



Annual Report 2019-20

Welsh Language (Wales) Measure 2011

The Welsh Language Commissioner's Annual Report prepared in accordance with Schedule 1, Paragraph 19(1) of the Welsh Language (Wales) Measure 2011 for the year 1 April 2019 to 31 March 2020, together with the Auditor General for Wales's Certificate and Report on the accounts.

Laid before the Welsh Parliament on 30 July 2020 in accordance with Schedule 1, Paragraph 19(2) of the Welsh Language Measure.



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Responding to 25 policy consultations.



The Commissioner speaks to over 500 people during his community tour

Annual overview



Face-to-face meeting with over 60 public organisations to discuss their performance.



Health sector standards come into force on 30 May, 2019.



#maegenihawl receives 2.72 million impressions on Twitter.



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Annual overview

Over 10,000 searches of our online List of Standardised Welsh Place-names.



Dealing with 78 concerns regarding unsatisfactory services of businesses and charities.



122 organisations come under Welsh language standards.



The Commissioner determined 85 investigations





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Foreword

It is hard to believe that a year has passed since I first started in office as the Welsh Language Commissioner. This is the first report on my work as Commissioner, and it has certainly been a busy year getting to know my officers, public organisations, businesses, charities, politicians and others.



Aled Roberts

**Aled Roberts
Welsh Language
Commissioner**

As I embarked on this post, I was keen to try to understand the position of the language across Wales. I was familiar with my corner of the world in the north-east, but I wanted to gain a better understanding of what the reality was in the rest of Wales.

So I went on a tour across Wales meeting a cross-section of the people we work for. From Gwynedd to Gwent, Pembrokeshire to Shotton, I talked with over 500 people, in 46 locations.

It was an eye-opening experience. I saw that the Welsh language was declining in many of those areas that have been regarded as strongholds, with young people often turning to speak English with each other. I heard from businesses, charities and organisations that they are struggling to recruit Welsh speakers and I have gained a new appreciation of the importance of a strong economy to the prosperity and continuation of the language.

I also saw more than once that the Welsh language is able to thrive in some areas as a result of one or two individuals' enthusiasm rather than a formal structure. At the moment the enthusiasm needed to

sustain a language locally is quite fragmented – with those areas that have enthusiastic individuals thriving while the rest are left behind.

Without doubt, regulation reinforces opportunities to use the language. We can create the opportunities through effective regulation but organisations have a responsibility to promote and facilitate in order to encourage individuals to use the language. That is why it is essential that regulation and the promotion of the use of the Welsh language, by us and other organisations, go hand in hand.

It is not a matter of choosing one at the expense of the other, but a matter of strategic planning to ensure that the two complement each other in order to give our language the best chance.

My priority will be to ensure that we continue to regulate effectively whilst also working with partners to ensure that the language is supported and promoted in all parts of Wales.

“Dementia nurse Edwin Humphreys with Glenda Roberts, who lives with dementia. They both contributed to our campaign highlighting the importance of Welsh in healthcare.”





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The position of the Welsh language in the wider context

The Brexit discussions led to an uncertain year for the Welsh language, with the preparatory legislative work being prioritised in Cardiff Bay.

There was uncertainty as to the impact of leaving the European Union on the Welsh economy and its impact on Welsh-speaking communities, in particular rural and agricultural communities. There was also uncertainty regarding grant sources and future funding as a number of projects promoting the Welsh language had received funding from European structural funds in the past.

The Welsh Government and others have stated that Wales should not receive less funding under the shared prosperity fund which will replace the structural funds. Every opportunity will need to be taken to ensure that the Welsh language benefits from the support of programmes that increase the use of the language in the community and in the workplace and by supporting those sectors of the economy that are important for the Welsh language.

New regulations for the development of Welsh in Education Strategic Plans were passed this year and

each local authority will have a new 10-year plan in place from 1 September 2022 onwards. This should lead to better planning for the expansion of Welsh-medium education from pre-statutory to post-16 and a resulting increase in the numbers receiving Welsh-medium education across Wales.

Welsh is one of the areas of learning and experience in the new curriculum published in January 2020. However, there is concern from a number of organisations, including the Commissioner, regarding the lack of guidance on how the Welsh language will be taught in English-medium schools which would mean that the Government's target of a million Welsh speakers would not be reached by 2050.

After considerable preparation and discussions health bodies have been required to comply with Welsh language standards since May 2019. Primary care organisations are also expected to operate in accordance with associated language duties. It is hoped that the standards and duties will mean that patients will receive more services in Welsh and that this will also lead to an increase in Welsh language health care. The health and care workforce strategy published

this year will contribute to that as it includes a commitment to develop a workforce that can meet the health and care needs of people through the medium of Welsh.

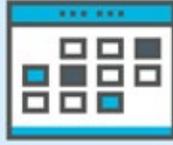
A report on supporting and promoting the Welsh language was published by the Assembly's Culture, Welsh Language and Communications Committee during the summer of 2019. The committee looked at the successes and limitations of the Welsh Language Measure 2011 and assessed whether the legislative framework supports the promotion of the Welsh language. In doing so evidence was also gathered regarding language planning on an international level.

The Welsh Government had already decided not to continue with its plans for the Welsh Language Bill by the time the Committee reported, and one of the main conclusions of the inquiry was that any proposals to amend or replace the Welsh Language Measure 2011 in the future needed to be supported by wide-ranging evidence showing how such changes would improve the rights of Welsh speakers. The Committee made 14 recommendations in order to improve the effectiveness and efficiency of Welsh language promotion.



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Rights to use the Welsh language Imposing duties



Health sector standards coming into force on 30 May, 2019.



A total of 122 organisations under the standards.



Publication of a first Code of Practice for the Welsh Language Standards¹ (No 1) Regulations



Determinations on challenges to standards by 28 organisations.



Approval given to the Cabinet Office's first Welsh language scheme.



Agreeing 10 new Welsh language schemes.

¹ An explanation of 'Welsh language standards' is available [here](#). More information on the imposition of standards, and a link to the Regulations, is available [here](#)



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Imposing duties

Code of Practice

The first Code of Practice was published in February 2020, following the consent of the Welsh Ministers. The code of practice applies to the organisations under Welsh Language Standards (No 1) Regulations and offers them guidance on implementing standards.

Health language rights coming into force

Following the imposition of Welsh language standards on organisations in the health sector last year, work continued on supporting organisations to understand the requirements and in working towards compliance during April and May 2019 before the first standards came into force on 30 May 2019. This was conducted through officers responding to queries about the requirements and meeting with organisations to discuss the duties in detail. Following that, work has been conducted to deal with and consider challenges to standards accepted by some organisations prior to determinations to ensure that the requirements placed upon them were reasonable and proportionate for them to implement.

The Government has published draft regulations for health professions regulatory bodies. The next step for the Government will be to publish the final regulations so that we can then go on to also impose standards on these bodies.

Compliance notice for the Ombudsman

As the Public Services Ombudsman for Wales has now been added to Welsh Language Standards (No 2) Regulations 2016, we have been consulting with them on a draft compliance notice. It is anticipated that the final compliance notice will be issued and those standards will come into force in the coming year.

Organisations challenging standards

The Commissioner provided determinations on challenges to standards made by 28 organisations during the year.

Agreeing 10 new Welsh language schemes.²

We have agreed 10 new Welsh language schemes during the year, including the Cabinet Office's scheme. This is the first time ever that the Cabinet Office has had a Welsh language scheme.

² It is not possible to impose standards on all public bodies at the moment, such as Westminster departments. We continue to work with those bodies on language schemes under the Welsh Language Act 1993



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Implementing duties



Monitoring the Welsh language services of 66 organisations.



Monitoring the content of the Welsh language standards annual reports of 88 organisations.



Holding five workshops on how public organisations should encourage people to use Welsh language services.



Publishing a report and recommendations for Welsh Ministers on the recording and sharing of language choice.



Holding nine discussion groups with various user groups.



Face-to-face meeting with over 60 organisations to discuss their performance.



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Consideration of the performance of public organisations in 2018-19

The fourth assurance report³, Rights in Use, was published at the National Eisteddfod in Llanrwst. The report includes information such as:

- statistics on the availability of Welsh language services
- their quality
- which language people wish to use with organisations

In the report, the Commissioner suggested practical actions for organisations in three areas: robust internal arrangements to ensure compliance; increasing workforce capacity in order to improve provision; and encouraging people to use Welsh language services.

Following the publication of the report, the Commissioner held five workshops with 108 officers. The workshops focused on how public organisations should promote the use of Welsh language services.

Direct contact with public organisations

Individual feedback meetings were held with over 70 organisations, to learn about their approaches to compliance and to challenge them to improve performance. The meetings focused on:

- internal arrangements to ensure compliance
- increasing workforce capacity
- encouraging people to use Welsh language services
- increasing the number of staff who use Welsh at work

We have also taken advantage of these meetings to gather successful practice to share with other organisations. In addition, it was an opportunity for organisations to discuss what difficulties they face, and discuss ways of overcoming them.

Monitoring compliance in 2019-20

In order for us to understand the nature of people's experiences and to understand the compliance level of organisations, evidence was gathered from organisations implementing Welsh language standards or language schemes and public and user group views were gathered.

- A sample of services from 66 organisations by accessing correspondence, reception, websites and telephone services were verified
- The Welsh language standards annual reports and other required documents were analysed for all those organisations under the number 1, 2, 4, 5 and 6 Welsh Language Standards Regulations.

- Thematic surveys were undertaken analysing the arrangements of over 50 organisations in assessing the impact of policies on the Welsh language, implementing Welsh language promotion strategies, assessing Welsh language skills requirements in recruitment, and holding meetings relating to the well-being of individuals
- There were 8 discussion groups held in venues across Wales with groups such as learners, students, staff from organisations and members of the public bodies

Report on recording and sharing language choice

We became aware two years ago that problems in recording and sharing language choice were common to many public organisations. As a result, a task and finish group was set up to try and find solutions so that organisations could record and share language choice effectively.

Following a series of meetings to discuss the issues, the group published their final report in September 2019. It includes a number of recommendations, including some to Welsh Ministers, in order to overcome systemic challenges.

The report has been welcomed by the Minister for Finance and Business, Rebecca Evans AM, and the Commissioner has discussed the recommendations with her.

³ A link to the 2019 Assurance Report is available [here](#)



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Enforcing duties



189 valid complaints received: 174 complaints about Welsh language standards and 15 regarding language schemes.



Opened 65 investigations.



Determined 85 investigations.



25% of valid complaints regarding correspondence.



13% of valid complaints regarding telephone calls.



Determination on one case regarding the Freedom to use Welsh.

Welsh Language Standards: Complaints

Number of investigations into complaints carried out by the Commissioner

	Number
Investigations still open since 2018-2019	79
New investigations opened in 2019-2020	65
Investigations which the Commissioner determined should be discontinued ⁴ during 2019 – 2020	23
Investigations determined in 2019-2020	85
Investigations still open at end of 2019-2020	36

⁴ Discontinuation means discontinuing an investigation under section 72 of the Welsh Language (Wales) Measure 2011. It should be noted that the Commissioner may, at any time, discontinue an investigation.



