
Welsh Language Commissioner Annual Report 2025-26

Contents

Foreword	3
About us	6
Part 1: Performance Report	12
Part 2: Accountability	55
Part 3: Financial statements	88

Foreword



This is my third annual report. It reflects a busy and productive year when we saw our new Strategic Plan for 2025-30 starting to bear fruit.

In March, we published our 5-year report, a comprehensive report that considers the position of the Welsh language over the past five years and includes an in-depth analysis of the census findings in the context of the Welsh language. This was an important opportunity to take an honest look at the progress made to date and the challenges and strategic choices that lie ahead.

Given that children and young people are an ongoing priority for us, it was good to see the Welsh Language and Education (Wales) Act 2025 receiving Royal Assent. This legislation could be a hugely significant development in the context of the Welsh language, but appropriate resources and continued commitment need to be ensured if its core vision is to be realised.

Similarly, it was encouraging to see the Welsh Government responding positively to the recommendations of the first report of the Commission for Welsh-speaking Communities. Nevertheless, it is essential that we see decisive action in this field. We also saw the publication of the Commission's Phase 2 report, which focused on communities with a medium or lower density of Welsh speakers. The specific calls for strengthening community language planning along with the emphasis on workplace development align strongly with my own calls, and I look forward to playing my part in implementing some of those important recommendations.



The Welsh language in our workplaces was a particular focus this year at a conference we held in Cardiff in July in conjunction with the National Centre for Learning Welsh.

In November, another conference was held in Wrexham, which focused on recognising and demonstrating good practice among organisations in relation to the use of Welsh. The conference was the perfect start to our annual **Defnyddia dy Gymraeg** (*Use your Welsh*) campaign, which is going from strength to strength and sits alongside our regulatory work.

We have continued our calls to see more organisations come under the Welsh language standards, strengthening the statutory framework for ensuring consistent and equitable Welsh language services. During the year, eight organisations were consulted regarding draft compliance notices, which resulted in final notices being given to Digital Health and Care Wales, the Adjudication Panel for Wales and Qualifications Wales.

In addition, there has been a significant step forward in the housing sector, with regulations now set on Welsh housing associations. This means that housing associations, as providers of essential services to citizens throughout Wales, will become subject to the Welsh language standards in the coming year.

In developing our co-regulatory approach, which has received broad support, we introduced a revised enforcement policy enabling us to take decisive action when an organisation fails to comply with its language duties.

The policy emphasises our dual role as a regulator: educating, supporting and promoting compliance, but also enforcing where necessary. Our desire is to work with organisations through a preventative and collaborative approach, to avoid situations where enforcement action is required. However, where there is no assurance or confidence that organisations are fulfilling their duties, we will act firmly using all our powers to ensure compliance, and in so doing protect the rights of Welsh speakers.

We also had opportunities to enjoy our national festivals in north and south Wales. On our stand at the Bro Dur Urdd Eisteddfod, we published new research which looked at the use of the Welsh language by children and young people. As the National Eisteddfod enjoyed a successful week in Wrexham, we had the opportunity to publish a policy on the use of artificial intelligence by organisations that fall under the Welsh language standards.

We will use all our powers to ensure that the Welsh language is protected and strengthened across Wales. While our aspirations remain high, there has been a decrease over the last decade in the financial resources that our organisation has available to it. As the number of organisations that come under our regulatory system increases, and as we mature as an organisation, we are aware that it

is timely to consider whether the resources we have are appropriate to fulfil all our ambitions, together with the expectations placed upon us. We will focus more on this over the next period.

This report is published at the beginning of the term of a new Government. During the last year we have identified specific priorities for the new Government that, in our opinion, could make the biggest difference to the situation of the Welsh language. We are eager to see the new Government undertake its work swiftly and intensively in favour of the Welsh language, and I hope that these priorities will be given full consideration as the Government puts its plans into action.

To conclude, I would like to sincerely thank my fellow officers and members of the Advisory Panel and the Audit and Risk Committee for their willing collaboration, as well as our partners across Wales for the support that my office and I have received throughout the year. We share the same vision of a Wales where living through the medium of Welsh is a real choice for everyone, and my focus will be firmly fixed on realising that vision.



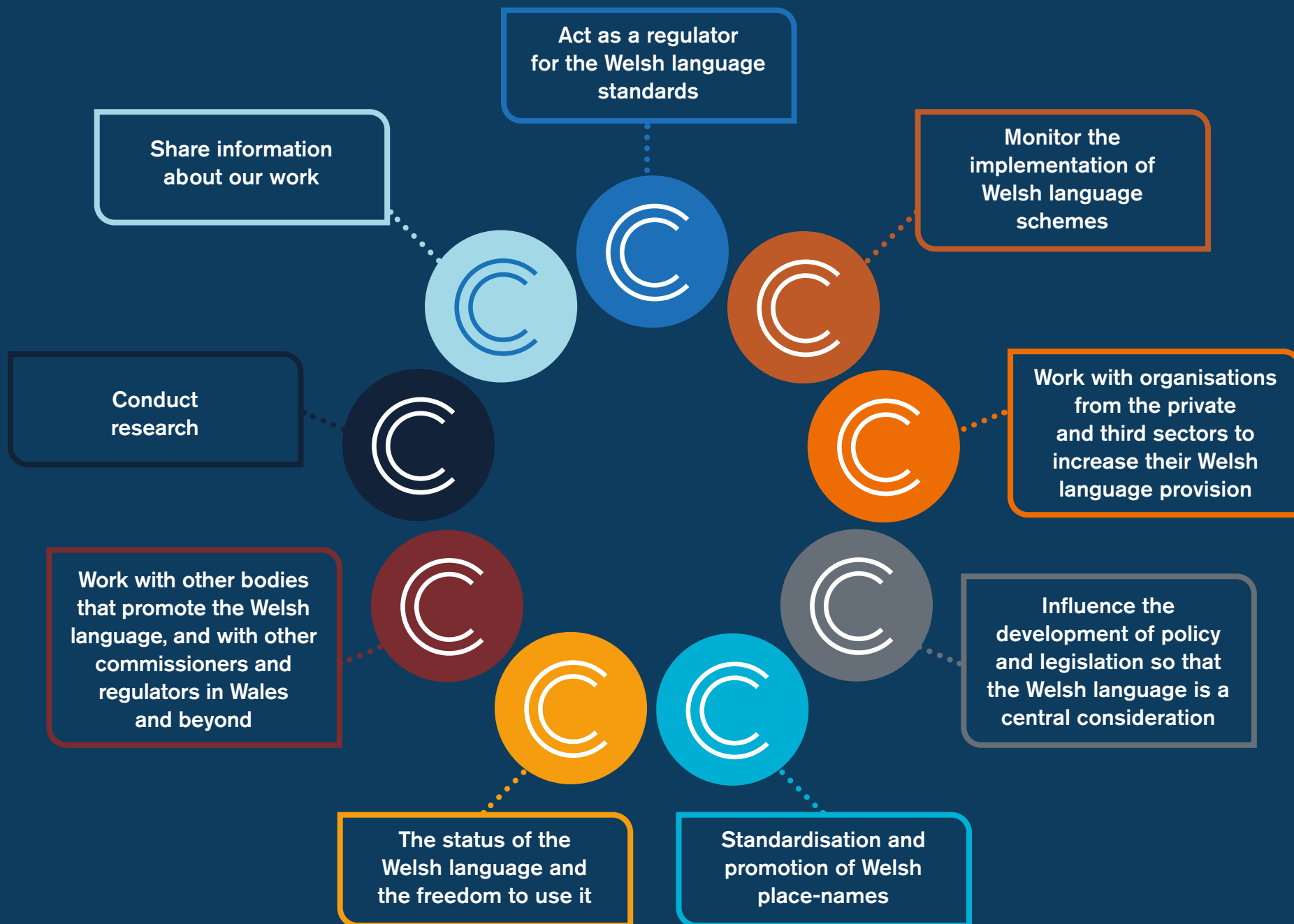
Efa Gruffudd Jones

Welsh Language Commissioner

About us

6





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 Commissioner was created by the Welsh Language (Wales) Measure 2011 which also gave the language official status in Wales for the first time. To achieve our aim, we:

Act as the regulator of 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 organisations' compliance 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 to ensure 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 priority areas for 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 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

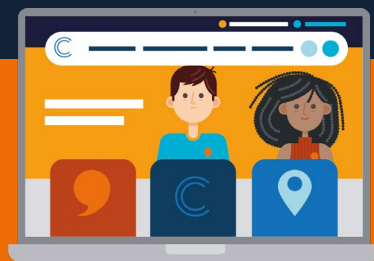


Our Strategic Plan for the period 2025-30 sets out the following objectives, and this report outlines our progress in achieving those objectives.



OBJECTIVE 1

Increase and improve the quality of services available in Welsh, ensuring that more people are aware of those services and use them regularly.



OBJECTIVE 2

Increase wider opportunities to use the Welsh language, creating environments where people can use the language easily and regularly.



OBJECTIVE 3

Lead efforts to advocate for the Welsh language whilst protecting and promoting the interests of its speakers.

Specific Themes

The three themes below will be priorities for us during 2025-30 in order to achieve our strategic objectives and realise our vision.



CHILDREN AND YOUNG PEOPLE

The young people learning Welsh today will be the ones using Welsh at work, in the community and when using services in the future. Their attitudes towards the Welsh language, and their practices in using the language now, will affect their future use of Welsh, and also the decisions they make about transferring the language to the next generation. We want all children, regardless of their background, to feel that the Welsh language belongs to them, and that everyone has an equal opportunity to learn and use Welsh.



THE WORKPLACE

It is vital that Welsh speakers leaving school continue to use the language in their continuing education and in the workplace. The challenge is to maintain the Welsh language skills of our young people and turn speakers into long-term users of the language. A key part of ensuring this linguistic continuity is ensuring that people can work through the medium of Welsh on a daily basis. A focus on increasing the use of Welsh in the workplace has the potential to influence people's perception of the importance of the language, on opportunities to gain confidence, and on wider use of Welsh in the community.



HEALTH AND CARE

Being able to use Welsh when receiving health and care services is crucial, particularly as we are often in a position of weakness when we seek those services. We wish to see an increase in opportunities to use the Welsh language with the health and care sector in general, and with the charities working in the sector, including an emphasis on ensuring that people receive clinical care through the medium of Welsh.

As the financial year drew to a close, so did the sixth term of the Senedd. From the perspective of the Welsh language, three key developments during the sixth Senedd helped shape the context for the Welsh language today.

The first was the publication of the 2021 Census results and the subsequent work to analyse those results and consider their implications for the development of Welsh language policy. The second was a series of significant developments in education and skills, including the introduction of a new Curriculum for Wales, the enactment of the Welsh Language and Education (Wales) Act 2025, and the establishment of Medr as the Commission for Tertiary Education and Research. And lastly, the establishment of the Commission for Welsh-speaking Communities, together with the growing focus during this period on increasing the use of Welsh within our communities. It is therefore unsurprising that further action in these areas has featured prominently during 2025-26.

On 7 July 2025, the Welsh Language and Education (Wales) Act 2025 received Royal Assent – a historic turning point in the development of the Government's Welsh language education and Welsh language policy. During the year, substantial progress was made towards its implementation. Beyond the Act itself, another important milestone was reached as the first cohort of learners in Wales began studying the new GCSE qualifications designed to support the Curriculum for Wales.

During the year, Medr undertook a number of important consultations on its funding and regulatory framework, including conditions imposed in relation to the Welsh language. Work is now underway to develop a national plan for the Welsh language across the tertiary sector, and Medr is expected to consult on this key development during 2026-27. These developments will set the direction for the growth of Welsh-medium and bilingual tertiary education over the next period, with the hope that more young people will continue to develop and use their Welsh language skills as they progress through education and training and enter the world of work.

During this financial year, the Welsh Government responded to the recommendations set out in the first report of the [Commission for Welsh-speaking Communities](#). The report made important recommendations regarding the need to vary public policy in key areas such as housing, planning, education and the economy in areas of higher linguistic density. The Welsh Government has now begun to implement some of those recommendations and has agreed, in principle, with the vast majority of them.

In March 2026, the Commission's second phase report was published. The [report](#) argues that the future of the Welsh language depends on sustaining and strengthening the language not only in areas with a high density of Welsh speakers, but also in communities where the density of speakers is medium or lower. The report highlights the need for targeted interventions in areas such as education, the workplace, culture, sport, technology and public services, with a particular focus on increasing visibility and opportunities to use the language.

