# Annual Report 2024-25









Comisiynydd y Gymraeg Welsh Language Commissioner

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In order to ensure that the Welsh language is a living, thriving language, our work needs to engage in all aspects of people's lives.

My officers and I have therefore been involved in a variety of areas over the past year in promoting and facilitating the use of the Welsh language. I have enjoyed meeting Welsh speakers across Wales during the year to hear about their experiences.

During the year we announced that we would use a more proactive approach to co-regulation in carrying out our duties. As part of those arrangements we have set out specific outcomes to ensure that our efforts are focused on key areas where we can make the biggest difference. This will improve the quality and opportunities to use the Welsh language in public services, in the workplace, and in the community.

#### The outcomes are as follows:



#### **Outcome 1**

Organisations have the capacity to provide high quality Welsh language services at all times.



#### **Outcome 2**

Welsh speakers have an understanding and awareness of the Welsh language services available to them.



#### **Outcome 3**

Organisations pay due attention to the potential impacts of their policy decisions on the Welsh language.



#### **Outcome 4**

Organisations increase the use of Welsh in their workplaces, enabling staff to work through the medium of Welsh on a daily basis.



#### **Outcome 5**

Organisations promote the Welsh language so that people can use the language naturally in their everyday lives.



#### **Outcome 6**

Organisations have effective governance and complaints arrangements ensuring that the interests of Welsh language speakers are protected and promoted.

Our intention in introducing these outcomes is to ensure that our regulatory work leads to an increase in opportunities to use Welsh.

Ensuring that organisations and sectors share our vision for the Welsh language is essential to achieving our aspirations and outcomes. We have therefore held a series of events throughout the year to promote organisations' compliance with their language duties.

There was an increase in the organisations operating in accordance with the standards during the year, with water companies and others being brought under the standards. Other bodies, including housing associations, are expected to become part of our regulatory regime before the end of this Senedd term.

Children and young people continue to be a priority for us. It was encouraging to see the Welsh Language and Education (Wales) Bill being introduced in the Senedd and I was pleased to share my position on it. I strongly believe that this is a significant development in terms of the Welsh language if strongly implemented with adequate resources.

It was good to see the first report of the Commission for Welsh-speaking Communities being published. We were pleased to see that the Government's response to the report agreed with the recommendation that areas of higher density linguistic significance needed to be established, but we were disappointed that there was no clarity as to how this would be achieved. Action must be taken to maintain and strengthen the Welsh language as a community language, and the establishment of the higher density areas would be a significant initial step to prevent the decline of the Welsh language in the areas where it is strongest. We call on all political parties to commit in their manifestos for the 2026 Senedd Cymru election to implement the Commission's main recommendation to establish areas of higher density linguistic significance and to put in place a clear plan and timetable to do so.



Ensuring that organisations and sectors share our vision for the Welsh language is essential to achieving our aspirations and outcomes.

Alongside our policy work, we also had opportunities to enjoy our national festivals. On our stand at the Urdd Eisteddfod in Meifod we launched a new show for schools to promote the use of the Welsh language for secondary school pupils. Produced by Mewn Cymeriad and written by Manon Steffan Ros, the show Geiriau accompanies a new education package. This was developed in response to enquiries from teachers and education leaders who wish to offer activities about the Welsh language and the role of the Commissioner.

The Rhondda Cynon Taf National Eisteddfod was a further opportunity to share information about our work and at an event on the Monday morning my deputy, Osian Llywelyn, presented our vision for the future of our co-regulatory work. It was also a good opportunity to receive feedback from the public on our work.

During the same week we launched a new partnership with the National Centre for Learning Welsh which will further contribute to the development of the *Cynnig Cymraeg* scheme. The scheme is aimed at those sectors that do not fall under Welsh language standards.

The conference of the International Association of Language Commissioners in Wales was an opportunity for us to reflect on the importance of minority languages across the world and the role that the Welsh language plays. Over three days there were interesting discussions, presentations and talks, and it was a privilege to be able to welcome fellow commissioners to Wales.

The past year has also been a time of preparation for the future. We engaged with stakeholders on our five-year strategic plan - a plan that will be operational for the remainder of my time as Welsh Language Commissioner.

The next period is crucial for the Welsh language and I am determined to work with my officers, and our partners, to ensure a significant difference is made to the position of the Welsh language. I look forward to collaborating, campaigning, advocating and influencing for the benefit of the Welsh language.

Ha Carllet Oren.

**Efa Gruffudd Jones**Welsh Language Commissioner





The Welsh Language Commissioner wants the people of Wales to be able to live their lives through the medium of Welsh. Our role is to promote and facilitate the use of the Welsh language. Our work leads to more opportunities to use the language. The role of the Commissioner was created by the Welsh Language (Wales) Measure 2011 which also gave the language official status in Wales.

#### To achieve our aim, we:

## Act as a regulator for the Welsh language standards

The Welsh Language (Wales) Measure 2011 requires a number of organisations in Wales to operate in accordance with the Welsh language standards. The standards are duties intended to increase the number of services available to people through the medium of Welsh and to facilitate their use. This means that organisations must promote the use of their services. The standards also aim to increase opportunities for people to use Welsh in the workplace, and in the community in the case of local authorities and national parks.

Through our regulatory work, we implement a programme of activities to support, monitor and assess how organisations comply with the Welsh language standards, and take further action if necessary.

## Monitor the implementation of Welsh language schemes

Some public bodies in Wales provide Welsh language services in line with their Welsh language schemes which are intended to ensure that they treat Welsh and English on the basis of equality in the conduct of their business. They have prepared these schemes due to the requirements of the Welsh Language Act 1993. These bodies are mainly UK Government and Crown bodies.





#### Work with organisations from the private and third sectors to increase their Welsh language provision

We encourage private and third sector organisations to increase the services they provide in Welsh and to achieve the quality mark of the **Cynnig Cymraeg**. To help them do this we share good practice and guidance on how to offer services through the medium of Welsh. Although these sectors are wide-ranging, we prioritise working with large organisations such as supermarkets, shops and banks that provide the most services to the largest possible number of people. A number of third sector organisations offer opportunities for people to use Welsh in social and voluntary activities as well as providing services in Welsh. We also work with funders to encourage them to impose language conditions on the funds they allocate.

## Influence the development of policy and legislation so that the Welsh language is a central consideration

We influence the development of policy and legislation to ensure that the Welsh language is an integral part of public policy. We do so by prioritising our work in policy areas that affect people's opportunities to learn and use the Welsh language on a daily basis such as the education sector, the health and social care sector, planning, and economic development. In most cases, we focus on national and strategic issues which means that we primarily scrutinise and influence policies and legislation introduced by the Welsh Government.

In our work we engage with other organisations responsible for formulating or implementing policy at a national level or who influence the development of national policy. We also scrutinise the work of the Senedd, and legislation at Westminster in non-devolved areas affecting the Welsh language, such as broadcasting. While we often respond to the policy developments of other organisations we also work proactively to set our own policy agenda in areas of priority to the use of the Welsh language.







## **Standardisation and promotion of Welsh place-names**

People in communities across Wales have an interest in place-names. We collaborate with organisations of all types to standardise Welsh place-names, based on our national place-name standardisation guidelines and the advice of our Place-names Standardisation Panel. We have published a data base of standardised Welsh place-names and are working to ensure that these standard forms are used consistently throughout Wales by all types of organisations. We also contribute to efforts to safeguard and promote the use of Welsh place-names.

## The status of the Welsh language and the freedom to use it

We may investigate cases where people have prevented Welsh speakers from using the language with other Welsh speakers. Situations like this can arise due to people's attitudes towards the Welsh language and their lack of knowledge about it. We will seek to understand when and why cases like this happen and work to prevent such situations from happening in the future. This includes raising awareness in general of the status of the Welsh language and the freedom people have to use it and trying to increase positive attitudes from everyone in Wales towards the Welsh language.







#### Work with other bodies that promote the Welsh language, and with other commissioners and regulators in Wales and beyond

We work with other bodies in Wales that promote the Welsh language and with other commissioners and regulators in Wales and the UK. There are many other language commissioners and ombudsmen in the world who work to protect the linguistic rights of their speakers. We learn about their work and experiences and share with them our experiences and the good practices we encounter in our work. We do so mainly through our membership of the International Association of Language Commissioners.

#### **Conduct research**

We have an interest in research of all kinds relating to increasing the use of the Welsh language and other minority languages internationally. We carry out research to establish an evidence base for our work and to measure whether we are achieving our objectives. Every five years we are required to publish a report on the position of the Welsh language. In 2026 we will publish a 5-year Report which will report on the results of the 2021 Census and an assessment of the implications of those results for the position of the Welsh language.

## Share information about our work

We share information about our work in promoting and facilitating the use of the Welsh language. This includes highlighting opportunities across Wales to use Welsh with the organisations that we work with. We share good practice on how to develop and promote those services and opportunities.







## Part 1

## Performance Report

Our Strategic Plan for 2022-25 sets the following objectives, and this report outlines our progress in meeting those objectives:

#### **Objective 1**

Ensure fairness, justice and rights for Welsh speakers



#### **Objective 2**

Ensure that the Welsh language is a consideration in policy and legislation



#### **Objective 3**

Maintain and increase organisations' compliance with their statutory duties



#### **Objective 4**

Increase the use of Welsh by organisations across all sectors





## The context of the Welsh Language

In our annual report last year, we referred to significant developments in two policy areas that are central to the Cymraeg 2050 strategy: the development of the Welsh Language and Education (Wales) Bill and the commencement of the work of the Commission for Welsh-speaking Communities.

We indicated that we would expect this vital work to continue during 2024-25. Indeed, over the past year work on the Welsh Language and Education (Wales) Bill has come to fruition, with the Welsh Government presenting a draft bill to the Senedd. The first part of the work of the Commission for Welsh-speaking Communities (the Commission) culminated with the publication of the report Empowering Communities, Strengthening the Welsh Language.



## Introduction of the Welsh Language and Education (Wales) Bill

The Welsh Language and Education (Wales) Bill was introduced in July and came into force in the summer of 2025.

Since devolution, we have seen a number of policies and strategies that were intended to strengthen the planning processes of Welsh-medium education. Nevertheless, we have seen little real progress over the last twenty years and there is clear evidence of the need for bolder policies and legislation for the Welsh language in education and skills. We therefore warmly welcomed the Bill which has the potential to make a significant contribution towards achieving the vision and objectives of Cymraeg 2050.

The Bill's proposals respond to a number of shortcomings that exist in the current language planning regime. For the first time, there will be a statutory basis for the target of one million Welsh speakers by 2050 and other targets relating to the use of the language, including in the workplace and socially. Significantly, the new Act will also include powerful legislative mechanisms that will enable much more direct influence on the achievement of some of these targets.

#### The Context of the Welsh Language

The Act will aim to expand Welsh-medium education and to raise standards of Welsh-medium education within English-medium schools. The intention is to encourage more schools to move along a linguistic continuum. Over the next few years the Act will lead to the establishment of a statutory body, the National Institute for Learning Welsh, which will be responsible for supporting people of all ages to learn Welsh by planning language support and training for the education workforce.

The new Act will also place a duty on Welsh Ministers to revise Welsh language standards with a view to offering linguistic progression. We expect them to play a role in linking the relationship between developing children and young people's Welsh language skills through the education system and increasing individuals' use of these skills as they enter the world of work. In addition, there is further potential for using the Welsh language promotion standards as a tool for combining planning in education and skills with the wider strategies that exist for promoting and facilitating the use of Welsh. We look forward to playing a key role in this in the coming period.

## Recommendation to establish areas of higher density linguistic significance

In its report *Empowering communities, strengthening the Welsh language* the Commission recommends that there should be legislation to establish areas of higher density linguistic significance. According to the Commission, this would enable the development of public policies tailored to the unique needs of these areas in education, town and country planning, community development and the economy for example.

The Commission provides a detailed analysis of the census statistics, which clearly show the decline in the stability of the Welsh language in the areas with the highest density of Welsh speakers. This therefore means that there is a significant threat to the viability of the Welsh language, not only in those areas, but also at a national level.

The Commissioner is supportive of the Commission's main recommendation. There is a need to prevent further decline in the areas where Welsh is a majority language and is passed down from one generation to the next.

#### The Context of the Welsh Language

We also welcome the recommendation to examine the relevance of the promotion standards to areas of higher density linguistic significance. The requirements for promotion strategies are currently limited, but there is potential to be more specific in terms of the content and scope of the strategies. In our manifesto for the Senedd elections we call on the next Government to strengthen the promotion standards so that they become a more effective vehicle for community language planning.

Similarly, the recommendations regarding increasing the internal use of the Welsh language within public organisations are in line with our strategic priorities as an organisation. As the Commission itself, we are very keen to use the Welsh language standards as a tool for moving organisations along a linguistic continuum and to encourage people to use Welsh in their workplace and in the provision of services.

The report acknowledged that further work is needed to develop firm policy proposals that will build on the 57 recommendations the Commission has made to Government. The Government, in responding to the recommendations at the Urdd Eisteddfod in Margam Park, agreed with the recommendation that areas of higher density linguistic significance need to be established but did not specify a plan and timetable for doing so.

One of the areas that has received further attention from the Commission is town and country planning. A follow-up report was published in February which focuses on the impact that this complex area has on land use, and the influence that this can have on the viability of the Welsh language in higher density areas, as well as other areas in Wales.

The Commission has now begun gathering evidence more widely about areas that are outside those areas of higher speaker densities, and is expected to publish a report by August 2026.



# **Ensure fairness, justice and rights for Welsh speakers**

Engage with the public, listening and considering what is expressed in a fair and balanced way. Act on behalf of people, whether employees or members of the public, if they face barriers in using the Welsh language. Take every opportunity to reach out to a wider audience.

Raise awareness of the legal rights that Welsh speakers have and take every opportunity to reach out to a wider audience.

Implement an effective complaints procedure that prevents the continuation or repetition of failures.

Educate and share information on significant outcomes of casework with target audiences of all kinds.

Conduct responsive pieces of work that seek to determine whether some groups of Welsh speakers face more difficulties in exercising their rights due to their circumstances and make recommendations to support them.

Impose standards on bodies in a timely manner once standards have been introduced by the Senedd. Within the lifetime of this plan and in accordance with the Welsh Government and Plaid Cymru Cooperation Agreement, we expect this to happen in relation to the following organisations; public transport, health regulators, public bodies that are currently outside the standards regime and water companies.



#### **Opinion survey**

To ensure that we listen to and understand what people have to say about the Welsh language, we commission an annual survey of the views of Welsh speakers on the Welsh language services of public bodies and their views on opportunities to use the Welsh language.

27% of respondents believed their opportunities to use Welsh with public services had increased over the previous year (an increase of 4%) and 53% were of the view that opportunities had remained the same.

17% of the sample stated that they preferred to use Welsh with public bodies, 71% stated that they preferred to use English, and 12% stated that it varies.

Some of the main factors affecting language choice are the subject matter or use of technical vocabulary (37%), personal confidence and feeling comfortable to use Welsh (16%), availability of a Welsh speaker (11%) and the other person speaking Welsh first (7%).



of respondents agree that they can usually deal with organisations in Welsh if they wish to do so.



agree that the Welsh language services of public organisations are improving in general (an increase of 1%).



agree that public organisations ask them in which language they would like to deal with them.



of respondents agreed that they were more likely to use Welsh language services if organisations make it clear that they are available (an increase of 5%).

#### Increasing opportunities to use the Welsh language

Over 130 organisations are now subject to Welsh language standards, reflecting the significant progress that has been made towards ensuring that the Welsh language is an integral part of public services across Wales.

Continuing the programme of extending the Welsh language standards to other public organisations is key if we are to achieve our regulatory outcomes, and our vision of a Wales where people can live their lives through the medium of Welsh. We are pleased that the work of imposing standards, extending these statutory duties to other organisations and sectors, has continued over the past year.