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Summary of complaints received

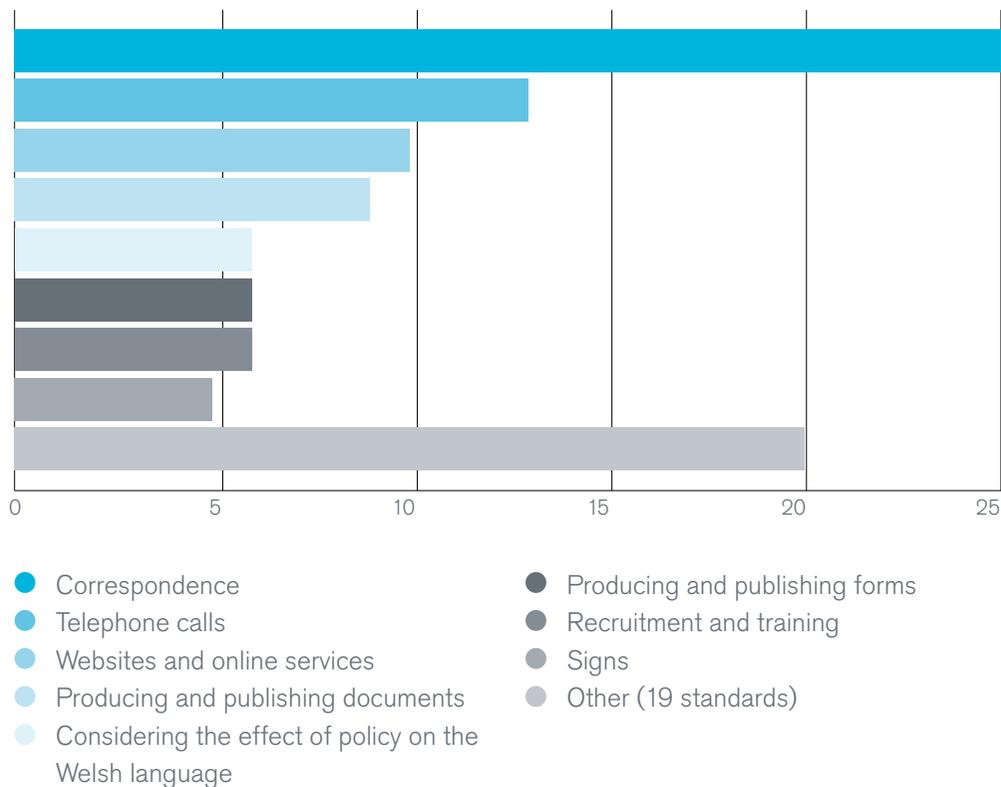
A total of 174 complaints were received during the year. Of those the Commissioner decided:

- To investigate 65 of them (37%)
- To use his discretion not to investigate 50 (29%) (issues such as a link not working on a website, minor grammatical errors etc. where the organisation had resolved the problem immediately)
- It was not possible to open an investigation into 59 because the complaint did not create a suspicion of failure to comply with a relevant requirement (e.g. standard or enforcement action of a standard) (34%)

A determination was provided for 85 investigations, with 23 investigations discontinued prior to reaching a determination.

The Commissioner chose to open one investigation.

The following are the categories of complaints determined





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220 enforcement actions have been imposed on organisations in order to deal with failure to comply.

These included:

- steps requiring organisations to take particular action,
- publicity by the Commissioner
- publicity by the organisation itself
- making recommendations
- giving advice.

We have changed our arrangements so that we monitor the implementation of enforcement actions more closely, as we see the same type of complaints recurring in some organisations.

There is a register of the completed investigations on [our website](#)

Welsh language schemes: Complaints according to category

50 complaints were received, 15 of which were valid.

Categories of all complaints received

Correspondence	16
Telephone Service	9
Websites	9
Forms	5
Face to face	2
Signs	2
Publications	3
Other	4

The Commissioner dealt with most of these complaints informally. One investigation report was published during the year.

Details of Welsh language scheme investigation are on [our website](#)

Freedom to use Welsh

During the year we became aware of seven allegations of interference in the use of the Welsh language. Only one of these fell within the definition in the Measure. In that case the Commissioner decided not to investigate as the organisation had responded positively to the Commissioner's initial enquiries.

In the other six cases either the person was not directly affected or they did not wish to make an official complaint.

A determination was given on one investigation opened during 2018/2019. A summary of the case is as follows:

Leggett & Platt Automotive

Two members of staff contacted the Commissioner alleging that the company had instructed them not to speak Welsh during working hours on the Pullmaflex site in Ammanford.

The Commissioner decided to look into the matter and the company confirmed that they wished the language of the business to be English. The company also stated that the reasons behind the decision were health and safety concerns and the creation of an inclusive culture.

The Commissioner found that they had interfered with the workers' freedom to speak Welsh with one another. Unfortunately, it was not possible to force them to change their policy and although they have stated that staff are welcome to speak Welsh there now, our discussions with them will continue.



“The Commissioner with representatives from NSPCC at the National Eisteddfod in Llanrwst.”



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Promoting the Welsh Language Influencing policy



Response to 25 consultations.



Correspondence with five local
authorities expressing concerns
about statutory and post-16
education.



Response to six consultations
regarding education.



Response to seven health and
care consultations, including
the Health and Care Workforce
Strategy.



Publication of survey findings
examining planning authorities'
procedures in considering the
Welsh language.



Member of the Dementia and the
Welsh language task and finish
group.



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Education

It was a significant year in education this year with the new curriculum for Wales being published as well as the new Welsh in Education Strategic Plans Regulations (Wales) 2019. We have been in regular correspondence with the Government on these two issues, responding to the relevant consultations.

In our response to the consultation on the Welsh in Education Strategic Plans Regulations, we proposed that a target be included for the number and percentage of young people aged 15 and over who are working towards qualifications through the medium of Welsh or being assessed through the medium of Welsh. This proposal was accepted.

We also responded to consultations in relation to Education and Training Inspectorate, Estyn's role and the new curriculum, and Qualifications Wales' consultation on the new qualifications that will be required for the new curriculum.

We sought on more than one occasion to clarify how the national curriculum will ensure that 50% of children leaving English medium

schools will be Welsh speaking by 2050 but we have not received clarity on this and it remains a matter of concern to us.

Health

It has been a busy year in health. In the main, we sought to influence the development of the linguistic skills of the workforce.

We responded to a consultation on the draft Health and Care Workforce Strategy by Social Care Wales and Health Education and Improvement Wales. In the final strategy, the Welsh language is seen as a golden thread to be woven into the strategy's action plans. We will continue to support the implementation of the strategy in the years to come.

We are continuing with the work on Dementia and the Welsh language following the report we published last year in conjunction with Alzheimer's Society Cymru, and as a member of the task and finish group that has been established to deliver the recommendations.

We responded to a consultation on the Health and Social Care Wales Bill and our influence succeeded

in ensuring that a new Citizen's Voice body is named in standards regulations. This means that it will need to implement Welsh language standards from the outset.

Planning

After sending a questionnaire to all planning authorities seeking a clear picture of the situation across Wales, the findings of the [survey were published](#) at the end of 2019. The key messages from the work were that there was a lack of consistency in authorities' planning policies in relation to the Welsh language and that authorities themselves called for clear, national guidance on language impact assessment and a definition of areas of linguistic sensitivity.

We have shared the findings with all planning authorities, the Welsh Government, the Planning Inspectorate and others. A meeting has been held with the Inspectorate and we will continue to discuss the findings with the Welsh Government and others.



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Transport

The Commissioner prepared an advice document for all local authorities in Wales on considering the effects on the Welsh language of policy decisions relating to the provision of transport for post-16 pupils to schools or other places of learning. The Commissioner also sent a questionnaire to gather information about their practices and the conclusions were shared with the Government and local authorities.

This led to a pledge by the Welsh Government to undertake a review of post-16 learner travel. We have sought to encourage the Government to broaden the review to take account of learner travel policies generally, in order to ensure that these policies support the Government's strategy to increase the numbers attending Welsh-medium education.





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Developing Welsh language infrastructure



Working with six local authorities on standardisation of place-names projects.



Over 10,000 searches of our online List of Standardised Welsh Place-names.



Publication outlining the role of language Commissioners at an international conference in Toronto.



Providing advice to Transport Wales on the names of all stations in Wales and beyond.



Providing recommendations to the Local Democracy and Boundary Commission regarding the ward names of 11 local authorities



Publish publication of an advice document on arranging translation and interpretation.



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Preparation for the Commissioner's 5-year report

We have started work on planning and preparing for the Welsh Language Commissioner's next 5-year report, which will examine the position of the language between 2016 and 2020. This report is a statutory requirement under the Welsh Language Measure, and our aim is to produce a report that will drive policy developments and contribute to the evidence base on the position of the Welsh language.

An informal consultation was held in September 2019 seeking the views of organisations and the public on the previous report and what they would like to see in the next report. We continue to encourage people to share their views, research or relevant reports with us so that we can consider their inclusion in the report which will be published in early March 2021.

Provision of advice on place-names

The Commissioner is responsible for providing recommendations on the standard forms of place-names in Wales to the public and organisations of all kinds.

This year, we have provided:

- Recommendations on the names of areas, villages and towns for six local authorities
- Detailed recommendations to the Local Democracy and Boundary Commission regarding the proposed ward names in 11 local authorities
- Advice to Transport Wales on train station names in Wales and across the border as well as advice on how to pronounce these names
- Recommendations to international mapping agencies on Welsh names of places outside Wales

The Commissioner also seeks to influence the consideration given to Welsh place names by organisations and policymakers. There was an opportunity to share the Commissioner's concerns and vision with the Culture, Welsh Language and Communications Committee in October 2019.

We also continue to work closely with other key partners in this area such as the Welsh Place-names Society, the Royal Commission on the Ancient and Historical Monuments of Wales and Cadw.

International Association of Language Commissioners

We remain an active member of the International Association of Language Commissioners, and Aled Roberts has been nominated as Vice-president of the Association. The Commissioner's officers are responsible for arranging webinars and activities to ensure that experience and best practice is shared amongst colleagues across the globe.

The culmination of this year's work was the launch of our first joint publication during the Association's annual conference in Toronto, Canada. It is our hope that this publication will educate people, politicians and policymakers about the strategic importance of language Commissioners in the protection and promotion of minority languages and their speakers.

Further information on the volume and the work of the association can be found on [our website](#).



