



Comisiynydd y
Gymraeg
Welsh Language
Commissioner

Annual Report and Financial Statements 2022-23

Welsh Language (Wales) Measure 2011

The Welsh Language Commissioner's Annual Report prepared in accordance with Section 18 and Schedule 1, Paragraph 19(1) of the Welsh Language (Wales) Measure 2011 for the year 1 April 2022 to 31 March 2023, together with the Auditor General for Wales's Certificate and Report on the accounts.

Laid before Senedd Cymru on **DD Month 2023** in accordance with Section 19 and Schedule 1, Paragraph 19 (2) of the Welsh Language (Wales) Measure 2011.

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About us

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

To achieve our aim we:

- **Listen** to what people have to say to us, dealing with complaints, educating, and sharing information about rights to use the Welsh language; and ensuring that public organisations comply with the Welsh language standards.
- **Influence** the Welsh Government and other organisations to ensure that the Welsh language features prominently in policy and legislation.
- **Share** our work with others around the world learning about good practice from other countries in relation to language rights.
- **Encourage** organisations of all kinds to offer more Welsh language services so that the people of Wales can live their lives through the medium of Welsh.
- **Advise** on the standard forms of Welsh place-names so that they are protected for the future.

Overview of the year

- 72% of Welsh speakers stated in a survey that Welsh-medium public services are improving.
- The imposition of 250 enforcement actions or statutory recommendations following valid complaints from individuals.
- A survey undertaken to understand the experiences of people in Wales where 18% of Welsh speakers reported experiencing someone trying to prevent them from using Welsh with another person.
- Conducting 837 interventions and imposing 45 enforcement actions.
- Responding to 381 enquiries from organisations and 114 from the public.
- Hosted a conference on the policy-making standards with 280 attendees from Welsh and UK public organisations.
- Chair of the International Association of Language Commissioners is transferred to Wales at an international conference in Bilbao.
- Expert advice offered on landscape names, Cadw site names, and Welsh place-names in England and beyond.
- Responded to 24 consultations on legislation and policy by the Welsh Government, Senedd Committees and other national bodies.
- The passing of two pieces of legislation with amendments relating to the Welsh language following our and others' comments.
- Influencing work by the Commissioner and others means that supporting the Welsh language and promoting and facilitating its use is one of the aims of the Agriculture Bill brought before the Senedd.
- Reaching 1.6 million Twitter accounts during the Welsh Language Rights Day and creating a video by young people to highlight the rights they have to use the language.
- Approval of 28 Cynnig Cymraeg plans including that of Lidl, which was the first supermarket to receive the approval.
- Training sessions provided to nearly 200 representatives from the private and third sectors on how to improve the use of Welsh.

Foreword

It is a privilege to submit this, my first annual report, since taking up the post as Welsh Language Commissioner. It has been an exciting and interesting time and I am grateful to my colleagues, bodies, organisations and all the individuals across Wales and beyond whom I have had the pleasure of meeting face-to-face and virtually at this early stage.

Whilst taking pride in being given the opportunity to contribute to the work of strengthening the position of the language, I am also aware that I am embarking on this at an incredibly sad time, following the death of Aled Roberts, who contributed significantly to strengthening the status of the Welsh language during his short tenure. I would also like to thank all the staff, under the careful leadership of Gwenith Price, for continuing the vital work in the difficult times that followed.

The main aim of the Welsh Language Commissioner is to promote and facilitate the use of the Welsh language and we want to see Wales as a country where people can live in Welsh, using the language in their daily life.

The results of the 2021 Census set a context for the work ahead and although I would not for a moment want to downplay the findings of the Census I believe that the position of the language across Wales is much more complex than is suggested by raw data. In my previous post I saw at first-hand the growing interest in learning Welsh, certainly over the COVID-19 period, and that interest continues.

Wales has a vibrant Welsh language cultural life, and while that prevails the position of the Welsh language remains hopeful.

The future of the Welsh language is of course in the hands of our children and young people, so they must be a priority in all of our work. As a result, there is a need for constant focus on the Welsh language within education across Wales. We welcome the publication of the white paper outlining the Welsh Government's vision for the Welsh Language Education Bill and our response will underline the need to expand Welsh medium education and opportunities for people to become confident Welsh speakers.

Over the past year our compliance officers have continued to work with those organisations subject to the Welsh language standards to improve and increase compliance. Over 837 various interventions were seen, and 250 enforcement actions were issued under the Commissioner's Enforcement Policy.

In my first few weeks, I had the pleasure of attending a meeting with over two hundred public organisations at a workshop on the policy making standards, and was pleased to see and hear the desire to work together to strengthen the position of the Welsh language in our daily lives. It is crucial that we encourage our public organisations to be ambitious in implementing the standards, offering the best possible services to the public through the medium of Welsh.

We need to constantly challenge how this work leads to increased use of Welsh in our daily lives. The element of promoting and facilitating the Welsh language, which goes hand in hand with the compliance work, is vital. The Cynnig Cymraeg scheme, which is recognition by the Commissioner for organisations that have drawn up a Welsh language development plan, is a great opportunity to engage with organisations not subject to the standards, and it was wonderful to see so many receiving recognition for their offer over the past twelve months. I want the language to be enjoyed and used freely, in all sorts of contexts.

It is absolutely clear to me that the Welsh Language Commissioner has a vital role to play as we develop the future of the Welsh language and its speakers. But that is not the responsibility of one individual nor of one organisation. For me, working with others to move closer towards creating a Wales where people can live in Welsh, is an honour.

Efa Gruffudd Jones

Welsh Language Commissioner

Context of the Welsh language

The 2021 Census

The publication of the first results of the 2021 Census in December 2022 was undoubtedly the most significant event in relation to the Welsh language during 2022-23. In 2021, 17.8% of the population stated that they spoke Welsh, which is the lowest percentage of Welsh speakers ever recorded in a census. The results showed a decrease of approximately 23,700 in the number of Welsh speakers in 2021 and a 1.2% decrease in the percentage of Welsh speakers compared to 2011.

There has been a reduction in the percentage of Welsh speakers aged 3-15 who were able to speak Welsh which raises concerns that the reforms in statutory education have not as yet, been adequate. Increasing opportunities for young people to develop into confident Welsh speakers will be a central principle for the Commissioner's work as the Welsh Government develops its Welsh Language Education Bill over the coming years. We will respond to the Government's consultation on its white paper which includes proposals for a Welsh Language Education Bill published at the end of the reporting period.

Positively, the Census showed a slight increase in the percentage of people who are able to speak Welsh in the young adult groups (aged 16-19 and 20-44). This is possibly due to an increase in opportunities to use the Welsh language in the workplace and in the community, and an increase in those who are learning and using Welsh as adults. We need to ensure this trend continues and increases.

It is positive to note that there is an increase in the percentage of Welsh speakers in four local authorities in the south-east. However, there has been a decline in all other local authorities, which is a concern, particularly in the context of those communities where the Welsh language is traditionally strong. With this in mind, the Welsh Government established a Welsh Language Communities Commission in 2022. The Government also announced an £11m investment in Arfor 2 which will help strengthen the economic resilience of the Welsh language heartland. Without doubt, it is vital that these interventions bear fruit to ensure that there is no further erosion in the viability of Welsh as a community language in its traditional heartlands. The Commissioner will continue to seek to contribute constructively to the work of the Commission and to scrutinise the Government's activities in promoting the Welsh language within the community over the coming years.

The census is the main authoritative source for statistics on the number and percentage of Welsh speakers. However, there are other data sources. This includes the Office for National Statistics' Annual Population Survey which showed that around 884,000 people aged three years or over were able to speak Welsh in the period between April 2020 and March 2021, representing 29.2% of the population. As a result of the difference in the results of the data sources, the Office for National Statistics and the Welsh Government will work together to improve their understanding of the main sources of data and surveys used to compile statistics on the Welsh language.

More than just words 2022-25

In 2022 the Welsh Government's 5-year plan for the Welsh language in health and social care was published. The plan is a follow-up to three previous frameworks. Welsh language standards have led to the expansion of Welsh speakers' rights in health and care. It is vital that this plan is fully implemented in tandem with the Welsh language standards over the coming years to ensure that Welsh speakers receive the active offer of care through the medium of Welsh. This is particularly true in the context of priority groups that include young and older people, people with learning disabilities, users of mental health services, people living with dementia, users of stroke services, and users of speech and language therapy services.

Welsh language standards

The year saw a renewed increase in the expansion of people's rights to engage with organisations through the medium of Welsh. The Welsh language standards (No. 8) Regulations 2022 which apply to regulators in the health sector came into force during October 2022. By the end of the reporting period the Welsh Government began their consultation on the Welsh language standards (Water and Sewerage Undertakers) Regulations 2023.

Challenges facing the Welsh Language Commissioner

The Welsh Language Commissioner is funded by the Welsh Government. The sum received for the 2022-23 revenue budget was the same as the previous year. The economic climate has changed significantly during the year, with inflation rising to over 10% at times – a level not seen for thirty years. The level of inflation has had an impact on all sectors of the economy and poses the following challenges to the Commissioner.

Staffing costs account for around three-quarters of the organisation's spending. There has been pressure during the year on pay settlements in the private and public sectors. The trade unions have been campaigning for wage increases in response to the level of inflation and also in relation to wider terms and conditions. The officers were awarded a pay rise in November 2022, in line with the Welsh Government's final proposal. Despite this, the trade unions have rejected the proposal and it remains a matter of dispute. In addition to staffing costs, as energy, transport, and resource costs impact on the costs of goods and services, the Commissioner has been unable to avoid the resulting effects.

With inflation remaining high, there will be further pressure on wages and other costs in 2023-24. The Welsh Government has allocated additional funding of £150,000 for 2023-24 to mitigate the effects of this. To meet this budgetary challenge, seeking financial savings is vital. With a change to staff working patterns due to COVID-19, plans are in place to reduce the Commissioner's offices estate. This will save money, but the savings will not be fully realised until the 2024-25 financial year.

At an operational level, the organisation's main challenge over the year was the risk of uncertainty and instability in a period without a permanent Commissioner. However, the powers of the Commissioner were transferred to the Deputy Commissioner and changes were made to the management team. The Deputy Commissioner received the support of the Audit and Risk Committee and the Advisory Panel in the execution of her duties. The operational plan enabled staff to continue their work in line with the 2022-25 Strategic Plan.

OBJECTIVE 1: Ensuring fairness, justice and rights for Welsh speakers

- Engage with the public, listening and considering what is expressed in a fair and balanced way. Act on behalf of people, whether employees or members of the public, if they face barriers in using the Welsh language. Take every opportunity to reach out to a wider audience.
- Raise awareness of the legal rights that Welsh speakers have and take every opportunity to reach out to a wider audience.
- Implement an effective complaints procedure that prevents the continuation or repetition of failures.
- Educate and share information about the significant outcomes of casework with target audiences of all kinds.
- Conduct responsive pieces of work that seek to determine whether some groups of Welsh language users have more difficulties in exercising their rights due to their circumstances and make recommendations to support them.
- Impose standards on bodies in a timely manner once standards have been introduced by the Senedd. Within the lifetime of this plan and in accordance with the Welsh Government and Plaid Cymru Co-operation Agreement, we expect this to happen in relation to the following organisations: public transport, health regulators, public organisations that are currently outside the standards regime and water companies.

Listening to the people of Wales

Conducting a survey with the assistance of Beaufort Research is an annual opportunity for the Commissioner to hear the views of Welsh speakers. We listen to how people say they use the language every day.

- 80% of Welsh speakers surveyed believed that opportunities to use the Welsh language with public organisations are increasing or remaining the same, with 82% believing that they are able to deal with organisations through the medium of Welsh if they wish to do so.
- 72% thought Welsh language public services were improving.
- 65% rated the quality of English and Welsh language services as the same.
- 58% of Welsh speakers surveyed indicated they preferred to use English.

Raising Welsh speakers' awareness of their rights

Anyone can contact the Commissioner regarding an issue that concerns them about the Welsh language. We are here to listen and to take action that will lead to change.

Number of complaints about alleged failure to comply with Welsh language standards	128 complaints (123 valid complaints)
Number of complaints about alleged failure to comply with Welsh language schemes	39 complaints (16 valid complaints) Individuals need to complain to the organisation before they have the right to make a complaint to the Commissioner.
Number of queries about Welsh language schemes or standards	114 queries

Ensuring Welsh language services for the people of Wales

The Welsh Language Commissioner listens to the people of Wales and to Welsh speakers. We are able to receive complaints and respond to them as set out in the Welsh Language (Wales) Measure 2011.