In April 2024, compliance notices were issued to corporate joint committees which included the standards with which they would be required to comply. The first standards came into force in October 2024. Corporate joint committees are statutory public bodies established by two or more local government bodies to perform specific functions jointly, such as the provision of regional services or joint resource management.

In addition, compliance notices have been issued to water companies, ensuring that the services they provide comply with Welsh language standards. This includes providing information and communicating with customers in Welsh, improving the experience for Welsh speakers across Wales. These standards will come into force in August 2025.

Since the establishment of Medr in August 2024, we have been working with the organisation to better understand how they would be able to comply with Welsh language standards. We are currently consulting with Medr on the content of a compliance notice, laying the foundations for the formal implementation of the standards in the near future.





Following a public consultation by the Welsh Government on the addition of ten public organisations to the existing Welsh Language Standards Regulations, the proposals were approved by the Senedd, which came into force on 28 March 2025.

We welcome this move by the Welsh Government to widen the scope of the regulations so that more public organisations operate within a statutory framework that promotes the Welsh language.



Our engagement work with the organisations noted below is now underway and we look forward to developing our regulatory relationship with them over the next year.

Welsh Revenue Authority

Qualifications Wales

The Boundary Commission for Wales

The Adjudication Panel for Wales

Future Generations Commissioner for Wales

Special Health Authorities

- Health Education and Improvement Wales
- Digital Health and Care Wales
- NHS Blood and Transplant
- NHS Business Authority

The National Lottery Heritage Fund

We have also been working closely with the housing association sector to prepare for the new regulations that the Government will introduce during 2025/26.

We consider these preparations to be essential to ensure that the housing associations are able to provide effective bilingual services to their tenants.

We held an event in Cardiff on 19 March for those organisations that are preparing to implement Welsh language standards. The session was an opportunity to hear from various organisations about their experiences at the beginning of the regulatory process, and to discuss the opportunities, challenges and support available to them.





The number of organisations that received a compliance notice



Number of new or revised Welsh language schemes approved



Number of challenges received and processed in accordance with the requirements of the Commissioner's procedure

#### **Complaints handling**

Over the past year we have continued to deal with complaints and have carried out statutory investigations and imposed enforcement action when the response of organisations to those complaints was insufficient to ensure future compliance.

Our aim is to make sure that regulation does not simply mean carrying out statutory investigations and imposing enforcement action. We have therefore invested more in promotional activities to support organisations to move forward towards a higher level of compliance. We are committed to acting proportionately, targeting our regulatory work and operating according to a number of specific measures, including our assessment of the organisation's likely risk of noncompliance.

To improve services, we want to increase the regulatory support available by providing advice, raising awareness and understanding, and supporting organisations to comply with the standards. It is clear that several factors have contributed to the decrease in the number of complaints investigations over the past year.

An investigation may only be conducted if the Commissioner suspects that an organisation has failed to comply. Often, the initial assessment to determine whether an investigation is necessary reveals that there is no suspicion of failure by the organisations involved. This means that many complaints are closed without the need for an investigation.

In addition, organisations have been taking proactive steps to restore compliance voluntarily. When a complaint arises, many organisations take action to resolve the issues ensuring that the standards are maintained.

From time to time, we exercise our discretion to decide not to conduct an investigation into a complaint. This decision is made when we determine that an investigation into the matter in question would be disproportionate to the resources that would be required to conduct an investigation.

When considering the regulatory work of the Welsh Language Commissioner as a whole, success should not be measured solely by the number of enforcement actions taken. Rather, it should be assessed based on an overall improvement in compliance rates. In addition, it is important to consider the views of Welsh speakers on the Welsh language services of public organisations and their views on opportunities to use Welsh.

We have seen an increase in these two indicators this year, which show that compliance rates by organisations continue to increase (see Objective 3), and that more people are satisfied with the Welsh language services and feel they have more opportunities to use the language (see above).

There was a reduction in the enforcement actions imposed during the year. This is partly as a result of the decrease in the number of complaints received, and the smaller percentage of investigations opened because of those complaints. However, it is also the result of a deliberate effort by us to target our enforcement actions towards those issues that particularly needed addressing and that would have the greatest impact.

In the past, we have imposed enforcement actions when a failure to comply with a standard was found, whether the organisation had taken steps to correct the issue during the investigation or not. We now focus our enforcement actions on issues where there is no assurance that compliance would be restored if an enforcement action were not imposed.

We have also moved away from the practice of imposing specific and prescriptive actions, in order to give organisations a degree of discretion to decide for themselves how to take action.



#### 2024/25

The total number of complaints relating to Welsh language standards	77
Number of valid complaints relating to Welsh language standards	77
Number of complaints investigated	20
Number of complaints where we decided not to investigate	60
No suspicion of failure	<b>18</b> (30%)
<ul> <li>An investigation into the same matter is already open</li> </ul>	<b>2</b> (3%)
<ul> <li>Resources required to investigate the complaint are disproportionate to the expected benefits and/or outcomes from the investigation</li> </ul>	1 (2%)
<ul> <li>A resolution to the matter has been achieved by the organisation of its own accord</li> </ul>	<b>26</b> (43%)
• Commitment by the organisation to take action to resolve the issue	<b>13</b> (22%)
Number of investigations determined	26
Number of investigations open at 31 March	21
Number of individual standards (not investigations) determined	57

Further information about the Commissioner's Enforcement work (Part 5 of the Welsh Language (Wales) Measure 2011) can be found by visiting our Register of Enforcement Action.



#### 2024/25 (continued)

Number of determinations of failure to comply with individual standards	50
Category of complaints determined:	
Service delivery	51
Policy making	3
<ul> <li>Operational</li> </ul>	3
<ul> <li>Promotion</li> </ul>	0
Record keeping	0
Supplementary matters	0
Number of actions to restore or enforce compliance	66
■ Taking action to prevent failure	55
Preparation of an action plan	6
<ul> <li>Publicity</li> </ul>	0
■ Giving advice	1
Making recommendations	4

#### Welsh language schemes

Total number of complaints relating to language schemes

20

Number of valid complaints relating to language schemes

10

Number of investigations relating to language schemes

0

Number of recommendations following an investigation into language schemes

2\*

## Freedom to use the Welsh language

Part 6 of the Welsh Language (Wales) 2011 Measure provides that an individual can submit a request to the Commissioner if they feel that an individual or organisation has interfered with their freedom to communicate with another person in Welsh.

During this reporting period, one initial inquiry related to this provision was received, and we proceeded to investigate one specific claim. At the end of the reporting period, all evidence had been gathered and analysed in detail. A copy of the final report was shared with the relevant parties.

<sup>\*</sup>following a report opened in the previous year

#### **Resolution of investigations**

#### **Ceredigion County Council**

A member of the public contacted the Commissioner regarding Ceredigion County Council's consultation on the future of rural primary schools. In the complainant's view there was insufficient consideration given to the Welsh language in the consultation document. The Council responded acknowledging that it had not complied with the policy making standards and agreed to amend the document extending the consultation period to give everyone a fair opportunity to respond.

Meetings were held between the Commissioner's officers and the Council, and advice was given on strengthening the considerations regarding the Welsh language. The Council committed to act swiftly and present the new documents to its stakeholders. Due to the action taken, no further investigation was conducted.

In this case, the organisation's practices were changed before the consultation ended. While an investigation might have found failure following the consultation period, it would not have been possible to influence the consultation process in a timely manner.



#### **Cardiff Council**

Following complaints about a lack of Welsh language provision at Cardiff Central Library's reception, we decided to conduct an investigation. The Council confirmed that a Welsh speaker was not available at reception at all times, and that a Welshmedium service could not be ensured on all occasions.

To address the problem, the Council has now taken specific action. It is dedicated to recruiting those who are willing to learn Welsh and supporting current staff to learn the language. We will continue to monitor the situation, ensuring that the actions are being implemented effectively.





#### **According to Cardiff Council:**

"We are working on a cross-team action plan to ensure that we deliver and promote bilingual services to their full potential. This includes organising recruitment events aimed at Welsh speakers and promoting Cardiff Council as a bilingual organisation.

We will be improving adverts for jobs where the Welsh language is essential, working closely with Bilingual Cardiff. We are also creating focus groups in each department to support line managers with recruitment and skills analysis."

#### **Wrexham Council**

We received a complaint that the Council had not assessed the need for Welsh language skills when advertising jobs in their leisure centres. Steps have been put in place for them to adjust their arrangements with the third-party provider responsible for providing leisure services on behalf of the Council, to ensure that the standards on recruitment are followed.

As a result of this, we corresponded with all organisations subject to Welsh language standards, sharing the wider lessons, raising awareness of the statutory expectations in relation to compliance in terms of recruitment via a third party. In addition, relevant information has been added to our website to support organisations to review and strengthen their own arrangements.











#### **Experiences of Welsh speakers who claim benefits**

The COVID-19 pandemic led to a significant increase in the number of people claiming benefits in the UK for economic and health reasons. The Commissioner was keen to understand the extent to which those services were available in Welsh and whether they were sufficiently accessible to Welsh speakers.

An online questionnaire was compiled to gather the views of Universal Credit claimants as well as conducting one-on-one interviews with claimants. Information on Universal Credit from the Department for Work and Pensions along with the application process was available in Welsh, and most users had a positive experience. However, the survey showed that the Welsh language service was not sufficiently accessible or easy to find.

Recommendations were made on the basis of the findings of the survey which identified the need to ensure:

- that Welsh language services were easy to understand
- that Welsh language services are clearly promoted in job centres
- that the language skills of staff in different departments are reviewed
- that there is sufficient capacity to provide services in Welsh.

An online questionnaire was compiled to gather the views of Universal Credit claimants as well as conducting one-on-one interviews with claimants.

#### **Revising the Enforcement Policy**

During the year we committed to coregulation with a strong focus on promoting self-regulation. This new approach encourages collaboration and partnership with organisations.

In <u>announcing this approach</u>, we referred to the need to look at how best to facilitate our investigation and enforcement work, and the potential for more effective handling of complaints and compliance. We want to make sure that regulation does not simply mean carrying out statutory investigations and imposing enforcement action, and to consider whether compliance can be restored through other means. We want to increase the regulatory support available by providing advice, raising awareness and understanding, and supporting organisations to comply with the standards.

To reflect this new approach, beyond minor operational adjustments made in response to the Covid crisis, we revised our Enforcement Policy for the first time since 2015.

#### Our revised draft policy:

- increases opportunities for organisations to establish their own complaints processes, where appropriate
- emphasises the need to avoid unnecessary delays and to act in a timely manner
- clearly states that there are a variety of methods that we can use to restore compliance, choosing the best method in each circumstance.

In order to gather views on the draft policy, information and a link to the document were shared with a wide range of individuals and organisations – including all organisations subject to Welsh language standards, those listed in recent regulations, housing associations, campaign groups, Welsh language organisations and other relevant stakeholders.

An eight-week engagement period was held, and responses were received through a variety of channels. The comments received were detailed, comprehensive and reflected careful consideration of the issues at hand.

To share information and encourage people to get involved, we published relevant information on our website, where an online form was available for submitting comments. Particular attention was drawn to the opportunity to respond via the website, and further information was shared through the autumn stakeholder newsletter. This was promoted on our social media channels, reaching over 2,700 followers and 756 subscribers. In addition, links and reminders were posted towards the end of the engagement period to encourage participation from the public as well as organisational stakeholders.

Having considered these comments in detail, we intend to submit a revised version of the enforcement policy to Welsh Ministers for approval, before implementing it during 2025–26.

#### **Defnyddia dy Gymraeg campaign**

This year's Defnyddia dy Gymraeg (Use your Welsh) campaign built on the solid foundations established last year.

Organisations were encouraged to promote their Welsh language services to the public, creating content to share on social media and websites. This year there was a particular focus on health and care. As meddwl.org was the Commissioner's charity of the year, we were supported by Eden, the Welsh pop group, and collaborated with singer Non Parry who is an ambassador for the charity, to further highlight the importance of being able to use the Welsh language in mental health.



We filmed our visit to a primary school near Carmarthen, where we created popular videos, and media interviews were

held with Eden. We also filmed a podcast that was popular on our website and social media.

The campaign has become well-established among our partners and stakeholders, and engagement is steadily increasing. We received nearly 150,000 impressions on our content during the campaign period, an increase of over 20% compared to last year's campaign.

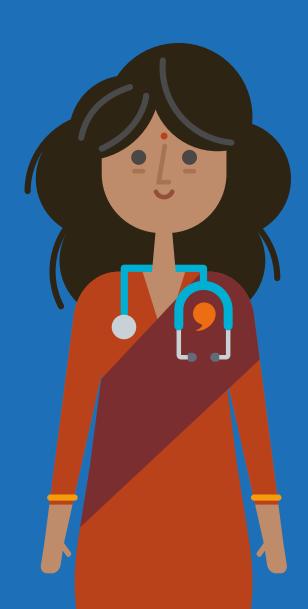
This underlines our mission that the Welsh language is not the responsibility of one person or one organisation. We want everyone in Wales to own and use it.





We received nearly 150,000 impressions on our content during the campaign period, an increase of over 20% compared to last year's campaign.

## Ensure that the Welsh language is a consideration in policy and legislation



Plan a 5-year report on the position of the Welsh language (2021–25) which will include an analysis of the results of the 2021 Census and an assessment of the implications, to be published in 2026.

Gain an understanding of the work of language commissioners and other agencies around the world providing a platform for successful practice in Wales.

Scrutiny of legislation affecting the Welsh language.

Collaborate and share information with relevant partners to influence policy and legislation and contribute constructively to discussions relating to areas affecting the Welsh language.

Influence policy affecting the Welsh language.

Investigate and report on the position of the Welsh language and Welsh speakers in policy areas to provide an evidence base for the Commissioner's views.

#### **Relevant statistics:**



Responded to 25 public consultations in areas such as education and skills, health and care, housing and justice



Held 125 meetings with 67 different entities relevant to our work in influencing policy



Provided oral or written evidence on 9 occasions to Senedd and Westminster committees

#### **Education and skills**

The Welsh Language and Education Bill was introduced in July 2024.

As we noted in our response to the Children, Young People and Education Committee's inquiry into the general principles of the Bill, the Bill represents a historic turning point in the development of the Government's education and Welsh language policy. For the first time, some of the most important targets and commitments of the Government's language strategy will be set out in legislation.

In our written evidence to the committee's inquiry, and also in providing oral evidence during the committee's scrutiny of the Bill we stated that:

- We welcome the intention to legislate in this area
- We want the proposals to be strengthened, particularly in relation to the development of a bilingual education workforce
- It is important to expand the provision of Welsh-medium education in particular
- Further consideration needs to be given to the nature of school language categories.

The committee's report consistently referred to our evidence and concerns and urged Welsh Ministers to amend important elements of the Bill. During the second and third phases of the legislative process we have seen the Government respond positively to a number of these recommendations, and we are confident that the legislation will be more robust as a result.

Given that the majority of the Bill's most important provisions depend on the development of a number of important pieces of subordinate legislation, our involvement in this key area will continue in the years to come.

To realise the objectives of the Bill it will be necessary to ensure that the wider policies of the Government and relevant bodies move in tandem. It was in this context that we responded to important developments in the designation of 14-16 qualifications, and the Welsh Government's consultation on the draft statutory guidance on 14-16 learning.

While the Bill focuses mainly on statutory education, we were glad to see significant developments in the post-compulsory sector.

The Commissioner responded to a consultation on the first strategic plan for Medr, the Commission for Tertiary Education and Research, which was established in August 2024. Medr's focus on strengthening tertiary education provision through the medium of Welsh was welcomed, and we will continue to work together to promote this.

We also responded to two important inquiries by Senedd committees, the first scrutinising routes into post-16 education and training, and the second on apprenticeship pathways in Wales. In responding to these consultations, we emphasised the challenges that exist in ensuring linguistic continuity for the post-compulsory sector. We emphasised the need for developments to ensure clear pathways towards Welsh-medium and bilingual provision that maintain and develop the Welsh skills of learners throughout the post-compulsory sector and into the workplace.