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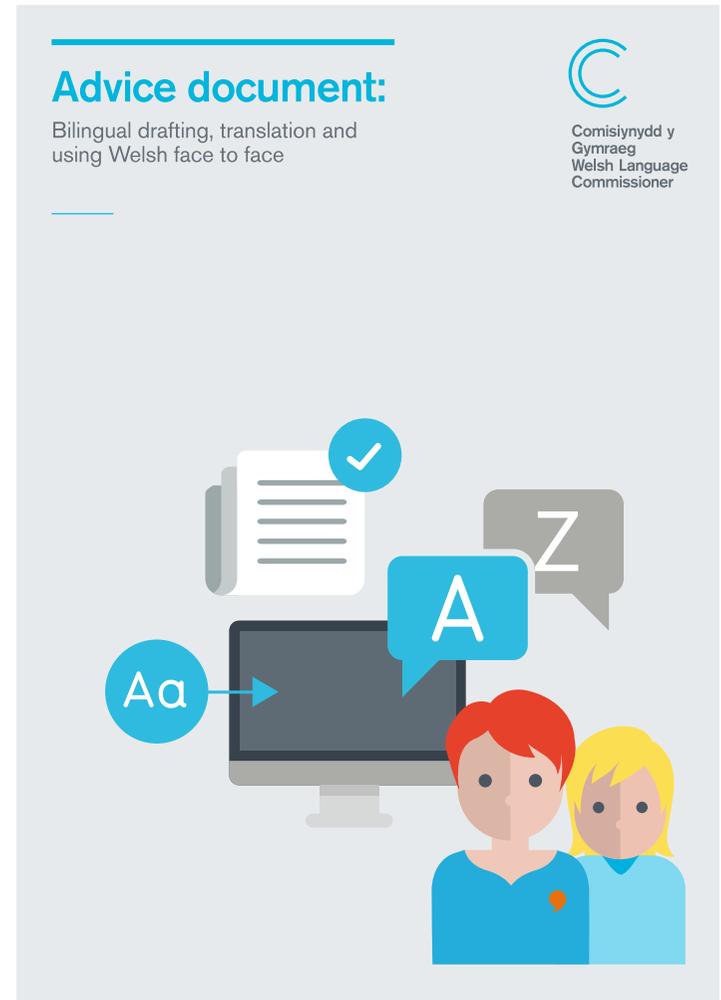
Translation and interpretation

We published an advice document this year which provides support for organisations to make effective and responsible use of translation services. It is divided into three parts with each section addressing the new requirements of the standards and the potential of technological developments to assist organisations:

- o bilingual drafting
- o text translation and commissioning of translation work
- o holding bilingual meetings or events

It can be found on [our website](#).

We continue to be a member of the Coleg Cymraeg Cenedlaethol Translation Studies Consortium. Through the Consortium we have the opportunity to advise and influence the content of training so that future translators are able to respond effectively to the demands and needs of organisations in due course.





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Promoting the use of Welsh in businesses and charities



Hold two networking events for the third sector.



Hold a webinar on the use of Welsh on social media.



146 organisations completed the Commissioner's self-assessment questionnaire.



Arrange for 90 pieces of work to be proofread for 68 different bodies.



Hold five training sessions on the use of Welsh for voluntary sector organisations.



Deal with 78 concerns regarding unsatisfactory services of businesses and charities.



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Banking Seminar

A seminar was held for high street banks and building societies, focusing on producing bilingual apps and highlighting the importance of the Welsh language in marketing.

Progress has been made with some banks and building societies, particularly those new to the market. However we are disappointed with the services of some of the traditional banks - we are working hard to try to influence them. The Commissioner contributed to the National Assembly's Economy, Infrastructure and Skills Committee's 'Access to Banking' inquiry. We hope to see more local Welsh language services available to customers over the coming year.

Charities Network

For the first time this year, two charity seminars were held, bringing together representatives from charities in Wales to discuss how to develop the Welsh language within the third sector. The seminars proved very useful and presentations were made by RNIB Cymru, Macmillan Wales and Shelter Cymru. 50 people attended the events from 39 different organisations.

Training for organisations

We held five bilingualism at work training sessions, with 85% of attendees indicating that the training programme was 'excellent'.

A webinar was also held for the first time, one in Welsh and one in English, on the use of Welsh on social media. Twenty people joined these webinars.

Proofreading

We continue to provide a free proofreading service of up to 1,000 words for businesses and charities. This year, we received 90 pieces of work from 68 different bodies, proofreading a total of 25,587 words.

Concerns⁵

Of the 78 concerns we received, 31% were regarding Welsh language services in Banks, 9.5% were regarding utilities companies, 14% retailers and 45% from other sectors.

Two cases arose during 2020 which questioned the attitude of a branch of The Original Factory Shop towards the Welsh language and their understanding of its status. This led us to contact the company to offer them support and ideas. Since then, we have worked closely with the company to plan their Welsh language provision, including

bilingual signage, laith Gwaith (Working Welsh) badges, Welsh language messages on Facebook and celebrating significant days such as Santes Dwynwen and St David's Day.

Promotion Plans

We run a promotion plan, which encourages businesses and charities to work with us, on developing their use of Welsh with an emphasis on trying to increase that use over time. The first step is for the organisation to undertake a self-assessment of its services and capacity. 146 completed the assessment questionnaire during the year.

Among the organisations that agreed a Welsh language promotion plan this year were Cardiff Airport, Run4Wales, FUW, Oxfam, Watkins and Gunn Solicitors and Keep Wales Tidy.

⁵ We do not have statutory powers to investigate a 'concern' regarding businesses and charities. However, we liaise with the organisations seeking to resolve the case although we cannot guarantee that



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Communications



The Commissioner spoke to over 500 people during his community tour.



45,070 Iaith Gwaith (Working Welsh) materials distributed.

#MAEGENIHAWL



#maegenihawl trending on our 'Rights Day'.



An educational pack on the work of the Commissioner launched at Ysgol Gynradd Brynaman.



#maegenihawl receives 2.72 million impressions.



A story of the health campaign appearing in several papers, including the Guardian website.



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The Commissioner's Tour

The communications team organised a tour for the new Commissioner, Aled Roberts, visiting 46 community groups. They ranged from a rugby club male voice choir, parent and toddler groups, community enterprises to keep fit classes, Urdd aelwydydd (young people social clubs) and learner groups to name but a few.

It was decided that the best way to reach a broad cross-section of people was for us to approach groups that already meet rather than inviting people to come and talk to the Commissioner.

The tour led to an address by the Commissioner at the National Eisteddfod sharing his vision and findings, which was broadcast live on Facebook Live.

Health

For a week in September 2019, a press and social media campaign was held raising awareness of the importance of the Welsh language in the health sector.

20 people, including NHS staff and patients, shared their experiences of how the Welsh language has

made a difference to them. The headline statistics were:

- A story on the Guardian website, which was shared 277 times
- Daily items on Prynawn Da and Post Cyntaf, and Taro'r Post dedicating a whole programme to discuss the subject
- Extended item on Newyddion 9
- Campaign reaches 264,397 Twitter accounts
- #angenniddewis receives over half a million impressions.

The campaign also initiated a public conversation, with over 50 people sharing their experiences of care through the medium of Welsh.

Welsh Language Rights Day

On 6 December 2019, a 'Welsh Language Rights Day' was held for the first time. This was a day for organisations under Welsh language standards to promote Welsh language rights in a clear and straightforward way to the public.

Eighty three public organisations took part in the day. We created a tool kit for them to be able to list rights simply and clearly, creating a single central hashtag for everyone to use #maegenihawl. Various organisations

also took advantage of the day as an opportunity to remind staff internally of these rights.

Main Twitter statistics for the day:

- #maegenihawl trending all day
- Message reach – 937,158
- 2,724,153 impressions
- 753 messages were posted by 321 users

This will now be an annual event and will take place at the beginning of December.

Educational pack

The Commissioner launched our educational pack on the Rights Day at Brynmanan Primary School. This is a pack explaining the Commissioner's work simply to primary school children through a video, but also encouraging children to look for opportunities to use the language in their area.

The pack is available in the 'Language Charter' section of the Hwb website, and 2,882 have already visited the page.



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Iaith Gwaith / Working Welsh

One exciting development is that Scotland now have their own version of the Iaith Gwaith (Working Welsh) scheme. We collaborated closely with the Bòrd na Gàidhlig on the design of the materials, sharing our artwork with them. They have initially created lanyards and posters, with the hope of creating badges for the future. The Commissioner was in Glasgow in October to launch the scheme there.

In Wales, we have distributed 23,859 Iaith Gwaith badges and 21,211 lanyards during the year.





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Management and operation Commentary on financial performance

The Welsh Language Commissioner is a corporation sole funded by Welsh Ministers. The funding allocated by Welsh Ministers for the year 1 April 2019 to 31 March 2020 was £3,157,000 (2018-19: £3,074,000.) The net expenditure after interest for the year was £3,093,000 (2018-19: £3,137,000), with capital expenditure of £109,000 (2018-19: £31,000). At 31 March 2020 the general reserve was £502,000 (31 March 2019: £438,000).

	2018-19 Outturn £000	2019-20 Outturn £000	2019-20 ¹Budget £000	2020-21 ²Budget £000
Officers' costs	2,262	2,293	2,335	2,418
Administration				
Accommodation : Rent	104	87	84	119
Accommodation : other costs	152	147	142	144
Office dilapidations	—	5	—	—
Travel and subsistence	95	80	79	80
Training and recruitment	23	23	25	20
Legal and professional	126	131	91	97
Information technology	168	153	157	146
Communication	20	15	18	15
External audit fee	15	15	15	15
Administration other	43	22	48	40
	746	678	659	676
Programme costs	142	85	77	102
Depreciation and amortisation	33	39	44	82
Net Expenditure	3,183	3,095	3,115	3,278
Income	(45)	—	—	—
Interest receivable	(1)	(2)	—	—
Net expenditure after interest	3,137	3,093	3,115	3,278

¹ Final internal budget approved by the Management Team in April 2019

² Final internal budget approved by the Management Team in April 2020



Officers' costs

Employment costs for 2019-20 were higher than actual costs for 2018-19 but the outturn for the year was £42,000 below the budget set for 2019-20 despite a financial stretch of £40,000 being included in the budget. The main reasons for the variance were:

- An increase to the 2019-20 employment costs budget was planned due to two main factors. There was a change to employer pension contributions from 21.1% in 2018-19 to 28.6% on average from 1 April 2019; the impact of this was an increase of £105,000 to the organisation's employment costs.
- The Welsh Language Commissioner implements terms and conditions of employment consistent with those of the Welsh Government. The pay settlement agreed by the Welsh Government was implemented during the year; the impact being an increase of approximately £50,000 to employment costs.

Although a stretch of £40,000 had been set there was an underspend against the budget. The main reasons were:

- delaying decisions to fill vacancies following resignations, this being due to budget uncertainty over the medium term;
- savings made as officers reduced their working hours; and
- officers taking 12 month maternity leave where the budget forecast that they return after 9 months.

As a result of these savings it was deemed affordable to extend a fixed term post to the end of the year.

The costs of employing officers represent approximately 75% of the organisation's annual expenditure. Annual increases to these costs, whether pension costs or pay settlement, has had an impact on our ability to employ officers to carry out the functions and duties of the organisation. This is reflected in the year-on-year reduction in the average number of officers employed (see page 59). This situation is not sustainable, and will surely have an impact on the capability and effectiveness of the organisation.

Accommodation

Gross rental costs for the offices are consistent with budget for the year. Costs were expected to be lower in 2019-20 than in the prior year due to the negotiation of a rent free period from 21/12/2018 to 20/09/2019. This rent free period has come to an end therefore rental costs are expected to increase in 2020-21.

There has been a small increase in office running costs during the year due to:

- landlord services charges for Caernarfon and Carmarthen offices increasing;
- a one-off cost for the Cardiff office relating to refurbishment of the common area;
- an increase to office repair and renewal costs due to some unanticipated works in Cardiff and Caernarfon; and
- a change to the HM Treasury discount rate resulting in a £5,000 increase to the provision which could not be forecasted.



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Despite the cost increases noted above, savings were made against budget in non domestic rates following a valuation assessment and a rebate. Also electricity and gas costs were lower than budget because we were able to release accrued costs relating to the former Caernarfon office.

