratio	2.35:1 (£39,382)	2.68:1 (£34,503)
75th percentile pay ratio	1.86:1 (£49,770)	1.95:1 (£47,400)
Median (£)	39,382	34,503
Range of staff remuneration: highest (£)	76,265	72,631
Range of staff remuneration: lowest (£)	20,972	20,972

I am required to disclose the relationship between the remuneration of the highest-paid individual and the median, lower quartile and upper quartile employee remuneration. It does not include employer pension contributions and the cash equivalent transfer value of pensions.

There has been an increase in the average remuneration of staff members due to a number of leavers in the £20,000-£29,000 pay bracket this year. This has significantly impacted on our ratio figures and overall average percentage figure in the last 12 months. We had several project-based fixed-term contracts and several internships that came to a natural end.

Gender Pay Gap

While many large employers are obligated by law to report on their gender pay gap, smaller employers, like us, are not required to do so. Nevertheless, we have once again decided to voluntarily report this information as we firmly believe that gender pay analysis is an important part of achieving a More Equal Wales.

The government's gender pay gap methodology does not yet adequately address individuals who have transitioned or are transitioning, or who are non-binary and our team has considered holistically how to treat all staff for the purpose of these calculations. Our male pay data includes staff who identify as male and our female pay data includes staff who identify as female. We think that including non-binary staff into the male or female categories in juxtaposition to their gender identity would be incorrect and so we have not taken that approach. The table below shows the median and the mean hourly rate of pay for those in my team that I have direct control over their remuneration rates. Our results show that the mean gender pay gap for this year is in favour of men by 19%.

Gender pay gap	2023-24		2022-23	
	Female	Male	Female	Male
Median total (£)	19.62	25.86	17.93	18.68
Mean total (£)	21.02	25.05	19.13	19.27

This means that for every £1.00 a female employee receives, a male receives £1.19. While we employ more women than men, men in our organisation are employed in higher graded roles on average.

The median gender pay gap is the difference in the midpoints in the hourly pay for men and women. It is regarded as a more representative figure as it is not affected by outliers i.e. a handful of individuals at the top or bottom of the range. It is not a measure of the difference in pay between men and women. The median gender pay gap is 32% this year, representing an increase of 28% on last year. The reason for this significant shift is because we had a number of internship placements last year (2022-23) that were occupied by males, in addition to two fixed-term contracts occupied by males. The result of 5 males leaving the organisation last year, representing 50% of the overall number of males employed has significantly impacted our data in this year. As a small organisation, changes of this nature can significantly alter our employee profile. Of the males remaining employed, most of them occupy higher graded roles.

Ethnicity Pay Gap

Last year, we committed to include a section on ethnicity pay reporting, in the interests of transparency and because this is one of our objectives in our Anti-racism Action Plan. It is important to highlight that in the absence of legislation, we believe voluntarily compiling ethnicity pay reports as part of our approach to improve inclusion and tackle inequality in the workplace.

The ethnicity pay gap is calculated by taking all employees across an organisation and comparing the average pay of our white employees with that of employees from ethnic minority groups. The ethnicity pay gap looks at the distribution of our people by ethnic group across all job levels of the organisation.

We have chosen to report using the following measures;

- Median ethnicity pay gap – the difference between the median hourly rate of pay of white full-pay relevant employees and that of full-pay relevant employees from other ethnic backgrounds
- Mean ethnicity pay gap – the difference between the mean hourly rate of pay of white full-pay relevant employees and that of full-pay relevant employees from other ethnic backgrounds

To calculate our median pay gap, we first rank all our people by their hourly pay. We identify what the person in the middle of the pay range for employees from black, Asian, mixed race, or other ethnic groups received. Then we compare it with what the person in the middle of our white population pay range received. The difference between these figures is the median ethnicity pay gap.

Ethnicity pay gap	2023-24		2022-23	
	White	Black, Black British, Asian and other ethnic minority groups	White	Black, Black British, Asian and other ethnic minority groups
Median total (£)	21.74	16.34	18.68	14.87
Mean total (£)	22.96	17.36	19.66	15.91



This year the person in the middle of the black, Asian, mixed race, or other ethnic group pay range received 25% less than the person in the middle of our white population pay range. Last year, our figure was 20%. Fluctuations in ethnicity pay are driven by changes in the people who work with us.