#### **Health and Care**

More than just words 2022-27 is the Welsh Government's strategic framework for the Welsh language in health and social care. The plan identifies a number of priority areas, for example dementia care for Welsh speakers.

In September the Commissioner published a policy brief which provided an update on the situation of dementia care for Welsh speakers. The focus of the brief was to assess the progress that has been made in this area since we published a joint report with the Alzheimers Society in 2018. The main conclusions of the policy brief were as follows:

- Little progress has been made in relation to the majority of the recommendations of the previous report
- That the momentum that once existed following the publication of the report in 2018 has slowed down significantly and that this momentum needs to be reignited as a matter of urgency
- That the dementia and Welsh language subgroup needs to be re-established to support the Welsh Government as a new Wales Action Plan for dementia is developed.

Following the publication of the brief, the sub-group has been re-established and the Government has responded positively to the recommendations. The group will continue to advise the Government as a new action plan is put in place to ensure that it offers better care experiences for Welsh speakers living with dementia.





#### **Commission for Welsh-speaking Communities**

In October the Commissioner responded to the Commission for Welsh-speaking Communities' report, *Empowering communities*, *strengthening the Welsh language*.

There are areas in Wales where the Welsh language is a majority language and is passed down from one generation to the next. If we are serious about strengthening the position of the Welsh language at an all-Wales level it is crucial to prevent further decline in these areas. We therefore agree with the principle of establishing areas of higher density linguistic significance as a vehicle that would enable policy variations to be introduced in the areas where the Welsh language is strongest.

During our discussions with the Commission, we identified the potential of the promotion standards for more ambitious and detailed planning in order to increase the use of the Welsh language. The requirements for promotion strategies are fairly limited at present, but there is potential to be much more specific in terms of the content and scope of the strategies. We therefore welcomed the Commission's recommendations relating to Welsh language standards and our work as a regulator.

Similarly, the recommendations regarding increasing the internal use of the Welsh language within public organisations are in line with our strategic priorities as an organisation.

As the Commission itself, we are very keen to use the Welsh language standards as a tool for moving organisations along a linguistic continuum and to encourage people to use Welsh in their workplace and in the provision of services.





#### Viability and the use of Welsh

In preparing to respond to the consultation on the white paper on adequate housing and fair rents we engaged widely with stakeholders, which lead to recommending that the Government include indicators on second homes, short-term holiday lets and long-term empty properties. In formulating a long-term housing strategy for Wales we believe that the Government should consider the objectives of the promotion strategies of county councils and national parks. The relationship between the location of quality affordable housing and Welsh-medium schools should also be reported on.

In our response to the green paper on adequate housing and fair rents, we had expressed our disappointment that the Welsh Government had not considered the impact on Welsh language communities, so we welcomed a full assessment of the impact of the white paper on adequate housing and fair rents on the Welsh language and the Cymraeg 2050 strategy. A joint blog with the Children's Commissioner and the Future Generations Commissioner was published discussing public policy on housing.



## **Engagement with children** and young people

In order to develop an evidence base for the work identified as a priority in our new strategic plan for 2025-30, over 1,600 children and young people were asked about their views on the opportunities that exist to increase their use of the Welsh language. This work will be analysed and the recommendations shared during the next period.

#### Who speaks Welsh in Wales?

As we prepare to produce and publish the 5-year report on the position of the Welsh language in Wales, we have published an **interactive data dashboard** where the main statistics on Welsh speakers can be accessed. It uses data from the 2021 Census, the main source on the number and percentage of Welsh speakers.

It may be used to obtain detailed data on where Welsh speakers live and see how patterns have changed over time, as well as to find out more about the lives of these speakers.

We have shared data with groups such as Mentrau laith Cymru in order to support language planning locally.



#### Cofleidia dy iaith (Live your language): International Association of Language Commissioners

The aim of the International Association of Language Commissioners is to support and promote linguistic equality and diversity and linguistic rights worldwide.

In June 2024, an international conference was held in Wales chaired by the Welsh Language Commissioner. The aim was to explore the impact of language legislation in Wales and beyond. The conference was launched in the Senedd and was an opportunity to celebrate the 10th anniversary of the founding of the Association.

The conference included sessions by international speakers such as Raymond Théberge, Canada's Commissioner for Official Languages; Dr Fernand de Varennes, Former United Nations Special Rapporteur on minority affairs, and Irish Language Commissioner, Séamas Ó Concheanainn.









The conference was successful in showcasing best practice and highlighting internationally the difference that the Welsh language standards have made. The chair was transferred at the end of the conference to Shirley MacLean KC, Commissioner of Official Languages for New Brunswick. A special poem was written for the occasion by Mererid Hopwood and shared during the conference to celebrate the importance and significance of the Welsh language, together with official and minority languages around the world.







Professor Colin H. Williams, the internationally renowned expert on language policy and planning, is one of the founders of the Association, said,

"The way in which the Association has evolved and matured fills me with pride as the members have contributed significantly to raising the status of official languages. It seems appropriate that the tenth anniversary is being celebrated here in Wales as the Welsh Language Commissioner has been a key member from the beginning."

According to Canada's Commissioner of Indigenous Languages, Dr. Ronald E. Ignace:

"We commend the Welsh Language Commissioner for hosting the International Association of Language Commissioners and are grateful to be welcomed into this global network. As a unique and historic Commission representing over 70 distinct indigenous languages in Canada, it is deeply encouraging to see our inherent right to languages recognized in this international space."



# Maintain and increase organisations' compliance with their statutory duties

Implement a truly proactive regulatory strategy.



Take appropriate regulatory action to transform the performance of organisations in key areas that continue to prove problematic:

- Skills and recruitment
- Policy making standards.

Organisations to do more to promote the opportunities they provide to use the Welsh language in two specific areas: policies on the internal use of Welsh and use of services. Ensure that organisations work together and innovate to respond positively to the requirements placed on them through the Commissioner's advice, and effective practices that have been gathered and promoted.

Transform the performance and capacity of NHS Health Boards and Trusts to offer clinical consultations in Welsh, by improving the quality of organisations' compliance with requirements imposed on them through standard 110 and standard 110A.

## **Maintaining and increasing compliance**

As part of our regulatory work, we monitor and assess the compliance of organisations by maintaining relationships with those organisations. The nature of the relationship and engagement varies and depends on the risk profile of the organisations.

We are committed to acting as a preventative regulator – in other words, one that seeks to anticipate and address challenges before they lead to failures. This approach is directly in line with the principles of the Well-being of Future Generations (Wales) Act 2015, which requires public organisations to operate sustainably through long-term thinking, problem prevention, and effective collaboration. Through early engagement, sharing good practice, and offering clear guidance, we aim to support organisations to confidently comply with the standards – ensuring that Welsh language services are delivered consistently and in line with the requirements.

This year we carried out planned monitoring work with 75 organisations subject to Welsh language standards and 16 organisations that implement language schemes. We continued to work with the other bodies through engagement and projects and dealing with queries and complaints as well as working with bodies that are preparing new language schemes or amending their existing schemes. This gives us a comprehensive picture of how organisations are complying with their language duties. It also allows us to identify problems at an early stage and helps organisations improve their provision and practices.

Our monitoring work over the past year shows that the compliance of public organisations continues to improve. There is a high assurance that a number of organisations provide good quality Welsh language services. This is true for those services where there is an element of central control within organisations.



This year we carried out planned monitoring work with 75 organisations subject to Welsh language standards and 16 organisations that implement language schemes.

However, compliance weakens when there is greater reliance on human resources, and when people provide the service across a number of different departments, thus reducing central control. This can be seen in the fact that telephone services are once again emerging as the weakest service in terms of compliance.

According to organisations, one of the reasons why telephone services are not available in Welsh is due to a failure to recruit Welsh speakers. Staff turnover in these positions can also be high.

There is still work to be done if we are to achieve the regulatory outcomes we have put in place to ensure that Welsh speakers have access to a Welsh language service at all times.

A report was published during the year on the compliance of organisations with their language duties – Delivering change together.



Service	21-22	22-23	23-24	24-25
Forms	68%	71%	83%	88%
Websites	84%	72%	91%	92%
Correspondence	81%	80%	88%	90%
Telephone services	56%	61%	56%	63%
Posts	66%	69%	84%	90%
Social media	83%	90%	89%	95%
Documents	81%	83%	89%	93%
Corporate identity	81%	84%	83%	95%
Publicity material	73%	69%	70%	80%

## Increasing the use of Welsh in the workplace

Creating, maintaining and supporting Welsh language workplaces is a key part of the strategy for ensuring the viability of the Welsh language.

Beyond education, this strategic area has the most significant potential to directly influence people's opportunities to learn and use Welsh, directly contributing to achieving the two main objectives of the Cymraeg 2050 strategy.

Increasing the use of Welsh in the workplace is also one of the priorities of our new strategic plan for 2025-30, and we are already leading on this work with other strategic partners, including the Welsh Government, the National Centre for Learning Welsh and the Coleg Cymraeg Cenedlaethol.

Our report on the compliance of organisations with their language duties – <u>Delivering</u> <u>change together</u> – clearly stated the need for organisations to consider whether their current policy on the internal use of Welsh is likely to drive the positive change needed to enable staff to live their working lives increasingly through the medium of Welsh. We are also keen to see organisations improve their recruitment and skills assessment

arrangements to ensure that the right skills are available in the workplace and that employees are given every encouragement and support to develop their skills and use those skills in their working life.

Two information sessions were held with organisations during the year – one on policy development on the internal use of Welsh and the other on job advertising practices. The hope is that by holding open discussions with organisations, this will improve their understanding of our ambition for this area of work and encourage them to review their existing policies and procedures and consider how they could improve.

It is good to see that several organisations have already undertaken a review of their policies on the internal use of Welsh in the wake of these events, and that many are also working on revising their recruitment processes and taking practical and proactive steps to develop language skills among the workforce.

To support organisations with this work we have developed policy models and resources and have been piloting those models with a selection of organisations from different sectors who were keen to review or produce new policies on the internal use of Welsh, including Denbighshire County Council and Caerphilly County Council. We are also committed, in collaboration with the National Centre for Learning Welsh, to developing methods for measuring progress, to ensure that we assess the impact of the various activities in this area in the long term.



## Programme of events to promote compliance

Improving the compliance of organisations by providing more guidance and support is a priority and an important part of co-regulation.

In response to requests from organisations for more information sharing events, we organised a series of face-to-face and online sessions which addressed a number of areas that are proving challenging from a compliance perspective, and offered opportunities to share knowledge and good practice.

A series of 14 events took place in total, of which 8 were sessions for all organisations implementing language standards or schemes and 6 were sessions for specific sectors or a specific group of organisations.

The sessions, which were open to all organisations, explored common issues – digital technology and services, skills assessment and recruitment, policy making standards, policies on the internal use of Welsh and the Commissioner's assurance report – and were attended by an average of 81 representatives from different organisations.



Sessions tailored to specific audiences included a session on Promotion Strategies with Local Authorities and National Parks.

A series of workshops were also held with the Health Boards to discuss the development of plans to conduct Welsh language clinical consultations that they are required to produce under Standard 110. Discussion sessions were held with the education sector, with the intention of developing a constructive relationship and gaining a better understanding of the issues that create difficulties for them as a sector, especially in the context of the first contact that students have with the institutions.





There was an overwhelmingly positive response to all of these sessions, with many stating that this new approach to co-regulation and the more open and collaborative approach was appreciated.

We will be organising a series of similar events for the coming year, in order to try and build on this success.

As part of those sessions, we will establish a strategic forum for the health sector, which will be an opportunity to measure and report on the 5-year plans of NHS Health Boards and Trusts, sharing best practice and jointly developing solutions to improve clinical care services through the medium of Welsh. We will also be establishing a workplace forum, to share ideas on how to develop policies on the internal use of Welsh and how to provide diverse and increased opportunities for people to use Welsh in their working lives.



"Sharing experiences and understanding how other organisations have overcome them has been beneficial."



"The sessions were extremely useful, not only to have the opportunity to meet with officers from the Commissioner's office but also to discuss challenges and successes with organisations across Wales."



"Every session I've attended has been helpful in terms of ensuring compliance. Something new has arisen in each session that helps improve understanding."

## Health sector clinical consultation plans - Standard 110

We have seen Health Boards and Trusts respond positively to pressure from the Commissioner to review and develop achievable action plans for increasing their capacity to offer clinical consultations; plans that need to be in place in response to Standard 110.

There is no doubt that the successful implementation of these 5-year plans has the potential to have a far-reaching impact on opportunities to use the Welsh language, and on the how users experience health services in Wales – services we all access during our lifetime.

We worked with the organisations during 2024-25 to provide advice and guidance on our expectations, with the hope that the organisations would in turn respond and give due consideration to that advice, and that they seriously considered whether their plans would lead to a real change in the delivery of clinical consultations.

All Health Boards have now published 5-year plans, and we will continue to discuss with and support these organisations to ensure that those plans are effectively implemented.

We recognise the importance of *More Than* Just Words, the Welsh Government's strategic framework for the promotion of the Welsh language in health and care, in setting the national, strategic vision for improving Welsh language services in the health and care sector and the success of the framework and the effective implementation of Standard 110 plans. In receiving these new plans, it became apparent that a number of organisations have identified the link with More Than Just Words priorities, and that the priority groups in More Than Just Words are also prioritised in the boards' plans. The plans provide us with the practical mechanism for driving improvement and increasing the sector's capacity to conduct Welsh language clinical consultations.

We will therefore work collaboratively and build better links between the Commissioner's work, monitoring and regulating the standards and objectives of the *More Than Just Words* strategic plan. We will hold a strategic forum in conjunction with the *More Than Just Words* team, to ensure that concrete and measurable action is taken by organisations to improve their offer to patients.



## **Survey of promotion strategies**

Ensuring the viability of the Welsh language as a community language and as a language that is used every day is one of the biggest challenges facing the Welsh language today.

The results of the census clearly show that the stability of the Welsh language in the communities with a higher density of speakers is declining and is under threat. It is clear that there needs to be a greater focus on supporting the use and transmission of the language in these areas, and indeed in all parts of Wales.

The promotion standards that have been imposed on local authorities and national park authorities are very relevant in this context.



## **Promotion Standards**

You must produce, and publish on your website, a 5-year strategy that sets out how you propose to promote the Welsh language and to facilitate the use of the Welsh language more widely in your area; and the strategy must include (amongst other matters)

- (a) a target (in terms of the percentage of speakers in your area) for increasing or maintaining the number of Welsh speakers in your area by the end of the 5 year period concerned, and
- (b) a statement setting out how you intend to reach that target; and you must review the strategy and publish a revised version on your website within 5 years of publishing a strategy (or of publishing a revised strategy).

Five years after publishing a strategy in accordance with standard 145 you must -

- (a) assess to what extent you have followed that strategy and have reached the target set by it, and
- (b) publish that assessment on your website, ensuring that it contains the following information -
  - (i) the number of Welsh speakers in your area, and the age of those speakers;
  - (ii) a list of the activities that you have arranged or funded during the previous 5 years in order to promote the use of the Welsh language.

In order to support organisations to implement the standards effectively, we have already published a specific advice document on how to approach the formulation and implementation of strategies to promote the Welsh language. This document offers support to local authorities and the national parks in Wales as they implement their 5-year strategies, and to ensure that those strategies are in line with the requirements of standards 145 and 146 in the Welsh Language Standards (No.1) Regulations 2015. It is a valuable resource for all organisations wishing to take deliberate and strategic action to increase the use of the Welsh language in their services and in their communities.

We carried out a survey this year to show how local authorities and national parks measure the achievement of their five-year strategies.

The findings of that survey were presented during an event in December to local authorities and national park authorities where there was an opportunity to share our conclusions, promote good practice and outline our recommendations.

To further assist the organisations, we identified some examples of good practice to share in the form of case studies from **Blaenau Gwent Council** and **Anglesey Council**. We will also develop further resources to assist organisations in their efforts to promote the Welsh language in their communities so that people can use the language naturally in their daily lives.