A few weeks before the publication of the Commission's second phase report, we published the Welsh Language Commissioner's 5-year report on the situation of the Welsh language, **Our time to act**. As well as offering an in-depth analysis of the results and implications of the 2021 Census, the report assesses the position of the Welsh language during the period 2021-25, highlighting both the challenges and the opportunities that exist for the Welsh language today. It is therefore unsurprising that the report focuses specifically on important developments in education and skills. It also reinforces a number of the findings and recommendations set out in the reports of the Commission for Welsh-speaking Communities, as well as those contained in the Culture, Communications, Welsh Language, Sport and International Relations Committee report **Cymraeg for all**.

The Commissioner's 5-year report identifies three strategic areas that should be prioritised in order to strengthen the position of the Welsh language over the next period.

Creating confident Welsh speakers through the education system

Strengthening the Welsh language as a community and social language

Developing workplaces that support and normalise the use of the Welsh language.

Within these three areas, the report sets out ten practical recommendations that should be prioritised in order to strengthen the position of the Welsh language over the next period. These includes key issues such as developing an increasingly bilingual education workforce; strengthening community language planning frameworks; increasing the use of Welsh in digital media and recognising the central role of workplaces in increasing opportunities for people to use Welsh.

Taken together, the above reports published during the year offer a comprehensive analysis of the main challenges – and, more importantly, the main opportunities – facing the Welsh language today. It is striking that these reports were published on the advent of the 2026 Senedd election, offering a clear direction for the Welsh Government. As the 2025-26 financial year draws to a close, the clear message to the Welsh Government is that we need to act decisively, boldly and strategically if we are serious about realising the vision of Cymraeg 2050.



Objective 1

Increase and improve the quality of services available in Welsh, ensuring that more people are aware of those services and use them regularly.



Expanding the Welsh language standards system

During the year, work progressed to expand and strengthen the Welsh language standards system across a wider range of organisations in Wales. This reflects an ongoing commitment to ensuring that high-quality Welsh language services are available to the public and that clear duties are placed on new organisations that fall under the Measure.

A consultation with Medr was carried out during 2024-25, and as a result, a compliance notice was given to the organisation in September 2025. Their first standards will come into force in March 2026, marking an important milestone in their journey towards compliance.

The Welsh Government held an exercise in March 2025 to add a number of organisations to the existing Welsh language standards regulations. Subsequently, discussions were held with each of those organisations. Eight organisations were consulted with on draft compliance notices, resulting in standards being imposed on Digital Health and Care Wales, the Adjudication Panel for Wales and Qualifications Wales in March 2026.

Work to set Welsh language standards on Health Education and Improvement Wales, the Welsh Revenue Authority, the Future Generations Commissioner for Wales, the Democracy and Boundary Commission Cymru, The National Lottery Heritage Fund and NHS Blood and Transplant will continue, with compliance notices expected to be issued to these organisations during 2026-27.

On 28 March 2026, the Senedd approved the Welsh Language Standards (No.10) Regulations, enabling us to begin the process of setting Welsh language standards on the housing association sector, including Community Housing Cymru. Engagement with the sector has begun, and we will move forward to consult with housing associations on their compliance notices during the next financial year.



Lines of enquiry

Key lines of enquiry are used as a targeted approach to examine specific aspects of the implementation of Welsh language standards, and to understand the extent to which organisational arrangements support the experience of Welsh speakers.

During the year, we published a report on organisations' procedures in dealing with complaints about the Welsh language, under the title **Complaints about the Welsh language: Opportunities to strengthen**. As part of this work, we assessed the arrangements of a sample of 30 organisations that come under the Welsh language standards.

Based on the evidence gathered, we were able to identify and share examples of good practice, highlight clear opportunities for improvement, and make practical recommendations that organisations can implement to further strengthen their processes.

Central to this work is the message that we want to see organisations view complaints about the Welsh language not simply as a compliance exercise, but as a strategic resource for improving services, identifying gaps in Welsh provision, and strengthening the user experience.

Areas where opportunities to strengthen arrangements were identified included:

Improving the visibility and accessibility of the complaints procedure on websites and digital channels



Strengthening consistency in the recording of complaints about the Welsh language, to ensure reliable and meaningful data



Ensuring that complaints about the Welsh language are fully integrated into wider corporate processes, including reporting and learning mechanisms.



When complaints arrangements are clear and effective, they contribute to a deeper understanding of user experience and to continuous improvement in the quality and consistency of Welsh language provision.

Supporting and promoting compliance

During the year, a wide-ranging programme of activities was delivered to promote compliance and facilitate the sharing of good practice across sectors. We are committed to supporting organisations so that they can comply and improve the quality of Welsh language services available to their users.



Face-to-face events

Three major face-to-face events were held during the year:

A national conference on the use of Welsh in workplaces, Learn, Develop, Use in July



A seminar on sharing good practice for organisations implementing language schemes in September



Good practice conference open to all organisations in November.



Over 400 attended the three events, highlighting the value of the opportunities for organisations to meet, share experiences and learn from each other.

Virtual sessions and forums

Regular virtual sessions were held throughout the year to share information on specific topics, alongside two meetings each of the Health and Care Forum, and the Welsh in the Workplace Forum.

A virtual event was held to present the findings of our 2024-25 regulatory work following the publication of the [Empowering the Welsh language through strong governance](#) report. During this session, which was attended by 140 people, we highlighted the value of co-regulation, analysis of monitoring results, and practical approaches to improving organisational performance. The Commissioner's policy statement on [artificial intelligence and the Welsh language](#) was also presented, accompanied by a discussion on the challenges and opportunities arising from technological developments.



Thematic events

Further thematic events were held to share expertise and inspire practical change.

In December, a virtual event on the Welsh language and technology was held with 184 participants.



115



In March 2026 an event on promoting Welsh language services was held which attracted 115 participants, and included a session on approaches to behavioural change.

Practical examples were shared by various organisations, demonstrating firm progress and effective work across sectors.



The response to these events has been positive, demonstrating the value of reaching out, sharing good practice and supporting organisations as they move forward in their compliance with the Welsh language standards for the benefit of the language and its speakers.

Monitoring and compliance

During 2025-26, we continued to conduct monitoring surveys in order to assess the level of compliance of public bodies with their duties under the Welsh language standards and language schemes.

Surveys were conducted quarterly to focus on the main challenges facing specific sectors, with the results regularly reported back to individual organisations. The surveys conducted focused on key areas of communication, including social media, websites, correspondence, and forms and telephone services across a variety of organisations and sectors.

This approach has enabled the Commissioner to identify compliance issues early in the year, giving organisations the opportunity to take action and report on improvement actions. The Commissioner will use that information to assess progress, to challenge where necessary, and – where there is insufficient improvement – to consider what further regulatory action is appropriate. Our thematic reports can be found on the Commissioner's website: [sectoral thematic reports](#).

The reaction of some attendees to events during the year, included:



Interesting presentations and very practical examples, thank you to everyone who has given a presentation – although there is still work to be done, so much good work and clear progress has taken place.



As I am quite new to my job it was nice to meet others, learn more about how other organisations operate and discuss the same problems.



It was also really interesting to hear about some of the behavioural science. It's really made me think about how we can support some of our Welsh speakers within the business and promote the language internally, as well as externally. Lots of food for thought.

Annual monitoring reports

In addition to the Commissioner's monitoring activity, public organisations have a statutory duty to produce and publish annual monitoring reports on their compliance with the Welsh language standards and language schemes.

These monitoring reports play a key role in supporting self-regulation and are a valuable source of information for the Commissioner in informing future monitoring and enforcement priorities.

During 2025-26, 120 organisations subject to the Welsh language standards published an annual report which is equivalent to 91% of the organisations subject to the standards. 34 annual reports were also received from organisations implementing language schemes, providing important evidence of organisational practices, ongoing challenges and improvement actions.

The Commissioner's compliance report for 2024-25, [Empowering the Welsh Language through Strong Governance](#), highlighted the need to review our internal processes of data gathering and analysis, in order to better scrutinise the information submitted by organisations. This is essential in identifying trends, understanding the impact of compliance arrangements, and linking data more effectively to key areas such as workforce skills and complaints.

During the year, work was undertaken to begin to develop this area by reviewing the data received in annual reports, with a particular focus on how organisations record and present information on staff language skills. This was an important step in improving our understanding of the quality and consistency of the existing data, and to lay the foundation for further change.

As a result of this and taking into account related developments such as the Welsh Government's work on developing a national code based on the CEFR, we will continue to explore opportunities to strengthen the data collected through annual reports, so that it can be used more strategically to monitor compliance, assess impact, and inform future regulatory work and promote compliance.



Self-assessment questionnaires

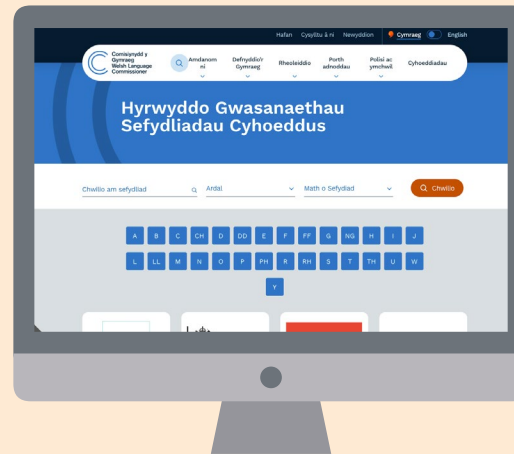
Annual self-assessment questionnaires provide key evidence to the Commissioner regarding the assurance levels of organisations' compliance with the Welsh language standards or language schemes. During 2025-26, responses were received from 148 organisations.

Overall, the results show high levels of assurance, particularly in areas such as arrangements in relation to documentation, statutory reporting and the development of the Welsh language skills of the workforce. However, frontline interactive services – such as telephone services and workforce skills planning, remain challenging in some sectors. This provides a clear basis for targeting further support and monitoring activity by the Commissioner.



Promotion of services

Ensuring that Welsh speakers are aware of the Welsh language services available to them is a key regulatory outcome shared between the Commissioner and the organisations we regulate. As part of this outcome, we expect and support organisations to go beyond simply providing Welsh language services, and to promote them proactively in order to increase their use by the public. To support this work, a new page has been launched on the Commissioner's website which enables organisations to [promote their Welsh language services](#).



The advice document '[Promoting the use of Welsh services](#)' has been revised to include current examples of good practice. The revised document was launched at a virtual event that attracted 115 participants. A series of Welsh language service promotion videos have been developed in collaboration with [Natural Resources Wales](#), [Mid and West Wales Fire and Rescue Authority](#), and [HM Revenue and Customs](#).



Research into student experience

The experiences of children and young people in using the Welsh language is one of the key themes of the [Strategic Plan](#) for 2025-30.

Between October and December 2025, [research](#) was carried out to assess the performance of further and higher education institutions in terms of student experience. 1544 students responded to the online questionnaire, and 19 discussion groups were held across Wales. The research focused on students' experiences in areas where specific requirements are set out in the standards, for example, the ability to submit written work in Welsh, access to a personal tutor who can speak Welsh, and the right of students to express their wish to be placed in accommodation with Welsh speakers.

While some students have positive experiences of using Welsh, opportunities vary significantly between institutions and academic contexts, with a lack of Welsh-speaking staff and inconsistencies in relation to services continuing to impact on the experiences of some students.

Following the publication of the report in 2026-27, we will expect each institution to demonstrate how it intends to respond to the improvement actions, and share appropriate evidence showing how those actions lead to a measurable improvement in student experience.



A strategic and collaborative forum to improve the Welsh language provision in the health sector

NHS Wales Health Boards and Trusts have a duty to draw up and implement 5-year plans to increase their capacity to carry out clinical consultations through the medium of Welsh. The second period of these schemes began in 2025, and is closely aligned with the priorities of the Welsh Government's More Than Just Words policy framework.

A Health strategic forum has been set up in conjunction with the More Than Just Words team to monitor progress, strengthen accountability and support the effective implementation of the plans. Two meetings of the forum were held during the year, with a focus on understanding the current situation and strengthening data on the sector's ability to provide clinical services through the medium of Welsh.

In addition, meetings were held with individual health boards and trusts to discuss their plans in more detail, focusing on practical steps, workforce development needs, and the arrangements needed to move from strategic planning to measurable action.