We are confident we pay people fairly and equally in the same and similar roles, but in a small organisation like ours, minor changes in our demographics and the levels and pay grades at which people operate have a significant impact on our figures.

To calculate the mean pay gap, we add together all the hourly pay rates that people from black, Asian, mixed race, or other ethnic groups received. We divide the total by the number of people from these groups in our workforce. We then repeat this calculation for white people. The difference between these figures is the mean ethnicity pay gap.

This year the average pay for a person from a black, Asian, mixed race, or other ethnic group was 24% less per hour than the average pay for a white person.

Staff Report

Staff numbers and related costs

On 31st March 2024, the Commissioner's staff complement was 29 people (whole time equivalent). Our whole Team headcount was 30 people on 31st March 2023.

Staff costs (audited)

For the year staff costs consist of:

	2023-24	2022-23
	£000	£000
Wages and Salaries	1,337	1,160
Social Security Costs	134	124
Pension Costs	328	295
Sub Total	1,799	1,579
Inward secondments and agency staff	0	2
Total Net Costs	1,799	1,581

The number of whole-time equivalent (WTE) persons employed (including directors) for the period was as follows:

	1.4.23 to 31.3.24	1.4.22 to 31.3.23
	WTE	WTE
Directly Employed	27.26	28.53
Paid Secondees	-	-
Total	27.26	28.53

There were no secondees this year.

Remuneration of Audit and Risk Assurance Committee Members

The Commissioner's Audit and Risk Assurance Committee comprises independent members, appointed by the Commissioner. Members receive a daily allowance of £270, the Chair receives a daily allowance of £325 and the trainees a daily allowance of £125.

In 2023-24 the following payments were made:

	1.4.23 to 31.3.24	1.4.22 to 31.3.23
	(£)	(£)
Alan Morris (Chair)	1,848	4,850
Fran Targett	925	1,500
Peter Davies	675	0
Mair Gwynant	675	0
Annmarie Thomas	675	0
Jocelyn Davies	655	1,750
Sabina Azad	313	0
Samer Karrar	313	0
Princess Onyeausi	313	0
Gareth Madge	250	1,563
Jonathan Morgan	250	1,125
John Dwight	0	1,625
Total	6,890	12,413

Staff Composition

We collect workforce statistics in relation to all the protected characteristics detailed in the Equality Act 2010. We do not publish full details due to the small size of our workforce and subsequent difficulty in maintaining our obligations to protect the anonymity of sensitive personal data, but we do publish some headline data you can see below.

Pay level per year	Full time male permanent	Full time female permanent	Full time female fixed term	Part time male fixed term	Part time female permanent	Part time female fixed term	Total
Grade 1 £23 - 27k		2			1		3
Grade 2 £28 - 33k	1	4				1	6
Grade 3 £34 - 41k	1	4	1		1		7
Grade 4 £43 - 49k		3		1	1		5
Grade 5 £56 - 60k	2	3			1		6
Grade 6 £70 - 76k		1					1
Commissioner 95k	1						1
Total	5	17	1	1	4	1	29

Workforce Gender and Pay Statistics (not subject to audit)

This table shows the configuration of our total workforce by gender, pay band, contract type and working pattern on 31st March 2024:

Our Workforce Gender Statistics (not subject to audit)

This table shows 29 employees on 31st March 2024 by gender along with comparison against the previous years and latest Census Population date 2021: Wales (3,107,500).

Gender	FGCW 31/03/2024	%	FGCW 31/03/2023	%	Wales 2021	%
Male	6	21	8	27	1,521,000	49
Female	23	79	22	73	1,586,600	51
Total	29		30		3,107,500	

Workforce Age Statistics (not subject to audit)

Headcount by Age on 31st March 2024.

16-24	25-34	35-44	45-54	55-64	65 & Over
1	12	5	11	0	0

Workforce Leavers Statistics (not subject to audit)

There have been eight leavers in the financial year 1st April 2023 to 31st March 2024.