Moving forward, we are keen to play an increasing role in monitoring, scrutinising, and making recommendations to local authorities and national parks on the delivery of their strategies to develop and improve language planning in communities.



## **Promoting Welsh language services**

## Standard on the promotion of services

You must promote any Welsh language service that you provide, and advertise that service in Welsh.

Increasing the use of Welsh language services is one of the priorities of the Welsh Government's Cymraeg 2050 strategy. Improving the way organisations promote Welsh language services has been included in the Commissioner's new strategic plan.

During the period of this report eleven plans by organisations to promote their Welsh language services were agreed. Useful information has been gathered from the reports which offers us an insight into the opportunities and challenges. This provides an opportunity to share information with other organisations and identify successful interventions in order to increase the use of Welsh language services.

A campaign was carried out by the Department for Work and Pensions to encourage people to contact them in Welsh and to submit applications for benefits in Welsh.



# Department for Work & Pensions

As a result of the campaign there has been a gradual increase in the number of applications made in Welsh for Pension Credit and Universal Credit.

There was an increase in the use of Welsh language services between March 2024 and February 2025 with 21% more speakers choosing to use Welsh language spoken services, a 31% increase in the number choosing to use Welsh language written services and a 31% increase in the number choosing to use both spoken and written services.

## According to the Department for Work and Pensions:

"Taking part in this project to promote our services was, in our opinion, a great success, raising greater awareness of the three specific services chosen. We also used this approach to promote other services during the project and will continue to do so moving forward."

Cwm Taf Morgannwg University Health Board was keen to promote Welsh language pages on their website and developed a campaign encouraging their use.

As a result, there was a 25.8% increase in the number of visitors to the Health Board's Welsh language website.





Dŵr Cymru also promoted their Welsh language services and encouraged people to take advantage of the fact that they were able to receive their correspondence through the medium of Welsh.



Once again, there has been an increase in the numbers who have registered to receive correspondence through the medium of Welsh and that work continues.

## **According to Dŵr Cymru**

"Our Welsh language services received publicity on a number of different platforms and media during the campaign, and we hope that more customers will contact us through the medium of Welsh over the coming months, and more will also apply to receive their correspondence in Welsh."

## Policy decisions and the Welsh language: Conscientious effort?

Conducting key lines of inquiry is an important part of our regulatory work and complements our regular monitoring work.

In conducting a key line of inquiry, we examine in detail how organisations comply with certain standards. The purpose of this line of inquiry was to understand the arrangements that organisations have in place as they consider the impact of their policy decisions on the Welsh language. We were pleased to publish a **report** presenting our main findings and recommendations. A questionnaire about the policy making standards was sent to all organisations that are subject to the requirements of the standards. Responses were received from 89 organisations subject to the standards.

The work showed that there were good examples of organisations assessing the impact on the Welsh language and found that organisations had a good understanding of the requirements of the standards. However, there is further work to be done if we are to see organisations pay due attention to the effects of their policy decisions on the Welsh language.



The work showed that there were good examples of organisations assessing the impact on the Welsh language and found that organisations had a good understanding of the requirements of the standards.

# Increase the use of Welsh by organisations across all sectors



Facilitate the use of Welsh with businesses and charities through training, guidance and sharing good practice.

More commitments to use Welsh by businesses and charities.

Specifically targeting the following sectors: Supermarkets, health and care providers, national charities, and banks.

Work with funding bodies and networks to influence more businesses and charities to use the Welsh language.

Provide advice on the standardised forms of Welsh place-names giving them prominence by re-launching the updated List of Standardised Welsh Place-names in 2024. Develop our ability to provide advice on landscape names and produce standardisation guidance to support the work.

## The new place-names database

As part of our work to protect the status and promote the use of Welsh place-names, the Commissioner has launched the new <u>Standard Welsh Place-names</u> database.

The database contains useful resources such as audio files and images derived from our partnership work with the National Library and the Ordnance Survey. This is where you can check if a Welsh place-name exists and how to spell it correctly. Much more information can be shared with the public through the new interface and includes explanatory notes and links to other external resources of interest.





"The work of the Welsh Language Commissioner in collecting and standardising Welsh place-names is vital to us. Our collections include thousands of references to these places, and having access to the database, under an open licence, helps us to ensure accurate and consistent use of them."

Jason Evans
Open Data Manager
The National Library of Wales

"From presenting to our surveying teams, to collaborating on enriching our data, the team at the Welsh Language Commissioner provides Ordnance Survey with expert insight and support that enables us to fulfil our role as the National Mapping Service."

**Ordnance Survey** 

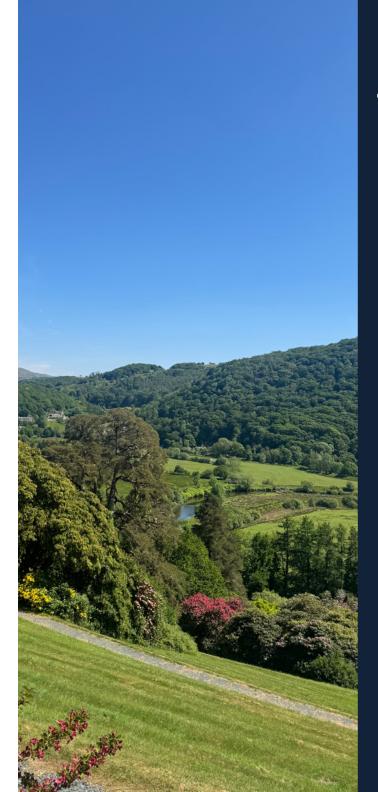


# Standardising and protecting Welsh landscape names and other names

As well as advising authorities and the Welsh Government on the standard forms of Welsh towns and villages, in 2024-25 we also worked on:

- The landscape names of Eryri and beyond, continuing our successful partnership with the Eryri National Park.
- Standard Welsh names of cities and towns outside Wales, to complement the list of counties we have also published this year.
- Names of monuments in Cadw's care.

The results of all this work can be found in the database of <u>place-names</u> on our website.



"We are extremely proud of the relationship that has evolved with the Welsh Language Commissioner over the last few years. Standardising the landscape names in the National Park is at the heart of our collaboration and that has now been completed for several clusters of names across Eryri.

Through the partnership, we have built positive relationships with other stakeholders, including Ordnance Survey and the Welsh Government and this is key to the long-term success of the work.

Thanks to this widescale collaboration, our work as an Authority on landscape names has matured and we are extremely pleased with the impact of the partnership with the Welsh Language Commissioner on the position of Eryri's Cultural Heritage and our local communities' understanding of it."

Naomi Jones Head of Cultural Heritage Eryri National Park Authority

## Providing a statutory basis for standardisation work

This year was the first time for our work on place-names to be recognised in legislation as the Senedd Cymru (Members and Elections) Act 2024 came into force.

This act gave us the opportunity to act as a statutory consultee in relation to the names of the new Senedd Cymru constituencies ensuring that each of the Senedd's constituencies had standard Welsh names (only).



"The Welsh Language Commissioner has provided the Democracy and Boundary Commission Cymru with invaluable support and expertise in the development of single Welsh names for the new Senedd constituencies. This approach has not only strengthened the Commission's naming policy but has also enabled us to play our part in promoting the Welsh language.

We are excited to continue utilising this naming policy for the next round of electoral reviews and look forward to maintaining our collaborative approach with the Welsh Language Commissioner in the future."

Shereen Williams
Chief Executive
Democracy and Boundary
Commission for Wales



## Working with businesses and charities

The Welsh Language Commissioner's Hybu team works with a wide range of businesses and charities to increase their use of Welsh. These are organisations that are not subject to the Welsh Language Measure or the Welsh Language Act.

These organisations voluntarily offer Welsh language services, and the team offers encouragement and support to ensure Welsh speakers can use the language with these organisations. It is great to see organisations committing to offering more Welsh language services over a period of time, working on developing the Welsh Language Development Plan with a view to attaining the Cynnig Cymraeg approval.







## The Cynnig Cymraeg

Over the past year 152 online assessments have been completed which provide an analysis of an organisation's current Welsh language provision leading to the creation of a Welsh Language Development Plan.

23 organisations have submitted a final Development Plan and we will be working with them over the next period to ensure progress in their Welsh language provision.

47 organisations have received the Cynnig Cymraeg approval this year as part of a total of 160 organisations that have received the recognition since the Cynnig Cymraeg was launched.



The **Cynnig Cymraeg campaign** ran over the course of a week during May. The main aim of the campaign was to support the organisations that have already received the Cynnig Cymraeg to promote their services, to share the success of businesses and charities, and to raise awareness of the opportunities to use the Welsh language. This included short blogs and engaging content from charities such as Gisda, Tenovus, Cardiff Foodbank, and a number of organisations and bodies shared messages about the use of the Welsh language in their daily work. This year we also recorded a podcast with the Welsh Language Commissioner's Hybu Team discussing the work being carried out to encourage the use of the Welsh language among businesses and charities.



## An Arts Council of Wales blog noted:

"The Cynnig Cymraeg is a particularly useful and important quality mark for arts organisations. The process of delivering the Cynnig along with the support from the Hybu team allows organisations to secure a solid foundation for all their users. In order to encourage the use of the Welsh language with the public and members of staff, we need to create favourable and constructive conditions. Once the infrastructure is in place, we can collaborate and support organisations to take further creative action. The Cynnig Cymraeg provides confidence and reassurance to organisations and to us as a Council, that they are implementing what is needed."

## **Training, guidance and good practice**

We share guidance and good practice with organisations and provide training sessions to assist them in increasing their use of Welsh.

During the year a new page was launched on our website to provide advice to organisations on how to <u>improve and increase the use of the Welsh language on social media</u>. The page is full of advice, guidance and examples from successful organisations and has received positive feedback from users.







"At Badminton Wales, we have found the Welsh Language Commissioner's guidance to be useful, not just as a checklist, but also as something that has helped shape our approach to being more inclusive and representative as an organisation. It has changed how we communicate and engage with our members, and we have noticed more positive engagement from Welsh-speaking followers as a result."

Shuvro Ghoshal
Digital Lead Officer
Badminton Wales



162 individuals attended 11 training sessions during the year to share information, advice and to network.



Networking meetings were organised for the charity sector which were attended by 96 individuals.

These networks have been a great medium to learn about good practice, and to discuss opportunities to share and promote the Welsh language on a day-to-day basis. Training sessions were held with the Wales Council for Voluntary Action, Lottery Funds and Arfor to raise awareness of the Welsh language, provide advice on how organisations can make greater use of the language, and discuss the support available from the team to offer more Welsh language services.

An event for organisations in the private sector was held in conjunction with the National Centre for Learning Welsh. The purpose of the event was to highlight the support available from both organisations to the private sector. 60 individuals attended and there were sessions from the Welsh Language Commissioner, Cymraeg Gwaith, Principality and Mentera.



## Working with funding bodies and public organisations

The Hybu Team supports funding bodies to ensure that organisations receiving public funding consider the Welsh language in their allocation of funds.

We have supported this work with the Arfor 2 scheme and the Arts Council of Wales. Working towards receiving the Cynnig Cymraeg is now included as a condition for bodies funded through the Arfor 2 scheme and by the Arts Council of Wales. As a result of working with the funding bodies there has been an increase in the number of commitments by businesses and charities to use the Welsh language.

During the National Eisteddfod week in Pontypridd a new partnership was announced between the Commissioner and the National Centre for Learning Welsh. The aim of the partnership will be to encourage those organisations that receive the Cynnig Cymraeg to take advantage of Welsh lessons from the Centre in order to increase the use of Welsh in the workplace. We will continue to build on this relationship and partnership ensuring that we work closely with the organisations to increase the use of the Welsh language.







## **laith Gwaith (Working Welsh)**

The laith Gwaith badge is well-established – it is visible everywhere and is an opportunity for people to demonstrate that they speak Welsh and that others are welcome to speak Welsh with them, whether in a shop, in hospital or in a leisure centre.





Electronic materials are also available. These include posters, logos, e-mail signatures and interactive backgrounds for meetings and events.

Anyone is welcome to download the resources free of charge from <u>our website</u> or from the <u>Learn Welsh website</u>. Organisations are able to produce their own materials using the brand on material already available to staff. For example, the 'Cymraeg' badge can be embroidered on a uniform, or the badge can be affixed to the identity card of Welsh-speaking staff.

"The laith Gwaith badge and lanyard allow us to identify other speakers and foster a sense of belonging to a community within the wider organisation. It sparks a conversation with members of staff and students that I might not necessarily talk to or engage with in my role and helps overcome any feeling of awkwardness when speaking to someone new in Welsh."

Member of staff Cardiff Metropolitan University



## Geiriau

The response to the show *Geiriau* by Manon Steffan Ros produced last year has been very positive and almost 1,000 pupils across the whole of Wales have enjoyed the show. School visits are also still being arranged.

Through the show the pupils learn more about the work of the Commissioner and the reasons for using the Welsh language in their daily lives. It's a lively show, which also introduces contemporary Welsh language music to a young audience.

We will be targeting more schools across Wales over the next period. After seeing the show, schools receive a pack for teachers which provides further activities and presentations on the Welsh language, the benefit of using the language, and the role of the Welsh Language Commissioner.





"I'd never heard of some of these Welsh bands before, but after seeing the show at school, I wanted to search for new songs and learn more about Welsh music."

## **School pupil**

"The children responded really well to the show! Several enjoyed the music and the actor's performance was brilliant. The messages presented in the show were also very important. Diolch yn fawr iawn!"

**Teacher** 

## **Financial performance highlights**

The Welsh Language Commissioner is a corporation sole funded by Welsh Ministers. For the year to 31 March 2025, Welsh Ministers allocated a budget for the following categories, and the expenditure is noted against each category:

	Allocation £000	¹Out-turn £000	Underspend £000
Revenue	3,243	3,242	1
Capital	50	50	-
Non cash (amortisation and depreciation)	147	125	22

<sup>1</sup>Out-turn for budgetary monitoring purposes by Government, treating the lease rentals of the Cardiff office as a cost through the Statement of Comprehensive Net Expenditure.

The Commissioner's aim is to spend the budget appropriately, and direct resources to areas that are consistent with the strategic objectives, ensuring value for money. Following the receipt of additional funding of £60,000 during the year compensating the organisation for higher than expected employment and pension costs, and underspend in some administration expenditure categories; the budget was adjusted in year directing additional budget, mainly to the area of programmes.

## **Summary of the financial performance**

	2023-24 Out-turn £000	2024-25 ¹Out-turn £000	2024-25 <sup>2</sup> Budget £000	2024-25 Variance £000
Officers' costs	2,632	2,678	2,604	(74)
Administration				
Accommodation: rent/leases	15	5	5	-
Accommodation: other	107	89	89	-
Office dilapidations	(109)	4	-	(4)
Travel and subsistence	37	38	33	(5)
Training and recruitment	55	28	29	1
Legal and professional	106	88	101	13
Information technology	112	101	130	29
Communication	14	16	20	4
External audit fee	20	20	20	-
Administration other	5	3	6	3
_	362	392	433	41
Programme costs less Income	286	159	116	(43)
Net interest (receivable) / payable	-	(1)	1	2
Net Revenue Expenditure	3,280	3,228	3,154	(74)
Depreciation and amortisation	58	48	111	63
Impairment of intangible assets	-	33	-	(33)
Loss on disposal of tangible assets	56	17	-	(17)
Depreciation of Right of Use Assets	76	42	42	-
Net expenditure after interest and depreciation	3,470	3,368	3,307	(61)

<sup>&</sup>lt;sup>1</sup>Out-turn treating lease of Cardiff office in accordance with IFRS16 Leases

<sup>&</sup>lt;sup>2</sup>Final internal budget approved by the Leadership Team in March 2024

#### Officers' costs

A budget challenge of £39,000 was set at the beginning of the year, assuming savings due to positions being vacant for a period, due to staff resigning through natural turnover. As a result of the restructuring and exit plan there were no departures due to resignations during the period. In addition to this, the salary settlement for 2024-25 was higher than the assumption when drawing up the budget, there was an increase in costs due to a change to the staffing structure, and also an increase in the accrual for the costs of holidays that staff had not taken at the end of the year.