At the second meeting of the forum in March 2026, contributions were received from the Coleg Cymraeg Cenedlaethol and the National Centre for Learning Welsh. Their contributions highlighted the importance of workforce planning and skills development pathways, reinforcing the message that long-term progress depends on the coordination of education, skills and clinical services.

As a result of this work, a strong and structured working relationship has now been established between the Commissioner's office, the Welsh Government and the health sector. Over the next year, the focus will be on ensuring that the monitoring and support work leads to a measurable increase in the provision of clinical consultations through the medium of Welsh.

Welsh Language Development Plans and the Cynnig Cymraeg

The work of the Welsh Language Commissioner's Hybu team continues to focus on expanding the use of the Welsh language beyond the organisations covered by the Welsh Language Measure, by working with a wide range of businesses and charities across Wales. These organisations offer Welsh language services on a voluntary basis, and the team plays a key role in offering guidance, support and encouragement to ensure that Welsh speakers are able to use the language naturally and confidently in their daily lives.

Over time, an increasing number of organisations have shown a clear commitment to strengthening their Welsh language provision through the formulation of Welsh Language Development Plans, with the aim of receiving the Cynnig Cymraeg approval. Over the past year,

To date, 187 organisations have received the Cynnig Cymraeg, and an additional 90 organisations have Welsh Language Development Plans.



the team has focused on sectors that align with the Commissioner's priorities, as well as national and international charities.

We are keen to support private sector organisations that are not currently in a position to develop schemes so that they increase their Welsh language services. To better understand how we could support the banking sector, we consulted with the banks and building societies to understand the barriers they were facing and what would facilitate their work in the future. This has laid the groundwork for us to continue our involvement with the sector in the new financial year.

Strategic collaboration to develop the Welsh language

There was a significant opportunity to broaden the reach of the Cynnig Cymraeg through collaboration with the ARFOR programme. As part of the programme's grant requirements, companies were required to receive the Cynnig Cymraeg, and this underpinned effective collaboration between Enterprising Communities, the Challenge Fund and the Hybu team. As a result, 89 organisations received a Welsh Language Development Plan template to enable them to offer more Welsh language services. To build on this work we are working closely with Business Wales to develop a clear framework that will encourage small businesses that receive support from them to make concrete promises regarding their Welsh language provision.

The aim of the work is to ensure that the Welsh language is considered early in the development of businesses, and as an integral part of their growth and offer to customers.

A close partnership has also been developed with the Wales Council for Voluntary Action to support County Voluntary Councils in creating their development plans. To date, 14 Councils have drawn up plans, with four progressing to receive the Cynnig Cymraeg. This work has highlighted common challenges across the voluntary sector, and plans are underway with the Mentrau Iaith and the Wales Council for Voluntary Action to address these challenges.



In the health sector, a new pilot scheme was carried out during the year to support primary care providers, to ensure that one surgery in each Health Board draws up a Welsh Language Development Plan and works towards the Cynnig Cymraeg. This pilot has demonstrated what support is available to GP surgeries, including the role of language officers, academies and clusters. The pilot will form the basis for further development of this work, with the intention of supporting more surgeries in the coming year.

In line with the requirements of Medr's regulatory framework, it is acknowledged that providers who are not subject to the Welsh language standards have an important role to play in improving service user experience through the medium of Welsh. Over the course of the year, the work in identifying organisations has been completed, and there are clear plans in place which focus on developing their ability and confidence to offer Welsh language services.

Successful collaboration continues with the Arts Council of Wales, which recognises the key role of the creative sector in providing opportunities to use the Welsh language and strengthening its presence in Welsh cultural life. This year, workshops were held with the Arts Council's relationship managers to support them to ensure that organisations in receipt of multi-year funding from the Council are working towards the Cynnig Cymraeg accreditation.

22 multi-year organisations have received the Cynnig Cymraeg with 7 of these during this year.



Following the results of the research carried out into the use of Welsh among children and young people we are working strategically with Sport Wales to ensure that the Welsh language is a core element of funding arrangements in sport. This led to the Welsh language being included as one of the main pillars of the requirements of the new funding framework for national sports governing bodies, Arwain Cymru. This is an important step forward in ensuring that sport and physical activity play an active role in normalising the use of Welsh. We have published an e-learning module on our website which encourages coaches to use whatever Welsh skills they have, as well as creating flashcards with simple Welsh terms to use in training sessions.

The work of forums such as the Sports roundtable strengthens our understanding of the challenges and opportunities involved in planning and delivering through the medium of Welsh in this sector.

Training sessions for businesses and charities



This year we have held 14 training sessions with 164 individuals in attendance.

The sessions are mainly held to support the schemes of the Heritage Lottery Fund, the Community Lottery Fund, the Wales Council for Voluntary Action (WCVA), and the Arts Council to increase the use of the Welsh language by the organisations they fund or support. The training sessions share best practice on bilingual design, the use of the Welsh language on social media, and advice on how to draw up a Welsh Language Development Plan.



I thought it was great! Answered a lot of questions about moving towards bilingualism, and made what seemed like a daunting (and expensive) task feel way more achievable.

An individual's response to one of the sessions.

Cynnig Cymraeg campaign, and celebrating the anniversary of Iaith Gwaith

This year's Cynnig Cymraeg campaign focused on the journey of organisations towards receiving the Cynnig Cymraeg with it being 5 years since its inception. New blogs were posted on our website and on the Golwg 360 website every day during the week from companies such as [JCP solicitors](#), [Cancer Research Cymru](#), [Wales Air Ambulance](#), [Stroke Association](#), [Pethau Bychain](#) and more. Content was shared by almost 100 organisations, including the Welsh Rugby Union, showing how they use the Welsh language, offering better Welsh language services to the public.



A number of our colleagues here at JCP Solicitors speak Welsh and we have given our clients the option to contact us in Welsh for years. We are delighted to be one of the first to receive approval for the Cynnig Cymraeg five years ago and I am pleased to be able to say that our commitment to the Welsh language is as strong as ever.

The Director and Welsh Language Co-ordinator at JCP Solicitors



Another campaign that is certainly one of the highlights of the year is the Defnyddia dy Gymraeg (Use your Welsh) campaign. This is a specific opportunity to conduct an annual campaign to highlight opportunities to use the Welsh language and encourage people to use it. This year, publicity was given to the laith Gwaith Scheme as it celebrated its twentieth anniversary. The laith Gwaith brand is vital as it shows people that a service is available in Welsh and thus leads to an increase in the use of Welsh language services. The campaign ran from 22 November to 10 December 2025. As usual, the campaign was supported by over 100 organisations celebrating and letting people know what Welsh language services they offer to the public, and it was great to see that reflected by the coverage on social media.

As part of the campaign we worked with individuals such as y Doctor Cymraeg, Katie Owen, Lloyd Lewis, and Chris Roberts resulting in an increase in the number of people who saw the campaign's content on our social media.

Short films were also created with various organisations that are pioneering the use of Welsh in their day-to-day work – Wrexham University, Rhondda Cynon Taf Council, GISDA, Principality and Cwm Taf Health Board. They were all shared at the start of the campaign at a successful event in Wrexham. The event was an opportunity for organisations of all kinds to discuss, share experiences, consider the challenges and build connections in launching the campaign and ensuring that they offer Welsh language services of all kinds to speakers across Wales.

We collaborated with Literature Wales and Bardd Plant Cymru (the Welsh-language Children's Laureate) to create a [poem to encourage others to use Welsh and to celebrate the laith Gwaith badge, and a special video was created](#) with 15 schools across Wales.



Standardising place-names – developing the list and influencing policy

Organisations of all kinds regularly turn to us for advice on the standard forms of place-names and issues relating to place-names. Over the past year we have offered regular advice to local authorities, Natural Resources Wales and the Welsh Government, as well as undertaking our statutory responsibility to advise Democracy and Boundary Commission Cymru.



We also worked with Harper Collins Press to update their editorial policy for covering Welsh names across all their products, including their renowned and popular atlases. As well as committing to adopting the standard forms of Welsh place-names, they now include Welsh names for all settlements – including small settlements – and give priority to Welsh names.

Following the success of our pilot project on the names of the lakes of Eryri, we have continued to work with officers and wardens to standardise landscape names in the Park and undertake projects on the names of mountains, passes, waterfalls and smaller lakes. These recommendations have been submitted to the Ordnance Survey so that they can update their databases and mapping products on this basis.

To help the public pronounce Welsh place-names we collaborated with the National Library and the Eryri National Park to run a name recording workshop. Park Wardens have been invited to contribute their voices to ensure that local wardens who know their areas well offer guidance on the pronunciation of the names through the audio files on our website. These names will be published in the [Standard Welsh Place-Names](#) in due course. We also published a [new video on Place-Names](#).





The ongoing partnership with the Welsh Language Commissioner to standardise the landscape names of the Eryri National Park reflects a strong commitment to preserving and promoting the cultural heritage of the area. By combining academic expertise with the experiences of local residents, the work supports the accuracy, use and prominence of Welsh landscape names on maps and digital platforms, ensuring that they remain a core element of the cultural and linguistic character of Eryri.

Naomi Jones
Director of Land Management
Eryri National Park Authority



We are extremely grateful to the Welsh Language Commissioner for their expert guidance during our review of place-name data in Wales. Following their advice, we adopted a dual-language format (Welsh / English) across our publications, updating approximately 1,000 entries in the Collins Bartholomew digital database and our Collins and AZ Road Atlases.

Harper Collins Press

Objective 2

Increase wider opportunities to use the Welsh language, creating environments where people can use the language easily and regularly.

32



Promotion Strategies

In May 2025, the Welsh Language and Education (Wales) Act 2025 was passed, which contains specific provisions to review the Welsh language promotion standards. This followed a recommendation in the report of the Commission for Welsh-speaking Communities' report on communities with a higher density of Welsh speakers, which called for the promotion standards to be revised so that organisations set out more clearly how they will support communities of high linguistic significance and increase community use of the Welsh language. The Welsh Government has welcomed these recommendations and has indicated that they will inform further policy developments.

By 2028, the promotion strategies of 18 organisations will come to an end, meaning that these organisations will be under a statutory duty to review and revise their strategies. The Welsh Government is expected to undertake a review of the promotion standards during 2026-27. We are considering how best to ensure that organisations are able to continue complying with their statutory requirements during this transitional period.

We look forward to contributing to this review, building on the evidence gathered through monitoring, engagement with organisations, and wider policy work. In particular, this reflects the Commissioner's manifesto calls to strengthen the promotion strategy framework as a more effective tool for community language planning, and to increase the Commissioner's role in supporting, monitoring and evaluating the implementation of these strategies.

In the meantime, ongoing engagement with the sector has been strengthened, including attending regional language forums, delivering presentations to language initiatives on five-year promotion strategies, and holding regular discussions with Welsh Government civil servants.

This work will provide an important basis for the Commissioner's contribution to the review in 2026-27, and for working closely with the Welsh Government to deliver a stronger and more coherent framework for the promotion of the Welsh language in communities across Wales.

Promoting the use of technology in service delivery

We are working closely with key stakeholders, including the Welsh Government's Cymraeg 2050 division, the Digital Public Services Centre and Canolfan Bedwyr, to consider recent developments in technology and the Welsh language and to respond to them in a way that supports users' rights and experience.

During the year, the Commissioner's [regulatory policy statement](#) on the use of artificial intelligence (AI) was launched at the Wrexham National Eisteddfod. This statement sets out clear expectations regarding how public organisations should consider and incorporate the Welsh language in the development, procurement or use of AI systems. This is particularly important as AI plays an increasing role in the delivery of public services. The aim of the statement is to ensure that new technology complements and not undermines the Welsh language.

To support this work, a virtual event on technology and the Welsh language was held to bring together experts, developers and IT officers to share information and learn about the latest developments. Short guides have been produced on the use of the Welsh language and technology, with a practical focus on steps organisations can take now.

In addition, we are working with the same stakeholders to encourage appropriate data sharing by public organisations. Ensuring that Welsh language data is available is essential if new technologies are to work effectively and fairly for Welsh speakers.



Welsh in the workplace

Increasing the use of Welsh in the workplace is a key strategic area for the Commissioner, and we play a central role in co-ordinating a range of activities in this area, working closely with strategic partners to support practical and sustainable change across sectors.