- 1 fixed term internship placement came to an end
- 3 fixed term contracts came to an end
- 4 staff members left the organisation under voluntary redundancy arrangements following a restructure at the end of 2023, with their last date of employment being 31st March 2024

Workforce Training and Development Statistics (not subject to audit)

All twenty-nine staff members were supported to participate in externally-delivered training opportunities during the year, across all grades, genders and working patterns. Training included advanced eco-literacy for all, supporting 3 team members with attendance at Summer and Winter School via Academi Wales.

Other Workforce Statistics (not subject to audit)

28% of our workforce describe themselves as proficient through to intermediate Welsh language skills.

65% of our workforce describe themselves as White Welsh or White British, 35% of our workforce represent other diverse ethnic backgrounds.

Sickness Absence Data (not subject to audit)

Sickness absence figures are collected, monitored and recorded for directly employed team members. Between April 2023 and March 2024 there was an average of 29.5 people directly employed and the sickness absence rate was reported at 2.74% of the available hours. This equates to a total of 87.5 days of short-term sickness and 106 days of long-term sickness (absence lasting more than 4 weeks), affecting 17 team members.

Off-payroll payments (not subject to audit)

There were no off-payroll payments in the financial year 1 April 2023 to 31 March 2024 (nil 2022-23).

Sustainability Report

The summary below includes my reporting on biodiversity and ecosystems under the Environment Act (Wales) 2016, Section 6.

I have increased my team's understanding of the natural environment this year by providing advanced, accredited eco-literacy training in partnership with [One Earth Education](#).

We have a Carbon Emission Reduction Plan that sets out our plans to reduce our Scope 1, 2 and 3 emissions from a 2022-23 baseline.

I have made it my mission to ensure that public bodies achieve their net zero and nature recovery targets, and to this end have increased the amount of advice and support that we give, which is covered above under my Performance Report.

Our office is situated within the Tramshed Tech Building, in Riverside, Cardiff. We have reduced by half our floor occupancy since we moved in in 2021 and continue to monitor this carefully.

We have a salary sacrifice scheme in place to support staff to buy a bike or an ultra-low emission vehicle and my office premises have secure bike storage and showers for staff and visitors.

While we have limited influence over building maintenance and the supply of water and electricity as tenants, we are in regular conversations with the landlord to support their planning application to install solar panels on the building's roof.

We are a paperless organisation and to reduce waste we no longer have a printer. All of our team use the waste separation and recycling facilities that are available at the premises.

Our procurement policies include sustainability considerations helping us to be ahead of the changes required by the Social Partnership and Public Procurement (Wales) Act.

Our [Carbon Emission Reduction Plan](#) focusses on transport, waste, consumption, procurement and residual emissions. More information can be found here.

Report on the Audit of the Financial Statements

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 Future Generations Commissioner for Wales for the year ended 31 March 2024 under paragraph 21 of schedule 2 of the Well-being of Future Generations (Wales) Act 2015.

The financial statements comprise: the Statement of Comprehensive Net Expenditure, Statement of the Financial Position, Statement of Cash Flows, Statement of Changes in Taxpayers' 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 the Future Generations Commissioner for Wales's affairs as at 31 March 2024 and of its net expenditure for the year then ended; and
- have been properly prepared in accordance with UK adopted international accounting standards as interpreted and adapted by HM Treasury's Financial Reporting Manual;
- and Welsh Ministers' directions issued under the Well-being of Future Generations (Wales) Act 2015.

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 of 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 the Future Generations Commissioner for Wales 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 other parts of the report that are audited 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 Well-being of Future Generations (Wales) Act 2015.

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 Well-being of Future Generations (Wales) Act 2015; and
- the information given in the Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements and 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 Annual 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

- 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 the Future Generations Commissioner for Wales'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 the Future Generations Commissioner for Wales 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 Well-being of Future Generations Wales Act (2015).