We managed to control the increase in expenditure to £74,000 with £60,000 of it being funded through an allocation of additional funding from the Government.

## Accommodation: rent/office leases and other costs

This is the first full year since the completion of the project to close and relocate the offices. By now the running costs of the offices have stabilised at around £139,000 a year. An assessment of the success of the project including an assessment the financial benefits was prepared in September 2024. The project has achieved savings of around £115,000 per year which is £21,000 more than predicted when the project was planned. The only significant variance to the running costs of the offices is expenditure on electricity, which have once again increased due to the effects of the market.

## Office dilapidations

Dilapidation provisions were released in 2023-24 as a result of successful negotiation with the landlords at the time of the office closures. The small cost this year is a result of inflation and a change to the discount rate advised by HM Treasury.

### **Travel and subsistence**

Expenditure on travel and subsistence has increased in 2024-25, and is £5,000 more than the budget. Stakeholder engagement is considered a very important element of the organisation's work, and this has driven the increase. The budget for 2025-26 has been set with the intention that this continues.

## Training, recruitment and wellbeing

The expenditure on training, recruitment and wellbeing was consistent with the budget. Due to savings in other areas in 2023-24 it was possible to increase expenditure on training in that year. This year the expenditure has returned to a normal level.

## **Legal and professional**

Expenditure on internal and external audit services and insurance was consistent with the budget. There has been a saving of around £20,000 on translation costs, mainly due to the change in the structure of the investigation reports, which has resulted in a reduction in the wordcount of the text to be translated. There has been an increase of around £7,000 on legal costs, as a result of the provision for legal costs relating to Tribunal case 2024/02.

## Information technology

There was an underspend of £29,000 on IT services in the year. The main reason was a saving of £18,000 from terminating licenses for the Case Management System, until the alternative development is completed and implemented during 2025-26. There were also savings of £11,000 on IT security, such as:

- Savings on the cost of cyber security accreditations through competitive tenders
- Taking advantage of the business continuity plan scenario tests, in collaboration with the Welsh Government's National Security and Resilience Unit
- Timing of the implementation of the new security systems

## Other programme expenditure

A budget of £116,000 was set at the beginning of the year. The budget was significantly less than expenditure for 2023-24. It was possible to increase expenditure on programmes in 2023-24 as a consequence of releasing provisions and accruals that were no longer needed.

With savings on administration costs during 2024-25, additional funding was directed to programmes, increasing expenditure to £159,000. The main projects to benefit from the increase were:

- Purchase of laith Gwaith produce
- Activities to support Compliance
- Research to support the 5 Year Report

There is more information on pages 16 to 60 on some of the key projects that were delivered.

# Part 2 Accountability

This part of the report provides information about how I manage the organisation and practice good corporate governance. As the Accounting Officer, I am personally responsible for ensuring that there is a high standard of financial control in the organisation.

I am required to publish an annual governance statement explaining how this responsibility has been implemented during the year.

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## **Governance statement**

This governance statement sets out how the way of carrying out my duties are governed and managed, and how I, as Commissioner, am accountable for what I do.

#### The role of the Commissioner

The Welsh Language Commissioner was established in statute as a corporate sole under section 1 of the Welsh Language (Wales) Measure 2011.

I am personally responsible for directing and managing the organisation. An Advisory Panel is appointed by the Welsh Ministers to advise me, and I have appointed an Audit and Risk Committee to provide further assurance.

I am independent of Ministers and responsible for setting the strategic direction of my office. I am accountable to the Senedd for the actions of my office and the Public Accounts and Public Administration Committee may scrutinise the accounts and effectiveness of my office in carrying out my statutory duties.

## **Deputy Commissioner**

In accordance with sections 12 and 13 of the Measure, I am required to appoint a Deputy Commissioner. The Director of Regulation, Osian Llywelyn, was appointed as the Deputy Commissioner from 12 February 2024 for a period of three years.

## Strategic Plan and progress review

This year was the final year of the 2022-25 Strategic Plan. The plan included a statement of vision, long-term strategic objectives and measurable priorities to be delivered during the lifetime of the strategy. The plan was implemented through an annual operational plan and arrangements were in place to report on its delivery on a quarterly basis. The first part of this annual report reports on the performance of the Strategic Plan according to each objective and provides an overview of the achievements during the final year of implementation.

During the year, I prepared a new **Strategic Plan** for the period 2025-30. An engagement exercise was carried out on a draft plan before a final version was published. The new plan is based on the same long-term vision as well as three new strategic objectives and three specific themes. The three themes we have identified are health and care; the workplace; and children and young people. We will also have an annual operational plan and we will report on what is being achieved each quarter through specific measurement methods.

#### **Governance statement**

#### **Governance Framework**

I implement a **Governance Framework** which can be found on our website. The purpose of the Framework is to explain how I retain my independence as a corporate sole and balance that independence with my accountability for the public money I receive. The Framework, which follows good practice and Government guidelines, contains information about my governance structure, and includes the systems and processes, the culture and values that guide and control the way I operate and use my resources. This report provides a summary of the way this Framework has been implemented during the year.

## **Leadership Team**

The Leadership Team contributes to the development of my strategic aims and annual operational plan; the efficient and effective allocation of financial, human, and other resources; assessing opportunities and risk management; and assessing the organisation's ongoing performance. The **remit** was reviewed this year, and a copy can be found on our website.

Listed below is the membership during the year:

Efa Gruffudd Jones	Welsh Language Commissioner				
Osian Llywelyn	Director of Regulation and Deputy Commissioner				
Siân Elen McRobie	Director of Governance and Corporate Services				
Lowri Williams	Strategic Director				

## **Advisory Panel to the Welsh Language Commissioner**

I have a statutory Advisory Panel established under the Welsh Language (Wales) Measure 2011. The members are appointed by the Welsh Ministers for a period of three years. I may consult with the Advisory Panel on any matter. The <u>remit</u> is reviewed annually, and a copy can be found on our website.

Three meetings of the Advisory Panel were held during the year and details of the members' attendance are seen below:

	July 2024	November 2024	February 2025	
Gwyn Williams (Chair)	1	1		
Nia Elias	✓	1	✓	
Anne Davies	1	1	✓	
Elin Maher	✓	1	✓	
Rona Aldrich	✓	✓	✓	



### **Audit and Risk Committee**

I have an Audit and Risk Committee responsible for providing independent advice and assurance to me as Accounting Officer and the Leadership Team on the adequacy and effectiveness of internal control and risk management. The **remit** is reviewed annually, and a copy can be found on our website.

As part of the remit the committee receives regular internal audit reports, the strategic risk register and exception reports on governance and corporate matters. The committee also scrutinises the annual report, statutory accounts and external auditors' reports. A finance report and quarterly performance progress reports are shared with members for information as well as my team's specific reports in response to any specific risks or challenges that arise.

There are four independent members on the committee and members may retire at different times in order to ensure continuity of experience and knowledge. Below is a list of the members and details of their attendance at the four meetings held during the year:

	June 2024	September 2024	December 2024	March 2025
Mair Gwynant (Chair)	1	✓	✓	1
Alan Davies	1	1	✓	<b>✓</b>
Jayne Woods	1	1	1	1
Aled Walters (from 1 June 2024)	Х	1	1	1

## Comments of the Chair of the Audit and Risk Committee, Mair Gwynant:

The organization's work on risk issues, management, and governance has continued to evolve significantly throughout 2024/25, with a constructive response to the Committee's expectations regarding risk management and corporate challenges.

Based on the Committee's activities over the year, we can confirm that the reports presented and the discussions held with the Commissioner and officials provided the Committee with assurance:

- that there are arrangements, policies, and processes in place to seek to ensure effective governance,
- that there are efficient financial arrangements;
- that a system is in place to manage risk; and
- that internal control is robust.

The Committee will continue to scrutinize the organization's work to ensure ongoing improvement, governance standards, and appropriate responses to any emerging risks.

#### **Governance statement**

#### **Internal Auditors**

TIAA operates as Internal Auditors and have been appointed for a further 3 years following a joint tender process undertaken this year with the Public Services Ombudsman for Wales, the Older People's Commissioner for Wales, the Children's Commissioner for Wales and the Future Generations Commissioner for Wales.

An internal audit programme is agreed annually as a method of providing me with independent and objective assurance in terms of risk management, control and governance. In line with the programme for 2024-25, the following areas of work were explored during the year. Reports were received recommending further improvements to the internal control system.

Area	Type of audit	Level of assurance	Number of recommendations
Strategic equality planning	Assurance	Substantial	0
Data protection – GDPR	Assurance	Reasonable	5
Staff performance management and training	Advisory	n/a	6
Key financial control:			
• Income, cash and bank and treasury management	Assurance	Substantial	0
■ Payroll	Assurance	Substantial	0
<ul> <li>Creditor payment and expenses</li> </ul>	Assurance	Substantial	0

#### **Governance statement**

All internal audit reports are presented to and considered by the Audit and Risk Committee. The committee keeps an overview of progress made against the recommendations of the internal auditor. I have responded to their recommendations and agreed a programme of continuous improvement.

## In their annual report the internal auditors gave the following opinion on the governance of the organisation:

TIAA is satisfied that, for the areas reviewed during the year, the Welsh Language Commissioner 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 Welsh Language Commissioner from its various sources of assurance.

#### **External Auditors**

The Auditor General for Wales is responsible for auditing the accounts in accordance with paragraph 19, Schedule 1 of the Welsh Language (Wales) Measure 2011.

## **Risk Management**

The organisation's risk management is guided by the Risk Management Framework which follows Government guidance. The Leadership Team reviews operational risks as part of the quarterly progress reviews of the operational plan. Also, relevant risks are identified in all papers submitted to the Leadership Team. These risks are incorporated into the strategic risk register where applicable.

Risks at a strategic level are formally reviewed each quarter by the Leadership Team with a subsequent reporting process to the Audit and Risk Committee. The Director of Governance and Corporate Services is the organisation's Risk Manager and Senior Information Risk Owner but those responsibilities were temporarily transferred to the Deputy Commissioner at the end of 2024-25 who will fulfil those roles during the maternity leave of the Director of Governance and Corporate Services in 2025-26.

The Risk Framework recognises that it is not possible to eliminate all risks but through the strategic risk register, risks are identified and managed and then reduced to an acceptable level. Training and workshops led by the internal auditors were held for members of the Audit and Risk Committee and the Leadership Team during the year relating to the risk management process and resulted in improvements being made to the Framework and the establishment of a new strategic risk register.

The discussion around risks takes into account the context of the current challenges faced by the organisation, including a difficult and unstable economic context, significant pressure on the organisation's resources, the political climate and the increased risk of cyber attacks.

## **Information governance**

The protection of personal data is very important, and I continue to work to ensure that we comply with data protection legislation. There are processes in place to ensure that information is kept securely.

11 requests for information were received under the Freedom of Information Act 2000 during the year (2023-24: 11 requests). These requests were responded to within the time limits set out by the Act.

No subject access requests were received under Data Protection legislation during the year (2023-24: 0 requests).

## **Assurances from other external regulators**

## **External investigations**

No investigations into the Commissioner's work during 2024-25 were carried out by external regulators following any complaints or data protection cases.

## **Security risks**

Managing security risks in the various areas of data, information, our Information Technology environment, our offices, and our staff is essential. During 2024-25 we received Cyber Essentials and Cyber Essentials+ accreditation for the second time, and we also received IASME Cyber Assurance, Levels 1 and 2 accreditations for the first time this year. These will support the arrangements already in place to ensure that our policies and procedures in relation to the wide range of security risks are properly managed.

## **Complaints against the organisation**

I have a **specific complaints procedure** should individuals wish to complain about any acts or omissions relating to the exercise of the Commissioner's functions. One complaint against the organisation was received during 2024-25 (2023-24: 6 complaints). The complaint received in 2024-25 was concerning the organization's responses to freedom of information requests. The matter has been resolved.

## Working in parallel with other ombudsmen and commissioners

I regularly meet with the Older People's Commissioner for Wales, the Children's Commissioner for Wales, the Future Generations Commissioner for Wales, the Public Services Ombudsman for Wales and Audit Wales to discuss strategic and operational matters. Officers also attend networks and meetings of Welsh Government-funded organisations across the areas of finance, human resources, governance, data protection and information technology. The Welsh Language Commissioner is a statutory member of the Advisory Panel of the Future Generations Commissioner.

#### **Governance statement**

#### **Welsh Language Tribunal**

During 2024-25, 2 applications from individuals (2023-24: 4 applications) were submitted to the Welsh Language Tribunal to reconsider the Commissioner's decisions. Each case and the determination are summarised below. No appeal was received from any organisation during the year.

Reference number	Summary	Tribunal Decision
TyG/24/01	An application by the appellant seeking a review by the Tribunal of the decision of the Commissioner not to carry out an investigation into a complaint in relation to an alleged failure to comply with Welsh language standards.	The Tribunal did not grant permission for the application to be made under section 103 of the Welsh Language Measure.
TyG/24/02	An application by the appellant seeking a review by the Tribunal of the decision of the Commissioner not to carry out an investigation into a complaint in relation to an alleged failure to comply with Welsh language standards.	Following a hearing on 21 March 2025, the Tribunal decided on 30 March 2025, to reconsider its decision and to allow the application to be made under section 103 of the Welsh Language (Wales) Measure 2011.

#### **Register of interests**

The register of interests is updated twice yearly. Information about the interests of the Leadership Team and members of the Advisory Panel and Audit and Risk Committee is published on the website. There were no relevant material transactions during the year in which the Commissioner, directors or senior officers, were directly or indirectly involved with organisations.

#### **Fraud**

Procedures and policies are in place to ensure that the organisation does not tolerate fraud. The fraud risk register was submitted to the Audit and Risk Committee during the year and my team and the Audit and Risk Committee responded to an Audit Wales questionnaire on internal levels of control relating to fraud as part of the annual audit. There were no cases of fraud in the year ending 31 March 2025.

#### **Effectiveness of whistleblowing arrangements**

The establishment of internal whistleblowing procedures is a matter of good practice by employers, and I have a robust whistleblowing policy in place. The contact details of the Chair of the Audit and Risk Committee and a manager within the Commissioner's Internal Auditors, TIAA Ltd, have been included in the policy as individuals with whom officers can raise concerns. There were no incidents during the year relating to concerns under the whistleblowing policy.

#### In conclusion

As Accounting Officer, I am satisfied that there are fit and proper governance procedures in the organisation and this is supported by the views of the auditors and the Audit and Risk Committee. I am confident that this statement addresses all the relevant issues that arose during the year.

**Efa Gruffudd Jones** 

**Accounting Officer** 

#### **Strategic Equality Plan 2024-28**

2024-25 was the first year of operation of the <u>Strategic</u> <u>Equality Plan 2024-28</u>. As part of that plan, there is a specific Action Plan that outlines the activities to be undertaken over the period of the Plan. A summary of the progress made during the year against the four objectives within the plan is provided below.

#### **Objective 1: The Workforce**

Long-term goal: We have a bilingual workforce that is representative of society and we work to prevent pay gaps of all kinds.

As at 31 March 2025, we employed 37.6 people (full time equivalent). We regularly collect and maintain equalities data on all our officers based on the 9 protected characteristics. It is not mandatory for officers to complete it, so this needs to be taken into account when analysing data. However, for the most part, staff are willing to share this information and we will continue to encourage them to complete it.

Meaningful interpretation of diversity data is difficult in a small organisation, where a low number of individuals can significantly change percentages across the organisation. It also means that we cannot publish most of our diversity data relating to the 9 protected characteristics. Despite this, this data is monitored internally by our HR team and reviewed regularly. To date there has been no issue of concern; but we will provide information when it is possible to do so.