As a result of the complaints shared with the Commissioner, we implement a formal complaints regime which then leads to investigations. The investigations carried out by a team of experienced staff lead to improvements and change.

The Commissioner imposes enforcement actions and provides advice to public organisations to ensure compliance with the Welsh language standards. The result is that more organisations are using the Welsh language.

The enforcement actions imposed on the Wales Millennium Centre and the Arts Council relating to their recruitment processes have led to a review of the way both organisations assess the language requirements of posts they advertise.

An investigation was also carried out into signage, announcements and the use of English only on Transport for Wales trains. As a result of the investigation the organisation is preparing an action plan to be completed within the next 18 months to ensure they provide electronic signage and train announcements in Welsh, and therefore comply with the Welsh language standards.

Transport for Wales stated:

We are always keen to hear from our stakeholders and customers – to understand their experiences on our network, and to listen and act based on the feedback we receive. In order to provide a better experience for our users, a huge amount of important work is currently taking place to transform our rail infrastructure. Our priority is to ensure everything is bilingual, and our campaigns, products and communication have been a huge success, with the Welsh language leading the way.

Freedom to use the Welsh language

People in Wales are able to speak Welsh with any other individual who wants to use Welsh without anyone preventing them. These are some of the cases brought to the attention of the Welsh Language Commissioner this year.

Three county council staff in the north east contacted the Commissioner regarding their experience of being prevented from using Welsh on Teams in meetings at work. Following the advice of the Commissioner, the Council will:

- remind all staff of the Council's policy on the Welsh language in the workplace.
- review recruitment processes to confirm that job applicants understand the importance of Welsh in the workplace.

An individual contacted the Commissioner to report that a member of staff at a west Wales county council had asked her not to speak Welsh with her child. The child is under the care of the Council's social services, and the request was made for her not to speak Welsh with the child during her visits. After discussion with the Commissioner's staff, it became clear that the individual did not wish the Commissioner to conduct an investigation into the matter. The person was given advice and guidance over the phone, and given an information leaflet explaining her legal rights.

Another person contacted the Commissioner to ask that we investigate an allegation that an individual from a county council in north Wales had asked him to speak English and not Welsh at a meeting. Following initial enquiries with the parties, it was decided not to investigate the complaint because the allegation did not meet the definition contained in the Welsh Language Measure of interference with the freedom to use the Welsh language. Elements of the matter are now under investigation under the Welsh language standards regime.

Bupa Ltd prevents dentist from using Welsh at work

It is important that employees are able to use the Welsh language in their day-to-day work. We want to see businesses and employers in Wales encouraging employees to use Welsh with each other.

Following an application, the Commissioner decided to investigate an allegation which stated that Bupa Ltd. had prevented a dentist from using Welsh at work.

The Commissioner determined that Bupa Ltd. had interfered with the worker's right. In her report the Commissioner noted that organisations can support their employees' rights to use Welsh in a bilingual workplace. She challenged Bupa Ltd.'s perceptions that the use of Welsh can lead to a risk of errors or problems at work that would not arise if English was used. Bupa Ltd. has accepted the Commissioner's determination and recommendations.

This case received coverage in the press and we took the opportunity to highlight the right to use the Welsh language at work. It was also noted that employers should not prevent staff from speaking Welsh at work in Wales. The full report can be viewed [here](#).

Gathering public opinion

As part of a poll conducted by Beaufort Research during the year, a question was asked on behalf of the Commissioner. Welsh speakers were asked if someone had prevented them from speaking Welsh with someone else who also wanted to use the Welsh language.

We asked for specific examples of what had happened in the past 12 months.

- 18% of survey participants reported experiencing someone seeking to prevent them from using Welsh with another person.
- In the 16-34 age group the percentage of those who had experienced someone trying to prevent them from using Welsh with someone else rose to 29%.

In addition to these figures, respondents were able to provide examples of situations where they were asked not to speak Welsh in the past year. These included being asked not to use Welsh in public places such as on a bus or in a café, in the workplace and in colleges. One of those surveyed was prevented from using Welsh at college when he was told, 'We only speak English here.' As a result, he did not use Welsh at college following that.

The Welsh Language Commissioner stated, 'The comments show that many of those who experienced interference had turned to English. These results are unsettling for me at the outset of my tenure as Commissioner. I am already planning to raise employers' awareness of the freedom to use the Welsh language. It's also important that those facing experiences like this know that they are able to contact me so that I can take steps to change the situation. I will go out and talk to people to understand more about their experiences.'

Welsh Language Commissioner's work leads to change in public organisations

To ensure that the people of Wales have more opportunities to use the Welsh language the Commissioner advises and supports organisations to make changes. We provide advice and support in a number of ways including giving advice and making recommendations, referring organisations to code of practice requirements, sharing effective practice, hosting educational events, conducting surveys, and publishing reports.

On an annual basis the assurance report sheds light on the performance of organisations, and it is ensured that failures do not continue through enforcement where appropriate. The most suitable methods are applied to each situation to ensure the best result for Welsh speakers.

The Commissioner's staff work to measure the impact that enforcement actions have had on the work of organisations and their use of the Welsh language. The aim is to see those actions leading to lasting change for the benefit of the Welsh language, and we are looking at a range of cases in different organisations.

Number of advice actions, recommendations, and entering into a settlement agreement	12
Number of actions where compliance was enforced	232
Number of recommendations given as a result of investigations under the Welsh Language Act 1993	6

Improving Welsh language provision in the courts

Employees from a county council gave evidence at an employment tribunal. As a result of temporary arrangements due to COVID-19 restrictions, they were required to attend court to facilitate simultaneous translation arrangements. This was in contrast to the arrangements for others who wished to speak English. Those individuals were able to contribute remotely. The Commissioner investigated the complaint and made statutory recommendations.

The complaint raises important issues regarding the use of the Welsh language in the courts. At the heart of the case is the right to use Welsh in any legal proceedings in Wales. This is a relevant and timely issue as Her Majesty's Courts and Tribunals Service is working on a project to modernise courts and tribunals services, and as online cases become increasingly common. There needs to be more fundamental and far-reaching consideration as to how technical provision is planned for in the future, as organisations move to a more digital way of working.

Ensuring a Welsh-medium telephone service

Flintshire County Council has ensured, by agreement with a third party, that Welsh speakers will be able to have an initial conversation on the phone in Welsh as required by the Welsh language standards. This was the result of investigations and enforcement actions imposed by the Commissioner. The council will continue to monitor the telephone service and develop their efforts to increase the Welsh language skills capacity of the workforce. The work of officers monitoring the progress of the authority against the enforcement actions imposed was crucial to the development of this service. Without the complainant's complaint, and the Commissioner's ability to investigate and enforce, this service would not have been developed.

The health sector

Investigation and enforcement is also making a difference to the performance of the health sector. Two investigations during the year have led health boards to improve their provision of language awareness courses for all staff.

By investigating the Public Health Wales websites as a result of a combination of complaints and compliance officers' findings we have made a greater difference than by investigating just one website. We have worked in this way many times over the course of the year, and the ability to make an impact and make a difference is therefore wider-reaching.

Investigations into methods of assessing staff skills are underway. We have ensured a more strategic shift to our work. An investigation into Betsi Cadwaladr Health Board has set an important precedent for reception services in emergency department areas, and an investigation into the digital use of DrDoctor appointments services has also been shared with all health boards.

Ensuring that the Welsh language is central in the use of technology.

The Commissioner carried out an investigation into the use of English language email addresses by Cardiff Council. Although the Council argued that the cost of changing the situation would be significant, there was collaboration and discussion between the Commissioner, the Council and the Welsh Government. As a result, Microsoft developed a tool that enables organisations to use Welsh-language addresses, at no additional cost. This resource will be available for use by organisations soon.

It is important that the Welsh language is visible in the use of technology. Technology and the way it enriches people's lives is constantly changing. The Welsh language needs to be part of this change.

Lasting Power of Attorney in Welsh

Complaints were received from members of the public relating to significant delays and problems in trying to register for lasting power of attorney online in Welsh. The Commissioner decided to open an investigation.

Welsh speakers need to be able to register for a lasting power of attorney online in Welsh. Welsh Language Commissioner Efa Gruffudd Jones stated, 'These cases are often emotionally difficult and sensitive and it is extremely important that the service is available to the public through the medium of Welsh.'

Responding to the investigation, the Office of the Public Guardian has acknowledged the seriousness of the situation and the frustration that has been caused to the complainants in attempting to register for a lasting power of attorney in Welsh. The Commissioner is clear that service users should not have to go out of their way because they wish to use the Welsh language. Organisations must offer good quality Welsh language services proactively or as a default.

One Welsh speaker explains their situation:

'I recently needed to arrange an LPA (Lasting Power of Attorney) and had to open and print out the paper forms in advance to complete the application in Welsh. There is an option to fill in these details online (which will then print out everything easily and clearly) but this can only be done through the medium of English, which means the final application forms are in English.

I know of a number of people who would have preferred to complete the process entirely online (and then print the form to be signed) but had to download all the forms on paper first in order to complete them in Welsh. I think this treats Welsh speakers differently, and forces people to fill in an English language form as it is ultimately more convenient.'

More rights to use the Welsh language with public organisations

The Commissioner has imposed Welsh language standards on 125 public bodies, and is implementing a programme of imposing standards on more bodies in the future. The Commissioner has consulted on draft compliance notices for health professions regulators. The eight organisations will receive final compliance notices during 2023, and will implement Welsh language standards by the end of the year.

Between 15 February 2023 and 5 April 2023, the Welsh Government consulted on the Welsh Language Standards (Water and Sewerage Undertakers) Regulations 2023. The Commissioner has formally responded to that consultation. These regulations will enable the Welsh Language Commissioner to impose language duties in relation to the Welsh language on companies providing water services to the public.

Discussions with the four corporate joint committees commenced during the year, which will result in the joint committees receiving Welsh language standards compliance notices during 2023-24.

In 2021 the Welsh Ministers established four corporate joint committees (CJCs). These are regional corporate organisations that together cover the whole of Wales. They include local authorities and the national parks (where applicable) and their members include the elected leaders of those organisations. CJCs have similar powers and duties to local authorities in terms of strategic development planning, regional transport planning, and promoting economic well-being.

Two challenges were received by organisations to exclude a duty on them during the year. No decision has been made yet on these challenges.

No decision has been made to reverse any duty in relation to standards imposed on bodies during the year.

OBJECTIVE 2: Ensuring that the Welsh language is a central consideration in policy and legislation

- Plan a 5-year report on the position of the Welsh language (2021–25) which will include an analysis of the results of the 2021 Census and an assessment of the implications, to be published in 2026
- Gain an understanding of the work of language commissioners and other agencies around the world, providing a platform for successful practice in Wales
- Scrutiny of legislation affecting the Welsh language
- Influence policy affecting the Welsh language
- Collaborate and share information with relevant partners to influence policy and legislation and contribute constructively to discussions relating to areas affecting the Welsh language
- Investigate and report on the position of the Welsh language and Welsh speakers in policy areas to provide an evidence base for the Commissioner's views

Geiriadur yr Academi

For the Welsh language to flourish, it must have standardised and authoritative sources of vocabulary to support its use in all contexts. Making sure that up-to-date and suitable terminology is available is absolutely essential for people to be able to use Welsh with confidence.

The Commissioner holds a licence to publish an electronic version of the Geiriadur yr Academi online dictionary until March 2027. It was searched 2,067,697 times this year. We look forward to the Welsh Government publishing its national policy on the linguistic infrastructure and sincerely hope that it will address the need to support innovation in lexicography and terminology to support the use of Welsh in all areas.

Meanwhile, the Commissioner has been pleased to support the Welsh Government's work in related areas, including the standardisation of equality terminology in race and ethnicity. The Commissioner is also pleased to have the opportunity to contribute to the discussions of the Welsh Language Standardisation Panel and looks forward to seeing that work developed and promoted further.

Arwel Roberts, poet and translator, explains his experience of using the online Dictionary:

"When all is dark, it enlightens you; if you're lost, it shows you the way. The definition of 'enlighten' says it all."

Sharing our work on a global level

The Commissioner is a member of the International Association of Language Commissioners (IALC). The Conference and General Meeting of the International Association of Language Commissioners was held in Bilbao in September 2022. It was a valuable opportunity to share challenges and successful practices and to learn specifically about the strategic work that has taken place to revitalise the Basque language. There was also an opportunity to consider the impact of COVID-19, and the social changes it has brought about, on the work of Commissioners and Ombudsmen and the position of minority and official languages in general.