During the year, a national conference, **Learn, Develop, Use** was held in conjunction with the National Centre for Learning Welsh. Almost 200 people came together to discuss how to increase the use of the Welsh language in the workplace. The event highlighted clear enthusiasm and willingness by organisations to learn and do more in this area.

This is a video created to summarise the event.

During the Autumn, we launched a pack of **Internal Use of Welsh Policy Models**, which has been developed to provide guidance. The purpose of the policy models is to provide clear guidance to organisations on drawing up policies that promote and facilitate the use of the Welsh language internally, in accordance with the requirements of the standards. The models are intended to encourage ambitious policies that move organisations along the language continuum, creating more opportunities for staff to use their Welsh at work. This is expected to contribute to individuals' confidence to use the Welsh language, in the workplace and more broadly, supporting the Cymraeg 2050 objectives.

Various resources were developed and practical forums were held with over 260 attendees. Experiences and good practice were shared by a wide range of organisations, including Denbighshire County Council, Wales Council for Voluntary Action, the Independent Office for Police Conduct, Amgueddfa Cymru – National Museum Wales, National Centre for Learning Welsh, and the ARFer project, Bangor University. A **theory of change on increasing the use of Welsh in the workplace** was also launched, along with a series of workshops to introduce and apply the resource, which received very positive feedback from attendees.



Thank you so much for taking the time to hold the workshop. It was extremely valuable and good to be able to chat with others and practice [what is in the theory of change].

Throughout the year, the work was supported by a Steering Group of external and strategic partners, whose input contributes directly to shaping the direction of the work and strengthening its impact.

Looking ahead to 2026-27, we are keen to build on this foundation by stepping up our efforts to measure and increase the use of Welsh, expand strategic collaboration, and strengthen the national approach to supporting organisations to normalise the use of Welsh in the workplace as a natural part of everyday working life, contributing to the goal of doubling the daily use of Welsh by 2050.



Education pack and show

We updated our **education pack** for secondary schools so that it is also suitable for primary school pupils. The activities give children the opportunity to discuss and share how they use and learn Welsh, and the opportunities to use it at school and in their everyday lives. The aim of the pack is to raise awareness of the Commissioner's work and encourage the use of the Welsh language in all contexts.

The show 'Geiriau' by Mewn Cymeriad visited schools across Wales, reaching around 2,500 pupils. Its purpose is to discuss the Welsh language and Welsh identity, stimulate discussion, and encourage young people to use the language confidently.



Objective 3

Lead efforts to advocate for the Welsh language whilst protecting and promoting the interests of its speakers.

36



Introducing and publishing a revised enforcement policy

A public consultation on our revised Enforcement Policy took place during 2024-25 to gather the views of the public and organisations subject to Welsh language standards. The proposals focused on working more collaboratively with organisations, placing more emphasis on self-regulation, support from the regulator and improving the experience of Welsh speakers.

The responses were analysed and a report was published summarising the main themes raised, including co-regulation, the complaints process, use of resources and practical implementation issues. Further changes were made to the policy based on the feedback received.

In December 2025, the Commissioner submitted the policy to Welsh Ministers for approval, confirming that the findings of the consultation had been fully considered, and that the supporting documentation, including the equality impact assessment, had been published. The **policy** adopts a balanced approach to regulation, emphasising the importance of supporting and guiding organisations while retaining the ability to take robust enforcement action where necessary in order to protect the rights of Welsh speakers.

The policy was approved by Welsh Ministers on 24 March 2026.

Handling complaints and conducting statutory investigations under the Welsh Language Measure

Handling complaints is a central part of our regulatory work. By receiving and investigating complaints, we can identify where organisations are failing to comply with Welsh language standards and take steps to improve the situation. Not only does this ensure compliance, but it also contributes directly to improving the experience of Welsh language service users.

Where evidence suggests a failure to comply, we can carry out a statutory investigation in order to establish the facts and reach a formal conclusion. If a failure is found to have occurred, we can take enforcement action on the organisation. Enforcement actions are specific measures that require the organisation to take steps to rectify the situation, prevent the same failure from happening again, and improve its arrangements for the future. This may include, for example, implementing changes to internal procedures, providing training to staff, preparing an action plan, or ensuring that Welsh language services are provided consistently and effectively.

This approach helps to ensure not only that failures are rectified, but that sustainable improvements are made over time.

The table below summarises the complaints activity, statutory investigations and enforcement action taken during the year.

Please note that the figures in the table do not correspond exactly, as some decisions relate to complaints received in previous years, while some complaints received during the reporting year were awaiting a decision.

Number of valid complaints received	129 (+2 invalid = 131)
Number of complaints investigated	36
Number of complaints where we decided not to investigate	48
No suspicion of failure	13
An investigation into the same matter already open	0
Resources required to investigate the complaint are disproportionate to the expected benefit and/or outcome from the investigation	0
A resolution to the matter has been achieved by the organisation of its own accord	23
Commitment by the organisation to take action to resolve the issue	11
Other reasons	1
Number of investigations closed	0
Number of investigations determined	17
Number of investigations open at 31 March	25
Number of individual standards (not investigations) determined	61
Number of determinations of failure to comply with individual standards	49
Category of standards where determination given	
Service delivery	45
Operational	3
Policy Making	12
Promotion	0
Record keeping	0
Supplementary matters	1
Enforcement or remedial action imposed	
Taking action to prevent failure	39
Preparation of an action plan	5
Publicity	0
Giving advice	2
Making recommendations	6

This table does not include comparative data for previous years. Equivalent information is available in the Commissioner's Annual Reports and Accounts for each relevant year.

Isle of Anglesey County Council

A complaint was received that the Council had breached policy making standards in publishing documents about the reorganisation of post-16 education. The process was described as "early engagement", but the documents presented specific options and sought public opinion and therefore amounted to a policy consultation. The investigation concluded that this required a Welsh language impact assessment from the outset, and that there was a need to be clear with the public about language considerations and their opportunity to voice their views.

Coleg Gwent

A complaint was received regarding the College's process in considering the Welsh language in deciding to end the A Level Welsh course at the Blaenau Gwent Campus. The College did not demonstrate that it had made a conscientious effort to consider the potential impacts on the Welsh language when making the decision and was therefore judged to have failed to comply with the three policy making standards.

Enforcement action has been imposed for the College to develop guidance for staff explaining the requirements when assessing the impact on the Welsh language. The College was also required to hold a staff training session specifically with regard to education reorganisation, highlighting the failures in this case.

Vale of Glamorgan Council

A statutory investigation was carried out following a complaint by a parent that the family's choice of language was not respected by the Council's Social Services. Serious shortcomings were found in the Welsh language provision, including in correspondence, meetings and statutory interviews (even with children), delays in receiving Welsh documents, and failure to record language choice correctly.

The investigation concluded that the Council had breached a number of Welsh language standards. As a result, enforcement action was imposed to improve translation arrangements, establish clear processes for recording and respecting language choice, and to strengthen staff training, emphasising the importance of robust Welsh language services in wellbeing and safeguarding situations.

Dealing with complaints and conducting statutory investigations under the Welsh Language Act 1993



An investigation was opened following dissatisfaction over an English-only text message sent by the Cabinet Office during a test of the UK Government's Emergency Alerts in September 2025. Although the previous test in Wales had been bilingual, this message was sent in English only with a link to a Welsh version, despite warnings from the Commissioner regarding the requirements of the language scheme.

The investigation concluded that the message was a communication to a large number of people in Wales and was therefore subject to language requirements. The Commissioner found that there was failure to comply, as the system did not ensure equal access to vital information in Welsh or provide assurance that similar failures would be avoided in the future.

Freedom to use Welsh

Individuals may ask the Commissioner to investigate whether a person or organisation has interfered with their freedom to use the Welsh language with another individual. A person is considered to have interfered with an individual's freedom if they instruct them not to use Welsh, or state that the individual would suffer a disadvantage as a result of doing so.

During this reporting year, no requests were received to conduct an investigation under this provision.

Based on the Commissioner's experience of implementing Part 6 of the Measure over a number of years, it is clear that this statutory provision sets out a clear principle in relation to the right of individuals to use the Welsh language. However, its practical application depends on meeting a relatively high threshold in order to demonstrate that interference has taken place. In situations where there is informal pressure, or inappropriate behaviour that does not involve a specific prohibition or a clear adverse consequence, it can be difficult to satisfy the legal criteria for interference under the Measure, even though such situations may, in practice, undermine individuals' use of the Welsh language.

However, as no applications were received during this year, there is no case-specific evidence to allow a further assessment of how the provision operates in practice. Future casework will continue to inform the Commissioner's view on the adequacy of the current framework in protecting individuals' freedom to use the Welsh language.

Policy scrutiny and influence

Amongst the most important interventions we can make with regard to the future of the Welsh language is to influence and persuade policy makers. It is essential to secure ambitious policies and legislation that increase the number of Welsh speakers and the use of the language, as well as ensuring that the Welsh language is mainstreamed more widely across public policy agendas.

As part of our influence and scrutiny work, we focus on strategic and national issues that are most likely to have a significant impact on the Welsh language and its speakers. This includes paying particular attention to key areas such as education and skills, health and care, as well as policies that affect Welsh-speaking communities. During the past year, we have responded to a total of 36 consultations, reflecting the breadth and intensity of our commitment to influencing policy for the benefit of the Welsh language.



Education and skills

As children and young people are a key theme in our strategic plan, scrutiny of education and skills policy and legislation is an ongoing priority. Over the past year, we have responded to a large number of consultations and calls for evidence, including the publication of a policy briefing on the main challenges to the growth of Welsh-medium education. The brief was presented to the Senedd's Children, Young People and Education Committee and highlights ongoing challenges such as planning for growth, school transport, developing a bilingual workforce, teaching Welsh in English-medium schools, and A Level Welsh.

These issues were further supported by responses to inquiries and consultations on teacher recruitment and retention, A Level Welsh qualifications, and learner travel guidelines.

In addition, there have been important developments in tertiary education with the establishment of Medr. We have contributed to its work by participating in a working group and responding to consultations on the new regulatory system, the Welsh language condition, apprenticeships, the future of tertiary education and local curricula guidance. In each case, emphasis was placed on the need for more strategic planning and increased investment in order to increase Welsh language provision in the tertiary sector, as a basis for maintaining the Welsh language skills of learners and fostering a truly bilingual workforce.



Viability and use of the Welsh language

We published a research report at the Urdd Eisteddfod which focused on the use of Welsh among children and young people. The main purpose of the research was to develop a better evidence base to facilitate our planning work in increasing opportunities for children and young people to use Welsh.

Over 1600 children and young people across Wales responded to the questionnaire and 6 focus groups were held. Some of the main findings of the research included:

- Children and young people's use of Welsh outside school is relatively limited.
- Fluent Welsh speakers, those who have learned Welsh at home as young children, and those attending Welsh-medium education are much more likely to use Welsh more often
- The use of Welsh on digital media is very low, and a significant proportion of children and young people report that they do not use Welsh very often in activities outside school
- Although the lack of use of Welsh was a matter of considerable concern, the attitudes of children and young people towards the Welsh language were much more positive

The conclusions of this report complement some of the main findings of other reports published during the year, for example the Commission for Welsh-speaking Communities' second phase report and the Culture, Communications, Welsh Language, Sport and International Relations Committee's Cymraeg for all report.

The report sets out recommendations to increase opportunities for children and young people to use Welsh, highlighting in particular, the role of digital media and sporting activities.

Since its publication, two roundtable events have been held to begin to act on the findings: one with Sport Wales and sports governing bodies to discuss the role of sport in promoting the use of the Welsh language, and the other on increasing the use of Welsh in digital media.

During the year, a number of consultations were responded to, and written and oral evidence was presented on increasing the use of the language, including a contribution to the Culture, Welsh Language and Communications Committee's Cymraeg for all inquiry. The evidence focused on sport and leisure, cultural events, digital media and the workplace as priority areas, while also emphasising the potential of the promotion standards and the duty of local authorities and national parks to adopt and implement five-year strategies to promote the Welsh language.



Health and care

More than Just Words 2022-27 is the Welsh Government's plan for the Welsh language in health and care, and a key priority within the plan is improving dementia care for Welsh speakers. As a result of this, we have focused specifically on supporting and influencing the development of a new dementia strategy for Wales.