We continue to ask prospective job applicants to complete an equalities questionnaire as part of the recruitment process; in doing so we gather data on 7 of the 9 protected characteristics under the Equality Act 2010. This year's data shows that a wider range of people have applied for jobs compared to the levels of diversity in the current workforce. In particular, we have attracted a higher percentage of women. To encourage better inclusion and understanding among staff, some members of staff have attended courses related to mental health, stress awareness and wellbeing action plans and supporting neurodiversity in the workplace.

To facilitate the recruitment process and to encourage applicants to complete the equality monitoring form, we combined the two forms into one. As a result of this change, more monitoring and equality data was received.

We are committed to providing a safe space for interviews. This may include (but is not limited to) an invitation to use space within our offices.

The process of appointing staff and setting the salary for the Commissioner's staff follows a consistent and fair regime that does not favour one gender over another. However, due to the size of the organisation small changes to the structure can have a significant impact on the statistics.

We are not required to publish our gender pay gap as we are a small employer, but we calculate it and choose to publish it annually in the annual report (see page 94). On 1 April 2024 the gap was in favour of women but due to staffing changes in the last year the gap has changed to favour men within the workforce on 31 March 2025.

The pay gap is subject to constant monitoring and we continue to keep track of the types of contracts and working patterns of the workforce to understand and deal with any potential barriers that may arise.

We are registered as a 'Level 1: Disability Confident Committed' employer and we have committed to:

- ensure our recruitment process is inclusive and accessible
- communicate and promote vacancies through a range of channels to reach disabled people
- offer an interview to disabled people (Guaranteed Interview Scheme)
- anticipate and provide reasonable adjustments as required
- support any existing employees.

#### **Objective 2: The Community**

Long-term goal: We engage with all sections of society and take proactive steps to promote equality and diversity through our work.

It is important that we raise awareness of the Commissioner's work among all our stakeholders and always take opportunities to reach out, and to ensure that we promote and facilitate the use of the Welsh language. To achieve this the Commissioner regularly travels to different parts of Wales, meeting a wide range of people from different backgrounds – from children in primary and secondary schools, to youth groups, to workers in charities, organisations, and in the public sector.

During the reporting period the Commissioner visited schools in Llanrwst and Llanelli, Fitzalan school in Cardiff, Carmarthenshire college, a youth group in Grangetown, Glan Clwyd hospital, the young people's charity GISDA, to name but a few, not forgetting opportunities to discuss and visit stands at the Agricultural Show in Builth Wells, the Urdd National Eisteddfod in Meifod, and the National Eisteddfod in Pontypridd. During these visits, having face-to-face discussions, sharing videos, giving presentations and hearing about other people's experiences relating to the Welsh language is extremely important, and informs our day to day work.

As well as face-to-face visits, taking advantage of other means of communication is also extremely important to ensure that our work is as accessible as possible. We use podcasts, website blogs, influencers, social media messages, presentations, information packs, and campaigns to reach audiences across Wales and beyond. Videos, with subtitles in 5 of the major languages in Wales, have been created and shared at national events and on social media. These languages include Arabic and BSL. There has been a period of engagement on our vision and strategic objectives through our new Strategic Plan for 2025-2030. The Plan was shared on our website for a period of 8 weeks. Stakeholders were given the opportunity to respond by email, via a form on the website, or in face-to-face meetings. Messages were shared during the engagement period on social media and on our website. The Equality Plan provided opportunities to collaborate and create partnerships with groups that represent diversity within our communities. These groups were made aware of the engagement and information was shared in our quarterly Newsletter.

A period of engagement was held on proposed changes to our Enforcement Policy – a statutory document which provides advice and information on how we will ensure that organisations comply with Welsh language standards. The policy also explains how we will deal with non-compliance and what action we will take in different circumstances.

In order to promote broad participation in the engagement exercise – targeting public organisations, key stakeholders with a role to play in promoting the Welsh language, and the public in Wales – relevant information was published on our website, where an online form was available for submitting comments. Particular attention was drawn to the opportunity to respond through the website, and an email was sent by the Commissioner to specific stakeholders such as organisations subject to Welsh language standards, housing associations, and relevant organisations. Further information was shared through the autumn stakeholder newsletter, which was promoted via Facebook, reaching over 2,700 followers and 756 subscribers. In addition, links were posted on X and LinkedIn together with reminders towards the end of the engagement period, to encourage participation from the public as well as organisational stakeholders.

Comprehensive and thorough responses were received from a range of stakeholders during the 8 week engagement period. These comments are being considered in detail in drawing up the final version of the revised enforcement policy, before submitting it to the Welsh Ministers for approval.

An important means of ensuring that our messages reach a wide range of audiences is through our national campaigns. During May 2024 the Cynnig Cymraeg campaign was held where we had the opportunity to focus on the Cynnig Cymraeg and its importance in promoting the Welsh language in the private and third sectors. A daily blog was organised on Golwg 360 to highlight various organisations that have received the Cynnig Cymraeg, linking with local and community papers in those areas. Working with Nation Cymru the Commissioner published a special opinion piece setting out the importance of the Cynnig Cymraeg to the wider vision of increasing the use of the language, which received press and media coverage.

To coincide with the activities, a special bilingual podcast was released with the head of the Hybu team in conversation with Hanna Hopwood. By ensuring that we share the work of businesses and charities, we ensure that diverse groups across Wales have the opportunity to contribute and learn about our work, and to hear about the benefits of the Welsh language in these sectors.

The 'Defnyddia dy Gymraeg' campaign is an annual campaign to encourage organisations to promote their Welsh language services widely, and to attract Welsh speakers everywhere to use the Welsh they have with confidence. The band Eden acted as ambassadors for the campaign, and they filmed at a school in Carmarthenshire as well as recording a podcast. As the focus of the campaign was on health and care, films were also created from a care home in Conwy and a youth and homelessness charity in Gwynedd. The campaign received good coverage nationally and regionally, on radio, television and in the print press.

During the year we also shared messages in conjunction with the DWP to encourage consumers to let us know about their experiences of receiving services such as state benefits in Welsh.

#### **Objective 3: Ways of working**

Long-term goal: Equality, diversity and inclusion are an integral part of our way of working.

One of the first steps taken in 2024-25 was to establish an internal steering group to lead on the implementation of the Strategic Equality Plan and to establish a programme of work. The Group meets quarterly and is chaired by the Director of Governance and Corporate Services with representatives from different teams across the organisation as members.

The template for carrying out equality impact assessments has been revised and simplified to try and make it easier to embed it into our way of working and help ensure that we:

- understand the potential impacts of any policy decision by assessing the impacts on different groups internally and externally;
- identify any adverse effects and actions to eliminate or mitigate them;
- make decisions based on evidence with clear reasoning.

There is now also a specific emphasis within the template on considering any socio-economic impacts and taking steps to mitigate any identified impacts. Training was provided to officers involved in the process on the new template.

Equality requirements also continue to be a central part of our procurement and commissioning process. As an organisation, we use the principles established by the Welsh Government and the Civil Service when considering our procurement process, ensuring that equality principles are a core part of how services are procured by the Commissioner.

We have an internal document for assessing contract performance, which has been amended to ensure that the contract manager assesses equality requirements where relevant. That was a key element of this year's procurement process for all commissioned services.

The requirements of new procurement legislation came into force on 24 February 2025. During the year officers have attended a number of seminars and workshops as well as completing training by Government bodies on the requirements of the new legislation. A new procurement network was established during the year to facilitate collaboration between Welsh Government funded bodies. This network will continue to work together to share effective and useful practice. We will ensure consistency in how we promote our work on equality and take advantage of opportunities to collaborate on joint procurement and commissioning work where this meets our statutory and operational requirements.

#### **Objective 4: Individual needs**

Long-term goal: All our activities are accessible and are available to everyone.

Regular work takes place on the Welsh Language Commissioner's website which ensures that a regular audit takes place to ensure accessibility. This includes collaborating with a website development company that specialises in issues relating to accessibility. We also ensure that our officers develop their own knowledge, awareness and expertise on how to continue to develop content on the website that is accessible to all. Detailed reports are generated annually in order to identify individual needs that arise on the website regarding accessibility and address various issues. We have recently been in discussion with the Centre for Digital Public Services about our work, we have discussed the user journey through the website and adapted the structure to make it easier to find specific content and pages. We follow guidelines that ensure clear and concise language at all times.

Ensuring our work is shared on diverse platforms is important in order to reach a variety of audiences. The communication strategy and communication plans for individual projects allow us to target audiences in the most effective ways by evaluating and adapting those approaches when needed. One effective way of sharing our work is through the external Newsletter which gives a summary of our work in a concise and engaging way and which is shared with all our contacts. We also maintain proactive links with the press locally and nationally. Press releases, blogs, podcasts, short videos, presentations, longer form articles, events, and visits are all ways in which we ensure our activities are accessible and available to all. Where appropriate we contact the papurau bro about local schemes and those of particular interest to them e.g. if a local business or charity has received the Cynnig Cymraeg, or if an organisation or school has taken part in the Defnyddia dy Gymraeg campaign, or if the Commissioner is visiting that area. Ensuring good quality photography and collaborating in partnership on social media with these organisations and bodies, or with wellknown or influential individuals, also ensures that our audiences grow, and the content is available to more people.

Training on creating accessible documents has been a way for us to make our documents accessible, so more people can read and access them. We have also adapted certain documents on the website to 'easy read' versions which is a simple and direct way to share information with others.

We have continued to gather information from complainants regarding diversity data to develop an awareness of and respond to any barriers that exist in terms of accessing the Commissioner's services. It is not possible to publish the data as responses are low but no concerns have been identified during the year.

We respond to any individual requests that arise in relation to all aspects of our work and act proactively in response to the results of equality impact assessments.

## **Environmental report**

## This year was the first year of operation of the Sustainability Policy which was reviewed at the end of 2024-25.

As part of the Policy, there is an Action Plan detailing the necessary actions we will take as an organisation over the period 2024-27. One of the first steps taken was to establish a new internal group to guide the work and to agree on specific responsibilities and tasks related to the Action Plan. The group meets quarterly under the guidance of the Director of Governance and Corporate Services and is attended by representation across the organisation.

Specific actions taken during 2024-25 include:

- Introducing an item on an environmental issue in the internal newsletter to staff on a quarterly basis – there were interesting items on a range of topics including encouraging staff to take part in the World Clean Up Day event and tackling some prevailing myths about climate change
- Researching the green car scheme and paying for an annual train ticket
- Introduce a green option when booking hire cars
- Members of the group attended a carbon literacy course
- Provide climate change training to everyone in the organisation.

In addition to these specific actions, a number of previously reported practices have also continued in the organisation including:

#### **Hybrid working / home worker arrangements**

We had already reduced the number of offices during 2023-24 with a number of staff changing their status to become 'home workers'. During the year, the concept of an 'anchor day' was introduced to encourage staff that remain within a reasonable distance of an office to work in the office on the same day in an attempt to make the best use of the facilities we have and to offset that with staff wellbeing. Staff continue to have the freedom to choose their working environment for the rest of the time which means that the level of commuting to the office, and the resulting carbon footprint, remains consistent with recent years.

#### Hold virtual meetings where possible

Officers continue to choose to meet virtually first when possible, in order to limit the number of business trips required which again means that carbon footprint has remained fairly consistent in this regard.

#### Work in a paperless way

Staff are encouraged not to print unless necessary and new printers have been installed with the default settings offering the most efficient option.

#### **Environmental report**

#### **Workplace recycling**

Arrangements had already been put in place in response to the new workplace recycling requirements which came into force on 1 April 2024 including the installation of separate bespoke bins for recycling waste of all kinds, and the installation of new signage to raise awareness of the requirements and encourage waste reduction.

#### **Service contracts**

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

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

#### **Remuneration policy**

The officers of the Welsh Language Commissioner remain on terms and conditions analogous to those of the Welsh Government. The Commissioner has a policy to remunerate staff who undertake additional duties beyond their normal role on a temporary basis. This policy adheres closely to a similar arrangement operated by the Welsh Government.

A Performance Development Scheme is in operation for all officers. Remuneration is not linked to performance for officers who meet the minimum requirements for the role, although incremental increases may be foregone where minimum performance requirements are not met.

On the whole officers (including senior officers) are employed in permanent posts. Notice periods vary between four weeks and three months depending on level and length of service.

Members of the Advisory Panel, appointed by Welsh Ministers, are paid in accordance with rates set by the Welsh Government. Members of the Audit and Risk Committee, appointed by the Welsh Language Commissioner, are paid similar rates as the members of the Advisory Panel.

#### Remuneration (\*)

(\*) This section is subject to audit

The following sections provide details of the remuneration and pension interests of the Commissioner and directors, having authority or responsibility for directing or controlling the major activities of the Commissioner:

		Salary £000		on Benefits rest £1,000)		Total £000
	2024-25	2023-24	2024-25	2023-24	2024-25	2023-24
Efa Gruffudd Jones	95-100	95-100	37,000	37,000	130-135	130-135
Osian Llywelyn <sup>2</sup>	80-85	25-30	32,000	12,000	110-115	40-45
Gwenith Price <sup>3</sup>	-	40-45	-	(13,000)	-	30-35
Lowri Williams <sup>4</sup>	35-40	55-60	39,000	42,000	70-75	95-100
Siân Elen McRobie⁵	65-70	30-35	26,000	12,000	90-95	40-45

<sup>1</sup>The value of pension benefits is calculated as follows: (real increase in pension\* x20) + (real increase in any lump sum\*) - (contributions made by member) \*excluding increases due to inflation or any increase or decrease due to a transfer of pension rights.

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

<sup>2</sup>Appointed a director on 30/10/2023. The director received an allowance of 10% of salary for deputising for the Welsh Language Commissioner during the year; and a responsibility allowance of 5% of salary for the period until 28/02/2025. The full time equivalent salary for 2023-24 was between £70,000 and £75,000.

- <sup>3</sup>Retired as a director on 27/10/2023. The full time equivalent salary for 2023-24 was between £75,000 and £80,000.
- $^4$ On maternity leave between 11/03/2024 and 03/03/2025. The full time equivalent salary for 2024-25 was between £60,000 and £65,000.
- <sup>5</sup>Appointed a director on 01/10/2023. The full time equivalent salary for 2023-24 was between £60,000 and £65,000.

#### **Salary**

'Salary' includes gross salary, overtime, and responsibility allowances where applicable. This report is based on accrued payments made by the Welsh Language Commissioner and thus recorded in these accounts.

The Welsh Language Commissioner is appointed by the First Minister in accordance with Schedule 1, Paragraphs 3(1) and 6(1) of the Welsh Language Measure. The Welsh Language Commissioner is a member of the Principal Civil Service Pension Scheme (PCSPS). Any annual increase in the Commissioner's remuneration will take into account the recommendations made to the First Minister by the Senior Salary Review Board (SSRB), a body which advises the Prime Minister and the devolved administrations on public sector pay levels.

#### Performance related pay

There were no performance related or bonus payments made during 2024-25 to senior officers (2023-24: £0).

#### **Benefits in kind**

The monetary value of benefits in kind covers any benefits provided by the employer and treated by HM Revenue & Customs as a taxable emolument. There were no benefits in kind made during 2024-25 to senior officers (2023-24: £0).

#### Remuneration: range and median

Reporting bodies are required to disclose the range of staff remuneration and relationship between the remuneration of the highest-paid officer in their organisation and the remuneration of the organisation's workforce.

	Change %	31 March 2025	31 March 2024
Remuneration band (£000) of the highest paid officer <sup>1</sup>	0.0	95-100	95-100
Highest pay band (excluding the highest paid officer)		77,495	77,159
Lowest pay band		33,748	32,141
Mean remuneration <sup>2</sup>		47,426	44,269
Mean remuneration (excluding the highest paid officer) <sup>2</sup>	7.2	46,175	43,090
25 percentile pay point		43,758	38,420
50 percentile pay point		43,758	41,675
75 percentile pay point		50,682	45,843
Ratio of 25 percentile to highest paid officer <sup>3</sup>		2.23	2.54
Ratio of 50 percentile to highest paid officer <sup>3</sup>		2.23	2.34
Ratio of 75 percentile to highest paid officer <sup>3</sup>		1.92	2.13

The median total remuneration is calculated using the full time equivalent remuneration (gross salary) as at the reporting date of all officers excluding the Commissioner.