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, the Future Generations Commissioner for Wales's head of internal audit and those charged with governance, including obtaining and reviewing supporting documentation relating to the Future Generations Commissioner for Wales'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 following areas: revenue recognition, posting of unusual journals and management override of controls;
- Obtaining an understanding of the Future Generations Commissioner for Wales's framework of authority as well as other legal and regulatory frameworks that the Future Generations Commissioner for Wales 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 the Future Generations Commissioner for Wales.

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 Audit and Risk Assurance Committee about actual and potential litigation and claims;
- reading minutes of meetings of the Future Generations Commissioner for Wales advisory Board and Audit and Risk Assurance Committee; 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 Future Generations Commissioner for Wales'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 am required to 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

1 Capital Quarter
Tyndall Street
Cardiff

20 August 2024

The maintenance and integrity of the Future Generations Commissioner for Wales'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

2023-24



Statement of Comprehensive Net Expenditure for the period 01 April 2023 to 31 March 2024

		1.4.23 to 31.3.24	1.4.22 to 31.3.23
	Note	£000	£000
Expenditure:			
Administration costs:			
Staff costs	2	1,799	1,581
Other administration costs	3,4	471	662
		2,270	2,243
Income:			
Other income	8	511	393
Net Expenditure		1,759	1,850
Interest payable/receivable		-	-
Net Expenditure after interest		1,759	1,850
Other Comprehensive expenditure			
		1.4.23 to 31.3.24	1.4.22 to 31.3.23
Total Comprehensive Expenditure for the year period		1,759	1,850

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

The notes on pages 124-137 form part of these accounts

Statement of Financial Position as at 31 March 2024

			2024		2023
	Note		£000		£000
Non-current assets:					
Property, plant and equipment	4		1		3
Current assets:					
Trade and other receivables	5	116		15	
Cash and total equivalents	6	23		12	
			139		27
Total assets			140		30
Current liabilities:					
Trade and other payables	7		(171)		(83)
Total assets less current liabilities			(31)		(53)
Long-term liabilities					
Provision for dilapidations	9		(1)		(1)
Total assets less total liabilities			(32)		(54)
Taxpayer's equity:					
General fund			(32)		(54)

The notes on pages 124-137 form part of these accounts

Statement of Cash Flows for the period 01 April 2023 to 31 March 2024

	Note	1.4.23 to 31.3.24	1.4.22 to 31.3.23
		£000	£000
Cash flows from operating activities			
Net expenditure		(1,759)	(1,850)
Adjustment for non-cash transactions	3,4	2	2
(Increase)/decrease in trade and other receivables	5	(101)	68
Increase/(decrease) in trade payables	7	88	(105)
Increase/(decrease) in provision	9	-	(8)
Net cash outflow from operating activities		(1,770)	(1,893)
Cash flows from investing activities			
Purchase of property, plant and equipment	4	-	(3)
Net cash outflow from investing activities		-	(3)
Net cash outflow		(1,770)	(1,896)
Cash flows from financing activities			
Financing from Welsh Government		1,781	1,467
Net financing		1,781	1,467
Net increase/(decrease) in cash and cash equivalents	6	11	(429)
Cash and cash equivalents at beginning of period		12	441
Cash and cash equivalents at end of period		23	12

The notes on pages 124-137 form part of these accounts

Statement of Changes in Taxpayers' Equity for the period 01 April 2023 to 31 March 2024

	Note	1.4.23 to 31.3.24	1.4.22 to 31.3.23
		£000	£000
Balance as at 1st April 2023		(54)	329
Changes in Taxpayers' Equity 2023-24			
Funding from Welsh Government		1,781	1,467
Comprehensive net expenditure for the year		(1,759)	(1,850)
Balance as 31st March 2024		(32)	(54)

Refer to page 84 of the Accountability section of the Annual report for full details of our funding allocation and spending for the year.

The notes on pages 124-137 form part of these accounts

Notes to the accounts

1. Statement of accounting policies

These financial statements have been prepared in accordance with the Government's Financial Reporting Manual (FReM) issued by HM Treasury. The financial statements have been prepared for the twelve-month period ending 31 March 2024.

The accounting policies contained in the FReM apply International Accounting Standards (IFRS) as adopted or interpreted for the public sector context. Where the FReM permits a choice of accounting policy, the accounting policy which has been judged to be most appropriate to the particular circumstances of the Commissioner for the purpose of giving a true and fair view has been selected. They have been applied consistently in dealing with items considered material in relation to the accounts.