Following the publication of a policy brief on the situation of dementia care for Welsh speakers, the Welsh Government re-established a dementia and Welsh language sub-group. We have co-chaired the sub-group over the past year, and have met regularly to provide advice to the Government as they formulate a new dementia strategy. In November the group presented a detailed document setting out the main priorities for improving dementia care for Welsh speakers. In addition, the Commissioner's officers held a workshop at the Alzheimer's Society's annual conference in London in September.

Since the introduction of this advice, the Welsh Government has consulted on a draft dementia strategy. We have responded to the consultation, and the sub-group is expected to resume regular meetings to provide further advice as the final strategy is drawn up and work on its implementation begins.

Beyond Dementia Care, we have also responded to a number of important health and care consultations over the year, including Health Education and Improvement Wales' consultation on their new education strategy, and providing written evidence to the House of Commons Public Bills Committee on the Terminally Ill Adults (End of Life) Bill.

Our evidence to the committee focused on the importance of ensuring that Welsh speakers have the right to discuss decisions about ending their lives through the medium of Welsh. During the scrutiny process, several amendments were made to the Bill in relation to the provision of Welsh language services, and reference was made several times to the Commissioner's evidence during the discussions.

Senedd Election 2026 – publication of the Welsh Language Commissioner's manifesto proposals

A manifesto document was published in June which outlined a series of interventions that we believe have the potential to significantly and directly influence the number of Welsh speakers and the use of the language. A number of the proposals reflected the priorities identified in our strategic plan for 2025-30 and which are reiterated in our 5-year report. The proposals require action and leadership from the Welsh Government and support to facilitate the work of its key partners, including the Welsh Language Commissioner.

Dealing with complaints about businesses and charities

This year 47 complaints were received against businesses or charities, and a positive resolution was secured in 21 of these cases. This means that in 21 of the cases an organisation has acknowledged failures and has committed to improvement actions, including the development of a Welsh Language Development Plan.

The main issues that arise are organisations refusing to accept documents in Welsh, English-only correspondence, and the lack of a Welsh language digital services.

While it is positive that a number of organisations are willing to discuss and respond, some sectors continue to show a lack of engagement, or their response is limited, this is particularly true for private car parks.



Thanks to the intervention of the Commissioner's office, I have obtained a solution from the bank, which refused to accept Lasting Power of Attorney documents for my mother in Welsh.

It is a pity I had to come to you in the first place, but if it weren't for your help, I very much suspect that we'd still be stuck in a hole with the bank, and Mam's accounts frozen. No discussion was possible with the individual on the phone, and they were absolutely adamant that the bank would not accept the documents.

But I have to commend the bank in Swansea, which has been fantastic, and let me know what was going on every step of the way.

I hope the message will somehow be passed on to the bank's staff about the Welsh language, but I have no doubt that this will happen again to someone else.

Thank you again for your help at a very difficult time for us as a family, you have lightened the burden a little bit!

National events

We attended the Urdd Eisteddfod in Margam Park and the week was extremely successful with our stand being full of activity throughout the week. Our research on children and young people's use of the Welsh language was launched and there was publicity, press and media coverage on several occasions. Various activities were carried out with a number of partners and our work on place-names was highlighted.

There was also a full schedule of activities on our stand for the National Eisteddfod with an opportunity to discuss with the Older People's Commissioner for Wales, HM Revenue and Customs and the company Penodi, as well as musical items and entertainment for children. Our main event took place on Monday morning where we outlined our vision following the publication of our strategic plan and manifesto. Our policy statement on artificial intelligence and the Welsh language was published and these events were covered during the week in the press.

We also worked closely with the Digital Public Services Centre, the Coleg Cymraeg, the TUC and a number of other partners during the week to ensure that we contributed and promoted our work and the Welsh language across a number of areas. During the Eisteddfod week we launched our charity for the year, Cancer Research Wales.

Newsletters

The Commissioner's newsletters are distributed on a quarterly basis to our stakeholders, and refer to all the different elements of our work. This way we are able to celebrate our successes and share information about our work. You can read all our [newsletters here](#).

Strengthening the Welsh language evidence base

Understanding more about Welsh speakers' experience of using Welsh every day is at the core of everything we do. We have continued to highlight the need for a national Language Use Survey which will provide us with robust data on patterns of language use by people across the country. The last Language Use Survey was conducted in 2019-20, and had to be cancelled as a result of the COVID-19 pandemic. Further research is needed to understand how the social changes brought about by the pandemic, as well as other factors, have affected patterns of language use.

We have been commissioning our own opinion polls and this year we've shared an open-loop survey to reach wider audiences. This is a taste of what we have learned through the survey:



30% of adults believe that opportunities to use Welsh have increased in the workplace and in the wider community over the past year, and around half of the sample feel that opportunities have remained the same.



Publication of the 5-year report

The publication of a report every five years on the position of the Welsh language is a statutory requirement. But it also provides us with an opportunity: a chance to take a step back, scrutinise the statistics, reflect on major developments, and assess our progress. It also provides an opportunity to engage with communities and individuals across the country to hear about their real experiences of acquiring and using the language.

The report offers a detailed analysis of policy areas that are crucial to the future of the language and sets out clear and specific recommendations as to what needs to be prioritised in order to strengthen the position of the Welsh language over the next period.

Following the presentation of an in-depth analysis of the 2021 Census and scrutiny of data and other developments, in the report we address the key question: 'what more can we do in the next five years to strengthen the position of our language?' In response to this question we have identified **ten specific priorities** in **three strategically important areas** for the future of the Welsh language. In our view, ambitious and deliberate action is needed in these areas if we are serious about realising our huge ambition for the Welsh language and its speakers.

There are **10 main priorities** set out in our report and they largely support the demands of our manifesto document, and reflect our policy scrutiny over the past few years. The areas where we believe there are real opportunities to strengthen the position of the Welsh language over the next period are as follows:

57%



57% of adults who spoke Welsh feel that they see and hear the Welsh language around them more often than before.

69% of children and young people want to use Welsh at work one day, and 72% believed that being able to speak Welsh would help them get a job in the future.

69%



1. Rates of transmission of the Welsh language must be improved by strengthening the position of the language in areas with a high density of Welsh speakers and by providing additional funding to Mudiad Meithrin, the Mentrau Iaith and others in the field to enable them to target interventions more effectively and on a larger scale.

2. Investment must be made on a much wider scale to develop the Welsh language skills of the early years workforce by increasing the Welsh language training that forms part of the sector's training courses and apprenticeships, and by better recruitment and retention of staff.

3. Urgent action must be taken to build a bilingual education workforce by ensuring that all teachers receive compulsory Welsh language training throughout their training, their induction period as a teacher, and their continuing professional development.

4. All learners must have opportunities to develop Welsh language skills in post-compulsory education by increasing investment for expanding Welsh-medium provision.

5. Many more opportunities must be offered to young people to use the Welsh language in community, cultural and sporting activities, supported by stronger community language planning frameworks and increased funding and resources.

6. Partners must work together to understand the challenges of digital and broadcasting and develop a national Welsh language digital strategy led by the Welsh Government.

7. The decline of the language in those areas where it is currently at its strongest must be halted by the publication of a white paper outlining how the Welsh Government intends to implement the Commission for Welsh-speaking Communities' main recommendation to establish areas of higher linguistic significance.

8. Welsh language standards must be revised and expanded through new regulations for Ministers of the Crown, non-ministerial departments of the UK Government, and other key sectors.

9. The Welsh Language Commissioner must be enabled to intensify our work in workplaces by providing additional investment to formulate and lead the implementation of a coherent national strategy for increasing the use of the Welsh language in all sectors.

10. Clinical care for Welsh speakers must be transformed by funding a department of specialist officers within NHS Wales who will ensure that care through the medium of Welsh is an integral part of care pathways in priority areas.

We have also prepared a short video summarising the main opportunities along with an educational video for children in order to share the main findings and inspire the younger generation, [Our time to act the Position of the Welsh Language 2021–25](#).

Drawing the attention of the new Welsh Government, policy makers, and all those with an interest in the Welsh language to the findings of this report will be a priority for us in the coming period.

Exchange of knowledge, research and good practice internationally

Linguistic communities around the world have a keen interest in Wales' successes in promoting and facilitating the use of Welsh. As well as regularly sharing knowledge and successful practice with other Commissioners around the world through the International Association of Language Commissioners (IALC), we receive regular enquiries from academics and organisations around the world who want to learn more about the position of the Welsh language and our efforts to strengthen it. We had the privilege of giving presentations to diverse linguistic communities from Norway to Taiwan, and accepted kind invitations to share information about our work at two conferences in Germany.



In 2023, we expanded our longrunning Wales study excursion programme for students by launching the inaugural Croeso i Gymru / **Welcome to Wales Festival**. The festival was designed to introduce local communities, academics, and students to Welsh culture, language, and landscape.

We were determined to make the Welsh language an integral part of the event, and the Welsh Language Commissioner's office played a central role in achieving this, engaging with the festival team from the outset and providing guidance during the planning phase, as well as contributing directly to the festival programme with a talk demonstrating the impact of place-names standardisation on the linguistic landscape. We hope to build on this valuable collaboration in future years.

Universität Regensburg

Relationship with Ireland

Sharing our experiences with our closest neighbours across the Irish Sea has been a clear priority for us as Ireland implements their new legislation and moves towards adopting language standards. It was a particular privilege to welcome the new Irish Language Commissioner for Northern Ireland to Wales in March to provide practical advice and support as he embarks on the establishment of his office and the drafting of language standards. We also gave evidence about the collaboration with the Irish Commissioners to an inquiry into relations between Wales and Ireland by the Senedd's Culture, Communications, Welsh Language, Sport and International Relations Committee.



This engagement between the Office of the Welsh Language Commissioner and Northern Ireland's new Office of the Irish Language Commissioner offered a valuable opportunity to explore potential collaboration between our offices and to learn from each other's experience in promoting best practice in language policy.



It was a memorable and inspiring visit for my team. The widespread recognition of the importance of Welsh across public life in Wales is truly encouraging.



We left Wales with new partnerships and a wealth of insights that will meaningfully inform and enhance our work.

**Pól Deeds, Irish Language Commissioner,
Northern Ireland**



Commentary on financial performance

During the year, we continued to monitor and manage key strategic risks, including increasing pressure on the organisation's resources and capacity as demand for our services and regulatory responsibilities grew, together with the need to ensure that staff workloads remain sustainable. Cyber security and information security also remained important priorities. Although effective financial planning enabled the organisation to operate within a stable budget this year, it is anticipated that more organisations will come within the scope of the standards regime in the future, creating additional demand for services and regulatory capacity. As a result, we will continue to review these risks regularly and implement appropriate mitigation measures to ensure our ability to carry out our statutory functions effectively.

Financial performance highlights

The Welsh Language Commissioner is a corporation sole funded by Welsh Ministers. For the year to 31 March 2026, 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	3,402	3,383	19
Capital	50	50	-
Non Cash (amortisation and depreciation)	138	90	48

¹ 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 (see reconciliation below).

The reconciliation between the classification for central government budgeting purposes and the classification as reported in the Statement of Comprehensive Net Expenditure, is shown below:

	Allocation £000	Out-turn £000
Revenue budget (supplementary 2)	3,402	3,383
IFRS 16 adjustment for Cardiff office		
Lease rentals payments	(13)	(13)
Depreciation on right of use asset (non-cash)	15	15
Interest on right of use liability	2	2
Depreciation and amortisation (non-cash)	96	64
Depreciation on other right of use assets (non-cash)	26	26
Statement of Comprehensive Net Expenditure	3,528	3,477

An internal budget of £3,472,000 was approved by the Leadership Team in March 2025 (see page 52). Subsequently, additional funding of £57,000 was received during the year compensating the organisation for the increased costs of the pay settlement and changes to employer national insurance rates and thresholds.

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.

As a result of the increased budget and underspend in some expenditure categories; the budget was adjusted in year directing additional budget, mainly to the area of programmes.