Travel and subsistence

Travel and subsistence costs in 2018-19 had increased to a historical high level. Due to budgetary constraints a challenging annual saving of £15,000 was set for 2019-20; which was achieved. Visits and engagement with stakeholders and users is a key part of the Commissioner's work, enabling officers to execute their duties effectively; this was maintained whilst making cost savings. The budget for 2020-21 has been set at an equivalent level to 2019-20, although the impact of travel restrictions due to COVID-19 is anticipated to have a significant impact, particularly in the first half of the year.

Training and recruitment

Whilst staff turnover levels for 2019-20 were slightly higher than the prior year, recruitment costs were lower than budget as decisions to fill posts were deferred until later in the year when there would be greater certainty about the budget for the 2020-21 financial year

Expenditure on training was slightly higher than budget but this was offset by savings on the costs of seminars and conferences. The saving on conference costs was also used to enable greater spend on the staff seminar held in this first year of the new Commissioner.

Legal and professional

Legal and professional costs can vary significantly from year to year, particularly in respect of costs of preparing for and defending proceedings in the Welsh Language Tribunal. Expenditure on legal services in 2019-20 was £15,000 greater than in 2018-19 and was also £21,000 more than budget. A challenging budget of £45,000 was set for 2019-20, and requirements for legal advice in respect of Tribunal cases lead to an overspend. Included in legal costs for 2018-19 was £26,000 in respect of services relating to office leases, where there was no equivalent expenditure in 2019-20.

Consultant costs were £12,000 greater than the 2019-20 budget. The reason was that a complaint was made by the Chair of Cymdeithas yr Iaith Gymraeg (Welsh Language Society) against the Welsh Language Commissioner (details of complaint CES22 on page 47). Although the Commissioner responded in accordance with Stage 1 of the procedure for dealing with complaints against the organisation, a request was made to move to a Stage 2 review. Cymdeithas yr Iaith was keen for this review to be conducted by an independent person. This was mainly because the complaint stemmed from decisions made by the Commissioner and Deputy Commissioner; therefore it was difficult to guarantee objectivity if an internal review was conducted. The Management Team decided that it was appropriate to undertake an independent review under the circumstances. A qualified person was appointed to carry out the work as we took the complaint seriously. A review was undertaken between January and March 2020, and a detailed report was published. The report can be found on [the Commissioner's website](#).



Translation costs were £8,000 greater than budget, however it should be noted that a very challenging saving of £17,000 (38%) was set for the 2019-20 budget. Initiatives during the year did result in year on year savings of £9,000, being a 20% reduction in costs. A target of £2,000 of further savings has been set for 2020-21.

Internal audit costs have decreased by £2,000 in the year where one element of the audit plan for 2019-20 was deferred due to covid-19 circumstances.

Information Technology

There has been a reduction to IT costs of £4,000 against budget and £15,000 compared to the expenditure in 2018-19. The major factors influencing these costs are noted below:

- costs to support web based services was less in 2019-20;
- there was less planned development in this area; because we anticipate significant changes in 2020-21 with the strategic IT investment; and

- some reduction to the costs of IT service desk support compared to budget, due to lower demand.

The only area which saw significant increased spend was telephone services, being £3,000 greater than budget. There has been a full year impact in 2019-20 of the change to the 0345 number. The other reason being essential work modifying the infrastructure whilst upgrading the Cardiff office.

Communication

Communication costs have reduced in 2019-20 compared to budget and 2018-19. The reason for the reduction was a decision not to produce a printed version of the Annual Report and Accounts for 2018-19; the previous year's accrual for this service was not required and therefore released in the year.

Programme expenditure

Details of the outcomes of the main programmes undertaken in 2019-20 are given in the section on the organisations activities and achievements on pages 9 to 27. Due to budgetary constraints the budget for programmes in 2019-20

was reduced, as in previous years, to £77,000 being a 45% reduction compared to 2018-19. This has further reduced the number and scope of programmes that it was possible to fund. Underspend in other areas of the budget did allow for a redistribution of an additional £8,000 to programmes for 2019-20.

Programmes for 2019-20 included:

- publication of the Assurance Report on the provision of services in the Welsh language and a programme to promote the findings;
- research into the experiences of users of services in the Welsh language;
- programmes to engage with users;
- promotion programmes to develop communications resources with businesses and charities;
- conducting publicity campaigns on the rights of users and promotion of Iath Gwaith



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Reserves

The 2019-20 annual accounts state that there was £502,000 in reserves at the end of the financial year ended 31 March 2020. These accounts include receivables, sums due, prepayments and accruals. In order to understand the true value of the reserve the impact of the following transactions need to be considered:

		Debt collection and payments to creditors £000	Depreciation and prepaid expenditure £000	Balance remaining £000
Fixed assets	152	—	(152)	—
Prepayments	95	—	(95)	—
Cash	740	(485)	—	255
Amounts payable	(89)	89	—	—
Other creditors	(39)	39	—	—
Accruals	(172)	172	—	—
Provisions	(185)	185	—	—
Reserves	502	—	(247)	255

The underlying level of reserves at 31 March 2020 was £255,000 (2018-19: £287,000).

It is vital to consider the underlying level of reserves as opposed to the statutory reserves because this is the true amount that is available to the organisation to safeguard against any potential future overspend. In making this assessment the Commissioner considered that a minimum of 5%

of the annual budget, approximately £160,000, needs to be kept in reserve for any unforeseen expenditure. We are now in a period where the Welsh Language Tribunal is in operation, and it is considered that it would be prudent to keep a further £100,000 in reserve for any legal proceedings which could arise.

It is noted in the table on page 28 that the 2020-21 budget forecasts revenue expenditure of £3,278,000. In addition to revenue spend the budget includes expenditure of £385,000 on capital, consistent with the budget allocated by the Welsh Government, specifically to invest in the upgrade of the IT infrastructure, equipment and systems of the organisation.



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The impact of the plans for 2020-21 is that the underlying level of reserves will increase from £255,000 at the beginning of the 2020-21 financial year to £266,000 at the end of the financial year. This is consistent with the level considered prudent to retain. Management expects the investment in the IT systems to result in cost savings in the future, in order to mitigate against the forecast reduction to reserves in the future years.

Remuneration of External Auditors

The auditor's remuneration is disclosed in note 4 to the accounts. The external auditors did not undertake any non-audit work during the year ended 31 March 2020. (2018-19: £0)



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Equality issues

The Commissioner reports on the operation of his current equality scheme within his annual report.

Information on the implementation of equality in the workplace policies is found on page 51 of this report.

Commissioner's events and tour

At the start of his tenure the Commissioner toured Wales, and further details of the tour can be found in the Communications Team's summary. Equality data was gathered from individuals during the tour.

The Commissioner has a central equality impact assessment for officers to use when organising events. The intention is that in having a single central version that is universally applicable, the Commissioner's events are arranged in such a way that welcomes diversity and is accessible to all.

We ensured that all our public events were held in accessible venues, and checked any additional needs in the registration forms.

Monitoring

In preparing the Commissioner's Operational Plan for 2020–21, 21 full assessments were carried out on proposed work programmes or, in addition, assessments of work carried over from 2019–2020 were reviewed. Some further assessments will take place during 2020–21 as programmes start later in the year.

Improvement and learning

The Senior Governance Officer attended equality network meetings during the year. The Commissioner has also become part of the Welsh Public Bodies Equality Partnership which is, amongst other things, a partnership that shares good practice and resources.

In September 2019 the Strategic Director and Senior Governance Officer attended the Making an Equal Wales a Reality Seminar organised by Audit Wales.

Strategic Equality Plan Review

The Public Sector Equality Duty requires the Commissioner, as a public body, to review its equality objectives at least once every four years and publish the action he intends to take by 1 April 2020.

The Commissioner has collaborated on common objectives with 12 other public bodies with the aim of reviewing impact against the joint objectives over the long term.

Following a review of the current Strategic Equality Plans of the partners, the landscape and the current literature, a series of evidence papers were produced by the partnership on common themes/issues:

- Increasing the diversity of the workforce
- Reducing pay gaps
- Community engagement
- Ensuring that procurement drives equality
- Ensuring services reflect individual needs

Engagement and consultation

During the joint development of the new Strategic Equality Plan, discussion groups were held with individuals and groups who share 'protected characteristics' and those who do not. Three regional events were held, an online consultation was held and individual organisations held events with their own staff.



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In summary, the objectives were agreed to by 67% of respondents with 6% indicating that they did not agree, 14% indicating that they partly agreed and 13% indicating that they were unsure whether or not they agreed with the objectives.

Staff issues

Union recognition

The organisation has a recognised union branch of the PCS and regular meetings are held between branch representatives, the Commissioner, the Deputy Commissioner and the Senior HR Officer.

Well-being

The Commissioner provides a free confidential advice service to officers in order to support their mental health. This service is provided by external contractors.

Learning and development

The Commissioner implements a Performance Management system which ensures that officers understand what is expected of them and ensures that they have the skills and capacity to meet those expectations. Discussing training and development needs forms a crucial part of the process and a development plan is produced for each officer based on those discussions, in accordance with the annually agreed training priorities.

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

“Our education pack was launched on our Welsh Language Rights' Day in Ysgol Brynaman”





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Plans for 2020-21

We have a strategic plan for 2018-21. It includes four strategic objectives and related priorities. Below is a summary of the 2020-21 work plans, we will also develop a new strategic plan in the coming year. Our plans for 2020/2021 may be affected by the COVID-19 crisis.

Strategic Objective 1 - Influencing policy

- Ensure appropriate consideration is given to the Welsh language in policy and legislative developments in areas such as education and skills, health and care, planning and the economy.
- Investigate the extent to which speech and language therapy services are available to Welsh speakers and propose action.
- Following research on planning and the Welsh language discuss and agree a way forward with the Government and planning authorities.
- Produce a briefing note before the 2021 Senedd Cymru elections.
- Develop and produce a 5-year report on the position of the Welsh language (2016-20).

Strategic objective 2 - Extending people's rights to use the Welsh language

- Impose standards on more bodies, including health professions regulatory bodies.
- Inform organisations so that they understand the requirements placed upon them by preparing more codes of practice.
- Agree language schemes as necessary with bodies not subject to standards.
- Communicate effectively to ensure that the public are aware of their rights to use the Welsh language through a rights day and a campaign on the freedom to use the Welsh language.

Strategic objective 3 - Ensuring compliance with duties

- Verify organisations' compliance with the standards by conducting surveys and producing an assurance report summarising the performance of organisations.
- Undertake thematic surveys on policy making standards and on planning Welsh language skills.
- Produce a series of good practice advice documents, including on promoting the use of services and recruitment.

- Operate an accessible and effective system for the submission of complaints from users by listening to their comments and acting on them.
- Conduct a review of the impact of enforcement.

Strategic objective 4 - Facilitating wider use of the Welsh language

- The development and launch of the Cynnig Cymraeg, a scheme to help businesses and charities plan and raise awareness of the Welsh language services available.
- Prioritisation of key business sectors, such as banks and retail companies.
- Offer practical support to businesses and charities on the use of Welsh through promotion plan development, training, and free proofreading assistance.
- Influence public bodies' use of standardised forms of place names in Wales.
- Work with the Government, researchers and universities to strengthen the evidence base on the Welsh language.