As part of the conference the chairmanship and secretariat of the Association was transferred to Wales, and a two-year programme of work is now in place which will allow members to learn about the best practices of promoting language rights internationally. The culmination of this programme of work will be to welcome members of the Association to Wales for an international conference in the summer of 2024.

Welcoming visitors to Wales

Meanwhile there have been many opportunities to share how Wales is pioneering language rights with groups from overseas – as they travel to Wales and as we capitalise on the convenience of video conferencing. We have hosted several visits this year – groups of students, parliamentarians, academics, and civil servants from Norway, the US, Canada, and Malaysia. These are all testament to the international interest in language policy in Wales and recognition of the Commissioner's expertise and the office's unique contribution to efforts to promote and facilitate the use of Welsh.

Rónán Ó Domhnaill, Irish Language Commissioner

'There has always been a close relationship between Ireland and Wales in relation to language rights. The Office of the Language Commissioner in Ireland is not only geographically close to Wales, but also functionally and operationally. The two offices consistently share ideas and good practice, and are united in their determination to protect language rights. The decision to elect the Welsh Language Commissioner to the role of chair of the International Association of Language Commissioners was welcomed with great joy in Ireland. This demonstrates, once again, the commitment in Wales to promoting the language rights of citizens at home and abroad.'

Education policy and the development and support for Welsh language skills

- Responding to 24 policy and legislation consultations during the year in education, health and care, agriculture, broadcasting, economic development and Welsh-speaking communities
- Our evidence was cited in two Senedd committee reports in their scrutiny of two pieces of legislation
- Giving oral evidence to two Senedd committees as they examined policy areas relevant to the Welsh language
- Received 1,063 responses to an online questionnaire gathering learners' views on Welsh-medium post-compulsory provision
- Held 60 meetings with 22 different entities relevant to our policy influencing work

The Commissioner gave evidence to the Senedd Children, Young People and Education Committee on the Tertiary Education and Research (Wales) Act 2022. Following our and others' comments, changes were made to the Bill which will enable improved progression and development in Welsh speakers' language skills from statutory Welsh language education to the world of work.

Using Welsh in the workplace is essential as a way of maintaining the skills of Welsh speakers. We were keen for this to be reflected in the Social Partnership and Public Procurement Bill. The Equality and Social Justice Committee referred extensively to our evidence on the Bill in its report to the Welsh Government on Stage 1 of the Bill and sought clarity from the Government on issues we raised.

As a result of our work, an amendment to the Bill means that public authorities will be required to report annually on how they will contribute to promoting and facilitating the use of the Welsh language in procurement. The Government also declared that specific provisions will be made to ensure that there is Welsh language expertise among members of the Social Partnership Council and that it will engage closely with the Welsh Language Commissioner in developing the relevant statutory guidance. The opportunity to work through the medium of Welsh will therefore be increasingly normalised through the guidance.

We used our conclusions from our response to Welsh local authorities' draft Welsh in Education Strategic Plans in 2021-22 to develop our vision for what a Welsh Language Education Bill could achieve. We shared our views extensively with the Welsh Government and the relevant Senedd Committees. We were pleased to see that the White Paper and its proposals for a Welsh Language Education Bill published at the end of March 2023 contained provisions for most of the issues that were included in our recommendations to the Welsh Government. Keeping an eye on the development of the Welsh Language Education Bill will be a vital part of our work in the next financial year to ensure that as many people as possible will be able to use the Welsh language with confidence.

Using the Welsh language

During the year, the Commissioner continued to stress the importance of the viability of communities where the Welsh language is strong. Meetings were held with relevant groups and Welsh Government ministers, and we responded to two consultations in respect of housing and Welsh-speaking communities. This included responding to the Commission for Welsh-speaking Communities' request for evidence. Scrutiny of the Commission's work and other developments affecting Welsh as a community language such as planning and housing will remain our priority in the years ahead.

The Commissioner has been highlighting the importance of agricultural communities to the viability of the Welsh language consistently since 2018 when the Welsh Government set up the new funding framework for the agriculture sector following Britain's exit from the European Union. 'Sustaining the Welsh language and promoting and facilitating its use' was seen as one of the aims of the Agriculture Bill brought before the Senedd. In its report at the end of Stage 1 of the legislative process the Economy, Trade and Rural Affairs Committee referred extensively to our evidence and how we thought the Bill should be strengthened. We felt that the Bill needed to enable specific indicators and targets to be set for the Welsh language that aligned with the objectives of the Cymraeg 2050 strategy; gathering data on it in the agricultural sector and including the Welsh language in the list of purposes which Welsh Ministers are given the power to provide support.

By the end of the reporting period for this Report there were commitments by the Government to set indicators and targets in relation to the Welsh language and agricultural communities in place and an amendment to the Bill which gives Ministers the power to provide support to achieve the objectives of the Bill. We are pleased to have succeeded in ensuring that the Welsh language is at the heart of this Bill, but we have further work to do to ensure full consideration of the importance of agricultural communities to the Welsh language in the Sustainable Farming Plan that will emerge from the legislation.

Our work continued to highlight the Welsh language in health and care. We were pleased that the Task and Finish Group responsible for producing the *Mwy na Geiriau 2022-27* (More than just words) plan took our comments into account when formulating the new plan and that our emphasis on the need for better data on the Welsh language in the health and care sector was a central part of the new plan.

OBJECTIVE 3: Maintain and increase organisations' compliance with their statutory duties

Priorities for 2022-2025

- Implement a truly proactive regulatory strategy.
 - Take appropriate regulatory action to transform the performance of organisations in key areas that continue to prove problematic:
 - Skills and recruitment
 - Policy making standards
 - Organisations to do more to promote the opportunities they provide to use the Welsh language in two specific areas, namely policies on internal use of Welsh and use of services
 - Ensure that organisations work together and innovate to respond positively to the requirements placed on them through the Commissioner's advice, and effective practices that have been gathered and promoted
 - Transform the performance and capacity of Health Boards and NHS Trusts to offer clinical consultations in Welsh, by improving the quality of organisations' compliance with requirements imposed on them through standard 110 and standard 110A
-
- Truly proactive regulation
 - Monitoring of 94 organisations
 - Conducting 951 monitoring surveys
 - 74 meetings to gather evidence.
 - 45 enforcement actions following investigations on the Commissioner's initiative
 - Responding to 381 enquiries from organisations seeking advice
 - Conducting 837 interventions

As a regulator we take our responsibility of monitoring and evaluating compliance very seriously and over the past year there have been 837 examples of interventions by the Commissioner to maintain or improve how organisations comply with the Welsh language standards. Our constant monitoring highlights where action is needed and we engage in constant dialogue with organisations to ensure that they improve, and that improvement bears fruit in areas such as policies on awarding grants, and policies on the internal use of Welsh.

The type of intervention varies from case to case highlighting the proactive and flexible approach the Commissioner has adopted.

Examples of this in action:

Monitoring work showed that there was a jobs section on one authority's website in English only. After contacting the authority, the section appeared on the website bilingually within three months and most posts appear on the Welsh language jobs site. There is now an ongoing plan and work to ensure that the Welsh pages correspond to the English ones. As a result of the investigation there is an increase in opportunities for the public to use Welsh when engaging with the Council. The process itself also demonstrates that appropriate intervention can have a strategic impact on organisations' compliance with the Welsh language standards. This work can lead to long-term behaviour change in organisations.

The process of applying online for a fishing permit has been a long-term issue since Natural Resources Wales was established. The Commissioner offered advice in late 2021 to demonstrate how other agencies and departments have built similar systems bilingually at GOV.UK. An enquiry was received from a member of the public in August 2022 and we asked for an update on the system. NRW confirmed that the system would be available bilingually from early November 2022.

Following a meeting, the Dyfed-Powys Police and Crime Commissioner cited a lack of resources as a reason for not complying with standard 47 (which relates to including a statement on a document stating that a Welsh version is available). A letter was sent to the organisation and it was agreed to provide the resources to ensure compliance.

The surveys highlighted that the North Wales Fire and Rescue Service recruitment service, which had been outsourced to an external provider, failed to comply with the standards relating to recruitment. At the meeting it was confirmed that the service was a temporary system due to a lack of internal capacity. It was agreed that the service would need to remain in-house with the organisation for the time being pending a review of the processes. The organisation has responded quickly to the deficiency highlighted and considered its framework for future service outsourcing.

The Commissioner decided to conduct an investigation into Blaenau Gwent County Borough Council's Welsh language services. The investigation started as one that focussed solely on the telephone service, but evolved to consider the Council's recruitment, selection and staffing arrangements. The Council has responded positively and prepared a detailed action plan to address the work. A working group of high-level officers has been set up to oversee the work which will fundamentally change the culture of the Council and its approach to Welsh language service delivery.

Workforce skills

One of the biggest challenges of Welsh language service delivery in Wales is recruiting a workforce that can provide those services. To try to address the situation and identify good practice that can be shared more widely, we commissioned IAITH to undertake an independent evaluation by reviewing the assessment and recruitment practices of public organisations.

The aim of the work is to assess where we are now and consider the best ways to increase Welsh language skills capacity within organisations over time. The work is still ongoing. It will ultimately be a source of robust data and evidence on how the recruitment process itself influences the effectiveness of organisations in increasing workforce capacity.

The next steps will be to share the findings with organisations and pilot approaches with specific organisations.

Policy making standards

A conference on the policy making standards was held on 19 January 2023. There were 280 people in attendance from Welsh and UK public bodies.

Emyr Lewis, head of the law department at Aberystwyth University, gave a presentation on the international, UK and Welsh law context of the policy making standards, and Gwion Lewis KC then gave practical advice on how to comply with the policy making standards. Solicitors Darwin Gray gave a presentation on the recent Welsh Language Tribunal case in which Swansea Council appealed against the Commissioner's determination of failure to comply with the policy making standards.

A number of organisations have failed to understand the requirements of these standards, but now several organisations have informed us that they have amended their procedures following the seminar including the BBC, the General Medical Council and Rhondda Cynon Taf Council.

The impact of this therefore, has led to a more detailed and thorough consideration of the impact of policy decisions on the Welsh language. This work will contribute to improving compliance with the standards while increasing opportunities to use the Welsh language.

Workshops

Surveys were carried out on the processes and arrangements of 11 organisations in considering the impact of their policy decisions on the Welsh language. Where arrangements were found to be inadequate, appropriate intervention was chosen to change the behaviour of the organisations which included providing advice or recommendations or sharing good practice.

Use of Welsh internally and in service delivery

The Welsh Language Commissioner decided that it was necessary to confirm whether public organisations had a policy to ensure internal use of Welsh in the workplace. This is required by the Welsh language standards to ensure that there are more opportunities for people to use the language in areas such as technology, training and development, recruitment and selection, promotion, workforce planning, communication, HR, celebrating successes, and policies.

When completing a self-assessment questionnaire about their internal use of Welsh, 15 of 25 authorities (local authorities and national parks) originally stated that they had a policy in place. Following the Commissioner's response and recommendations, they have all now adopted a policy.

To gather more detailed information, a questionnaire was circulated asking public organisations how they go about promoting the use of their Welsh language services to the public. Overall, the results were encouraging, but new channels of communication need to be considered and it must be ensured that Welsh is treated no less favourably than English on social media. We will continue this work in the coming period.

- 94% of organisations implementing Welsh language standards (who responded to the questionnaire) include a statement in correspondence inviting people to contact them through the medium of Welsh
- 98% of organisations implementing Welsh language standards (who responded to the questionnaire) clearly state that web pages are available in Welsh
- 87% of organisations implementing Welsh language standards (who responded to the questionnaire) state that a Welsh version of documents and forms is available

Sharing effective practice

To share effective practice among public organisations and avoid duplication of work, we created a variety of case studies, including relevant videos that would be easy to share. So far, case studies have been created with the Food Standards Agency, the Welsh Government, and Isle of Anglesey County Council. They address topics such as developing effective bilingual marketing campaigns, creating a far-reaching strategy on the internal use of Welsh, and how to implement a language strategy in partnership with others.

Something else we keep in mind is: One campaign, two languages. Yes, we're part of the same campaign but it's okay to give it a Welsh feel, it's okay for the two campaigns to be a little bit different in the two languages.

Food Standards Agency

We also considered what an appropriate ambition was given the political context, and given that if we really wanted to make a change within our working practices, bilingualism was vital.

Welsh Government

We also highlighted a bilingual tool developed by Care Inspectorate Wales. Enabling people to search for bilingual and Welsh-medium social care and childcare provision across Wales is vital for parents.