Summary of the financial performance

	2024-25 ¹ Out-turn £000	2025-26 ¹ Out-turn £000	2025-26 ² Budget £000	2025-26 Variance £000
Officers' costs	2,678	2,653	2,680	27
Administration				
Accommodation : rent/leases	5	5	5	-
Accommodation : other costs	89	86	90	4
Office dilapidations	4	5	1	(4)
Travel and subsistence	38	44	41	(3)
Training and recruitment	28	29	31	2
Legal and professional	88	129	107	(22)
Information technology	101	125	142	17
Communication	16	18	15	(3)
External audit fee	20	21	20	(1)
Administration other	3	4	7	3
	392	466	459	(7)
Programme costs less income	159	255	197	(58)
Net interest payable	(1)	(2)	(1)	1
Net Revenue Expenditure	3,228	3,372	3,335	(37)
Depreciation and amortisation	48	64	96	32
Impairment of intangible assets	33	-	-	-
Loss on disposal of tangible assets	17	-	-	-
Depreciation of Right of Use Assets	42	41	41	-
Net expenditure after interest and depreciation	3,368	3,477	3,472	(5)

¹Out-turn treating lease of Cardiff office in accordance with IFRS16 Leases

²Internal budget approved by the Leadership Team in March 2025

Officers' costs

The final out-turn was £27,000 less than budget, despite a pay award which was £19,000 more than forecast, increased expenditure as a result of extending contracts, and payment of additional allowances to staff for undertaking additional responsibilities. This was due to a combination of factors which included: not filling a role that had been budgeted for, a reduction to the accrual for holidays not taken at the year end, a reduction to working hours, unpaid absences, and recovery of costs for a member of staff on secondment.

Accommodation: rent / office leases and other costs

As reported last year, the running costs of the offices have stabilised since the completion of the project to close and relocate the offices. Some small savings were achieved to the costs of non-domestic rates, hot-desking, and electricity.

Office dilapidations

Expenditure on dilapidation costs were £4,000 greater than budget due to a change to the discount rate advised by HM Treasury, which is not possible to foresee.

Travel and subsistence

Expenditure on travel and subsistence has increased some £6,000 from year to year; and the out-turn was £3,000 greater than the budget. Despite planning for an increase, travel requirements were greater than anticipated due to various events that were planned during the year. Stakeholder engagement is considered a very important element of the organisation's work.

Legal and professional

Expenditure on legal and professional matters was £22,000 greater than budget. The principal reason for this was the requirement for independent advice in response to various issues which were not possible to foresee. These included costs relating to a Welsh Language Tribunal case, freedom of information requests, human resources issues, and a complaint against the organisation. Further information about the tribunal cases is available on page 62.

Information Technology

There was an underspend compared to budget of £17,000 on IT services in the year. The main reasons for this were savings on cost of licences, data storage and support whilst the Case Management System was still being developed, and the ability to complete IASME Cyber Assurance accreditation without the support of external consultants.

Communication

By taking advantage of underspend in other expenditure areas, it was possible to spend an additional £3,000 on publicity and marketing materials.

Other Programme expenditure

A budget of £197,000 was set at the beginning of the year. With savings on employment costs during 2025-26 and an additional funding allocation of £57,000 from Welsh Government, additional budget was directed to programmes, increasing expenditure to £255,000. The main projects to benefit from the increase were:

- The Iaith Gwaith Scheme
- Projects relating to Welsh in the Workplace
- Education pack for primary and secondary schools
- The 5 Year Report

Further information is included on pages 17 to 49 in respect of some of the key projects that were delivered.

Depreciation and Amortisation

The depreciation and amortisation charges on intangible assets and property, plant and equipment were £32,000 less than budget. This was primarily due to the continued development of the Case Management System during the year, and delays to the commissioning of other asset additions.

Part 2:

Accountability

Governance Statement	56
Equality Report	64
Environmental Report	69
Remuneration Report	70
Staff Report	78
Statement of the Accounting Officer's Responsibilities	82
The Certificate and Report of the Auditor General for Wales to the Senedd	83

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.

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 first year of the [2025–2030 Strategic Plan](#). The plan includes a statement of vision and refers to three main objectives, namely:

- To increase and improve the quality of services available in Welsh, ensuring that more people are aware of the services and use them regularly;
- To increase broader opportunities to use the Welsh language, creating environments where people can use the language easily and consistently;
- To lead work in advocating for the Welsh language while protecting and promoting the interests of speakers.

In addition, three priority themes were identified, namely: health and care, children and young people, and the workplace. The Plan was implemented through an annual operational plan, and we reported on progress on a quarterly basis. The first part of the annual report presents performance against the Strategic Plan by objective.

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, 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 and other resources; assessing opportunities and risk management; and assessing the organisation's ongoing performance. A copy of the **remit** 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

The Director of Governance and Corporate Services was on maternity leave during part of the year, and interim arrangements were put in place.

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 **remit** 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 2025	November 2025	February 2026
Gwyn Williams (Chair)	✓	✓	x
Nia Elias	x	✓	✓
Anne Davies	✓	✓	✓
Elin Maher	✓	✓	✓
Rona Aldrich	✓	✓	✓

During the reporting year, it was confirmed that the terms of Anne Davies and Nia Elias on the Advisory Panel would end after the February 2026 meeting. Welsh Ministers are expected to begin the process of appointing new members in due course.

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, 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 2025	September 2025	December 2025	March 2026
Mair Gwynant (Chair)	✓	✓	✓	✓
Alan Davies	✓	✓	✓	✓
Jayne Woods	✓	✓	✓	✓
Aled Walters	✓	✓	✓	✓

During the reporting year, it was confirmed that Mair Gwynant's term would end after the March 2026 meeting, and that Alan Davies' term would end at the end of November 2026. The process of appointing two new members therefore commenced. It was confirmed that Jayne Woods would succeed as Chair of the committee after the March 2026 meeting.

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



The organisation's work on risk issues, management, and governance has continued to evolve significantly throughout 2025/26, with a constructive response to the Committee's expectations regarding risk management and corporate challenges. The work is of a high standard, and the Committee has received strong assurance regarding the organisation's work.

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 organisation's work to ensure ongoing improvement, governance standards, and appropriate responses to any emerging risks

Internal Auditors

TIAA operates as Internal Auditors.

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 2025-26, the following areas of work were audited during the year. Reports were received recommending further improvements to the internal control system.

Area	Type of audit	Level of assurance	Number of recommendations
Governance Arrangements	Assurance	Substantial	0
Cyber Security Maturity Assessment	Advisory	n/a	8
Contract Management	Assurance	Substantial	2
Key Financial Controls	Assurance	Substantial	2

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.

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.

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 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. In 2025–26, a review session of the register was undertaken by internal auditors, and the findings were considered in updating the 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.

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 2026.

Information governance

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

26 requests for information were received under the Freedom of Information Act 2000 during the year (2024-25: 11 requests). These requests were responded to within the time limits set out by the Act.

One subject access request was received under Data Protection legislation during the year. Additional information was requested in accordance with the process, but no further response was received (2024-25: 0 requests).

Assurances from other external regulators

External investigations

During 2025–26, two notifications were received from the Information Commissioner's Office regarding two complaints involving our response to two freedom of information requests that were eligible for formal consideration. The outcome of the investigations was not available by the end of the reporting period.

Two notifications were received from the Public Services Ombudsman for Wales regarding two complaints that had been made to them about the Commissioner. In both cases, it was decided not to investigate: in the first case because of insufficient information, and in the second because the complainant had not first complained to us. Following the Ombudsman's direction, we responded to the second complaint under our procedure for complaints against the organisation.

Security risks

Managing security risks in the various areas of data, information, our Information Technology environment, our offices, and our staff is essential. Obtaining cyber security accreditations continues to be an important element of the organisation's security risk framework. Cyber Essentials and Cyber Essentials Plus accreditations were once again achieved during 2025–26. In addition, IASME Cyber Assurance Level 1 accreditation was achieved, renewing the IASME Cyber Assurance Level 2 accreditation for a further 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. 12 complaints against the organisation were received during 2025-26 (2024-25: 1 complaint). 6 of the complaints received in 2025-26 were concerning the organisation's responses to freedom of information requests. All complaints were responded to appropriately.

Working in parallel with other organisations

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. The memorandum of understanding between us was reviewed this year, and a copy is [available on our website](#).

Welsh Language Tribunal

During 2025-26, 2 new applications were submitted by individuals (2024-25: 2 applications) to the Welsh Language Tribunal to reconsider the Commissioner's decisions. In addition, 1 case from the previous year (2024–25) continued with an application by the appellant for a review of a decision made by the Tribunal.

Each case and the determination are summarised below. No appeal was received from any organisation during the year.

Reference number	Summary	Tribunal Decision
TyG/24/02	Application by the appellant for review of a decision by the Tribunal not to allow an application under section 103 of the Welsh Language Measure.	The Commissioner's decision was annulled on the grounds that the decision not to open an investigation into the applicant's complaint: (a) was based on a misinterpretation of Standard 84; and (b) failed to take into account a relevant consideration in determining whether the Council's offer of Welsh language courses was adequate to comply with Standard 84. The complaint was remitted to the Commissioner with a direction that it be reconsidered in accordance with the principles set out in the judgement.
TyG/25/01	An application by the appellant seeking a review by the Tribunal, of a decision by the Welsh Language 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 proceed under section 103 of the Welsh Language Measure.
TyG/25/02	An application by the appellant seeking a review by the Tribunal, of a decision by the Welsh Language Commissioner not to open 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 proceed under section 103 of the Welsh Language Measure.

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, 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

Equality Report

Strategic Equality Plan 2024-28

2025-26 was the second year of operation of the [Strategic Equality Plan 2024-28](#). 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 of 31 March 2026, we employed 38.2 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 small 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, the 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. The job application form includes information on equality monitoring to facilitate the recruitment process and encourage candidates to complete the details without the need to take additional steps to do so.

This year's data shows that the range of people who have applied for jobs is comparative to the levels of diversity in the current workforce. We are continually looking for ways to advertise jobs more widely in order to try to encourage greater inclusion and diversity within our workforce.

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. On 1 April 2025 the gap was in favour of men and remained the case as of 31 March 2026. 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 'Disability Confident – Committed' (Level 1) employer committing to the following and are looking to move to the next levels:

- ensuring our recruitment process is inclusive and accessible
- advertising and promoting vacancies to reach disabled people
- offering an interview for disabled people
- anticipating and providing reasonable adjustments as required
- supporting any existing staff members.

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.

During the reporting period the Commissioner visited various organisations, schools, businesses and work placements e.g. Berwyn Prison, the Duke of Edinburgh's Award charity, Ysgol Bro Teifi, Ysgol Fitzalan, and the Department for Work and Pensions in Bangor, not forgetting the opportunities to discuss and visit stalls at the Royal Welsh Agricultural Show in Builth Wells, the Urdd National Eisteddfod in Margam Park, and the National Eisteddfod in Wrexham.

During these visits and events, having face-to-face discussions, giving presentations and hearing about other people's experiences relating to the Welsh language is extremely important, and informs our day-to-day work. Holding activities on our stand, e.g. with the Duke of Edinburgh's Award charity and local businesses, is a way of creating new, diverse partnerships. This year, videos were created on place-names and received an excellent response at a local and national level. Also, at Margam Park, we launched our report publishing the results of research carried out with 1,600 children and young people across Wales into their use of Welsh. We responded to the press and media in both Welsh and English and took opportunities to speak to a variety of journalists and radio and television programmes in Wales and beyond.

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 a wide range of audiences from different backgrounds across Wales and beyond. Similarly at the National Eisteddfod we saw a full schedule of activities on our stand with a range of partners, and our vision was launched at an event on the maes following the publication of our Strategic Plan and manifesto.

As we launched a new Strategic Plan we published a new video with a range of our partners and individuals involved in our strategic priorities, to set out our objectives and priorities for the next 5 years. Contributors included children and young people from various schools, a group of young people from the Grange Pavilion in Grangetown, business owners, those working in health, and in public organisations.

An important means of ensuring that our messages reach a wide range of audiences is through our national campaigns. During May 2025 a week of 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 among the private and third sectors. That campaign focused on the organisations' journey towards receiving the Cynnig Cymraeg with it being 5 years since its inception. We have seen interesting blogs from companies such as JCP solicitors, Cancer Research Wales, Wales Air Ambulance, Stroke Society, y Pethau Bychain and more. Content was shared by almost 80 organisations, including the Welsh Rugby Union, showing how they use Welsh, offering improved Welsh language services to the public.