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Challenges facing the organisation

At the time of writing, the coronavirus (COVID-19) crisis poses unprecedented social and economic challenges and puts a considerable strain on health and care services. The situation is developing on a daily basis, but what is now clear to all parts of the public sector in Wales is the uncertainty that exists in trying to plan future work programmes and resources.

The COVID-19 situation has entailed a temporary change in ways of working for an indefinite period and means that flexibility and agility will be required in the implementation of our work plans over the coming year. It creates uncertainty as to the timing of some elements of our work as travel restrictions and social distancing measures take effect and means that we will need to develop alternative plans in some areas. Inevitably, the implementation of some projects in the first few months of the 2020-21 financial year will be more challenging as a result of the crisis.

The COVID-19 situation also creates uncertainty in relation to the budget in future years. The UK Government and the Welsh Government have already redirected resources to support the economy and the

health sector through the crisis. The UK Government is committed to emergency expenditure which will probably create a much higher budget deficit than that which followed the financial crisis in 2008. The likelihood is therefore that this will lead to a continuation of the fiscal austerity that has been seen over the past decade. This creates a particularly challenging situation as we try to implement our plans to regulate and promote the Welsh language. We will continue to innovate and work in effective and efficient ways, but we will also need support and financial investment so that we can fully deliver our work programmes. The challenge to the Commissioner's resources is also likely to increase as all the powers and functions of the standards regime are utilised and bodies and individuals challenge the Commissioner's decisions accordingly.

Furthermore, it will be challenging to ensure that the Welsh language is given due consideration during the crisis and in the period following. It must of course be recognised that a large number of frontline service providers will be under immense pressure to cope during the worst periods of the crisis. However, for

a large number of Welsh speakers, being able to communicate in their first language will be vitally important – particularly if they are vulnerable. The challenge for us will be to ensure that providers understand how the implementation of Welsh language standards can reinforce their ability to offer effective services of the highest quality.

The crisis has led to a review of legislative priorities in Senedd Cymru for the next period and the Government's priorities in preparing secondary legislation. As a result there is a risk to the programme for the imposition of standards. A consultation period on draft standards regulations for health regulators has been extended, and there is no certainty about the timescale of any further regulations.



“The COVID-19 crisis poses unprecedented social and economic challenges and puts considerable strain on health and care services.”



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Part 2 Accountability





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Annual Governance Statement and Report 2019-20

Scope of responsibility

As the Accounting Officer, I am personally responsible for organising, managing and staffing the Welsh Language Commissioner in general. I must ensure that the organisation meets a high standard of financial control and that its systems and financial procedures promote effective and economical business dealings and protect financial regularity and propriety.

Purpose of the governance framework

The aim of the governance framework is to maintain the Welsh Language Commissioner's independence and balance that independence with my accountability for the public money being spent.

As the Accounting Officer I am accountable to the Welsh Parliament, Welsh Ministers, the Welsh Parliament's Public Accounts Committee, the House of Commons and the House of Common's Public Accounts Committee.

The Welsh Language Commissioner is defined in statute as a corporate sole whose powers and responsibilities are set out in Part 2 of the Welsh Language Measure.

The governance framework includes the systems, processes, culture and values which determine the way in which the Welsh Language Commissioner is directed and are used to hold the Commissioner's activities to account.

The system of internal control is a significant part of the governance framework with the aim of managing risk to a reasonable level.

The Welsh Language Commissioner's permanent Governance Statement can be found on the corporate website.

The governance of the organisation

Strategic planning and performance review.

The Commissioner has a Strategic Plan for 2018-21 and a detailed Operational Plan which is produced each year. The 2019-20 Operational Plan was developed with the input of the Commissioner's Senior Officers through internal discussions.

The vast majority of the key 2019-20 activities were achieved by the end of the financial year and they are reported on in the strategic report on pages 9 to 35.

Deputy Commissioner

In accordance with Sections 12 and 13 of the Measure, the Welsh Language Commissioner is required to appoint a Deputy Commissioner. The Deputy Commissioner will deputise for the Commissioner during holidays and sickness absences and at any other time at the request of the Welsh Language Commissioner. Gwenith Price, Strategic Director, remains as Deputy Welsh Language Commissioner since her third appointment in October 2017.

Management Team

The Management Team, chaired by the Commissioner and comprising both Directors, manages all the Commissioner's functions and activities. The Management Team is responsible for leading, agreeing and delivering the Commissioner's strategic vision, policies and services to the public and other stakeholders. The Management Team's terms of reference were reviewed in October 2018.



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The membership of the Management Team during the year was as follows:

Aled Roberts
Welsh Language Commissioner

Gwenith Price
Strategic Director and Deputy Commissioner

Dyfan Sion
Strategic Director

Auditors
The 2019-20 internal audit plan was prepared by the internal auditors, TIAA, in April 2019 and approved by the Commissioner and the Audit and Risk Committee in June 2019.

In accordance with Schedule 1 Part 5 of the Measure, the Auditor General for Wales is responsible for auditing the accounts of the Commissioner.

Audit and Risk Committee

The Audit and Risk Committee is responsible for providing advice and independent assurance to the Accounting Officer and Management Team on the adequacy and effectiveness of internal control and risk management. The Audit and Risk Committee's terms of reference have been published on the Commissioner's website. The audit committee presents an annual report to the Commissioner summarising the work of the

Committee and stating its views on internal control and risk management.

There are four independent members on the committee; and there is a system in place which allows members to retire at different times in order to ensure continuity of experience and knowledge. The period of Rheon Tomos as a member of the committee ended in June 2019 and Mair Gwynant was appointed in March 2020 for a period of three years.

The Audit and Risk Committee met four times during the 2019-20 financial year. Details of attendance are:

	19/06/2019	25/09/2019	18/12/2019	25/03/2020
Dr Ian Rees (Chair)	✓	✓	✓	Postponed
Rheon Tomos	✓			
Iorwen Brooks Jones	✓	✓	✓	Postponed
Liz Aitken	✓	✓	✓	Postponed
Mair Gwynant				Postponed



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The Committee postponed its meeting on 25 March 2020, the Committee reviewed the meeting papers online and provided comments and queries for officials to respond to.

As part of its remit the Committee receives the monthly finance report and progress report on the Operational Plan, which have been approved by the Management Team. The Management Team and Risk Manager attend all committee meetings; and in addition, representatives of the internal and external auditors are invited to attend.

Briefing sessions and training on relevant issues for members are held before the Committee's plenary meetings. The Committee also continues to hold discussions with the Commissioner, as well as private meetings with the internal and external auditors.

Advisory Panel to the Welsh Language Commissioner

In accordance with the requirements of the Welsh Language (Wales) Measure 2011, the Welsh Language Commissioner has an Advisory Panel. Members of the Advisory Panel are appointed by the Welsh Ministers for a period

of three years. On 24 February 2020 Anne Davies and Nia Elias were appointed as members of the Panel following an open recruitment process by the Welsh Government.

The Commissioner may consult with the Advisory Panel regarding any matter. The Advisory Panel's remit can be found on [our website](#).

Two Advisory Panel meetings were held during the year. The meeting of March 2020 was postponed as a result of COVID-19 restrictions. Details of attendance are:

	10/06/2019	07/10/2019	20/03/2020
Meinir Davies (Chair)	✓	✓	Postponed
Nick Speed	✓	✓	Postponed
Dr Heledd Iago	✓	✓	Postponed
Anne Davies			Postponed
Nia Elias			Postponed



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Register of interests

The register of interests is updated twice yearly; in addition to the formal process members of the Management Team, Audit and Risk Committee and Advisory Panel are asked to record any interests at the start of the meetings.

There were no materially relevant transactions during the year with organisations where the Commissioner, directors or senior officers, or any members of their families, were in positions of influence. Information on the interests of the Management Team is available on the Commissioner's website.

Impact of COVID-19

The challenges facing the organisation when dealing with the implications of COVID-19 over the coming months are discussed at the end of Part 1 of this report on page 33. But the COVID-19 crisis and restrictions that came into effect did impact the final weeks of this financial year as well. During March 2020 as the

crisis worsened, we put a number of management arrangements in place to ensure the organisation's business could continue as officers worked from home. This included developing and expanding our technology systems to ensure that all our staff had access from home; adjusting and updating our financial processes to ensure we were able to place orders and make payments remotely; implementing our business continuity plans; and developing and implementing a home-working policy for staff. We have also put arrangements in place to ensure that our governance and planning meetings can continue remotely over video.

From the perspective of the internal audit plan, one element of the work, a review of the IT project planning, was not completed due to the crisis. Discussions have been held with the auditors regarding the impact on the internal audit plan; the IT work has been included in the 2020-21 work programme and further proposals have been made to respond to changes to the

internal control procedures due to COVID-19. We have had an internal discussion on the impact of the crisis on our corporate risks and added a specific risk for COVID-19 to the strategic risk register. Managers will also be expected to consider the impact of the crisis on their operational risk plans.

Dealing with the COVID-19 crisis and putting all the necessary arrangements in place in a short period of time has been challenging, but in doing so we have been able to avoid any significant governance and internal control issues.



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Freedom of information

Thirty six requests for information were received under the Freedom of Information Act 2000 during the year (2018-19: 17 requests). The Commissioner's responses to requests, as well as any information released, are published on the website.

There has been one request for an internal review of the Commissioner's decision to release information, this matter remains under consideration by the Information Commissioner's Office. In this case the Commissioner had noted section 12 of the Freedom of Information Act as it would go beyond the threshold of 18 hours of work. The internal review upheld the original decision. The applicant lodged a complaint with the Information Commissioner. In providing a response to the Information Commissioner on this matter the Commissioner decided to reconsider this request and provide some of the information to the applicant. This issue is related to a complaint against the organisation, CES20, details of the complaint are given below.

Data Protection

One subject access request was received under Data Protection legislation during the year (2018-19: 0 requests).

During the year the Commissioner has continued to work towards ensuring compliance with the data protection legislation including the General Data Protection Regulations 2018 and the Data Protection Act 2018.

The Commissioner ensures, on an annual basis, that accurate records are kept and that individuals' personal information is processed for the purpose of the processing, on the legal basis for the processing, and that the organisation's retention periods and technical details are maintained by suitable security measures.

During the year we tested the Commissioner's process for responding to subject access requests for information. Following a complaint to the Office of the Information Commissioner the Commissioner was provided

with advice on how to verify an individual's identity and also how to deal with requests to restrict the processing of an individual's data. This advice was incorporated into the Commissioner's processes and policies.

An internal audit report was also received on this subject and recommendations were provided to the Commissioner. In response to the audit recommendations, training on reviewing data protection and data processing was conducted in February 2020.

Complaints against the organisation

We have a specific complaints procedure should individuals wish to complain about any acts or omissions relating to the Commissioner's functions. A copy of this procedure is available on our website.

Four complaints were received against the organisation and were considered under stage 2 of the procedure during 2019-20 (2018-19: 0 complaints).



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CES18

A complaint was received about the delay in the Commissioner's decision as to whether to investigate a complaint about an alleged failure to comply with Welsh language standards. In this case following investigation, the Commissioner was determined to have followed his complaints handling and investigations process appropriately. However, the investigating officer noted that keeping in contact with the individual on a more regular basis would have been good practice in this case.