Offering clinical consultations through the medium of Welsh

The move towards offering clinical consultations in Welsh is a major step forward in ensuring comprehensive healthcare in Welsh. Publishing plans to make this a reality has been challenging for the sector due to pressures from the COVID-19 pandemic. However, during the year the organisations have been working with the Commissioner's new advice document to publish their plans. Five bodies have now published a plan and a further three have final drafts in place. It is nevertheless fair to note that progress is fairly slow in terms of the impact of the plans on service users, and we will be pushing to improve this in the coming years.

Welsh Language Rights Day

Welsh Language Rights Day was held on 7 December to highlight Welsh language services offered by public organisations in Wales.

BSL was used in the video and shared with bodies and organisations of all types and on our website and digital platforms including our new Instagram account. The hashtag **#Maegenihawl** was seen by 1.6 million people during the campaign and the content was shared by 130 different bodies and organisations across Wales. We reached nearly 85,000 accounts on our digital platforms. As a result, the young people involved in the campaign indicated that they were more aware of how to use Welsh with organisations across Wales.

Deio Owen said:

The 'Mae gen i hawl' campaign was a great opportunity to promote and raise our voice for the rights we have as young people to use Welsh. It is essential that students are aware of the opportunities available to them to use the language, and understand that they have a right to use it with others. Being able to take part in this successful campaign was a great opportunity to spread the message that the Welsh language belongs to us all and that we need to use it.

OBJECTIVE 4: Increase the use of the Welsh language by organisations across all sectors

- Facilitate the use of Welsh with businesses and charities through training, guidance and sharing good practice
- More commitments to use Welsh by businesses and charities
- Specifically targeting the following sectors: Supermarkets, health and care providers, national charities, and banks
- Work with funding bodies and networks to influence more businesses and charities to use the Welsh language
- Provide advice on the standardised forms of Welsh place-names giving them prominence by re-launching the updated List of Standardised Welsh Place-names in 2024. Develop our ability to provide advice on landscape names and produce standardisation guidance to support the work

Effective networking

During the year we have held various workshops and training sessions with representatives from the third sector, charities and the private sector. These aim to increase organisations' awareness of the Welsh language services and support that is available and encourage them to use more Welsh naturally in their day to day business activities. There is significant interest in these sessions and praise for their content. They are also an opportunity to share the successful practices of other organisations.

Number of sessions held:

- 3 charity networks
- 13 training sessions
- 193 attendees

Y Cynnig Cymraeg (*Welsh Language Offer*)

The Cynnig Cymraeg is the Commissioner's recognition of organisations that have formulated their Welsh Language Development Plan. It is an opportunity for organisations not covered by Welsh language standards to show their service users that they take pride in the Welsh language and are willing to use it. Over the past year the promotion of this scheme has increased and there is considerable interest in it with 86 organisations having completed the assessment leading to a Welsh Language Development Plan.

A specific event was held at the Urdd Eisteddfod to celebrate those who had received the recognition, and at the Royal Welsh Agricultural Show a discussion was held with organisations who had received it to encourage others to take it up.

It was wonderful to see the first supermarket, Lidl, receive the recognition during the year. We hope that more will continue to follow the example of these organisations over the coming years. The Arts Council of Wales adopted the Cynnig Cymraeg, and it is now included as a condition for bodies funded by them.

- Number of organisations that have received the Cynnig Cymraeg: 70
- Number of organisations under consideration: 86

At Lidl, we are passionate about the communities we serve and about supporting what really matters to our customers. We will continue to look for ways where we can support the Welsh language, which is such an important element of the identity and heritage of our communities.

Ute Thomas, Regional Director of Lidl in Wales

Working with the Welsh Language Commissioner's team to create our Cynnig Cymraeg was a very positive process. We see the Welsh language as a very useful skill for the people who work at Boots and are delighted that many of our pharmacists can speak Welsh and can give advice to customers in their chosen language.

Andy Francis, Boots Manager in Wales

Importance of place-names

The interest in Welsh place-names is as lively as ever and the Commissioner has extended our responsibilities over the past year to offer expert advice on landscape names, Cadw site names, and Welsh names of places in England and beyond.

One example of this new work is the pilot project in collaboration with Snowdonia National Park to standardise the names of 200 lakes. The Commissioner's Place-Name Standardisation Panel has made recommendations to the Park regarding these names following consideration of evidence on historical as well as local forms through Park wardens. This work has the potential to preserve these names for the next generation by standardising and correcting them on official maps, advertising material and signage.

The work has also allowed the Panel to draw up principles to deal with similar names for the future. These are included in the Welsh Place-Names Standardisation Guidelines for others to use, and the wish is now to secure a resource in order to run a similar project on names of mountains and peaks.

As an Authority, we are very pleased with the collaboration taking place with Welsh Language Commissioner officers on place-names. This collaboration gives the Authority the ability to consult with a Panel of independent experts, which reinforces the rich local and cultural knowledge of local place-names that exists amongst staff and members of the Authority. Our place-names are an integral part of our cultural heritage here in Snowdonia, and protecting them and raising awareness of them is central to how the Authority delivers on the purposes of the National Park. The partnership is vibrant and fruitful, and we look forward to continuing to work together and achieve the aim of correcting and standardising forms on maps and in other publications.

Naomi Jones
Head of Cultural Heritage
Snowdonia National Park Authority

Communication

The 'laith Gwaith' orange bubble that encourages people to use Welsh

The distribution of the laith Gwaith (Working Welsh) materials by the Commissioner has been a popular scheme for a number of years. We respond to requests from all types of organisations across all sectors, and distribute almost 50,000 lanyards and badges showing that workers of all types are able and keen to use the Welsh language. Over the past few months, the scheme has gone from strength to strength with numbers visiting the website and requesting materials increasing significantly.

Dr Awel Vaughan-Evans, a lecturer at Bangor University, carried out research to find out which cues (signals), including the laith Gwaith logo, are most effective in motivating people to start conversations in Welsh in shops, offices, and other public places.

Dr Vaughan-Evans said:

We wanted to test which resource was most effective as a cue to encourage people to start a conversation in Welsh. The main result was that people were more likely to choose to speak Welsh when the logo was present. The logo was effective on a poster and lanyard, but the lanyard was more effective than the poster alone.

Wearing a badge also helps Welsh learners' confidence in using the language. One learner who works for the Health Service said:

Thank you for the orange bubble, I learned Welsh as an adult. I'm fluent now. Without the badge, I wouldn't have been so confident in using the language. Now I can speak Welsh every day - thank you very much.

David Thomas, who runs his own business, and won the learner of the year prize at the Eisteddfod AmGen in 2021, said:

I'm very happy when I'm shopping and I see someone wearing the orange Cymraeg badge because I know I can speak Welsh with someone else.

Remembering Aled Roberts at the National Eisteddfod and raising awareness of Welsh-medium secondary education

During the 2022 Tregaron National Eisteddfod an event was held in memory of the life and work of Aled Roberts, Welsh Language Commissioner 2019-2022. Ensuring that young people in Wales receive a Welsh language education and are able to live and work through the medium of Welsh after leaving school was very important to Aled. The discussion panel included representatives from a sixth form college, secondary school, and UCAC (Undeb Cenedlaethol Athrawon Cymru). As well as the panel talk, videos were created especially for the event which captured young people's views on the importance of the Welsh language both in school and beyond.

One of the pupils from Ysgol Bro Pedr said:

Receiving a sixth form education through the medium of Welsh has given me many opportunities. It can open doors inside and outside of school.

Another sixth form pupil from Ysgol Gyfun Gymunedol Penweddig said:

We in the sixth form have a vital role to play in promoting the Welsh language to the rest of the school, especially with the youngest pupils, providing an example to them with the hope that they will also want to continue their education and career through the medium of Welsh.

Management and operation

Commentary on financial performance

The Welsh Language Commissioner is a corporation sole funded by Welsh Ministers. The funding allocated by the Welsh Ministers for the year 1 April 2022 to 31 March 2023 was £3,133,000 (2021-22: £3,207,000) for revenue expenditure, £245,000 (2021-22: £256,000) of capital funding, and £216,000 (2021-22: £116,000) non-cash budget for depreciation and amortisation. The net expenditure after interest during the year was £3,266,000 (2021-22: £3,306,000).

	2021-22 Outturn £000	2022-23 Outturn £000	2022-23 ¹ Budget £000	2023-24 ² Budget £000
Officers' costs	2,410	2,410	2,467	2,594
Administration				
Accommodation : rent/leases	119	20	20	17
Accommodation : other costs	116	120	134	129
Office dilapidations	26	8	-	-
Travel and subsistence	5	23	25	36
Training and recruitment	56	42	36	36
Legal and professional	211	157	142	147
Information technology	112	116	110	138
Communication	13	15	15	15
External audit fee	17	18	16	20
Administration other	16	12	10	10
	691	531	508	548
IT Project costs	61	11	10	-
Programme costs	81	145	131	127
Interest payable	1	4	5	4
Net Revenue Expenditure	3,244	3,101	3,121	3,273
Depreciation and amortisation	62	69	89	172
Depreciation of Right of Use Assets	-	96	96	84
Net expenditure after interest	3,306	3,266	3,306	3,529

¹ Final internal budget approved by the Management Team in May 2022

² Final internal budget approved by the Management Team in March 2023

Please note that the analysis in the table above has been modified for the financial years 2022-23 and 2023-24 in order to reflect the treatment of accounting standard IFRS16 (Leases) which became effective from 01/04/2022.

Financial performance highlights

The out-turn of Net Revenue Expenditure for the year 2022-23 was £3,101,000. This is an underspend of £32,000 against the Revenue Budget of £3,133,000, which was approved by the Senedd. Whilst unable to incur an overspend, the Commissioner aims to make appropriate use of the available budget, directing resources to areas consistent with the strategic objectives and securing value for money. In year changes were made to the budget, to direct additional funding to areas such as training, and other programme costs.

The principal reasons for the underspend were:

- a high level of staff turnover in the final quarter of the year; and
- a reduction, compared to forecast, in the cost of dilapidations; due to the change in the discount rate advised by HM Treasury.

Taxpayers' Equity at the end of the period was £166,000, compared to a deficit of £125,000 at 31/03/2022. The principal reason for the increase to equity, is the level of investment in intangible fixed assets (Case Management System) during the year. As noted in 2021-22, a deficit may arise on Taxpayers' Equity because the Commissioner is unable to drawdown Grant in Aid funding in advance of need.

Officers' costs

Expenditure on employment was consistent with 2021-22 expenditure but £57,000 less than the budget for the year, despite budgetary challenges having been set.

- A 4% salary increase was paid, in accordance with the Welsh Government settlement, this was more than £50,000 in addition to what was budgeted

Savings were made due to a number of factors, such as:

- positions that did not need to be back-filled during maternity leave;
- reduction in the holiday pay accrual, as staff reduce the number of days carried over to the following year;
- backfilling positions at lower salaries as a result of filling the role of Commissioner temporarily; and
- higher staff turnover leading to temporary gaps in the structure.

Accommodation: rent/office leases

The treatment of the rental costs on leases has changed with the adoption of accounting standard IFRS16 Leases on 01/04/2022. The effect being, that the discounted cash flows of leases are treated as right-of-use assets and associated lease liabilities, on the balance sheet. Depreciation on the right-of-use asset and interest on the liability are accounted for through the statement of comprehensive net expenditure, in place of the net cost of the rent. The costs of the leases in the year were consistent with the budget.

Accommodation: other costs

Savings on the office maintenance contracts at the beginning of the year were realised, because cleaning services were not required until staff had returned to the offices following the absence during covid-19. There were savings on electricity and gas costs due to lower consumption, despite the increase in prices. However, there has been an increase in landlords' services costs and an increase to dilapidations provisions.

Travel and subsistence

Spending in recent years has been lower due to covid-19 restrictions. With lifting of the restrictions, an appropriate budget was planned for internal meetings and engagement with external stakeholders. There was an underspend of £2,000 against the budget at the end of the year.

Training, recruitment and wellbeing

Due to underspend in other areas, an opportunity arose to increase the budget on training during the year. The additional expenditure of £7,000 was targeted at areas where specific requirements had been identified such as, strategic leadership, legal awareness, complaints management in the public sector, and management courses.

Legal and professional

There was an overspend of £6,000 against budget. Although expenditure on general legal advice was approximately £14,000 less than budget, the costs of Welsh Language Tribunal cases have increased, with a requirement to provide for significant costs relating to case TYG/22/01.

In addition, translation needs were greater, resulting in an overspend of £6,000. Consultants' advice was also needed on recruitment and value added tax issues.

Information Technology

Information technology costs were some £6,000 above budget, due to various factors. There was an increase in some costs such as:

- spending on projects, the most significant being upgrading the infrastructure, networks and security systems, in order to allow staff to return to the offices;
- upgrading mobile phones to the latest iPhone technology; and
- increased license costs and use of the Microsoft tenancy in the cloud, due to the increased number of users and increase in flow and the data being stored.