The 'Defnyddia dy Gymraeg' (Use your Welsh) campaign also draws attention to the use of Welsh by organisations of all kinds. There was a special launch of the campaign at Wrexham University and good practice and case studies were shared by organisations such as Wrexham University, Cwm Taf Morgannwg Health Board and Rhondda Cynon Taf County Borough Council. We have collaborated with a range of influencers such as Lloyd Lewis, Chris Roberts and Katie Owen, who use the Welsh language in their work and in their daily lives in order to reach a wider range of audiences and promote diversity through our work. We also collaborated with Bardd Plant

Cymru (Children's Laureate), Sion Tomos Owen, to reach out to schools across Wales to create a special poem about the use of Welsh, and 13 schools were involved in the project.

This year, as the Iaith Gwaith badge celebrates 20 years, we also took the opportunity to share the success of the logo in encouraging and promoting the use of Welsh among speakers and learners. A new version of the Iaith Gwaith logo has been launched to celebrate Pride month and promote diversity and inclusion in our work.



We continue to distribute a newsletter to all our stakeholders and ensure that representation from the protected groups and a diverse audience receive it directly, through the website and on social media. All newsletters **are available on our website.**

This year we also had the opportunity to contribute and support Easy Read Wales as they set out to amend their guidance on how to **produce easy to understand information for Welsh speakers with a learning disability**. Ensuring that everyone can access the information they need in Welsh is at the heart of everything we do. We strongly believe that the language in all Welsh language documents needs to be easy to read, whatever the subject matter in question and whoever the target audience is. When compiling publications for people with learning disabilities, the use of clear, concise and accurate Welsh is of course even more important. We are pleased to have been able to contribute to the creation of these vital guidelines that will support authors and translators to produce easy-to-read documents in Welsh.

Objective 3: Ways of Working

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

An internal steering group was established to lead on the implementation of the Strategic Equality Plan back in 2024-25 and they continue to meet quarterly with representation from across the organisation. A programme of work is agreed annually relating to the four objectives within the plan.

The template for conducting equality impact assessments was reviewed and simplified in 2024-25 and this year was an opportunity to implement those new templates and embed them into the way we work. Equality impact assessments are carried out to help us as an organisation ensure that our policies, practices, events and decision-making processing are fair and do not create barriers or disadvantage protected groups from participating. They help us as an organisation to 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.

We ensure that representatives from the organisation attend various meetings and conferences relating to equality issues in order to encourage greater inclusion and understanding amongst staff and to take advantage of opportunities to collaborate with other organisations working towards the same goal. We also provide further training to officers on an ongoing basis and this year officers have had the opportunity to receive training or attend sessions relating to the following issues:

- mental health
- autism, ADHD awareness, and disability more generally
- wellbeing action plans
- supporting neurodiversity in the workplace and reasonable workplace adaptations for neurodiverse people
- anti-racism.

Three officers have qualified as mental health first aid practitioners in the workplace and training was provided for re-accreditation during the year. Staff can turn to these officers if anything concerns them for further assistance in a confidential and supportive manner. We also provide access to additional support where needed through external providers.

Equality requirements also continue to be a central part of our procurement and commissioning process. As an organisation, we are committed to the principles set out in UK procurement legislation and Welsh legislation. In addition, the Public Sector Equality Duty together with the Equality Act 2010 (Statutory Duties) (Wales) Regulations 2011 impose requirements on contracting authorities in relation to equality.

The organisation's policies and procedures were revised during the year to reflect new procurement legislative requirements. The policy and procedures are clear and provide guidance to staff on how to consider and assess equality requirements in relation to the procurement process. Furthermore, the policy and procedures give guidance on incorporating the requirements into specifications and how to evaluate performance against the requirements, during the performance of the contract.

All of the Commissioner's staff have received training on the requirements of the new procurement legislation, and our internal policy and procedures. There is support within the organisation for contract managers as they undertake the procurement process, and the organisation has representation on a procurement network that facilitates collaboration between Welsh Government funded bodies.

Objective 4: Individual Needs

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

We are constantly working on the website to ensure that it reaches as many of our audiences as possible with the most relevant content. We ensure that an accessibility audit is completed annually, and that detailed reports are compiled, recommendations for improving accessibility are implemented and an updated accessibility statement is made on the website. That has happened this year and we are proud of the development that has taken place and the continuous improvement to the accessibility of the website over the past few years. We are in the process of putting together a project that will receive user feedback on the website with the intention of responding to the recommendations and comments of our audiences.

There are now brand-new pages on the website for the Cynnig Cymraeg, a new accessible and sophisticated complaint form, and a new page for promoting Welsh language services by organisations, and a Resource Portal where useful resources will be situated. The website can now also be searched in a more sophisticated way, making it easier to find specific documents.

Ensuring diverse platforms to share our work is important in order to reach a variety of audiences. A communication strategy and communication plans for individual projects allow us to target audiences in the most effective ways, evaluating and adapting those approaches where necessary. One effective way to share our work is the external Newsletter which outlines our work and is shared among 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 community newspapers 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 the Commissioner is visiting that area. Ensuring good quality photography and partnership collaboration on social media also ensures that our audiences grow, and the content is available to more people.

Receiving training on creating accessible documents has enabled us to ensure that more people 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.

Environmental Report

The organisation implements a [Sustainability Policy](#) covering the period 2024-27. As part of the policy, there is an Action Plan detailing the necessary actions we will take as an organisation over the period of 2024-27. An internal group drives the work and agrees specific responsibilities and tasks relating to the Action Plan. The group meets quarterly and organisation-wide representation is in attendance.

Specific actions taken during 2025-26 include:

- Introducing a quarterly environmental item in the staff newsletter, including articles on topics such as waste reduction, recycling, and environmental advice for seasonal events such as Christmas.
- The offer of an annual train ticket for staff.
- Introducing a green option when booking hire cars.
- Looking into the process of securing environmental accreditation.
- Producing and publishing a [Biodiversity Report](#), which sets out the steps we are taking to comply with our duty to maintain and enhance biodiversity and to promote ecosystem resilience in Wales.

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

Hybrid / home working arrangements

Many staff are home workers as we have reduced the number of offices over time. The hybrid working arrangement includes the practice of having an 'anchor day' for staff who live within a reasonable distance to the office, enabling staff to be in the office on the same day in order to make effective use of the facilities whilst also supporting the wellbeing of staff. Flexibility continues for the rest of the week, meaning the level of commuting to the office, and the resulting carbon footprint, is similar to recent years.

Holding virtual meetings where possible

Virtual meetings are preferred when appropriate, reducing business travel and thus helping to keep the organisation's carbon footprint low.

Paperless working

Staff are encouraged not to print unless necessary. Printers installed with default requirements offer the most efficient option, as part of the effort to reduce paper usage, and the use of printers is continuously monitored.

Recycling in the workplace

Workplace recycling arrangements provide separate bins for different types of waste, along with signage to raise awareness and encourage waste reduction in line with national requirements.

Remuneration Report

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)		¹ Pension Benefits (to nearest £1,000)		Total (£000)	
	2025-26	2024-25	2025-26	2024-25	2025-26	2024-25
Efa Gruffudd Jones	95-100	95-100	37,000	37,000	130-135	130-135
Osian Llywelyn ²	80-85	80-85	32,000	32,000	115-120	110-115
Lowri Williams ³	65-70	35-40	35,000	39,000	100-105	70-75
Siân Elen McRobie ⁴	50-55	65-70	24,000	26,000	70-75	90-95

¹ 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 Capita, 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.

² 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 31/03/2026.

³ 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.

⁴ On maternity leave between 21/03/2025 and 02/01/2026. The full time equivalent salary for 2025-26 was between £70,000 and £75,000.

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 2025-26 to senior officers (2024-25: £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 2025-26 to senior officers (2024-25: £0).

Off-payroll arrangements

No payments were made to individuals under off-payroll arrangements in the year to 31 March 2026 (2024-25: £0).

Consultancy

Payments of £82,000 were made to consultants during the year (2024-25: £54,000).

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. 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.

	Change %	31 March 2026	31 March 2025
Remuneration band (£000) of the highest paid officer ¹	0.0	95-100	95-100
Highest pay band (excluding the highest paid officer)		84,016	77,495
Lowest pay band		34,997	33,748
Mean remuneration ²		49,836	47,426
Mean remuneration (excluding the highest paid officer) ²	5.4	48,678	46,175
25 th percentile pay point		45,379	43,758
50 th percentile pay point		45,379	43,758
75 th percentile pay point		52,558	50,682
Ratio of 25 th percentile to highest paid office ³		2.15	2.23
Ratio of 50 th percentile to highest paid office ³		2.15	2.23
Ratio of 75 th percentile to highest paid office ³		1.86	1.92

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

² The 5.4% 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.

³ 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.

Civil Service Pensions

Name	Accrued pension and related lump sum at pension age as at 31/03/2026	Real increase in pension and related lump sum at pension age	Cash Equivalent Transfer Value at 31/03/2026	Cash Equivalent Transfer Value at 31/03/2025	Real increase in Cash Equivalent Transfer Value
	£000	£000	£000	£000	£000
Efa Gruffudd Jones	5 - 10	0.0 – 2.5	111	76	26
Osian Llywelyn	15 – 20	0.0 – 2.5	193	166	16
Lowri Williams	25 – 30	0.0 – 2.5	467	416	25
Siân Elen McRobie	10 – 15	0.0 – 2.5	158	138	10

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

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

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

Cash Equivalent Transfer Values

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

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

Real increase in CETV

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

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 2024. You can find details in the resource accounts of the Cabinet Office:

[Civil Superannuation Annual Report and Accounts 2024-25](#)

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 80 and note 1.9 to the accounts.

For 2025-26, employers' contributions of £542,000 (2024-25: £533,000) were payable to the PCSPS at a single rate of 28.97% of pensionable pay (2024-25: 28.97%). 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 2027-28. 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.

Staff Report

Age/sex demography of workforce

The average age of the Welsh Language Commissioner's workforce on 31 March 2026 was 44.3 years (31 March 2025: 43.8 years).

The gender demography of the directors and officers on 31 March 2026 is summarised in the table below:

		31 March 2026		31 March 2025	
		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	23.2	11.0	22.6
	%	32.2	67.8	32.8	67.2
Total	FTE	12.0	26.2	12.0	25.6
	%	31.5	68.5	32.0	68.0

Gender pay gap

The gender pay gap of the Welsh Language Commissioner's workforce on 31 March 2026 is summarised in the table below:

	31 March 2026	31 March 2025
Mean gender pay gap	6.7%	6.1%
Median gender pay gap	0.0%	0.0%

There is no median gender-based pay gap. There has been an increase in the mean gender pay gap as a result of the pay settlement in the year. This is because the proportion of male officers is low across the organisation. Also, given that the female/male proportion is 60:40 on the higher scales and 75:25 on the lower scales, the pay settlement has caused an increase to the gap at the end of 31 March 2026.

Managing absence and attendance

The total number of working days lost through sickness absence for the period 1 April 2025 to 31 March 2026 was 386 (2024-25: 195). 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 increase is mainly due to the long-term absence of a small number of staff.

The average working days lost per head (full-time equivalent) was 10.1 (2024-25: 5.0) based on 38.2 full-time equivalent members of staff (2024-25: 39.2).

Staff turnover

The staff turnover rate in 2025-26 was 0.0% (2024-25: 10.2%).

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 February 2026, with 63% 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 scheme 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 an organisation-wide programme of personal development has been introduced in the past year to identify any specific needs and to develop the skills of the workforce. Courses were organised through various providers including Acuity Training, Data Cymru, React 2 Training, RCS Cymru, and the 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 £000	Staff on fixed term contracts £000	Total 2025-26 £000	Total 2024-25 £000
Officer costs				
Salaries	1,836	28	1,864	1,844
Exit payments	-	-	-	94
Social security costs	236	4	240	192
Pension	531	8	539	537
	2,603	40	2,643	2,667
Committee member fees			10	11
Total			2,653	2,678

The salary and pension entitlements of the Commissioner and officers in the most senior positions are included on pages 71 and 74 to 77.

Officer numbers

	2025-26	2024-25
Welsh Language Commissioner	1.0	1.0
Permanent staff	36.5	37.9
Staff on fixed term contracts	0.7	0.3
Average numbers ¹	38.2	39.2
Committee members ²	9.00	8.75

¹Full Time Equivalents employed, on average, during the year.

²Comprised of, on average during the year, 5.00 members of the Advisory Panel (2024-25: 5.00) and 4.00 members of the Audit and Risk Committee (2024-25: 3.75)

Exit payments

In the year to 31 March 2026, no severance or other exit costs were paid in accordance with the provisions of the Civil Service Compensation Scheme (CSCS), a statutory scheme made under the Superannuation Act 1972. Exit costs of £94,000 were paid in 2024-25, and the table below shows the total number of exit packages agreed and accounted for in 2024-25 for comparative purposes.