CES20

There were two elements to this complaint. One was to review the Commissioner's decision to release information under the Freedom of Information Act 2000 to the applicant (see further details in this section above). The second element was the dissatisfaction of the individual that the Commissioner did not publish the terms of reference of investigations on his website and the interpretation of 'interested person'.

On the basis of the information considered, the investigating officer came to the decision that he did not agree with the claim of maladministration against the Commissioner. It was explained that the Measure provides a definite definition of the term 'interested person' but there is no definition of the term 'person to whom the investigation relates'.

The Commissioner's usual procedure in publishing the terms of reference is to send copies of the terms of reference to D, namely the person being investigated, and if the investigation follows a complaint made under section 93 of the Measure, to the person who made the complaint. The investigating officer considered this interpretation to be a reasonable one.

The matter was referred to the Public Services Ombudsman for Wales by the complainant. Following consideration of the matter the Ombudsman came to the decision that he did not wish to investigate the complaint.

CES21

A complaint was received alleging that the Commissioner had failed to provide information to the complainant. The Commissioner had obtained information in the exercise of his functions in conducting an investigation. There was also a suspicion that the Commissioner had held an Inquiry which was prohibited in paragraph 7(4) of the Welsh Language Measure.

The investigating officer confirmed that the Commissioner was satisfied with his interpretation of section 22 of the Measure and the individual was referred to the Information Commissioner's Tribunal decision in August 2017. This went on to confirm that the Commissioner was acting in a wholly objective way when investigating complaints in accordance with the Enforcement Policy.

It was confirmed that the Commissioner, since April 2019, and in accordance with the Enforcement Policy had modified certain arrangements in determining complaints made under section 93 of Measure. This was done to fully reflect decisions made in rulings by the Welsh Language Tribunal and to enable the Commissioner to provide effective enforcement.



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CES22

In this complaint Cymdeithas yr Iaith claimed that the Commissioner was investigating fewer complaints and that this was due to the introduction of new pre-investigation practices. They were also of the view that there was a failure on the part of the Commissioner to use civil penalty powers. They were of the view that these new processes meant that organisations were less likely to comply with the Welsh Language Standards as they knew that the Commissioner was undertaking fewer investigations. An external consultant was appointed to conduct an independent review of the complaint. A final Stage 2 report was received on 31 March 2020. It will be considered by the Commissioner and shared with Cymdeithas yr Iaith. The Commissioner will publish the external consultant's report.

Sustainability reporting and the Environment (Wales) Act 2016

Under the Environment Act, the Commissioner must publish a plan explaining the action to be taken in order to comply with this duty. It will be reviewed every three

years alongside a report which explains how the Commissioner has complied with the duty. The Commissioner published his first report in December 2019.

The Well-being of Future Generations (Wales) Act 2015

Although the Welsh Language Commissioner is not under a duty under the Well-being of Future Generations (Wales) Act 2015, we work with the Future Generations Commissioner.

The Welsh Language Tribunal

During 2019-20, 14 applications were made to the Welsh Language Tribunal for a review of the Commissioner's decision not to conduct an investigation in relation to a complaint (3 applications in 2018-19). One appeal was brought by an organisation under section 95(2) of the Welsh Language (Wales) Measure 2011 against the Commissioner's decision following an investigation under section 71 of the Measure (1 appeal in 2018-19). Of these, the Tribunal refused to grant permission for 10 applications.

Certain effects arise from some of the cases that have been conducted. The Tribunal's decisions will have an impact on the Commissioner in making determinations and decisions, both in terms of public organisations and complainants alike.

Commentary on the most important cases is as follows:

In these cases (TYG2019/10, TYG2019/11, TYG2019/12) the Tribunal confirmed that the Commissioner had properly exercised his evaluative opinion. There are five important grounds in these decisions which are now part of a series of factors that will be used by the Commissioner in deciding to open an investigation into a complaint although these are not the only factors that will be considered:

- a public organisation has already undertaken an investigation into a similar complaint against the organisation, and confirmation has been received that action has been taken.



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- the organisation has acknowledged the failure to comply in the case complained about and either rectified the matters or made a commitment to rectify them.
- the organisation has given assurances that it will comply with Welsh language standards.
- that conducting an investigation, even if it resulted in a finding of a failure to comply, was a use of resources disproportionate to any benefit that would arise for Welsh language users.
- that an investigation would not be likely to lead to the imposition of actions that would require the organisation to do anything different from what it already does.

The five factors will be part of the factors to be taken into account as the Commissioner considers whether or not to open an investigation following receipt of a complaint.

TYG2019/01

What is important in this case is that it emerged from the case papers that there is no public information on the periods of time that the Commissioner tolerates

failure by a public body to meet a standard requirement following the imposition of enforcement action. The impact of the decision is that the Commissioner will be more open in future cases. That is not intended to draw attention to the failings of public bodies but rather to be as transparent as possible with Welsh language users. There will be more information in the public domain about the impact of enforcement action. The Commissioner will consider publishing action plans on his website.

TYG2019/04

In case TYG2019/04 the Tribunal upheld the former President's decision to refuse permission for the Applicant to apply for a review of the Commissioner's decision not to investigate the Applicant's complaint, on the grounds that:

- the Commissioner had based his decision on the basis of correct legal principles.
- he had assessed the wording of the Standards and information from both sides and after careful consideration of the relevant factors, his decision could not be said to be illogical;
- no erroneous factors were considered as part of the decision.

The Applicant's arguments were rejected thus upholding the practice adopted by the Commissioner in his Enforcement Policy of inviting representations from organisations when considering whether to open an investigation following receipt of a complaint.

TYG2019/05

The Tribunal decided that the Commissioner had duly exercised an evaluative opinion. The matter confirms the Commissioner's view that there is no breach of standard if text appears together and can be read at the same time.

The impact of the case is that the Commissioner is unlikely to open an investigation in such cases.

TYG2019/13

This case addresses the Commissioner's right not to conduct an investigation, if he has already taken steps through his powers under section 4 of the Welsh Language Measure to change an organisation's approach and that those steps are being implemented. The impact of the decision is that the Commissioner will have regard to actions that have already been put in place, as one factor among others to consider, when considering whether to open an investigation following receipt of a complaint.



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Two of the cases, and the appeal continue in 2020/21.¹

The register of enforcement actions can be found on the Commissioner's website.

Working with Ombudsmen and Commissioners

We meet regularly with the Commissioner for Older People in Wales, the Children's Commissioner for Wales, the Future Generations Commissioner and the Public Services Ombudsman for Wales to discuss strategic and operational issues. Officers attend the networks and meetings of organisations funded by the Welsh Government in finance, human resources, data protection and information technology. The Commissioner is a member of the Advisory Panel to the Future Generations Commissioner.

Capacity to handle risk

The risk management system is led by the Management Team and is endorsed by the Audit and Risk Committee. The Senior Finance and Resources Officer is the Risk Manager for the organisation. Risk awareness induction training is provided for new officers, those returning from extended periods of absence and officers taking on additional responsibilities.

The risk and control framework

The Commissioner manages risk on a Strategic and Operational level.

We review structural risks as part of the quarterly progress reviews of the operational plan. The key operational risks from these reviews are incorporated into the Strategic Risk Register. In addition, every 6 months, the Risk Manager undertakes a formal review of the strategic risks affecting the

organisation as a whole; these are recorded on the Strategic Risk Register. A review and challenge session is then held with the Commissioner.

The Strategic Risk Register is presented to the Audit and Risk Committee twice a year, in accordance with the committee's remit. The Operational Risk Registers are presented to the Audit and Risk Committee once a year.

Relevant risks are identified in all papers submitted to the Management Team. This in turn reminds officers to identify and manage risks.

Significant challenges facing the organisation are noted on page 38.

¹ TYG201908 and 09 and TYG2020/02



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Review of effectiveness

As Accounting Officer, I have responsibility for maintaining a sound system of internal control. My review of the effectiveness of the internal control system is informed by the work of the Management Team and

internal auditors, and comments made by the Auditor General for Wales in his management letter and other reports.

The annual internal audit plan for 2019-20 was approved by the

Management Team and the Audit and Risk Committee. The following areas of work were audited and reported on during the year.

Area	Internal Audit Report	Level of Assurance
Risk Management – Assurance Framework	Performance Review	Reasonable
Key Financial Management	Assurance Report	Significant
Investigation of Complaints	Compliance	Significant
Stakeholder Engagement	Performance Review	Significant
Health and Safety Arrangements	Assurance Report	Reasonable

The internal auditors, TIAA, have stated in their annual report that they are 'satisfied that, for the areas reviewed during the year, the Welsh Language Commissioner has established risk management processes, general control and reasonable and effective governance.'

In their 2019-20 assurance reports recommendations were made on how further improvements could be made to the internal control system. I have responded to their recommendations and agreed a programme of continuous improvement.

Incidents relating to personal data

During the financial year, there was no incident relating to personal data which needed to be reported to the Information Commissioner. The Commissioner maintains a policy and procedures relating to information protection.

Effectiveness of whistleblowing arrangements

The Commissioner is responsible for establishing appropriate arrangements for the governance and protection of resources. The establishment of internal whistleblowing procedures is a matter of good practice by employers. The

Welsh Language Commissioner's whistleblowing policy was approved by the Management Team in September 2018. The contact details of the Chair of the Audit and Risk Committee and members of the Commissioner's Internal Auditors team, TIAA, are included in the policy as individuals with whom officers can raise concerns. No incidents were reported during the year relating to concerns under the whistleblowing policy.

**Accounting Officer
Welsh Language
Commissioner**



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Remuneration and Staff Report

Service Contracts

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

Unless otherwise stated below, the 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 wishes to continue on the same terms and conditions.

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 the same rates as the members of the Advisory Panel.

The Welsh Language Commissioner operates a Performance Management Scheme for all officers (including senior officers) which is analogous to that used by HM Treasury. 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.

Equality in the workplace

The Welsh Language Commissioner totally opposes any discrimination on any basis. Fair and consistent processes are operated when selecting new officers.

Applicants are requested to complete an equal opportunity monitoring form as part of the application process. The Commissioner operates a guaranteed interview scheme to anyone with a disability, as defined by the Equality Act 2010, and who meets the essential requirements of the role.

Using fair and objective employment practices, the Commissioner will ensure that officers are treated fairly and with respect in the workplace, and have an equal opportunity to contribute and achieve their full potential. Reasonable adjustments and/or training would be provided for officers who became disabled persons during their employment with the Commissioner.



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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)	
	2019-20	2018-19	2019-20	2018-19	2019-20	2018-19
Aled Roberts	90-95	—	36,000	—	125-130	—
Meri Huws	—	95-100	—	8,000	—	105-110
Gwenith Price ²	65-70	60-65	25,000	27,000	85-90	90-95
Dyfan Sion	55-60	55-60	24,000	21,000	80-85	75-80

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 MyCSP, the organisation responsible for administering the Principal Civil Service Pension Scheme on behalf of the Civil Service. The Welsh Language Commissioner has no influence over the calculation or the reported amount. This is not

an amount which has been paid to an officer by the organisation during the year; it is a calculation which uses information from the pension benefit table. These figures can be influenced by many factors e.g. changes in an officer's salary, whether or not they choose to make additional contributions to the pension scheme from their pay and other valuation factors affecting the pension scheme as a whole.

² The director receives an allowance of 10% of salary for deputising for the Welsh Language Commissioner during periods of absence or at the request of the Commissioner.