My team have considered the impact of standards and interpretations which have been issued but are not yet effective and which have not been adopted early by the Commissioner. The Commissioner anticipates that the adoption of these Standards and interpretations in future periods will have no material impact on the financial statements.

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

1.1 Accounting convention

These accounts have been prepared under the historical cost convention as, in my opinion, the effect of the revaluation of fixed assets at their value to the organisation by reference to their current cost is considered to be immaterial.

1.2 Going Concern

Under the normal conventions applied to control income and expenditure in Managing Welsh Public Money, Grant-in-Aid may not be issued in advance of need. This has resulted in net liabilities of £32,000 at the year end (£54,000 in 2022-23), primarily because of liabilities relating to the 2023-24 financial year that are falling due in 2024-25.

In accordance with IAS 1, I have therefore had to consider the Office's ability to continue operating for the next 12 months:

- There is no intention to discontinue the service provided by the Future Generations Commissioner as evidenced by the award of funding from the Welsh Government for the next financial year coupled with the lack of legislation necessary to wind up the Future Generations Commissioner.
- There is no reason to believe that liabilities falling due in 2023-24 will not be met by Grant-in-Aid from the Welsh Government.

These financial statements have therefore been prepared on the going concern basis.

1.3 Funding

The main source of funding for my office is from the Welsh Government via an annual grant (Grant-in-Aid), which is credited to the general fund when the grant is received. Monies are also collected from fees for support, advice and assistance provided by me and my team under Commissioner's functions Section 19 a) d) of the Well-being of Future Generations (Wales) Act 2015.

1.4 Property, plant and equipment

All non-current assets have been valued at historic cost (see 1.1 above). The minimum level for capitalisation of individual assets is £2,500. Large numbers of the same type of asset have been grouped together in determining whether they fell above or below the threshold.

1.5 Depreciation

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

- ICT Equipment 3 years
- Furniture 3 years

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

1.6 Statement of Comprehensive Net Expenditure

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

1.7 Value Added Tax

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

1.8 Pensions

My staff are generally covered by the provisions of the Principal Civil Service Pension Scheme (PCSPS). The PCSPS is a defined benefit scheme however the scheme is not designed to be run in a way that would enable the body to identify their share of the underlying scheme assets and liabilities, so is accounted for as a defined contribution scheme. In respect of any defined contribution scheme, my office recognises the contributions payable for the year; these amounts are charged to the Statement of Comprehensive Net Expenditure in the year of payment. The cost of the defined benefit element of the scheme is recognised on a systematic and rational basis over the period during which it derives benefit from employees' services by payment to the PCSPS of amounts calculated on an accruing basis. Liability for payment of future benefits is a charge on the PCSPS. The expected contributions to the plan for the next annual reporting period are £300k.

1.9 Leases

A lease is a contract or part of a contract that conveys the right to use an asset for a period of time in exchange for consideration. Any leased asset that falls within the definition of IFRS16 Leases as a right of use asset is capitalised. My office has no leases in scope of IFRS16.

Instead, we have a 6-month rolling license to occupy at our current offices. Operating license rentals are charged to the Statement of Comprehensive Net Expenditure in equal amounts over the lease term.



1.10 Segmental reporting

My office operates in Wales and deals with issues that impact upon people in Wales. The Statement of Comprehensive Net Expenditure and associated notes reflects this one operational segment.

1.11 Staff costs

As required by IAS19 Employee Benefits, Staff costs include the costs of short-term compensated absences such as annual leave that was due but not taken at the year-end.

1.12 Provisions

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

1.13 Cash and cash equivalent

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

1.14 Trade and Other Receivables

In accordance with IFRS 9 and IFRS 15 trade and other receivables are initially recognised at their transaction price (which is equivalent to cost). Revenue from provision of services is recognised when my office can reliably measure the percentage of completion of the transaction, and it is probable economic benefits will flow to the entity. Trade and other receivables do not contain any significant financing component and are expected to be satisfied in less than one year and as such are not revalued at year end.