Savings on expenditure due to other factors, such as:

- no expenditure on licenses for business as usual users of the Case Management System because the system has not yet been implemented;
- savings on IT support, following the appointment of a new supplier; and
- use of telephone and printing services was lower because of low levels of staff in the offices.

Information Technology Project

The table below analyses the spend on the project:

	Staff Costs £000	Project Costs £000	Fixed Assets £000	Total £000
Seconded staff resources	13	-	-	13
Licence costs	-	11	-	11
Red Cortex – Case Management System	-	-	237	237
Red Cortex – Place Names Repository	-	-	5	5
	13	11	242	266

Of the total, £261,000 was spent on the development of the Case Management System, namely project management resources, licenses for the software and the costs of developing the software with the external partner. Of the total, the element that has been treated as fixed assets is categorised against the capital budget and the remainder against the revenue budget.

Other Programme expenditure

It was possible to set a program budget in 2022-23 significantly higher than the expenditure in recent years. As expenditure and priorities changed during the year, additional funding of £14,000 was allocated for various programmes, in order to allow total expenditure of £145,000.

Details of the results of the main projects carried out in 2022-23 are in the section on the organisation's activities and achievements on pages 9 to 29.

Part 2 - Accountability

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Annual Governance Statement and Report 2022-23

As the Accounting Officer I am personally responsible for the overall organisation, management and staffing of the Welsh Language Commissioner. I must ensure that the organisation has a high standard of financial management and that its financial systems and procedures promote the efficient and economical conduct of business and safeguard financial propriety and regularity.

The purpose of the governance framework

The aim of the governance framework is to maintain my independence as Welsh Language Commissioner and balance that independence with my accountability for the public money being spent. As Accounting Officer, I am accountable to Senedd Cymru, the Welsh Ministers, the Senedd's Public Accounts Committee, the House of Commons and the House of Commons's Public Accounts Committee. The Welsh Language Commissioner is defined in statute as a corporation sole whose powers and responsibilities are set out in Part 2 of the Welsh Language Measure (Wales) 2011.

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.

Strategic planning and performance review

The Commissioner has a Strategic Plan for 2022–25. The plan includes an explanation of the Commissioner's vision statement; long-term strategic objectives and measurable priorities to be delivered during the lifetime of the strategy. The plan is implemented through an annual operational plan and the delivery of that plan is reported on a quarterly basis. The annual report is structured in accordance with the strategic plan and reports on its achievement.

Deputy Commissioner

In accordance with Sections 12 and 13 of Measure, the Welsh Language Commissioner is required to appoint a Deputy Commissioner. The Deputy Commissioner deputises for the Commissioner during holidays and sickness absence and at any other time at the request of the Welsh Language Commissioner or during unforeseen circumstances. Gwenith Price, continued to exercise the powers of the Welsh Language Commissioner and act as accounting officer until Efa Gruffudd Jones took up her duties as Welsh Language Commissioner on 9 January 2023. Dyfan Sion assumed temporary deputy responsibilities and Siân Elen McRobie was appointed interim Strategic Director responsible for regulatory, governance and human resources work for the same period. These arrangements enabled the organisation to continue to operate, deliver on its operational plan and ensure staff were able to continue with their work in line with the 2022-25 Strategic Plan.

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. There have been changes in the membership of the Management Team as follows:

Gwenith Price, Strategic Director and Deputy Commissioner
(assuming the powers of the Commissioner from 14/02/2022 to 08/01/2023)

Efa Gruffudd Jones, Welsh Language Commissioner
(from 09/01/2023)

Dyfan Sion, Strategic Director and acting Deputy Commissioner
(until 30/12/2022)

Siân Elen McRobie, Acting Strategic Director
(from 08/04/2022 to 08/01/2023)

Lowri Williams, Strategic Director
(from 09/01/2023)

Audit and Risk Committee

The Audit and Risk Committee is responsible for providing independent advice and assurance to the Accounting Officer and Management Team on the adequacy and effectiveness of internal control and risk management. The terms of reference for the Audit and Risk Committee were reviewed in September 2022 with regard to good practice and the requirements of the organisation. The changes made have been beneficial to members in offering advice and assurances to the Commissioner. The Audit and Risk Committee provides an opinion on internal control and risk management annually.

As part of its remit, the Committee receives the quarterly 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 the meetings.

Twice yearly, 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.

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 Audit and Risk Committee met on five occasions during the 2022-23 financial year.

Here are the details of the attendance of Audit and Risk Committee members during the year:

	June 22	Aug 22	Sep 22	Dec 22	Mar 23
Mair Gwynant (Chair)	✓	✓	✓	✓	✓
Iorwen Brooks-Jones	✓	✓	✓	✓	✓
Liz Aitken	✓	✓	✓	✓	✓
Alan Davies	✓	✓	✓	✓	✓

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

“Based on the Committee’s work over the year, confirmation was given that the reports and discussions with the Commissioner and the officers provide assurance to the Committee that there are arrangements, policies and procedures in place to ensure effective governance; that there are effective financial arrangements; that there is a system in place to manage risk; and that there is robust internal control. The Committee will continue to scrutinise the organisation’s work in order to ensure continuous improvement, good quality governance and an appropriate response to any risks that may arise.”

Welsh Language Commissioner Advisory Panel

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 Welsh Ministers for a period of three years. The Commissioner may consult with the Advisory Panel on any matter. The Advisory Panel's remit can be found on our website. Four Advisory Panel meetings were held during the year.

Here are the details of members' attendance during the year:

	June 22	October 22	December 22	March 23
Gwyn Williams (Chair)	✓	✓	✓	✓
Nia Elias	✓	✓	✓	✓
Anne Davies	✓	✓	✓	✓
Elin Maher	✓	✓	✓	✓
Rona Aldrich	✓	✓	✓	✓

Close collaboration between the Chair of the Audit Committee and the Chair of the Advisory Panel at the start of the financial year provided advice to the Deputy Commissioner and liaison with Welsh Government. Support was provided to the Commissioner's Management Team as officers took up interim posts.

Auditors

The internal audit plan 2022-23 was prepared by the internal auditors, TIAA in April 2022 and approved by the Commissioner and Management Team on 31 May 2022. The audit programme was confirmed by the Audit and Risk Committee at the Committee’s June 2022 meeting.

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

Data Protection

No subject access requests were received under Data Protection legislation during the year (2021-22: 0 requests). We continued to ensure compliance with 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 supported by suitable security measures.

As part of the Commissioner's IT strategy, CyberEssentials+ accreditation was received on 1807/2023, and the Commissioner is working towards IASME Governance accreditation. The Commissioner has in place a cyber resilience action plan, which includes actions arising from the recommendations of the internal auditors, Audit Wales, the Information Commissioner and internal assessments of the UK Government's recommended Security Risks Framework.

One of the aims of the action plan is to aim to be forward thinking on cybersecurity and information technology issues in general. Securing IASME Governance accreditation during the financial year 2023-24 is a priority for the Commissioner.

Freedom of information

Eight requests for information were received under the Freedom of Information Act 2000 during the year (2021-22: 10 requests). These requests were responded to within the time limits set out by the Act.

The work of other regulators

No investigations into the operations of the Welsh Language Commissioner during 2022-23 were carried out by external regulators following any complaints or data protection cases.

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 can be found on our website. No complaints against the organisation were received during 2022-23 (2021-22: 0 complaints).

Register of interests

The register of interests is updated twice yearly. In addition to the formal process, members of the Management Team; the Commissioner's Determination Meeting; the 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.

Sustainability Reporting and the Environment (Wales) Act 2016

Under the Environment Act, the Commissioner must publish a plan explaining the action to be taken to comply with this duty. It will be reviewed every three years alongside a report explaining how the Commissioner has complied with the duty.

The Commissioner's offices remained closed until September 2022. Staff were subsequently given the option of 'hybrid' working, with booking arrangements for the Commissioner's offices on certain days. As a result, the Commissioner's ability to report on environmental issues has been limited. Remote working practices have produced positive environmental benefits and offer the Commissioner's staff the opportunity to work more flexibly and achieve a better work-life balance.

A 'hybrid' working policy to formalise this approach was introduced for all the Commissioner's officers in September 2022. This policy enables officers to continue to make decisions about their work environment and attendance at the office. This approach will be monitored over the next twelve months to assess staff needs and to consider the size and feasibility of offices in implementing this approach. Officers have not been travelling, which in turn has contributed to reducing the Commissioner's carbon footprint. The investment in information technology software and hardware over the past twelve months has also increased the efficiency of the organisation's equipment which, in turn, reduces the need to hold face-to-face meetings.

Since March 2020 and the mandatory lockdown, there has been a significant reduction in waste being disposed of from the Commissioner's offices due to the fact that only a small number of officers use the office for short periods of time. This has also been the case with the paper sent for recycling, as all officers have been working in a more paperless way using the latest technology when holding meetings. In addition, energy consumption has also been minimal as computers and lighting in the offices have not been used to such an extent as in the years before lockdown. Nevertheless, my officers will continue to operate in a way that is sustainable and efficient, taking steps that will further develop and increase the sustainable practices that are in place as the Commissioner acts in line with Government targets to reduce the organisation's carbon footprint by 2030.

Welsh Language Tribunal

During 2022-23, one appeal was submitted by an organisation to the Welsh Language Tribunal under section 95(2) and (4) of the Welsh Language Measure (2021-22: 1 appeal) and one appeal by an individual under section 99(2) of the Welsh Language Measure (2021-22: 2 appeals) against the Commissioner's decision following an investigation under section 71 of the Welsh Language Measure.

One application was made by an individual to the Welsh Language Tribunal under section 103 of the Welsh Language Measure for a review of the Commissioner's decision not to conduct an investigation in relation to a complaint (2021-22: 2

applications). The Tribunal denied permission for this application. No application was made to the Tribunal to cancel the Commissioner's evidence notice on the grounds that it was unnecessary, unreasonable or disproportionate. No appeal has been made for the Tribunal to determine whether the requirement to comply with a standard is unreasonable or disproportionate.

**Welsh Language Tribunal - an appeal under sections 95 (2) and (4) of the Welsh Language (Wales) Measure 2011 (the Measure) by Swansea City and County Council against the determination of the Welsh Language Commissioner
Case No: TYG/21/01 – Swansea City and County Council appeal**

An investigation was undertaken by the Welsh Language Commissioner into a complaint regarding Swansea City and County Council's (the Council) policy decision that there was no need to retain the Ysgol Gynradd Gymraeg Felindre building as a public resource, following its closure as an operational school. The complaint alleged that the Council failed to assess the impact of that policy decision on the Welsh language.

Following the investigation, it was the Commissioner's final determination that the Council failed to comply with standards 88, 89 and 90 of the Welsh Language Standards Regulations 2015 (The Standards) as they failed to consider the impact of the policy decision to transfer a community building to the private sector on the Welsh language.

The Council appealed the determination of the Commissioner in the Welsh Language Tribunal under sections 95 (2) and (4) of the Measure, arguing that the decision was not a policy decision and therefore they had not failed to comply with the Standards. They also challenged the enforcement action imposed by the Commissioner.

Following a hearing in Swansea in June 2022, the Tribunal determined that the term "policy decision" under the Measure and Standards means more than a written policy document and that a policy decision also includes decisions taken about the exercise of an organisation's functions.

The decision is a very significant one for public bodies. The Tribunal declared that the definition of 'policy' in the Measure and Standards was to be interpreted more broadly than the common use of the word policy, which is often used ordinarily to refer to a written document, and that the Standards also therefore apply to decisions relating to the conduct of an organisation's business (such as the siting of community buildings, the restructuring of services, and school closures).

The Tribunal's decision is important to local authorities in particular and underlines how vital it is for them to first undertake a detailed and full assessment of the potential effect that policy decisions such as the disposal of community property can have on the Welsh language before making that policy decision.

The Tribunal also decided to vary the wording of the enforcement action imposed, although it agreed in principle that the enforcement actions introduced by the Commissioner were reasonable.

Welsh Language Tribunal - an appeal under section 99 (2) of the Welsh Language (Wales) Measure 2011 (the Measure) by a complainant against the decision of the Welsh Language Commissioner
Case No: TYG/21/03 – Welsh Ministers/Press conferences

An investigation was carried out by the Commissioner into a complaint regarding the broadcasting of press conferences organised by the Welsh Ministers during the COVID-19 pandemic. In light of the investigation, the Commissioner determined that the Welsh Ministers had not failed to comply with Welsh language standards in broadcasting press conferences.