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.

Meri Huws' tenure as Welsh Language Commissioner ended on 31 March 2019. Aled Roberts was appointed Welsh Language Commissioner from 1 April 2019 on a seven year contract by the First Minister in accordance with the Welsh Language (Wales) Measure 2011, Schedule 1, Paragraphs 3(1)



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and 6(1). 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 2019-20 to senior officers (2018-19: £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 2019-20 to senior officers (2018-19: £0).

Off-payroll arrangements

No payments were made to individuals under off-payroll arrangements in the year to 31 March 2020 (2019-20: £0).

Consultancy

A payment of £12,000 (2018-19: £0) to a consultant to undertake an independent review into a complaint against the organisation (see page 30 for further details).

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 median remuneration of the organisation's workforce.

	31 March 2020	31 March 2019
Remuneration band (£000) of the highest-paid officer (Commissioner)	90-95	95-100
Median remuneration of the workforce (£)	36,500	35,750
Ratio of median staff remuneration to higher paid officer	2.67	2.73
Highest pay band (excluding the Commissioner)	65,285	64,003
Lowest pay band	24,415	13,431

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.



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Name and title	Accrued pension at pension age as at 31/03/20 and related lump sum	Real increase in pension and related lump sum at pension age	Cash Equivalent Transfer Value at 31/03/20	Cash Equivalent Transfer Value at 31/03/19	Real increase in Cash Equivalent Transfer Value	Employer contribution to partnership pension account
	£000	£000	£000	£000	£000	nearest £100
Aled Roberts	0 - 5	0 - 2.5	35	5	23	—
Gwenith Price	25 - 30	0 - 2.5	474	436	15	—
Dyfan Sion	15 - 20	0 - 2.5	236	213	10	—

Civil Service Pensions

Pension benefits are provided through the Civil Service pension arrangements. From 1 April 2015 a new pension scheme for civil servants was introduced – the Civil Servants and Others Pension Scheme or **alpha**, which provides benefits on a career average basis with a normal pension age equal to the member's State Pension Age (or 65 if higher). From that date all newly appointed civil servants and the majority of those already in service joined **alpha**. Prior to that date, civil servants participated in the Principal Civil Service Pension Scheme (PCSPS). The PCSPS has four sections: 3 providing benefits

on a final salary basis (**classic, premium or classic plus**) with a normal pension age of 60; and one providing benefits on a whole career basis (**nuvos**) with a normal pension age of 65.

These statutory arrangements are unfunded with the cost of benefits met by monies voted by Parliament each year. Pensions payable under **classic, premium, classic plus, nuvos** and **alpha** are increased annually in line with Pensions Increase legislation. Existing members of the PCSPS who were within 10 years of their normal pension age on 1 April 2012

remained in the PCSPS after 1 April 2015. Those who were between 10 years and 13 years and 5 months from their normal pension age on 1 April 2012 will switch into **alpha** sometime between 1 June 2015 and 1 February 2022. All members who switch to **alpha** have their PCSPS benefits 'banked', with those with earlier benefits in one of the final salary sections of the PCSPS having those benefits based on their final salary when they leave **alpha**. (The pension figures quoted for officials show pension earned in PCSPS or **alpha** – as appropriate. Where the official has benefits in both the PCSPS and **alpha** the figure



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quoted is the combined value of their benefits in the two schemes.) Members joining from October 2002 may opt for either the appropriate defined benefit arrangement or a 'money purchase' stakeholder pension with an employer contribution (**partnership** pension account).

Employee contributions are salary-related and range between 4.60% and 8.05% of pensionable earnings for **classic**, **premium**, **classic plus**, **nuvos** and **alpha**. Benefits in **classic** accrue at the rate of 1/80th of final pensionable earnings for each year of service. In addition, a lump sum equivalent to three years initial pension is payable on retirement. For **premium**, benefits accrue at the rate of 1/60th of final pensionable earnings for each year of service. Unlike classic, there is no automatic lump sum. **Classic plus** is essentially a hybrid with benefits for service before 1 October 2002 calculated broadly as per **classic** and benefits for service from October 2002 worked out as in **premium**. In **nuvos** a member builds up a pension based on his pensionable earnings during their period of scheme membership. At the end of the scheme year (31 March) the member's earned pension account is credited with 2.3% of their pensionable earnings in that scheme

year and the accrued pension is uprated in line with Pensions Increase legislation. Benefits in **alpha** build up in a similar way to **nuvos**, except that the accrual rate is 2.32%. In all cases members may opt to give up (commute) pension for a lump sum up to the limits set by the Finance Act 2004.

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

The accrued pension quoted is the pension the member is entitled to receive when they reach pension age, or immediately on ceasing to be an active member of the scheme if they are already at or over pension

age. Pension age is 60 for members of **classic**, **premium** and **classic plus**, 65 for members of **nuvos**, and the higher of 65 or State Pension Age for members of **alpha**. (The pension figures quoted for officials show pension earned in PCSPS or **alpha** – as appropriate. Where the official has benefits in both the PCSPS and **alpha** the figure quoted is the combined value of their benefits in the two schemes, but note that part of that pension may be payable from different ages.)

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

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.



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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

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 Remuneration Report and note 1.8 to the accounts.



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Staff report

Age/sex demography of workforce

The average age of the Welsh Language Commissioner's workforce on 31 March 2020 was 38 years (2018-19: 37 years).

The gender demography of the directors and officers on 31 March 2020 is summarised in the table below.

	31 March 2020		31 March 2019	
	Male %	Female %	Male %	Female %
Commissioner and Directors	66.7%	33.3%	33.3	66.7
Other officers	34.1%	65.9%	32.6	67.4
Total	36.4%	63.6%	32.7	67.3

Gender pay gap

The gender pay gap of the Welsh Language Commissioner's workforce on 31 March 2020 is summarised in the table below.

	31 March 2020	31 March 2019
Mean gender pay gap	11.5%	-1.4%
Median gender pay gap	0.0%	0.0%

This table notes that the mean gender pay gap between 31 March 2020 and 31 March 2019 has moved to be in favour of male officers. The principal factor influencing this change is the appointment of a male Commissioner, the highest paid role.



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Managing absence and attendance

The total number of work days lost through sickness absence for the period 1 April 2019 to 31 March 2020 was 185.5 (2018-19: 224.0).

Of the work days lost through sickness 46.5% (2018-19: 89.0%) of them were due to short-term absence and 53.5% (2018-19: 11%) were lost due to long-term absence. Long-term absence means an absence of more than 20 days for the same reason.

The Commissioner records the reasons for sickness absence and 40% of the days lost were due to mental health reasons (2018-19: 25%). 80% of the absences were long-term with 20% being short term absences.

The average work days lost per head (full-time equivalent) was 4.4 (2018-19: 4.8) based on 42.3 ¹ full-time equivalent members of staff (2018-19: 45.8 ¹). The average per person is very close to the usual average in the public sector, which is 5.

¹ For the purpose of disclosure the full-time equivalent members of staff comprise the Welsh Language Commissioner and 41.3 full-time equivalent officers (2018-19: 44.8)

Staff turnover

The staff turnover rate in 2019-20 was 9.6% (2018-19: 8.6%), (2017-18: 12.6%), (2016-17: 14.5%) and (2015-16: 6.2%).

Gifts register

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



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Officer numbers and related costs

	2019-20 £000	2019-20 £000
Salaries (permanent contracts)	1,650	1,635
Salaries (fixed term contracts)	21	90
Social security costs	151	165
Pension costs	460	364
	2,282	2,254
Committee members' fees ⁽¹⁾	6	8
Agency staff costs	5	—
Total cost	2,293	2,262

Staff numbers

	2019-20	2018-19
Welsh Language Commissioner	1.0	1.0
Officers employed on permanent contracts	40.3	41.6
Officers employed on fixed term contracts	1.0	3.2
Agency staff	0.2	0.0
Average numbers ⁽²⁾	42.5	45.8
Committee members ⁽¹⁾	7.0	7.0

1 – Comprised on average during the year 3.5 members of the Advisory Panel (2018-19: 3.0) and 3.5 members of the Audit and Risk Committee (2018-19: 4.0). The fees paid were £256 per day for the Chair and £198 per day for other members.

2 – Full Time Equivalents employed during the year.



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The salary and pension entitlements of the Commissioner and officers in the most senior positions are included on pages 51 to 56.

Pensions

Details of pensions are included on pages 54 to 56.

The Principal Civil Service Pension Scheme (PCSPS) is an unfunded multi-employer defined benefit scheme but the Welsh Language Commissioner is unable to identify its share of the underlying assets and liabilities. The scheme actuary valued the scheme as at 31 March 2012.

You can find details in the resource accounts of the Cabinet Office: Civil Superannuation
(www.civilservice.gov.uk/pensions).

For 2019-20, employers' contributions of £456,000 (2018-19: £357,000) were payable to the PCSPS at one of four rates in the range 26.6% to 30.3% (2018-19 : 20.0% to 24.5%) of pensionable pay, based on salary bands. The Scheme Actuary reviews employer contributions usually every four years following a full scheme valuation. The salary bands and contribution rates were revised for 2019-20. The contribution rates reflect benefits as they are accrued, not when the costs are actually incurred, and reflect past experience of the scheme.

Employees can opt to open a partnership pension account, a stakeholder pension with an employer contribution. Employers' contributions of £300 (2018-19: £4,000) were paid to an appointed stakeholder pension provider.

Employer contributions are age-related and range from 8.0% to 14.75% of pensionable pay. Employers also match employee contributions up to 3% of pensionable pay. In addition, employer contributions of £15 (2018-19: £170), 0.5% of pensionable pay was payable to the PCSPS to cover the cost of the future provision of lump sum benefits on death in service or ill health retirement of these employees. Contributions due to the partnership pension provider at the reporting period date were £0. Contributions prepaid at that date were £0.

No persons retired on ill health grounds during the year.



**“Support
businesses and
third sector
organisations to
use their Welsh”**



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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 for each financial year a statement of accounts in the form and basis set out in the 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 and of its net 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:

- o 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;

- o make judgements and estimates on a reasonable basis;
- o 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;
- o prepare the accounts on a going concern basis; and
- o confirm that the Annual Report and Accounts as a whole is fair, balanced and understandable and take personal responsibility for the Annual Report and Accounts and the 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 the Accounting Officer, I confirm that:

- o 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; and
- o as far as I am aware, there is no relevant audit information of which the auditors are unaware.

Aled Roberts

**Accounting Officer
Welsh Language
Commissioner
22 July 2020**



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Certificate and independent auditor's report of the Auditor General for Wales, to the Senedd

Report on the audit of the financial statements

Opinion

I certify that I have audited the financial statements of the Welsh Language Commissioner for the year ended 31 March 2020 under the Welsh Language (Wales) Measure 2011. These comprise the statement of Comprehensive Net Expenditure, Statement of Financial Position, Statement of Cash Flows, and Statement of Changes in Taxpayers Equity and related notes, including a summary of significant accounting policies. These financial statements have been prepared under the accounting policies set out within them. The financial reporting framework that has been applied in their preparation is applicable law and HM Treasury's Financial Reporting Manual based on International Financial Reporting Standards (IFRSs) as adopted by the European Union/United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). In my opinion the financial statements:

- give a true and fair view of the state of the Welsh Language Commissioner affairs as at

31 March 2020 and of its net expenditure for the year then ended; and

- have been properly prepared in accordance with Welsh Ministers' directions issued under the Welsh Language (Wales) Measure.