1.15 Trade and Other Payables

Trade and other payables are initially measured at their transaction price (which is equivalent to cost) in line with IFRS 9. Expenses in relation to services received are recorded as expenditure when services are received rather than when the payments are made. Trade and other payables are subsequently measured at cost at year end as this is considered a reasonable approximation for amortised cost, with any difference in valuation being immaterial.

2. Staff costs

For the year staff costs consist of:

	2023-24	2022-23
	£000	£000
Wages and Salaries	1,330	1,148
Social Security Costs	134	124
Pension Costs	328	295
Audit and Risk Assurance Committee Members Remuneration	7	12
Sub Total	1,799	1,579
Inward secondments and agency staff	-	2
Total Net Costs	1,799	1,581

3. Other administration costs

	1.4.23 to 31.3.24		1.4.22 to 31.3.23	
	£000	£000	£000	£000
3.1 Administration costs:				
Premises	44		49	
Office running costs	126		184	
Training and recruitment	4		24	
Travel and Subsistence	46		37	
External auditor's remuneration	24		23	
Internal auditor's remuneration	17		7	
ICT equipment	58		53	
Project work	150		291	
		469		668
3.2 Non-cash items:				
Depreciation charge on ordinary assets	2		2	
Loss on disposal of fixed assets				
Provision for Dilapidations	-		(8)	
		2		(6)
		471		662

4. Property, plant and equipment

	ICT Equipment	Office Furniture and Equipment	Total
	£000	£000	£000
Cost			
At 1st April 2023	35	5	40
Additions	-	-	-
Disposals	-	-	-
At 31st March 2024	35	5	40
Depreciation			
At 1st April 2023	34	3	37
Charged in year	1	1	2
Disposals	-	-	-
At 31st March 2024	35	4	39
Net book value at 1st April 2023	1	2	3
Net book value at 31st March 2024	-	1	1

5. Trade receivables and other current assets

	31.03.24	31.03.23
	£000	£000
Amounts falling due within one year:		
Trade and other receivables	26	-
Prepayments and accrued income	90	15
	116	15

6. Cash and cash equivalents

	31.03.24	31.03.23
	£000	£000
Balance at 1st April 2023	12	441
Net change in cash and cash equivalent balances	11	(429)
Balance at 31st March 2024	23	12

All balances as at 31st March 2024 were held in an account within the Government Banking Service.

7. Trade payables and other current liabilities

	31.03.24	31.03.23
	£000	£000
Amounts falling due within one year		
Trade payables	8	35
Accruals	120	47
Contract liability	43	1
	171	83

Note 8 has information on deferred income.

8. Other income, contract assets and deferred income

Other income was generated from provision of advice, support and assistance and has been disclosed in accordance with the requirements of IFRS 15.

Other income

		2023-24		2022-23	
Details	Other income from:	Amount (£000)	Total (£000)	Amount (£000)	Total (£000)
Contribution to joint projects	Welsh Government	245	251	287	302
	University of Liverpool	4		-	
	Public Health Wales	2		-	
	Cardiff University	0		15	
Contribution to the Future Generations Leadership Academy	Welsh Government	70	182	9	89
	Principality	20		-	
	Transport for Wales	16		5	
	Arts Council of Wales	16		-	
	Natural Resources Wales	8		5	
	Ove Arup and Partners International Ltd	8		5	
	University of South Wales	8		4	
	Health Education and Improvement Wales (HEIW)	8		-	
	Football Association of Wales	8		-	

		2023-24		2022-23	
Details	Other income from:	Amount (£000)	Total (£000)	Amount (£000)	Total (£000)
Contribution to the Future Generations Leadership Academy (continued)	North & Mid Wales Trunk Road Agent	8	182	-	89
	South Wales Police and Crime Commissioner	6		3	
	Centre for Digital Public Services	6		-	
	Welsh Government: Globally Responsible Nation 2021-22	-		33	
	Cwm Taf Morgannwg University Health Board	-		5	
	Public Health Wales	-		3	
	BBC Home Services	-		3	
	Costain	-		8	
	Capital Law	-		6	
2023-24 Office restructure cost reimbursement	Welsh Government	72	72	-	-
Outward secondments	Public Health Wales	4	4	-	-
Honorarium	Finnish Institute for Health and Welfare and 3 other organisations	1	1	1	1
Other miscellaneous income	Barclaycard, and 3 other entities	1	1	1	1
Total (£000)		511	511	393	393