See overleaf for commentary on the footnotes.

<sup>1</sup>The pay band of the highest paid officer, being the Commissioner, has not changed.

<sup>2</sup>The 7.2% increase in mean pay is due to the increase to salary rates following the pay settlement, and staff moving to a higher increment in the pay band.

<sup>3</sup>A reduction to the ratios for 25, 50 and 75 percentile pay point ratios due to the increase to salary rates following the pay settlement, and staff moving to a higher increment in the pay band, when there was no change to the salary of the highest paid officer.

#### **Off-payroll arrangements**

No payments were made to individuals under off-payroll arrangements in the year to 31 March 2025 (2023-24: £0).

#### **Consultancy**

Payments of £54,000 were made to consultants during the year (2023-24: £83,900). The principal expenditure items are noted as follows:

• £9,100 Omnibus survey of V	Welsh speakers
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■ £26,500 analysis of the 2021 Census

■ £1,800 consultancy on human resources policy matters

■ £13,300 assistance with cyber assurance accreditations

■ £3,300 audit of website accessibility and remediation

#### **Civil Service Pensions**

Name	Accrued pension and related lump sum at pension age as at 31/03/2025	Real increase in pension and related lump sum at pension age	Cash Equivalent Transfer Value at 31/03/2025	Cash Equivalent Transfer Value at 31/03/2024	Real increase in Cash Equivalent Transfer Value
	£000	£000	£000	£000	£000
Efa Gruffudd Jones	5-10	0.0-2.5	76	40	25
Osian Llywelyn	10-15	0.0-2.5	166	134	16
Lowri Williams	20-25	0.0-2.5	416	367	32
Siân Elen McRobie	10-15	0.0-2.5	138	113	11

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

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

In **alpha**, pension builds up at a rate of 2.32% of pensionable earnings each year, and the total amount accrued is adjusted annually in line with a rate set by HM Treasury. Members may opt to give up (commute) pension for a lump sum up to the limits set by the Finance Act 2004. All members who switched to alpha from the PCSPS had their PCSPS benefits 'banked', with those with earlier benefits in one of the final salary sections of the PCSPS having those benefits based on their final salary when they leave **alpha**.

The accrued pensions shown in this report are the pension the member is entitled to receive when they reach normal pension age, or immediately on ceasing to be an active member of the scheme if they are already at or over normal pension age. Normal pension age is 60 for members of **classic, premium,** and **classic plus,** 65 for members of **nuvos**, and the higher of 65 or State Pension Age for members of **alpha**. The pension figures in this report show pension earned in PCSPS or **alpha** - as appropriate. Where a member has benefits in both the PCSPS and **alpha**, the figures show the combined value of their benefits in the two schemes but note that the constituent parts of that pension may be payable from different ages.

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

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

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

The **partnership** pension account is an occupational defined contribution pension arrangement which is part of the Legal & General Master trust. The employer makes a basic contribution of between 8% and 14.75% (depending on the age of the member). The employee does not have to contribute but, where they do make contributions, the employer will match these up to a limit of 3% of pensionable salary (in addition to the employer's basic contribution). Employers also contribute a further 0.5% of pensionable salary to cover the cost of centrally provided risk benefit cover (death in service and ill health retirement).

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

#### **Cash Equivalent Transfer Values**

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

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

#### **Real increase in CETV**

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

#### **Pension liabilities**

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

Civil Superannuation Annual Report and Accounts 2023-24

Payment is made to the Paymaster General of such sums as may be appropriate as representing accruing liabilities of the Principal Civil Service Pension Scheme. Further details are included in the Staff report on page 96 and note 1.9 to the accounts.

For 2024-25, employers' contributions of £533,000 (2023-24: £509,000) were payable to the PCSPS at a single rate of 28.97% of pensionable pay (2023-24: 26.6% to 30.3% of pensionable pay, based on salary bands). The scheme's Actuary reviews employer contributions usually every four years following a full scheme valuation. The salary bands and contribution rates were revised for 2024-25 and will remain unchanged until 2028-29. The pay bands and contribution rates reflect benefits as they are accrued, not when the costs are actually incurred, and reflect the past experience of the scheme.

No officer employed by the Welsh Language Commissioner is a member of the **partnership** pension scheme.

No persons retired on ill health grounds during the year.

### Age/sex demography of workforce

The average age of the Welsh Language Commissioner's workforce on 31 March 2025 was 43.8 years (31 March 2024: 42.0 years).

The gender demography of the directors and officers on 31 March 2025 is summarised in the table below.

		31	March 2025	31	March 2024
		Male	Female	Male	Female
Commissioner and Directors	FTE	1.0	3.0	1.0	3.0
	%	25.0	75.0	25.0	75.0
Other officers	FTE	11.0	22.6	13.0	25.0
	%	32.8	67.2	34.2	65.8
Total	FTE	12.0	25.6	14.0	28.0
	%	32.0	68.0	33.4	66.6

#### Gender pay gap

The gender pay gap of the Welsh Language Commissioner's workforce on 31 March 2025 is summarised in the table below.

	31 March 2025	31 March 2024
Mean gender pay gap	6.1%	2.7%
Median gender pay gap	0.0%	0.0%

The principal factor influencing the change to the mean pay gap in favour of male officers, are changes to the gender demography of staff during the year. As a proportion, a greater number of male officers departed from the lower pay grades, as a result of the voluntary exit and redundancy programmes.

#### Managing absence and attendance

The total number of working days lost through sickness absence for the period 1 April 2024 to 31 March 2025 was 195.0 (2023-24: 110.5). This figure includes short-term sickness and long-term sickness (long-term absence means an absence of more than 20 days for the same reason).

The average working days lost per head (full-time equivalent) was 5.0 (2023-24: 2.6) based on 39.2 full-time equivalent members of staff (2023-24: 42.2).

#### Staff turnover

The staff turnover rate in 2024-25 was 10.2% (2023-24: 9.5%).

#### Wellbeing

The wellbeing of officers is paramount to the Commissioner, and during the year services were expanded to promote health and wellbeing amongst staff. The flu vaccine was offered to all officers free of charge, we subscribed to a comprehensive Employee Support Service through VivUp, under a Welsh Government framework agreement. We have also provided resources to support the financial well-being of our staff and held various sessions to promote good health and well-being among officers. In addition, benefits are offered to staff such as Childcare Voucher Schemes, and a cycle to work scheme which encourages exercise and reduces carbon emissions when travelling to the offices.

#### **Staff survey**

The Commissioner's annual staff survey was held in January 2025, with 74% of the workforce responding.

The results of the survey were positive. Staff involvement in the process is important, and a range of discussion sessions were organised to listen to comments and gather ideas.

#### **Learning and development**

The Commissioner implements a performance development system which ensures that officers understand what is expected of them and ensures that they have the skills and capability to meet those expectations.

Learning and development opportunities are promoted for all staff and a programme of personal development was introduced across the organisation in the past year to identify any specific needs and to develop the skills of the workforce. Courses were organised with various suppliers including the Civil Service College, Data Cymru, and CIPR.

The most cost-effective options are considered in meeting training and development needs, and a range of training methods is offered where practicably possible.

#### **Union recognition**

The organisation has a recognised union branch of the PCS, and regular meetings are held between branch representatives, the Commissioner, the Director of Governance and Corporate Services and the Human Resources Officer.

#### Gifts register

The Commissioner operates a gifts register. No item noted during the year is considered of material interest for inclusion in this report.

#### Officer numbers and related costs

	Permanent staff	Staff on fixed term contracts	Total 2024-25	Total 2023-24
	£000	€000	£000	£000
Officer costs				
Salaries	1,833	11	1,844	1,917
Exit payments	94	-	94	-
Social security costs	191	1	192	196
Pension	534	3	537	509
	2,652	15	2,667	2,622
Committee member fees			11	10
Total		_	2,678	2,632
			2024-25	2023-24
Officer numbers				
Welsh Language Commissioner			1.0	1.0
Permanent staff			37.9	39.1
Staff on fixed term contracts			0.3	2.1
Average numbers <sup>1</sup>		-	39.2	42.2
Committee members <sup>2</sup>			8.75	9.0

<sup>1</sup>Full Time Equivalents employed, on average, during the year.

<sup>2</sup>Comprised of, on average during the year, 5.00 members of the Advisory Panel (2023-24: 5.00) and 3.75 members of the Audit and Risk Committee (2023-24: 4.00)

The salary and pension entitlements of the Commissioner and officers in the most senior positions are included on pages 84 to 85 and 89 to 92.

#### **Exit payments**

Redundancy and other departure costs have been paid in accordance with the provisions of the Civil Service Compensation Scheme (CSCS), a statutory scheme made under the Superannuation Act 1972. The table below shows the total number of exit packages agreed and accounted for in 2024-25 (2023-24 comparative figures are also given). Exit costs of £94,000 were paid in 2024-25, being the year of departure (2023-24: £0).

	Number of compulsory redundancies 2024-25	Number of other departures 2024-25	Number of exit packages by cost band 2024-25	Number of exit packages by cost band 2023-24
£10,000 - £25,000	-	2	2	-
£25,000 - £50,000	-	2	2	-
Total number of exit packages	-	4	4	-

## Statement of the accounting officer's responsibilities

Under Schedule 1 Paragraph 18(1) of the Welsh Language (Wales) Measure 2011, the Welsh Language Commissioner is required to prepare accounts in respect of each financial year in the form and on the basis set out in Accounts Directions given, with the consent of HM Treasury, by the Welsh Ministers. The accounts are prepared on an accruals basis and must give a true and fair view of the Commissioner's state of affairs at the period end and its income and expenditure, statement of financial position, changes in taxpayers' equity and cash flows for the financial year.

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

- observe the accounts direction issued by the 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 accounts;
- prepare the accounts on a going concern basis; and
- confirm that the Annual Report and Financial Statements as a whole is fair, balanced and understandable and take personal responsibility for the Annual Report and Financial Statements and the judgments required for determining that it is fair, balanced and understandable.

In accordance with Schedule 1 Paragraph 16(1) of the Welsh Language (Wales) Measure 2011 the Commissioner is the Accounting Officer. The responsibilities of an Accounting Officer, including responsibility for the propriety and regularity of the public finances for which the Accounting Officer is answerable, for keeping proper records and for safeguarding the Welsh Language Commissioner's assets, are set out in the memorandum, Managing Public Money, published by HM Treasury and Managing Welsh Public Money, published by the 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 the Welsh Language Commissioner's auditors are aware of that information. So far as I am aware, there is no relevant audit information of which the auditors are unaware.

**Efa Gruffudd Jones** 

Welsh Language Commissioner Accounting Officer 26 August 2025

## The certificate and report of the auditor general for Wales to the Senedd

#### **Opinion on financial statements**

I certify that I have audited the financial statements of the Welsh Language Commissioner for the year ended 31 March 2025 under the Welsh Language (Wales) Measure 2011.

The financial statements comprise the Statement of Comprehensive Net Expenditure, Statement of 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 Welsh Language Commissioner's affairs as at 31 March 2025 and of its net expenditure, for the year then ended;
- have been properly prepared in accordance with UK adopted international accounting standards as interpreted and adapted by HM Treasury's Financial Reporting Manual.
- have been properly prepared in accordance with Welsh Ministers' directions issued under the Welsh Language (Wales) Measure 2011.

#### **Opinion on regularity**

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

#### **Basis for opinions**

I conducted my audit in accordance with applicable law and International Standards on Auditing in the UK (ISAs (UK)) and Practice Note 10 'Audit of financial statements and regularity of public sector bodies 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 Welsh Language Commissioner with respect to going concern are described in the relevant sections of this certificate.

The going concern basis of accounting for the Welsh Language Commissioner 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 Annual Report that are audited and my auditor's report thereon. The Welsh Language Commissioner 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 Welsh Language (Wales) Measure 2011.

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 Minsters' directions made under the Welsh Language (Wales) Measure 2011; 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 Annual 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 Welsh Language Commissioner for the financial statements

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

- maintaining proper accounting records;
- the preparation of the financial statements and Annual Report in accordance with the applicable financial reporting framework and for being satisfied that they give a true and fair view;
- ensuring that the Annual Report and financial statements as a whole are fair, balanced and understandable;
- ensuring the regularity of financial transactions;
- internal controls as the Accounting Officer determines is necessary to enable the preparation of financial statements to be free from material misstatement, whether due to fraud or error;
- assessing body's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Accounting Officer anticipates that the services provided by the body 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 Welsh Language (Wales) Measure 2011.

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.

#### The certificate and report of the auditor general for Wales to the Senedd

My procedures included the following:

- Enquiring of management, the internal auditors and those charged with governance, including obtaining and reviewing supporting documentation relating to the Welsh Language Commissioner's policies and procedures concerned with:
  - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of noncompliance;
  - 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: posting of unusual journals;
- Obtaining an understanding of the Welsh Language Commissioner's framework of authority as well as other legal and regulatory frameworks that the Welsh Language commissioner 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 Welsh Language Commissioner.
- Obtaining an understanding of related party relationships.

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

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations discussed above;
- enquiring of management and the Audit Committee about actual and potential litigation and claims;
- reading minutes of meetings of the Audit and Risk Committee, Leadership Team and Advisory Panel;
- 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 Welsh Language Commissioner's controls, and the nature, timing and extent of the audit procedures performed.

#### The certificate and report of the auditor general for Wales to the Senedd

A further description of the auditor's responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website <a href="www.frc.org.uk/auditorsresponsibilities">www.frc.org.uk/auditorsresponsibilities</a>. 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.

#### **Ann-Marie Harkin**

Executive Director Audit Services (On behalf of the Auditor General for Wales)

27 August 2025

1 Capital Quarter Tyndall Street Cardiff

The Auditor General for Wales has certified and reported on these accounts in their original form. This version is a translation of the original Welsh version. The responsibility for the accuracy of this translation lies with the Welsh Language Commissioner and not with the Auditor General.

The maintenance and integrity of Welsh Language Commissioner'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.

## **Part 3** Financial Statements

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# **Statement of Comprehensive Net Expenditure** for the year ended 31 March 2025

			2024-25		2023-24
	Notes	£000	£000	£000	£000
Expenditure					
Officer costs	3	2,678		2,632	
Administration	4	409		418	
Other programme expenditure	5	181		286	
Amortisation of intangible assets	6	23		17	
Impairment of intangible assets	6	33		-	
Depreciation of right of use assets	7	42		76	
Depreciation of property, plant and equipment	8	25		41	
	_		3,391		3,470
Income	5		(22)		-
Net expenditure			3,369		3,470
Interest expense on lease liabilities	12		4		6
Other net interest (receivable)/payable			(5)		(6)
Net expenditure after interest		<u> </u>	3,368	<u> </u>	3,470

All activities undertaken during the year are continuing. The notes on pages 110 to 126 form part of these accounts.

### **Statement of Financial Position as at 31 March 2025**

	31 March 2025		arch 2025	31 March 202	
	Notes	£000	£000	000£	£000
Non-Current assets					
Intangible assets	6	268		308	
Right of use assets	7	137		179	
Property, plant & equipment	8	101		104	
Total non-current assets			506		591
Current assets					
Trade and other receivables	9	54		47	
Cash and cash equivalents	10 _	135	_	175	
Total current assets			189		222
Total assets			695		813
Current liabilities					
Trade and other payables	11	(310)		(397)	
Right of use liabilities	12	(40)		(39)	
Total current liabilities	_	<u> </u>	(350)	(= 5)	(436)
Non-current assets plus			345		377
net current assets					
Non-current liabilities					
Right of use liabilities	12	(85)		(122)	
Provisions	13	(114)		(100)	
Total non-current liabilities			(199)		(222)
Assets less liabilities		_	146	_	155
General reserve			146		155
Taxpayers' equity			146		155

The notes on pages 110 to 126 form part of these accounts.