Basis for opinion

I conducted my audit in accordance with applicable law and International Standards on Auditing in the UK (ISAs (UK)). My responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of my report. I am independent of the body in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Conclusions relating to going concern

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

to report to you where:

- the use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Welsh Language Commissioner has not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the body's ability to continue to adopt the going concern basis of accounting for a period of at least 12 months from the date when the financial statements are authorised for issue.

Other information

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



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

Opinion on regularity

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

Report on other requirements

Opinion on other matters

In my opinion, the part of the Remuneration Report to be audited has been properly prepared in accordance with Welsh Ministers' directions made under the Welsh Language (Wales) Measure 2011. In my opinion, based on the work undertaken in the course of my audit:

- the information given in the Annual Governance Statement for the financial year for which the financial statements are prepared is consistent with the financial statements, and the Annual Governance Statement has been prepared in accordance with Welsh Ministers' guidance; and
- the information given in the Strategic Report for the financial year for which the financial statements are prepared is consistent with the financial statements and has been prepared in accordance with the Welsh Language (Wales) Measure 2011.

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 Strategic Report provided with the financial statements or the Governance Statement.

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

- proper accounting records have not been kept;

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

Report

I have no observations to make on these financial statements.

Responsibilities

Responsibilities of the Accounting Officer for the financial statements

As explained more fully in the Statement of Accounting Officer's Responsibilities, the Accounting Officer is responsible for preparing the financial statements in accordance with the Welsh Language (Wales) Measure 2011 and Welsh Ministers' directions made there under, for being satisfied that they give a true and fair view and for such internal control as the Accounting Officer



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determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

This description forms part of my auditor's report.

Responsibilities for regularity

The Accounting Officer is responsible for ensuring the regularity of financial transactions.

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

Adrian Crompton Auditor General for Wales 30 July 2020

24 Cathedral Road
Cardiff CF11 9LJ

The Auditor General for Wales has certified and reported on these financial statements 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 the Auditor General for Wales.

The maintenance and integrity of the Welsh Language Commissioner's website is the responsibility of the Commissioner; the work carried out by the auditors does not involve consideration of the matters and accordingly the auditors accept no responsibility for any changes that may have occurred to the financial statements since they were initially presented on the website.





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Part 3 Financial Statements





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Statement of Comprehensive Net Expenditure for the year ended 31 March 2020

	Notes	£000	2019-20 £000	£000	2018-19 £000
Expenditure					
Officers' costs	3	2,293		2,262	
Administration	4	678		746	
Other programme expenditure	5	85		142	
Depreciation and amortisation	6.7	39		33	
			3,095		3,183
Income			—		(45)
Net expenditure			3,095		3,138
Interest receivable			(2)		(1)
Net expenditure after interest			3,093		3,137

All activities undertaken during the year are continuing.
The notes on pages 72 to 79 form part of these accounts.



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Statement of Financial Position as at 31 March 2020

	Nodiadau	31 March 2020		31 March 2019	
		£000	£000	£000	£000
Non-Current assets					
Intangible assets	6	6		10	
Property, plant & equipment	7	146		72	
Total non-current assets			152		82
Current assets					
Trade and other receivables	8	95		77	
Cash and cash equivalents	9	740		705	
Total current assets			835		782
Total assets			987		864
Current liabilities					
Trade and other payables	10	(300)		(251)	
Total current liabilities			(300)		(251)
Non-current assets plus net current assets			687		613
Non-current liabilities					
Provisions	11	(185)		(175)	
Provisions			(185)		(175)
Assets less liabilities			502		438
Taxpayers' equity					
General reserve			502		438
			502		438

The notes on pages 72 to 79 form part of these accounts.

The financial statements on pages 68 to 71 were approved by the Accounting Officer and signed by:

Aled Roberts: Accounting Officer Welsh Language Commissioner 22 July 2020



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Statement of Cash Flows for the year ended 31 March 2020

	Notes	2019-20 £000	2018-19 £000
Cash flows from operating activities			
Net expenditure		(3,095)	(3,138)
Amortisation of intangible assets	6	4	4
Depreciation of property, plant & equipment	7	35	29
Loss on sale of non-current assets		–	–
(Increase) / Decrease in trade and other receivables	8	(18)	5
Increase / (Decrease) in trade payables and other payables	10	49	(84)
Increase / (Decrease) in provisions	11	10	(13)
Net cash (outflow) from operating activities		<u>(3,015)</u>	<u>(3,197)</u>
Cash flows from investing activities			
Interest received		2	1
Purchase of intangible assets	6	–	–
Purchase of property, plant and equipment	7	(109)	(31)
Proceeds of disposal of property, plant and equipment		–	–
Net cash (outflow) from investing activities		<u>(107)</u>	<u>(30)</u>
Cash flows from financing activities			
Financing from Welsh Ministers		3,157	3,074
Net financing		<u>3,157</u>	<u>3,074</u>
Net Increase / (Decrease) in cash and cash equivalents in the period		<u>35</u>	<u>(153)</u>
Cash and cash equivalents at the beginning of the period	9	<u>705</u>	<u>858</u>
Cash and cash equivalents at the end of the period	9	<u>740</u>	<u>705</u>

The notes on pages 72 to 79 form part of these accounts.



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Statement of Changes in Taxpayers' Equity for the year ended 31 March 2020

	£000
Balance at 1 April 2018	501
Changes in Reserves for 2018-19	
Retained (Deficit)	(3,137)
Total recognised income and expense for 2018-19	(3,137)
Financing from Welsh Ministers	3,074
Balance at 31 March 2019	438
Changes in Reserves for 2019-20	
Retained (Deficit)	(3,093)
Total recognised income and expense for 2019-20	(3,093)
Financing from Welsh Ministers	3,157
Balance at 31 March 2020	502

The notes on pages 72 to 79 form part of these accounts.



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Notes to the accounts for the year ended 31 March 2020

These financial statements have been prepared in accordance with the 2019-20 *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.

1 Statement of accounting policies

(1.1) Accounting conventions

The accounts have been prepared 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, in the Commissioner's opinion, material.

(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) 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 if they fall above or below the threshold.

Intangible assets are included at their historical cost. Intangible assets have not been revalued, given that revaluation adjustments are not material.

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



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(1.5) 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 if they fall above or below the threshold.

Property, plant and equipment are included at their historical cost including costs, such as installation costs, that can be directly attributed to bringing them to their required location and condition. Property, plant and equipment have not been revalued, given that revaluation adjustments are not material.

Property, plant and equipment are depreciated in equal annual instalments over the term of the lease or their estimated useful economic lives, between 36 and 90 months.

(1.6) 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.

(1.7) Value Added Tax

The Welsh Language Commissioner is not registered for Value Added Tax. Expenditure and capital is reported including VAT, where relevant, as no VAT can be recovered.

(1.8) 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.

(1.9) 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.

(1.10) Operating leases

Operating lease rentals are charged to the Statement of Comprehensive Net Expenditure in the year to which they relate.



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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 Officers' Costs

	2019-20	2018-19
	£000	£000
Employed officers	2,282	2,254
Committee members' fees	6	8
Agency staff costs	5	–
	2,293	2,262

Details of officers' costs are included in the Remuneration and Staff Report on page 59.

4 Administration

Administration expenses included:

	2019-20	2018-19
	£000	£000
Accommodation - Office rent lease costs	87	104
Accommodation - Other costs	147	152
Provision for premises redecoration and dilapidations	5	–
Travel, subsistence and hospitality	80	95
Training and recruitment	23	23
Legal and professional	131	126
Information Technology and telecommunications	153	168
Communication	15	20
Auditors' remuneration (external audit fee)	15	15
Other administrative expenses	22	43
	678	746



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5 Other programme expenditure

The expenditure relates to numerous projects undertaken. The total expenditure during the year was £85,000 (2017-18: £142,000); further information is included on page 31.

6 Intangible assets

	Software Licences £000	Licences £000	Total £000
Cost			
At 31 March 2019	114	43	157
Disposals	–	–	–
At 31 March 2020	114	43	157
Amortisation			
At 31 March 2019	110	37	147
Charged in year	2	2	4
Disposals	–	–	–
At 31 March 2020	112	39	151
Net book value at 31 March 2020	2	4	6
Net book value at 31 March 2019	4	6	10



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7 Property, plant & equipment

	Furniture & Fittings £000	Office equipment £000	Total £000
Cost			
At 31 March 2019	371	358	729
Additions	99	10	109
Disposals	(44)	(4)	(48)
At 31 March 2020	426	364	790
Depreciation			
At 31 March 2019	360	297	657
Charged in year	9	26	35
Disposals	(44)	(4)	(48)
At 31 March 2020	325	319	644
Net book value at 31 March 2020	101	45	146
Net book value at 31 March 2019	11	61	72

Office equipment includes information technology and telecommunication assets.

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 2020 (31 March 2019: £0).



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8 Trade receivables and other current assets

	31 March	31 March
	2020	2019
	£000	£000
Amounts falling due within one year		
Trade receivables	–	2
Other receivables	–	6
Prepayments	95	69
	95	77

There are no amounts falling due after more than one year.

9 Cash and cash equivalents

	2019-20	2018-19
	£000	£000
Balance at 1 April	705	858
Net change in cash and cash equivalent balances	35	(153)
Balance at 31 March	740	705

The Commissioner's cash balances were held in a commercial bank at year end. No balances were held with HM Paymaster General at year end.

10 Trade payables and other current liabilities

	31 March	31 March
	2020	2019
	£000	£000
Amounts falling due within one year		
Other taxation and social security	39	–
Trade payables	89	72
Accruals	172	179
	300	251

There are no amounts falling due after more than one year.



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11 Provision for liabilities and charges

	Other £000	Dilapidations and redecorations £000	Total £000
Provision at 31 March 2019	–	175	175
Provided in year	5	–	5
Provisions utilised in the year	–	–	–
Change in discount rate	–	5	5
Provision at 31 March 2020	5	180	185

HM Treasury's discount rate net of CPI at December 2019 of -1.48% in real terms has been used for dilapidations (2018-19: -0.97%).

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.

Other 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	Dilapidations and redecorations £000	Total £000
Not later than one year	5	8	13
Later than one year and not later than five years	–	33	33
Later than five years	–	139	139
	5	180	185



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12 Commitments under leases

The total future minimum lease payments under operating leases are given in the table below for each of the following periods.

Obligations under operating leases comprise:	31 March	31 March
Buildings	2020	2019
	£000	£000
Not later than one year	115	80
Later than one year and not later than five years	435	445
Later than five years	360	463
	910	988

The Commissioner did not enter into any finance leases, commitments under PFI contracts or any other non-cancellable contracts with financial commitments.

13 Contingent liabilities

There were no contingent liabilities at 31 March 2020 (31 March 2019: £0).

14 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.

15 Related party transactions

A Memorandum of Understanding, dated 5 August 2019, was agreed between the Commissioner and Welsh Government. The Welsh Government is regarded as a related party.

During 2019-20 the Welsh Language Commissioner received financing of £3.157m from Welsh Ministers (2018-19: £3.074m).

16 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
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