The appeal by the complainant disagreed with the Commissioner's decision and an application to cancel the decision was submitted on the basis that the Commissioner had not considered the High Court's ruling in a similar event, as well as failing to consider the Welsh Ministers' use of BSL at these conferences. Following a hearing on the case, which was held virtually, the Tribunal agreed with the decision of the Commissioner, appearing as respondent in the case, that certain standards of the Welsh Language Standards (No 1) did not apply to press conferences held by the Welsh Ministers during the COVID-19 pandemic.

It was the Tribunal's decision that Standard 36 applies where an event enables the public, or members of the public, to be physically present at the premises where the event is being held, or, at least, be present virtually and able to contribute to the event, whether by addressing those physically present with the assistance of a microphone, or otherwise. The Tribunal therefore did not accept the Appellant's case that Standard 36 applied at a meeting where the public could only observe the event virtually. The Tribunal accepted that there was a difference where an individual had a right to join an event if it was physical or virtual (as with the Tribunal hearing) compared to a case where the right to do so was only to observe virtually (as in the press conferences). In addition, the Tribunal accepted that cases relating to the Equality Act 2010 were not directly relevant to language rights in accordance with the Welsh Language (Wales) Measure 2011.

The Tribunal set out its views on section 67 of the Welsh Language (Wales) Measure 2011, although that view was not part of the Tribunal's decision in determining the case. Nevertheless, the Tribunal noted that in its view the fact that the press conference was transmitted online for television and the internet did not meet the definition of "broadcast" in section 67.

Working with Ombudsmen and Commissioners

The Commissioner meets 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 and Audit Wales to discuss strategic and operational issues. Officers also attend the networks and meetings of organisations funded by the Welsh Government across the areas of finance, human resources, governance, data protection and information technology. The Welsh Language Commissioner is a statutory member of the Future Generations Commissioner's Advisory Panel.

Review of effectiveness

As Accounting Officer, I have responsibility for maintaining a sound system of internal control. To develop and maintain the system, I consider the input of the Management Team and internal auditors, and comments made by the Auditor General for Wales in his management letter and other reports.

The internal audit programme aims to provide independent and objective assurance in terms of risk management, controls and governance. The assurance that the internal audit provides is a key element of the governance framework and one of the key sources of assurance required by the Commissioner and the Audit and Risk Committee. During the year, the following areas of work were examined, which were included in the annual internal audit plan for 2022-23. Reports were received, including recommendations on how further improvements could be made to the system of internal control.

Area	Report type	Level of assurance	Number of recommendations
Business Continuity – appointment of a new Commissioner – transition arrangements	Assurance	Substantial	1
Data Protection	Compliance	Reasonable	4
Office Use and Agile Working	Assurance	Reasonable	3
Strategic Planning	Assurance	Substantial	3
ICT – Cyber Security	Assurance	Reasonable	5
Key Financial Control	Assurance	Substantial	0
Follow-up of Business Continuity recommendations	Assurance	Reasonable	7

All internal audit reports are presented and considered by the Audit and Risk Committee. The committee keeps an overview of progress made against the recommendations of the internal auditor. I have responded to their recommendations and agreed a programme of continuous improvement. In the follow-up report, the internal auditor reports on progress against previous years' recommendations. It was noted that 11 of the recommendations had been implemented and that 3 recommendations had not been fully met. These were in relation to a data migration, transfer and retention framework as well as a performance monitoring process within the case management system and workflows. Managers decided that these recommendations will be implemented during the implementation of the new Strategic Plan and the introduction of a new case management system which will be operational during 2023-24.

In their annual report the internal auditors gave the following views on the governance of the organisation: *"TIAA is satisfied, based on the areas reviewed during the year, that the Welsh Language Commissioner has in place reasonable and effective risk management, control and governance processes. This opinion is based solely on the issues that came to TIAA's attention during the internal audit reviews conducted during the year, and is not an opinion on all elements of the risk management, control and governance processes, ongoing financial viability or your ability to meet financial commitments that the Welsh Language Commissioner must obtain from its various sources of assurance."*

Fraud

The culture of the organisation does not tolerate fraud. Policies have been drawn up to ensure that the organisation's officers are aware of their responsibilities in relation to fraud, and the implications where a case of fraud arises. Procedures are in place to control fraud, including a questionnaire and fraud risk register; but it is recognised that it is not possible to give a guarantee that a case of fraud could not arise. There were no cases of fraud in the year ending 31 March 2023.

Capacity to handle risk

The risk management system is led by the Management Team and is endorsed by the Audit and Risk Committee. The Strategic Director is the organisation's Risk Manager. The Audit and Risk Committee received training on risk and risk management from the internal auditors at the March 2023 meeting.

The risk and control framework

As Commissioner I manage risk on a strategic and operational level. The Management Team reviews 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. During 2022-23 a review of the organisation's risk management arrangements was undertaken. To assist with that the internal auditors undertook an advisory review to audit the assurance of the risk management framework. As a result of the reviews some changes were made to the risk register. This means that the strategic risk register will be formally reviewed each quarter by the management team. This will be followed by a reporting process to the Audit and Risk Committee at all regular quarterly meetings. Also, relevant risks are identified in all papers submitted to the Management Team. That in turn reminds officers to identify and manage the risks involved in any specific work or project.

A positive attitude towards risk management means that as a Commissioner I am not averse to taking managed risks in order to achieve the priorities contained within the Strategic Plan. It should be noted that the Management Team considers the risk of something going wrong and also the impact of not taking advantage of opportunities or failing to maximise such opportunities when they present themselves. Similarly, the management team and risk manager do not tolerate a high level of risk that would result in failure to comply with governance requirements, statutory duties and legal requirements imposed on the Commissioner.

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.

In conclusion

Staff have been able to focus on delivering the work of the organisation in a difficult context. And following the transfer of powers to a new Commissioner the work has continued smoothly with unwavering focus on the four strategic objectives that guide the work of the organisation.

As noted in the audits, the Commissioner has in place suitable and appropriate governance procedures. The Commissioner remains committed to maintaining standards and where possible to improving these arrangements by:

- addressing issues arising from the internal auditors' annual report;
- continuing to manage and improve reporting performance and focus on risks identified in audits; and
- monitor the planning of activities to ensure that the Management Team is able to make decisions to improve provision for individuals.

Accounting Officer
Welsh Language Commissioner

Equality Report

The Commissioner is pleased to publish the Annual Equality Report 2022 (for the period 1 April 2022 to 31 March 2023). It analyses and evaluates the achievement of the Plan and considers new actions moving forward.

The Commissioner continues to work with other public organisations on work streams e.g. in human resources.

The Commissioner is committed to developing equality and diversity policies to ensure that all staff in the organisation are treated fairly regardless of what protected characteristic they have as defined by the Equality Act 2010. For example, the Commissioner's recruitment policies are based on Civil Service recruitment principles and appointments are made on merit and fair and open competition. As part of the recruitment process, after each appointment Commissioner's officers will consider facts and information submitted by candidates to better understand any potential barriers ensuring that the organisation's recruitment practices are inclusive and accessible to a wide range of job applicants.

Equality data

We continue to ask prospective applicants to complete an equality questionnaire as part of the recruitment process. We gather data on 7 of the 9 protected characteristics under the Equality Act 2010:

Our officers

We consistently collect and maintain equalities data on all our officers based on the 9 protected characteristics. As this is a self-declaration option for officers, it is not mandatory to complete it, so this needs to be taken into account when analysing data. However, staff are generally willing to share this information and we will continue to encourage them to complete it, explaining that a strong data set helps us to create better people policies and understand how diverse we are as an organisation.

We do not report on gender reassignment cases. We believe that reporting on this information in such a small organisation could have a negative impact on individuals' privacy and the dataset would be too small to analyse.

Non-publishable data and our approach to privacy when gathering and publishing data

As of 31 March 2023, we employed 41.6 people (FTE). Meaningful interpretation of diversity data is difficult in a small organisation, where a small number of individuals can significantly change percentages across the organisation. It also means that we cannot publish much of our diversity data relating to the 9 protected characteristics.

There are some datasets that are too small to publish and provide a narrative on at the moment. This data is monitored internally by our HR team and reviewed regularly. To date there has been no issue of concern; but we will provide a narrative when it is possible to do so.

Gender pay gap

We are not required to publish our gender pay gap as we are a small employer, but we calculate it and choose to publish it annually in the annual report.

Equality Impact Assessments

We continue to use our bespoke template for Equality Impact Assessments (EIA). Consideration of environmental factors and socio-economic impact continues to be undertaken to strengthen the decision-making of individual projects.

Progress against 2022-23 objectives

Clear objectives were set out within the action plan in light of the challenges of previous years, during which many of the objectives were carried forward into following years due to the effects of COVID-19. Objectives were included within the annual operating plan, and the need to consider equality issues was identified in decisions within the Commissioner's strategic plan introduced in 2022. Progress has been made on those objectives by the Commissioner's teams as set out below.

Objective 1: The Commissioner will increase the diversity and inclusivity of the workforce

The process of gathering of equality data from job applicants and from our current officers has been updated. In doing so over time, we will create a data source to better understand the composition of our workforce and from which sectors of society applicants are attracted. That will enable us to identify gaps, and to target our recruitment campaigns in a strategic way to reach a wider range of society.

As an organisation, we have an interview guarantee scheme for individuals with disabilities so that they can progress to the next stage of the selection process where basic criteria are met when shortlisting. In addition, all advertised posts can be found on a variety of networks and publications, such as Golwg360, lleol.cymru, the Safle Swyddi website as well as the Commissioner's website and social media. We also share information about posts and opportunities with other sponsored bodies. This is to ensure that the posts reach as many people as possible.

Information on vacancies can also be provided in a variety of formats upon request. We will ensure that any reasonable adjustments are made in relation to interview arrangements, and by working digitally and using the latest technology, it is possible to be flexible when conducting virtual interviews with candidates across Wales. Reasonable adjustments would be made, where possible, to prevent people with disabilities from facing disadvantage in an interview. This also applies for any new member of staff or for existing members of staff who return to work following a period of illness, after injury or a period of external secondment.

Objective 2: Pay gap

The process of appointing staff and setting the salary for the Commissioner's staff follows a consistent and fair regime that does not favour one gender over another. However, due to the small size of the organisation and the fact that the office of the Commissioner attracts a salary significantly higher than other positions within the organisation, the Commissioner's gender has had a substantial influence on the gender pay gap in the past.

The gender pay gap in the workforce is also subject to constant monitoring, which, within the latest year, favours women within the workforce. We will keep track of the types of contracts, and working patterns of the workforce to understand and deal with potential barriers that may arise.

Objective 3: The Commissioner will engage with the community

With the loss of the corporate website following the cyber attack in 2020-21, an entirely new website for the Commissioner has been commissioned and redesigned. The website has been a successful means of promoting and sharing the Commissioner's work and vision. Its design is fully accessible, using images and photography that is inclusive, representing a number of areas, groups, bodies and organisations across Wales. People are able to contact the Commissioner's social media pages, and the Commissioner's visits and publications are promoted on the website and on sites such as X (Twitter), Facebook and Instagram. The development of the website will continue during 2023-24, including updates on the complaints process and further accessible, bilingual video clips on the Commissioner's programmes of work.

During the year a successful rights campaign was undertaken, which included video clips targeted at young people on their rights to use the Welsh language. BSL was used as part of the campaign to ensure that as many members of society were aware of their rights as possible. The Commissioner has also launched a dedicated Instagram page that includes 'GIF's' relevant to the Welsh language, which attracts new audiences and is a way of promoting the use of Welsh on social media.

The use of the website and social media is a means of raising awareness of the Commissioner's work and publications. They can help us reach consumers across Wales and the world and ensure that the Commissioner's work is visible amongst people of all ages and a diverse range of organisations and bodies. We will also support, and tag messages and events hosted by other organisations to promote the Welsh language.

When the Commissioner took up her post in early 2023 she appeared on a number of S4C and BBC radio and television programmes in both English and Welsh. We ensured there were press articles about her work including in Wales Online, Golwg and the Golwg 360 website. A programme of engagement was undertaken with organisations across Wales introducing the Commissioner and discussing her vision and the role of the Commissioner more widely.

Objective 4: Ensure that equality is part of the procurement / commissioning process and is managed throughout the delivery process.

Equality requirements are a central part of our procurement and commissioning process. As an organisation, we use the principles established by the Welsh Government and the Civil Service when considering our procurement process, ensuring that equality principles are at the core of how services are procured by the Commissioner. For example, in procuring a provider to assist the Commissioner with the process of distributing the newsletter, the need to ensure accessibility in the way that individuals are able to subscribe to the new service was identified.