	Number of compulsory redundancies	Number of other departures	Number of exit packages by cost band	Number of exit packages by cost band
	2025-26	2025-26	2025-26	2024-25
£10,000 – £25,000	-	-	-	2
£25,000 – £50,000	-	-	-	2
Total number of exit packages	-	-	-	4

Statement of the Accounting Officer's Responsibilities

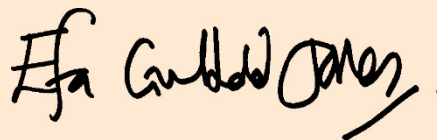
Under Schedule 1 Paragraph 18(1) of the Welsh Language (Wales) Measure 2011, the Welsh Language Commissioner is required to prepare accounts in respect of each financial year in accordance with Accounts Directions given, with the consent of HM Treasury, by the Welsh Ministers. The accounts are prepared 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

19 August 2026

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 2026 under the Welsh Language (Wales) Measure 2011.

The financial statements comprise the Statement of Comprehensive Net Expenditure, Statement of Financial Position, Cashflow Statement, 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 2026 and of its net expenditure;
- 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 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 Ministers' 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 Accountability Report are not in agreement with the accounting records and returns;
- information specified by Welsh Ministers regarding remuneration and other transactions is not disclosed;
- certain disclosures of remuneration specified by HM Treasury's Government Financial Reporting Manual are not made or parts of the Remuneration and Staff Report to be audited are not in agreement with the accounting records and returns; or
- the Governance Statement does not reflect compliance with HM Treasury's guidance.

Responsibilities of the 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 are necessary to enable the preparation of financial statements to be free from material misstatement, whether due to fraud or error;
- assessing the body's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless 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.

My procedures included the following:

- Enquiring of management, internal audit 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 non-compliance;
 - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
 - the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- Considering as an audit team how and where fraud might occur in the financial statements and any potential indicators of fraud. As part of this discussion, I identified potential for fraud in the following areas: 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 and Risk Committee about actual and potential litigation and claims;
- reading minutes of meetings of the Audit and Risk Committee 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.

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

Other auditor's responsibilities

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

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

Report

I have no observations to make on these financial statements.

Catherine Mealing-Jones
Auditor General for Wales
19 August 2026

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

Statement of Comprehensive Net Expenditure	89
Statement of Financial Position	90
Statement of Cash Flows	91
Statement of Changes in Taxpayers' Equity	92
Notes to the accounts	93

Statement of Comprehensive Net Expenditure for the year ended 31 March 2026

	Notes	2025-26 £000	2024-25 £000
Expenditure			
Officer costs	3	2,653	2,678
Administration	4	466	409
Other programme expenditure	5	255	181
Amortisation of intangible assets	6	31	23
Impairment of intangible assets	6	-	33
Depreciation of right of use assets	7	41	42
Depreciation of property, plant and equipment	8	33	25
		3,479	3,391
Income	5	-	(22)
Net expenditure		3,479	3,369
Interest expense on lease liabilities	12	3	4
Other net interest (receivable)/payable		(5)	(5)
Net expenditure after interest		3,477	3,368

89

All activities undertaken during the year are continuing.
The notes on pages 93 to 107 form part of these accounts.

Statement of Financial Position as at 31 March 2026

	Notes	31 March 2026		31 March 2025	
		£000	£000	£000	£000
Non-Current assets					
Intangible assets	6	258		268	
Right of use assets	7	96		137	
Property, plant & equipment	8	96		101	
Total non-current assets			450		506
Current assets					
Trade and other receivables	9	59		54	
Cash and cash equivalents	10	132		135	
Total current assets			191		189
Total assets			641		695
Current liabilities					
Trade and other payables	11	(320)		(310)	
Right of use liabilities	12	(39)		(40)	
Total current liabilities			(359)		(350)
Non-current assets plus net current assets			282		345
Non-current liabilities					
Right of use liabilities	12	(48)		(85)	
Provisions	13	(105)		(114)	
Total non-current liabilities			(153)		(199)
Assets less liabilities			129		146
General reserve			129		146
Taxpayers' equity			129		146

The notes on pages 93 to 107 form part of these accounts.

The financial statements on pages 89 to 92 were approved by the Accounting Officer and signed by:



Efa Gruffudd Jones

Welsh Language
Commissioner
Accounting Officer
19 August 2026

Statement of Cash Flows for the year ended 31 March 2026

	Notes	2025-26 £000	2024-25 £000
Cash flows from operating activities			
Net expenditure		(3,479)	(3,369)
Amortisation of intangible assets	6	31	23
Impairment of intangible assets	6	-	33
Depreciation of right of use assets	7	41	42
Depreciation of property, plant & equipment	8	33	25
Loss on sale of non-current assets		-	17
(Increase)/Decrease in trade and other receivables	9	(5)	(7)
Increase/(Decrease) in trade and other payables	11	10	(87)
(Decrease)/Increase in provisions	13	(9)	14
Net cash (outflow) from operating activities		(3,378)	(3,309)
Cash flows from investing activities			
Purchase of intangible assets	6	(21)	(33)
Purchase of right of use asset	7	-	-
Purchase of property, plant and equipment	8	(29)	(23)
Proceeds of disposal of property, plant and equipment		1	1
Net cash (outflow) from investing activities		(49)	(55)
Cash flows from financing activities			
Right of Use Assets, Lease payments: capital	12	(38)	(36)
Right of Use Assets, Lease payments: interest	12	(3)	(4)
Interest received/(paid)		5	5
Financing from Welsh Ministers	16	3,460	3,359
Net financing		3,424	3,324
Net (decrease)/increase in cash and cash equivalents in the period		(3)	(40)
Cash and cash equivalents at the beginning of the period	10	135	175
Cash and cash equivalents at the end of the period	10	132	135

The notes on pages 93 to 107 form part of these accounts.

Statement of Changes in Taxpayers' Equity for the year ended 31 March 2026

	Notes	£000
Balance at 1 April 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
Changes in Reserves for 2025-26		
Retained (Deficit)		(3,477)
Total recognised income and expense for 2025-26		(3,477)
Financing from Welsh Ministers	16	3,460
Balance at 31 March 2026		129

The notes on pages 93 to 107 form part of these accounts.

Notes to the accounts for the year ended 31 March 2026

These accounts have been prepared in accordance with the 2025-26 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.

IFRS 18 will replace IAS 1 Presentation of Financial Statements and is effective for annual reporting periods beginning on or after the 1 January 2027 in the private sector. The impact of IFRS 18 on the Public Sector is still being assessed, and a decision has not yet been taken on an implementation date.

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 31/03/2026 shows net assets of £129,000 (31/03/2025: net assets of £146,000). 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 carried at fair value. Depreciated historical cost, which includes costs such as installation costs, that can be directly attributed to bringing them to their required location and condition is used as a proxy for fair value as the assets have either short useful lives, low value, or both. Property, plant and equipment are depreciated in equal annual instalments over the term of the lease or their estimated useful economic lives, between 24 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.

(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

	2025-26	2024-25
	£000	£000
	2,643	2,667
Employed officers	10	11
Committee members' fees	2,653	2,678

Details of officers' costs are included in the Remuneration and Staff Report on page 80.

4 Administration

Administration expenses included:

	2025-26 £000	2024-25 £000
Accommodation - Office rent lease costs	5	5
Accommodation - Other costs	86	89
Provision for premises redecoration and dilapidations	5	4
Travel, subsistence and hospitality	44	38
Training and recruitment	29	28
Legal and professional	129	88
Information Technology and telecommunications	125	101
Communication	18	16
Auditors' remuneration (external audit fee)	21	20
Other administrative expenses	4	20
	466	409

The external auditors did not undertake any non-audit work during the year ended 31 March 2026 (2024-25: £0).

Further information is included in the commentary on the financial performance on pages 50 to 54.

5 Other programme expenditure

The expenditure relates to numerous projects undertaken. The total expenditure during the year was £255,000 (2024-25: £181,000). No income was received in the form of sponsorship (2024-25: £22,000). Further information is included on page 54.

6 Intangible assets

	Assets under construction £000	Software £000	Total £000
Cost			
At 31 March 2025	204	122	326
Additions	7	14	21
Impairment	-	-	-
Disposals	-	-	-
At 31 March 2026	211	136	347
Amortisation			
At 31 March 2025	-	58	58
Charged in year	-	31	31
Disposals	-	-	-
At 31 March 2026	-	89	89
Net book value at 31 March 2026	211	47	258
Net book value at 31 March 2025	204	64	268

6 Intangible assets (continued)

	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

Assets in the course of construction represents the Case Management System which has been under development, the external supplier having completed the development on 1 May 2026.

7 Right of use assets

	Leasehold premises £000	Total £000
Cost		
At 31 March 2025	233	233
Additions	-	-
Disposals	-	-
Valuation adjustment	-	-
At 31 March 2026	233	233
Depreciation		
At 31 March 2025	96	96
Charged in year	41	41
Disposals	-	-
At 31 March 2026	137	137
Net book value at 31 March 2026	96	96
Net book value at 31 March 2025	137	137

7 Right of use assets (Continued)

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

8 Property, plant & equipment

	Furniture & Fittings	Office equipment	Infrastructure and IT Equipment	Total
	£000	£000	£000	£000
Cost				
At 31 March 2025	52	5	220	277
Additions	-	12	17	29
Disposals	-	-	(23)	(23)
At 31 March 2026	52	17	214	283
Depreciation				
At 31 March 2025	39	1	136	176
Charged in year	3	3	27	33
Disposals	-	-	(22)	(22)
At 31 March 2026	42	4	141	187
Net book value at 31 March 2026	10	13	73	96
Net book value at 31 March 2025	13	4	84	101

8 Property, plant & equipment (Continued)

	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

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 2026 (31 March 2025: £0).

9 Trade receivables and other current assets

	31 March 2026	31 March 2025
	£000	£000
Trade receivables	3	1
Prepayments	54	51
Other debtors	2	2
	<u>59</u>	<u>54</u>

The amounts falling due after more than one year are £343 (31 March 2025: £702).

10 Cash and cash equivalents

	2025-26	2024-25
	£000	£000
Balance at 1 April	135	175
Net change in cash and cash equivalent balances	(3)	(40)
Balance at 31 March	<u>132</u>	<u>135</u>

11 Trade payables and other current liabilities

Amounts falling due within one year

	31 March 2026	31 March 2025
	£000	£000
Other tax and social security	53	46
Trade payables	136	126
Accruals	131	138
	<u>320</u>	<u>310</u>

12 Right of use liabilities

	2025-26	2024-25
	£000	£000
Balance at 1 April	125	161
Introduced in the year	-	-
Valuation adjustments	-	-
Repayments	(41)	(40)
Finance charges	3	4
Balance at 31 March	87	125

Analysis of the expected timing of the future liabilities

	31 March 2026	31 March 2025
	£000	£000
Not later than one year	39	40
Later than one year and not later than five years	48	85
	87	125

13 Provision for liabilities and charges

	Other £000	Legal £000	Dilapidations and redecorations £000	Total £000
Balance at 31 March 2025	1	15	98	114
Provided in year	-	15	4	19
Provisions utilised in the year	-	(29)	(1)	(30)
Release of unused provisions	-	-	-	-
Change to discount rate	-	-	2	2
Balance at 31 March 2026	1	1	103	105

Based on HM Treasury's discount rates net of CPI at December 2025, a weighted average rate of 1.34% in real terms has been used for dilapidations (2024-25: 1.66%).

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 £000	Legal £000	Dilapidations and redecorations £000	Total £000
Not later than one year	1	1	12	14
Later than one year and not later than five years	-	-	91	91
	1	1	103	105

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 2026 (31 March 2025: £0).

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 2025-26 the Welsh Language Commissioner received revenue financing of £3,410,000 (2024-25: £3,309,000) and capital financing of £50,000 (2024-25: £50,000) from Welsh Ministers.

Costs of £45,800 were recognised as being payable to Welsh Government in respect of rent and service charges for the office (2024-25: £45,300), £0 in respect of fit out costs of the office (2024-25: £1,400), and £0 for capital investment (2024-25: £2,100). As at 31 March 2026, £3,500 was outstanding (31 March 2025: £5,200).

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**

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