The financial statements on pages 106 to 109 were approved by the Accounting Officer and signed by:

**Efa Gruffudd Jones** 

Welsh Language Commissioner Accounting Officer 26 August 2025

# **Statement of Cash Flows for the year ended 31 March 2025**

	Notes	2024-25 £000	2023-24 £000
Cash flows from operating activities			
Net expenditure		(3,369)	(3,470)
Amortisation of intangible assets	6	23	17
Impairment of intangible assets	6	33	-
Depreciation of right of use assets	7	42	76
Depreciation of property, plant & equipment	8	25	41
Loss on sale of non-current assets		17	58
(Increase)/Decrease in trade and other receivables	9	(7)	34
(Decrease)/Increase in trade and other payables	11	(87)	140
Increase/(Decrease) in provisions	13	14	(165)
Net cash (outflow) from operating activities		(3,309)	(3,269)
Cash flows from investing activities			
Purchase of intangible assets	6	(33)	-
Purchase of right of use asset	7, 12	•	(22)
Purchase of property, plant and equipment	8	(23)	(93)
Proceeds of disposal of property, plant and equipment		1	-
Net cash (outflow) from investing activities		(55)	(115)
Cash flows from financing activities			
Right of Use Assets, Lease payments: capital	12	(36)	(73)
Right of Use Assets, Lease payments: interest	12	(4)	(6)
Interest received/(paid)		` <b>5</b>	6
Financing from Welsh Ministers	16	3,359	3,459
Net financing		3,324	3,386
Net (decrease)/increase in cash and cash equivalents in the period		(40)	2
Cash and cash equivalents at the beginning of the period	10	175	173
Cash and cash equivalents at the end of the period	10	135	175
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The notes on pages 110 to 126 form part of these accounts.

# **Statement of Changes in Taxpayers' Equity for the year ended 31 March 2025**

	Notes	£000
Balance at 1 April 2023	-	166
Changes in Reserves for 2023-24		
Retained (Deficit)		(3,470)
Total recognised income and expense for 2023-24	_	(3,470)
Financing from Welsh Ministers	16	3,459
Balance at 31 March 2024	_	155
Changes in Reserves for 2024-25		
Retained (Deficit)		(3,368)
Total recognised income and expense for 2024-25	_	(3,368)
Financing from Welsh Ministers	16	3,359
Balance at 31 March 2025	_	146

The notes on pages 110 to 126 form part of these accounts.

# Notes to the accounts for the year ended 31 March 2025

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

## **Going Concern basis**

There is no intention to discontinue the service provided by the Welsh Language Commissioner as evidenced by the award of funding from the Welsh Government for the next financial year and the lack of legislation necessary to wind up the Welsh Language Commissioner. The Welsh Language Commissioner's Statement of Financial Position as at 31/03/2025 shows net assets of £146,000 (31/03/2024: net assets of £155,000). If there was a position of net liabilities, this would reflect liabilities falling due in that financial year. Insofar as the Welsh Language Commissioner could not meet them from its other sources of income, they would fall, in the last resort, to be met by Grant-in-Aid from the Welsh Government. Under the normal conventions applying to control over income and expenditure, detailed in Managing Welsh Public Money, Grant-in-Aid may not be issued in advance of need, but there is no reason to believe that, if required, Grant-in-Aid and Senedd approval of any additional associated resource budget would not be forthcoming. It has accordingly been considered appropriate to adopt a going concern basis for these financial statements.

## 1 Statement of accounting policies

## (1.1) Accounting conventions

The accounts have been prepared on an accruals basis under the historical cost convention. The Commissioner did not re-value any property, plant and equipment or intangible assets as any revaluation adjustments were not material, in the Commissioner's opinion.

#### (1.2) Funding

The Welsh Language Commissioner receives amounts in respect of expenditure incurred in carrying out functions. These amounts are regarded as financing and are credited to the General Reserve on receipt.

#### (1.3) Income

Income is recognised in the financial year that the service is provided. Income invoiced in advance of the service being provided is classed as deferred income.

## (1.4) Value Added Tax

The Welsh Language Commissioner is registered for Value Added Tax. Non-recoverable Value Added Tax is charged to the Statement of Comprehensive Net Expenditure or included as a cost of a fixed asset where applicable.

#### (1.5) Intangible assets

Intangible assets in excess of £1,000, including irrecoverable VAT, are capitalised. Intangible assets include software licences and other licences. A number of the same type of asset are grouped together to determine whether they fall above or below the threshold.

Intangible assets are included at their historical cost. Intangible assets are amortised in equal annual instalments over their estimated useful economic lives, between 3 and 10 years.

#### (1.6) Property, plant and equipment

Property, plant and equipment over £1,000, including irrecoverable VAT, are capitalised. A number of the same type of asset are grouped together to determine whether they fall above or below the threshold.

Property, plant and equipment are included at their historical cost including costs, such as installation costs, that can be directly attributed to bringing them to their required location and condition. Property, plant and equipment are depreciated in equal annual instalments over the term of the lease or their estimated useful economic lives, between 36 and 90 months.

## (1.7) Cash at bank and in hand

Funding drawn down from Welsh Government is deposited in a commercial bank account on receipt. The Commissioner's cash balances were held in commercial bank accounts at year end. No balances are held with HM Paymaster General. The Commissioner does not hold petty cash balances.

## (1.8) Provisions

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

### (1.9) Pensions

Payment is made to the Paymaster General of such sums as may be appropriate as representing accruing liabilities of the Civil Service Pension in respect of pensions and other similar benefits for persons employed by the Commissioner and in respect of the administrative expenses attributable to the liabilities and their discharge.

Past and present employees are covered by the provisions of the Civil Service Pension scheme. Further details are contained within the Remuneration and Staff Report.

## (1.10) Employee benefits

Wages, salaries, national insurance contributions, bonuses payable and non-monetary benefit for current employees are recognised in the Statement of Comprehensive Net Expenditure as the employees' services are rendered. The Commissioner accounts for short-term compensated absences (paid annual leave) as a liability (accrued expense) where the compensation for absence is due to be settled within twelve months after the end of the period in which the employees render the service.

## Notes to the accounts for the year ended 31 March 2025

#### (1.11) Right of use assets and liabilities

Operating leases are recognised as a right of use asset and a lease liability on the balance sheet. The right of use asset is measured at a cost equivalent to the initial measurement of the lease liability. Right of use assets are depreciated on a straight line basis from the lease commencement date to the earlier of the end of the useful life or the end of the lease term.

At the commencement date the lease liability is measured as the present value of the lease payments unpaid at that date, discounted at the interest rate issued by HM Treasury in respect of leases under IFRS16.

Subsequent to initial measurement, the liability will be reduced for payments made and increased for interest. The lease liability is remeasured to reflect any reassessment or modification, and the corresponding adjustment is reflected in the right of use asset.

### (1.12) Operating leases

Operating lease rentals for leases of low value or an expected life of less than 12 months are charged to the Statement of Comprehensive Net Expenditure in the year to which they relate.

## 2 Segmental information

Expenditure, income and interest relate directly to the activities of the Welsh Language Commissioner. The Commissioner's office operates in Wales and deals with issues that affect the Welsh language and the ability of persons in Wales to live their lives through the medium of Welsh. There is only one operational segment as reflected in the Statement of Comprehensive Net Expenditure, the Statement of Financial Position and the associated notes.

### **3 Officer Costs**

	2024-25 £000	2023-24 £000
Employed officers	2,667	2,622
Committee members' fees	11	10
	2,678	2,632

Details of officers' costs are included in the Remuneration and Staff Report on page 96.

## **4 Administration**

Administration expenses included:

	2024-25	2023-24
	£000	£000
Accommodation - Office rent lease costs	5	15
Accommodation – Other costs	89	107
Provision for premises redecoration and dilapidations	4	(109)
Travel, subsistence and hospitality	38	37
Training and recruitment	28	55
Legal and professional	88	106
Information Technology and telecommunications	101	112
Communication	16	14
Auditors' remuneration (external audit fee)	20	20
Other administrative expenses	20	61
	409	418

The external auditors did not undertake any non-audit work during the year ended 31 March 2025 (2023-24:  $\pounds$ 0).

Further information is included in the commentary on the financial performance on pages 63 to 64.

# **5 Other programme expenditure**

The expenditure relates to numerous projects undertaken. The total expenditure during the year was £181,000 (2023-24: £286,000). Income of £22,000 was received in the form of sponsorship to two projects (2023-24: £0). Further information is included on page 64.

## **6 Intangible assets**

	Assets under construction	Software	Licences	Total
	£000	€000	£000	€000
Cost				
At 31 March 2024	237	114	43	394
Additions	-	33	-	33
Impairment	(33)	-	-	(33)
Disposals	-	(25)	(43)	(68)
At 31 March 2025	204	122	-	326
Amortisation				
At 31 March 2024	-	43	43	86
Charged in year	-	23	-	23
Disposals	-	(8)	(43)	(51)
At 31 March 2025	-	58	-	58
Net book value at 31 March 2025	204	64	-	268
Net book value at 31 March 2024	237	71	-	308

# 6 Intangible assets (continued)

	Assets under construction	Software	Licences	Total
	£000	£000	£000	£000
Cost				
At 31 March 2023	288	73	43	404
Additions	-	-	-	-
Transfers	(51)	51	-	-
Disposals	-	(10)	-	(10)
At 31 March 2024	237	114	43	394
Amortisation				
At 31 March 2023	-	33	43	76
Charged in year	-	17	-	17
Disposals	-	(7)	-	(7)
At 31 March 2024	-	43	43	86
Net book value at 31 March 2024	237	71	-	308
Net book value at 31 March 2023	288	40	-	328

Assets in the course of construction represents the Case Management System which is under development.

# 7 Right of use assets

	Leasehold premises	Total
	£000	£000
Cost		
At 31 March 2024	233	233
Additions	-	-
Disposals	-	-
Valuation adjustment	-	-
At 31 March 2025	233	233
Depreciation		
At 31 March 2024	54	54
Charged in year	42	42
Disposals	-	-
At 31 March 2025	96	96
Net book value at 31 March 2025	137	137
Net book value at 31 March 2024	179	179

# 7 Right of use assets (continued)

	Leasehold premises	Total
	£000	£000
Cost		
At 31 March 2023	273	273
Additions	77	77
Disposals	(118)	(118)
Valuation adjustment	1	1
At 31 March 2024	233	233
Depreciation		
At 31 March 2023	96	96
Charged in year	76	76
Disposals	(118)	(118)
At 31 March 2024	54	54
Net book value at 31 March 2024	179	179
Net book value at 31 March 2023	177	177

# 8 Property, plant & equipment

	Furniture & Fittings	Office equipment	Infrastructure and IT Equipment	Total
	£000	€000	£000	£000
Cost				
At 31 March 2024	60	12	243	315
Additions	1	4	18	23
Disposals	(9)	(11)	(41)	(61)
At 31 March 2025	52	5	220	277
Depreciation				
At 31 March 2024	44	12	155	211
Charged in year	4	-	21	25
Disposals	(9)	(11)	(40)	(60)
At 31 March 2025	39	1	136	176
Net book value at 31 March 2025	13	4	84	101
Net book value at 31 March 2024	16	-	88	104

## 8 Property, plant & equipment (continued)

	Furniture & Fittings	Office equipment	Infrastructure and IT Equipment	Total
	€000	£000	£000	£000
Cost				
At 31 March 2023	425	51	206	682
Additions	16	-	77	93
Disposals	(381)	(39)	(40)	(460)
At 31 March 2024	60	12	243	315
Depreciation				
At 31 March 2023	365	51	158	574
Charged in year	9	-	32	41
Disposals	(330)	(39)	(35)	(404)
At 31 March 2024	44	12	155	211
Net book value at 31 March 2024	16	-	88	104
Net book value at 31 March 2023	60	-	48	108

The disposals were primarily related to the closing of two offices, and the relocation of a third office to smaller premises.

Asset financing: The Commissioner held no finance leases or Private Finance Initiative (PFI) contracts.

All assets disclosed above were owned by the Commissioner.

There were no contractual capital commitments at 31 March 2025 (31 March 2024: £0).

## 9 Trade receivables and other current assets

	31 March 2025 £000	31 March 2024 £000
Trade receivables	1	-
Prepayments	51	44
Other debtors	2	3
	54	47

The amounts falling due after more than one year are £1,000 (31 March 2024: £1,000).

# **10 Cash and cash equivalents**

	2024-25	2023-24
	£000	£000
Balance at 1 April	175	173
Net change in cash and cash equivalent balances	(40)	2
Balance at 31 March	135	175

# 11 Trade payables and other current liabilities

	31 March 2025	31 March 2024
	€000	£000
Amounts falling due within one year		
Other tax and social security	46	46
Trade payables	126	210
Accruals	138	141
	310	397

# 12 Right of use liabilities

	2024-25	2023-24
	€000	£000
Balance at 1 April	161	179
Introduced in the year	-	55
Valuation adjustments	-	(1)
Repayments	(40)	(78)
Finance charges	4	6
Balance at 31 March	125	161

# 12 Right of use liabilities (continued)

## Analysis of the expected timing of the future liabilities

	31 March 2025	31 March 2024
	€000	000£
Not later than one year	40	39
Later than one year and not later than five years	85	122
Later than five years	-	-
	125	161

# 13 Provision for liabilities and charges

	Other	Legal	Dilapidations and redecoration	Cyfanswm
	£000	£000	€000	£000
Balance at 31 March 2024	1	4	95	100
Provided in year	-	15	3	18
Provisions utilised in the year	-	(4)	(1)	(5)
Release of unused provisions	-	_	-	-
Change to discount rate	-	-	1	1
Balance at 31 March 2025	1	15	98	114

## 13 Provision for liabilities and charges (continued)

Based on HM Treasury's discount rates net of CPI at December 2024, a weighted average rate of 1.66% in real terms has been used for dilapidations (2023-24: 1.88%).

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

Legal provisions include legal costs relating to applications pending with the Welsh Language Tribunal for a review of the Welsh Language Commissioner's decisions or appeals against the Commissioner's determinations. Further information about these applications is available on the Welsh Language Tribunal's website.

## Analysis of the expected timing of the future liabilities

	Other	Legal	Dilapidations and redecoration	Total
	£000	£000	£000	£000
Not later than one year	1	15	11	27
Later than one year and not later than five years	-	-	87	87
Later than five years	_	-	-	-
	1	15	98	114

## 14 Contingent liabilities

In accordance with International Accounting Standard 37 (Provisions, Contingent Liabilities and Contingent Assets) the Commissioner discloses contingent liabilities where a potential liability is contingent on an uncertain future event, or there is an existing obligation, but the payment is unlikely, or the amount cannot be reliably measured.

There were no contingent liabilities at 31 March 2025.

#### 15 Financial instruments

Owing to the nature of the Commissioner's activities and the way in which the operations are financed, the Commissioner is not exposed to a significant level of financial risk.

## 16 Related party transactions

A Memorandum of Understanding, dated October 2024, was agreed between the Commissioner and Welsh Government. The Welsh Government is regarded as a related party.

During 2024-25 the Welsh Language Commissioner received revenue financing of £3,309,000 (2023-24: £3,365,500) and capital financing of £50,000 (2023-24: £93,600) from Welsh Ministers.

Costs of £45,300 were recognised as being payable to Welsh Government in respect of rent and service charges for the office (2023-24: £5,800), and £1,400 in respect of fit out costs of the office (2023-24: £28,900). As at 31 March 2025 £3,100 was outstanding (31 March 2024: £7,500).

In the year to 31 March 2025 costs of £0 were charged to the Welsh Government, in respect of services rendered by staff on secondment (2023-24: £26,400). As at 31 March 2025 £0 was outstanding (31 March 2024: £0).

## 17 Events since the end of the financial year

There have been no events since the date of the statement of financial position that affect the understanding of these financial statements.



Comisiynydd y Gymraeg Welsh Language Commissioner

# **Welsh Language Commissioner**

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