Our internal Contract Performance Assessment Report document has also been amended to ensure that the contract manager assesses equality requirements where relevant. As an organisation, we know that we have to make sure that our work and the way in which we commission research ensures equality and fairness for users. Contract information must also be made available to users in a way that is inclusive and accessible to as many people as possible. In collaboration with members of the Public Bodies Equality Partnership in Wales, we share effective and useful practice with each other and ensure there is consistency in how we promote our work on equality, procurement and commissioning work that meets our statutory requirements.

Objective 5: Ensure that individual needs are reflected in the exercise of functions

Since the mandatory lockdown of COVID-19, we have demonstrated forward thinking in using technology to host events and ensure access to various workshops, training and webinars on specific issues.

We have conducted training sessions and job interviews virtually using the latest technology extensively, ensuring improved accessibility.

Work has been carried out as part of the development of a new CRM system to collect and review diversity data about those engaging with the Commissioner. This will be a new system that will ensure we are able to learn about the diversity of users who contact us and target specific attention where necessary to ensure we reach out as we should.

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 otherwise be made.

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

Remuneration Policy

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

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

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

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

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 Welsh Language 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.

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)	
	2022-23	2021-22	2022-23	2021-22	2022-23	2021-22
Efa Gruffudd Jones ²	20-25	-	8,000	-	30-35	-
Aled Roberts ³	-	85-90	-	32,000	-	115-120
Gwenith Price ⁴	80-85	70-75	65,000	15,000	145-150	85-90
Lowri Williams ⁵	10-15	-	0	-	10-15	-
Dyfan Sion ⁶	50-55	60-65	25,000	19,000	75-80	80-85
Siân Elen McRobie ⁷	35-40	-	17,000	-	50-55	-
Steffan Jones ⁸	-	15-20	-	7,000	-	20-25

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 Appointed as Commissioner on 09/01/2023. The full time equivalent salary was between £90,000 and £95,000.

³ The Commissioner's term of office ended on 13/02/2022, following his death. The full time equivalent salary was between £95,000 and £100,000.

⁴ For the period 01/04/2022 to 08/01/2023 the full time equivalent salary was between £80,000 and £85,000, whilst the director exercised the powers of the Commissioner. The director received an allowance of 10% of salary for deputising for the Welsh Language Commissioner during periods of absence or at the request of the Commissioner for the period from 09/01/2023 to 31/03/2023.

⁵ Appointed a director on 09/01/2023. The full time equivalent salary was between £50,000 and £55,000.

⁶ Resigned as a director on 30/12/2022. The director received an allowance of 10% of salary as acting Deputy Commissioner for the period from 16/05/2022 to 30/12/2022. The full time equivalent salary was between £65,000 and £70,000.

⁷ Appointed a director from 08/04/2022 with the period as director ending on 08/01/2023. The full time equivalent salary was between £50,000 and £55,000.

⁸ Appointed a director from 01/05/2021 with the period as director ending on 31/08/2021. The full time equivalent salary was between £50,000 and £55,000.

Salary

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

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

Performance related pay

There were no performance related or bonus payments made during 2022-23 to senior officers (2021-22: £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 2022-23 to senior officers (2021-22: £0).

Remuneration: range and median

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

	Change %	31 March 2023	31 March 2022
Remuneration band (£000) of the highest paid officer ¹	5.7	90-95	85-90
Highest pay band (excluding the highest paid officer)		70,290	61,440
Lowest pay band		27,890	24,630
Mean remuneration ²	6.9	41,737	39,043
Mean remuneration (excluding the highest paid officer) ²		40,469	38,033
25 percentile pay point		36,590	33,190
50 percentile pay point		39,690	38,160
75 percentile pay point		43,660	40,100
Ratio of 25 percentile to highest paid officer ³		2.53	2.64
Ratio of 50 percentile to highest paid officer ⁴		2.33	2.29
Ratio of 75 percentile to highest paid officer ³		2.12	2.18

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.

¹ The pay band of the highest paid officer has increased due to the appointment of the Commissioner to the permanent post on 09/01/2023.

² The 6.9% increase in mean pay is due to the increase to salary rates following the pay settlement, and staff moving to a higher increment in the pay band.

³ A reduction to the ratios for 25 and 75 percentile pay point ratios due to the increase to salary rates following the pay settlement, and staff moving to a higher increment in the pay band.

⁴ An increase in the ratio for the 50 percentile due to a greater increase to the salary of the highest paid officer, following the appointment of a new Commissioner, than the increase to salary rates in general following the pay settlement.

Off-payroll arrangements

No payments were made to individuals under off-payroll arrangements in the year to 31 March 2023 (2021-22: £0).

Consultancy

Payments of £246,200 were made to consultants during the year (2021-22: £143,000).

Payments of £241,600 to develop the Case Management system and further developments to the Commissioner's Place Names repository.

A total of £4,600 was paid to specialists to undertake work in relation to fire safety, value added tax, recruitment, and communications.

Civil Service Pensions

Name	Accrued pension and related lump sum at pension age as at 31/03/2023	Real increase in pension and related lump sum at pension age	Cash Equivalent Transfer Value at 31/03/2023	Cash Equivalent Transfer Value at 31/03/2022	Real increase in Cash Equivalent Transfer Value	Employer contribution to partnership pension account
	£000	£000	£000	£000	£000	nearest £100
Efa Gruffudd Jones	0-5	0.0-2.5	0	0	-2	-
Gwenith Price	35-40	2.5-5.0	691	566	55	-
Lowri Williams	20-25	0.0-2.5	272	269	-2	-
Dyfan Sion	20-25	0.0-2.5	326	285	13	-
Siân Elen McRobie	5-10	0.0-2.5	65	58	5	-

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 switched into **alpha** sometime between 1 June 2015 and 1 February 2022. Because the Government plans to remove discrimination identified by the courts in the way that the 2015 pension reforms were introduced for some members, it is expected that, in due course, eligible members with relevant service between 1 April 2015 and 31 March 2022 may be entitled to different pension benefits in relation to that period (and this may affect the Cash Equivalent Transfer Values shown in this report – see above). 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 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 defined contribution (money purchase) pension with an employer contribution (**partnership** pension account).

Employee contributions are salary-related and range between 4.6% and 8.05% for members of **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 an occupational defined contribution pension arrangement which is part of the Legal & General Mastertrust. The employer makes a basic contribution of between 8% and 14.75% (depending on the age of the member). The employee does not have to contribute, but where they do make contributions, the employer will match these up to a limit of 3% of pensionable salary (in addition to the employer's basic contribution). Employers also contribute a further 0.5% of pensionable salary to cover the cost of centrally-provided risk benefit cover (death in service and ill health retirement).

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. 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 1.9 to the accounts.

Staff report

Age/sex demography of workforce

The average age of the Welsh Language Commissioner's workforce on 31 March 2023 was 42 years (2021-22: 39 years).

The gender demography of the directors and officers on 31 March 2023 is summarised in the table below.

		31 March 2023		31 March 2022	
		Male	Female	Male	Female
Commissioner and Directors	FTE	0.0	3.0	1.0	1.0
	%	0.0	100.0	50.0	50.0
Other officers	FTE	14.0	24.6	13.8	28.7
	%	36.2	63.8	32.5	67.5
Total	FTE	14.0	27.6	14.8	29.7
	%	33.6	66.4	33.3	66.7

Gender pay gap

The gender pay gap of the Welsh Language Commissioner's workforce on 31 March 2023 is summarised in the table below.

	31 March 2023	31 March 2022
Mean gender pay gap	-2.7%	0.9%
Median gender pay gap	0.0%	0.0%

The principal factor influencing the change to the pay gap in favour of female officers, is the change to the gender demography of the Commissioner and Directors during the year.

Managing absence and attendance

The total number of working days lost through sickness absence for the period 1 April 2022 to 31 March 2023 was 111.5 (2021-22: 273.5). Of the working days lost through sickness 100% (2021-22: 64.9%) of them were due to short-term sickness and 0% (2021-22: 35.1%) were lost due to long-term sickness (long-term absence means an absence of more than 20 days for the same reason). It should be noted that absences due to COVID-19 represent 32% of all days lost due to sickness, and that this is an increase compared to 2021-22 (20%).

The average working days lost per head (full-time equivalent) was 2.6 (2021-22: 6.2) based on 42.2 full-time equivalent members of staff (2021-22: 43.2).

The Commissioner records the reasons for sickness absence and 3% of the days lost were due to mental health reasons (2021-22: 6%). All the absences were short term absences.

On average 7.7 working days per head (full-time equivalent) were lost in the public sector in 2022 due to sickness, with mental health reason being recorded for 13% of absences *.

* Labour Force Survey – Office of National Statistics

Staff turnover

The staff turnover rate in 2022-23 was 13.8% (2021-22: 8.8%), (2020-21: 4.6%), (2019-20: 9.6%), (2018-19: 8.6%).

Wellbeing

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

Learning and development

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

Learning and development opportunities are promoted for all staff and a programme of personal development was introduced across the organisation in the past year to identify any specific needs and to develop the skills of the workforce. Various courses were organised with the London School of Economics, Queen Margaret University and various courses with the Civil Service College.

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

Union recognition

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

Gifts register

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

Officer numbers and related costs

	Permanent staff £000	Staff on fixed term contracts £000	Inward Secondees £000	Total 2022-23 £000	Total 2021-22 £000
Officer costs					
Salaries	1,639	64	21	1,724	1,713
Social security costs	180	7	2	189	174
Pension	450	17	4	471	464
	<u>2,269</u>	<u>88</u>	<u>27</u>	2,384	2,351
Committee member fees				13	13
Agency staff				13	46
Total				2,410	2,410
				2022-23	2021-22
Officer numbers					
Welsh Language Commissioner				0.2	0.9
Permanent staff				39.5	39.2
Staff on fixed term contracts				2.0	2.8
Inward secondees				0.5	0.3
Agency staff				0.2	0.6
Average numbers (1)				42.4	43.8
Committee members (2)				9.0	9.0

1 – Full Time Equivalents employed during the year.

2 – Comprised of on average during the year 5.0 members of the Advisory Panel (2021-22: 5.0) and 4.0 members of the Audit and Risk Committee (2021-22: 4.0)

The salary and pension entitlements of the Commissioner and officers in the most senior positions are included on page 50.

Pensions

Details of pensions are included on pages 53 to 55.

The Principal Civil Service Pension Scheme (PCSPS) and **alpha** are unfunded multi-employer defined benefit schemes but the Welsh Language Commissioner is unable to identify its share of the underlying assets and liabilities. The scheme actuary valued the scheme as at 31 March 2016. You can find details in the resource accounts of the Cabinet Office: Civil Superannuation (www.civilservice.gov.uk/pensions).

For 2022-23, employers' contributions of £500,000 (2021-22: £482,000) were payable to the PCSPS at one of four rates in the range 26.6% to 30.3% (2021-22: 26.6% to 30.3%) of pensionable pay, based on salary bands. The Scheme Actuary reviews employer contributions usually every four years following a full scheme valuation. The pay bands and contribution rates reflect benefits as they are accrued, not when the costs are actually incurred, and reflect the past experience of the scheme.

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

No persons retired on ill health grounds during the year.

Statement of the Accounting Officer's Responsibilities

Under Schedule 1 Paragraph 18(1) of the Welsh Language (Wales) Measure 2011, the Welsh Language Commissioner is required to prepare accounts in respect of each financial year in accordance with Accounts Directions given, with the consent of HM Treasury, by the Welsh Ministers. The accounts are prepared on an accruals basis and must give a true and fair view of the Commissioner's state of affairs at the period end and its 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:

- observe the accounts direction issued by the Welsh Ministers, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis;
- make judgements and estimates on a reasonable basis;
- state whether applicable accounting standards as set out in the Government Financial Reporting Manual have been followed, and disclose and explain any material departures in the accounts;
- prepare the accounts on a going concern basis; and
- confirm that the Annual Report and Financial Statements as a whole is fair, balanced and understandable and take personal responsibility for the Annual Report and Financial Statements and the judgments required for determining that it is fair, balanced and understandable.

In accordance with Schedule 1 Paragraph 16(1) of the Welsh Language (Wales) Measure 2011 the Commissioner is the Accounting Officer. The responsibilities of an Accounting Officer, including responsibility for the propriety and regularity of the public finances for which the Accounting Officer is answerable, for keeping proper records and for safeguarding the Welsh Language Commissioner's assets, are set out in the memorandum, Managing Public Money, published by HM Treasury and Managing Welsh Public Money, published by the Welsh Government.