Deferred Income

	2023-24		2022-23	
	Revenue recognised in the accounting period	Revenue expected to be recognised within the next financial year	Revenue recognised in the accounting period	Revenue expected to be recognised within the next financial year
	£000	£000	£000	£000
Delivery of the UN and Future Generations Programme on Summit of the Future: partner organisation's contribution £25k received in 2023-24. £23k is carried forward to 2024-25.	2	23	-	-
FG Leadership Academy 3.0: partner organisations' contribution £202k received in 2023-24. £20k is carried forward to 2024-25.	182	20	-	-
Smart Innovation (6 month partnership project): partner organisation's contribution £58k received in 2022-23. £1k is carried forward to 2023-24.	1	-	57	1
FG Leadership Academy 2.0: partner organisations' total contribution £145k received over two years. £88k was recognised as revenue in 2021-22 and £57k in 2022-23.	-	-	57	-
	185	43	114	1

9. Provision for Dilapidation

	31.03.24	31.03.23
	£000	£000
Balance as at 1 April 2023	1	9
Use of provision	-	(8)
In year provision	-	-
Balance as at 31 March 2024	1	1

Provisions have been made in accordance with IAS 37. In 2021-22 my office changed location from Market Chambers to Tramshed and the provision for Market Chambers was released in 2021-22 and a new provision made for Tramshed. This was calculated with reference to square footage occupancy of the new premises.

In 22-23, once we had settled into the premises it became clear that there was little cosmetic change and no structural change required to the existing rooms as leased. The provision was therefore reduced last year to reflect the dilapidation value agreed with the Landlord for small cosmetic refreshes. As the difference was immaterial, a prior year adjustment was not considered necessary. There have been no substantive changes this year to indicate a material change in the provision amount.

10. Commitments under leases

The Commissioner was committed to making the following payments in respect of an operating license to occupy that will end 31 August 2024:

	2023-24		2022-23	
	£000		£000	
	Land & Buildings	Other	Land & Buildings	Other
Obligations under operating license:				
Not later than one year	17	-	10	-
Later than one year and not later than five years	-	-	-	-
Later than five years	-	-	-	-
	17	-	10	-

The amount of the license payments recognised for this accounting period is £43,331 (£48,000 in 2022-23).

11. Financial instruments

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

I have very limited powers to borrow or invest surplus funds and financial assets and liabilities are generated by day-to-day operational activities and are not held to change the risks I face in undertaking activities.

Liquidity risk

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

Interest-rate risk

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

Foreign Currency risk

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

Fair values

There is no material difference between the book values and fair values of my Office's financial assets and liabilities as at 31st March 2024.

12. Capital commitments

There were no capital commitments as at 31st March 2024 (31st March 2023– nil).

13. Contingent liabilities

There were no contingent liabilities as at 31st March 2024 (31st March 2023 – nil).

14. Related party transactions

The Welsh Government is a related party. My office received its main source of funding from the Welsh Government (£ 1.781 million for 2023-24 and £1.467 million for 2022-23). My office also received other income of £387k from the Welsh Government in the financial year (income £329k in the previous accounting period). No amounts were paid to Welsh Government in the year (£nil in 2022-23) In accordance with disclosures required by the FReM, my office's payroll is outsourced to the Public Service Ombudsman for Wales (PSOW) and there have been material transactions during the period relating to the operation of payroll and pensions with the PSOW, HM Revenue and Customs and the Cabinet Office.

Note 8 provides a breakdown of income received from other organisations in connection with the work of my Office. There were no material transactions with organisations in which senior staff, or any of their family, held positions of influence.

15. Events after the reporting period

There were no events between the statement of financial position date and the date the accounts were signed that impact upon these statements.



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**Cenedlaethau'r
Dyfodol**
Cymru

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