As Accounting Officer, I confirm that:

- 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
- as far as I am aware, there is no relevant audit information of which the entity's auditors are unaware.

The acting Accounting Officer for the period from 01/04/2022 to 08/01/2023 was the Deputy Welsh Language Commissioner. I was appointed Accounting Officer on 09/01/2023, and I am personally responsible for signing the accounts as presented.

Efa Gruffudd Jones
Accounting Officer

Welsh Language Commissioner
27/09/2023

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

Opinion on financial statements

I certify that I have audited the financial statements of the Welsh Language Commissioner for the year ended 31 March 2023 under the Welsh Language (Wales) Measure 2011.

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

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

- give a true and fair view of the state of the Welsh Language Commissioner's affairs as at 31 March 2023 and of its net expenditure for the year then ended;
- have been properly prepared in accordance with UK adopted international accounting standards as interpreted and adapted by HM Treasury's Financial Reporting Manual;
- have been properly prepared in accordance with Welsh Ministers' directions issued under the Welsh Language (Wales) Measure 2011.

Opinion on regularity

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

Basis of opinions

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

My staff and I are independent of the body in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinions.

Conclusions relating to going concern

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

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

My responsibilities and the responsibilities of the Welsh Language Commissioner with respect to going concern are described in the relevant sections of this certificate.

The going concern basis of accounting for the Welsh Language Commissioner is adopted in consideration of the requirements set out in HM Treasury's Government Financial Reporting Manual, which require entities to adopt the going concern basis of accounting in the preparation of the financial statements where it anticipated that the services which they provide will continue into the future.

Other information

The other information comprises the information included in the annual report other than the financial statements and my auditor's report thereon. The Welsh Language Commissioner is responsible for the other information in the annual report. My opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in my report, I do not express any form of assurance conclusion thereon. My responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

I have nothing to report in this regard.

Opinion on other matters

In my opinion, the part of the Remuneration and Staff Report to be audited has been properly prepared in accordance with Welsh Ministers directions made under the Welsh Language (Wales) Measure 2011.

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

- the parts of the Accountability Report subject to audit have been properly prepared in accordance with Welsh Language (Wales) Measure 2011; and
- the information given in the Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements and is in accordance with the applicable legal requirements.

Matters on which I report by exception

In the light of the knowledge and understanding of the body and its environment obtained in the course of the audit, I have not identified material misstatements in the Annual Report.

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

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

Responsibilities of the Welsh Language Commissioner for the financial statements

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

- maintaining proper accounting records;
- the preparation of the financial statements and Annual Report in accordance with the applicable financial reporting framework and for being satisfied that they give a true and fair view;
- ensuring that the Annual Report and financial statements as a whole are fair, balanced and understandable;
- ensuring the regularity of financial transactions;
- internal controls as the Welsh Language Commissioner determines is necessary to enable the preparation of financial statements to be free from material misstatement, whether due to fraud or error; and
- assessing the body's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Welsh Language Commissioner anticipates that the services provided by the Welsh Language Commissioner not continue to be provided in the future.

Auditor's responsibilities for the audit of the financial statements

My responsibility is to audit, certify and report on the financial statements in accordance with the Welsh Language (Wales) Measure 2011.

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

My procedures included the following:

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

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

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations discussed above;
- enquiring of management, the Audit and Risk Committee and legal advisors about actual and potential litigation and claims;
- reading minutes of meetings of the Audit and Risk Committee and the Advisory Panel; and

- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

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

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

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

Other auditor's responsibilities

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

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

I have no observations to make on these financial statements.

Adrian Crompton
Auditor General for Wales
27 September 2023

1 Capital Quarter
Tyndall Street
Cardiff
CF10 4BZ

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.

Part 3 - Financial Statements

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Statement of Comprehensive Net Expenditure for the year ended 31 March 2023

	Notes	2022-23 £000	2021-22 £000
Expenditure			
Officer costs	3	2,410	2,410
Administration	4	531	691
IT Project	5	11	61
Other programme expenditure	6	145	81
Amortisation of intangible assets	7	13	11
Depreciation of right of use assets	8	96	-
Depreciation of property, plant and equipment	9	56	51
		3,262	3,305
Income		-	-
Net expenditure		3,262	3,305
Interest expense on lease liabilities	13	5	-
Other net interest (receivable)/payable		(1)	1
Net expenditure after interest		3,266	3,306

All activities undertaken during the year are continuing.

The notes on pages 71 to 79 form part of these accounts.

Statement of Financial Position as at 31 March 2023

	Notes	31 March 2023		31 March 2022	
		£000	£000	£000	£000
Non-Current assets					
Intangible assets	7	328		99	
Right of use assets	8	177		-	
Property, plant & equipment	9	108		164	
Total non-current assets			613		263
Current assets					
Trade and other receivables	10	81		78	
Cash and cash equivalents	11	173		151	
Total current assets			254		229
Total assets			867		492
Current liabilities					
Trade and other payables	12	(257)		(381)	
Right of use liabilities	13	(75)		-	
Total current liabilities			(332)		(381)
Non-current assets plus net current assets			535		111
Non-current liabilities					
Right of use liabilities	13	(104)		-	
Provisions	14	(265)		(236)	
Total non-current liabilities			(369)		(236)
Assets less liabilities			166		(125)
Taxpayers' equity					
General reserve			166		(125)
			166		(125)

The notes on pages 71 to 79 form part of these accounts.

The financial statements on pages 67 i 70 were approved by the Accounting Officer and signed by:

Efa Gruffudd Jones
Accounting Officer

Welsh Language Commissioner
27 September 2023

Statement of Cash Flows for the year ended 31 March 2023

	Notes	2022-23 £000	2021-22 £000
Cash flows from operating activities			
Net expenditure		(3,262)	(3,305)
Amortisation of intangible assets	7	13	11
Depreciation of right of use assets	8	96	-
Depreciation of property, plant & equipment	9	56	51
Loss on sale of non-current assets		-	-
(Increase)/Decrease in trade and other receivables	10	(3)	(26)
(Decrease)/Increase in trade and other payables	12	(124)	(20)
Increase/(Decrease) in provisions	14	29	56
Net cash (outflow) from operating activities		(3,195)	(3,233)
Cash flows from investing activities			
Purchase of intangible assets	7	(242)	(78)
Purchase of property, plant and equipment	9	-	(15)
Proceeds of disposal of property, plant and equipment		-	-
Net cash (outflow) from investing activities		(242)	(93)
Cash flows from financing activities			
Right of Use Assets, Lease payments: capital	13	(94)	-
Right of Use Assets, Lease payments: interest	13	(5)	-
Interest received/(paid)		1	(1)
Financing from Welsh Ministers	17	3,557	2,484
Net financing		3,459	2,483
Net increase/(decrease) in cash and cash equivalents in the period		22	(843)
Cash and cash equivalents at the beginning of the period	11	151	944
Cash and cash equivalents at the end of the period	11	173	151

The notes on pages 71 to 79 form part of these accounts.

Statement of Changes in Taxpayers' Equity for the year ended 31 March 2023

	Notes	£000
Balance at 1 April 2021		<u>697</u>
Changes in Reserves for 2021-22		
Retained (Deficit)		(3,306)
Total recognised income and expense for 2021-22		<u>(3,306)</u>
Financing from Welsh Ministers	17	<u>2,484</u>
Balance at 31 March 2022		(125)
Changes in Reserves for 2022-23		
Retained (Deficit)		(3,266)
Total recognised income and expense for 2022-23		<u>(3,266)</u>
Financing from Welsh Ministers	17	<u>3,557</u>
Balance at 31 March 2023		<u>166</u>

The notes on pages 71 to 79 form part of these accounts.

Notes to the accounts for the year ended 31 March 2023

These financial statements have been prepared in accordance with the 2022-23 Government Financial Reporting Manual (FReM) issued by HM Treasury, and any Accounts Direction issued by Welsh Ministers, with the consent of the Treasury. The accounting policies contained in the FReM apply International Financial Reporting Standards (IFRS) as adapted or interpreted for the public sector context. Where the FReM permits a choice of accounting policy, the accounting policy which is judged to be most appropriate to the particular circumstance of the Welsh Language Commissioner, for the purpose of giving a true and fair view, has been selected. The particular policies adopted by the Welsh Language Commissioner are described below. They have been applied consistently in dealing with items that are considered material to the accounts.

Going Concern basis

There is no intention to discontinue the service provided by the Welsh Language Commissioner as evidenced by the award of funding from the Welsh Government for the next financial year and the lack of legislation necessary to wind up the Welsh Language Commissioner. The Welsh Language Commissioner's Statement of Financial Position as at 31/03/2023 shows net assets of £166,000 (31/03/2022: net liabilities of £125,000). The position of net liabilities reflected the inclusion of liabilities falling due in 2022-23 which, insofar as the Welsh Language Commissioner could not meet them from its other sources of income, would fall, in the last resort, to be met by Grant-in-Aid from the Welsh Government. Under the normal conventions applying to control over income and expenditure, detailed in Managing Welsh Public Money, Grant-in-Aid may not be issued in advance of need, but there is no reason to believe that, if required, Grant-in-Aid and Senedd approval of any additional associated resource budget would not be forthcoming. It has accordingly been considered appropriate to adopt a going concern basis for these financial statements.

1 Statement of accounting policies

(1.1) Accounting conventions

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

(1.2) Funding

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

(1.3) Income

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

(1.4) Intangible assets

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

Intangible assets are included at their historical cost. Intangible assets 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.

(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 whether they fall above or below the threshold.

Property, plant and equipment are included at their historical cost including costs, such as installation costs, that can be directly attributed to bringing them to their required location and condition. Property, plant and equipment 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) Cash at bank and in hand

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

(1.7) 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.

(1.8) Value Added Tax

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

(1.9) Pensions

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

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

(1.10) Employee benefits

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

(1.11) Right of use assets and liabilities

International Financial Reporting Standard 16: Leases became effective for public sector organisations for accounting periods beginning on or after 1 January 2022. The simple approach to introducing right of use assets and liabilities has been adopted. Right of use assets liabilities have been introduced as at 1 April 2022 and no adjustment has been made to comparative figures. There is no effect on the brought forward reserves from the introduction of these assets and associated liabilities.

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

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

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

(1.12) Operating leases

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

2 Segmental information

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

3 Officer Costs

	2022-23	2021-22
	£000	£000
Employed officers	2,384	2,351
Committee members' fees	13	13
Agency staff costs	13	46
	2,410	2,410

Employed officers' costs include £13,000 relating to the IT project, see page 32 (2021-22: £13,000).

Details of officers' costs are included in the Remuneration and Staff Report on page 58.

4 Administration

Administration expenses included:

	2022-23	2021-22
	£000	£000
Accommodation - Office rent lease costs	20	119
Accommodation - Other costs	120	116
Provision for premises redecoration and dilapidations	8	26
Travel, subsistence and hospitality	23	5
Training and recruitment	42	56
Legal and professional	157	211
Information Technology and telecommunications	116	112
Communication	15	13
Auditors' remuneration (external audit fee)	18	17
Other administrative expenses	12	16
	531	691

The external auditors did not undertake any non-audit work during the year ended 31 March 2023 (2021-22: £0).

Further information is included in the commentary on the financial performance on pages 31 to 32.

5 IT Project

The costs for implementing the IT project included:

	2022-23 £000	2021-22 £000
Develop and implement infrastructure and services	-	58
Licences	11	1
Training	-	2
	<u>11</u>	<u>61</u>

Further information is included in the commentary on the financial performance on page 32.

6 Other programme expenditure

The expenditure relates to numerous projects undertaken. The total expenditure during the year was £145,000 (2021-22: £81,000); further information is included on page 33.

7 Intangible assets

	Assets under construction £000	Software £000	Licences £000	Total £000
Cost				
At 31 March 2022	46	75	43	164
Additions	242	-	-	242
Transfers	-	-	-	-
Disposals	-	(2)	-	(2)
At 31 March 2023	288	73	43	404
Amortisation				
At 31 March 2022	-	22	43	65
Charged in year	-	13	-	13
Disposals	-	(2)	-	(2)
At 31 March 2023	-	33	43	76
Net book value at 31 March 2023	288	40	-	328
Net book value at 31 March 2022	46	53	-	99

8 Right of use assets

	Leasehold premises £000	Total £000
Cost		
At 31 March 2022	-	-
Introduced in year	554	554
Additions	-	-
Disposals	-	-
Valuation adjustment	(281)	(281)
At 31 March 2023	273	273
Depreciation		
At 31 March 2022	-	-
Charged in year	96	96
Disposals	-	-
At 31 March 2023	96	96
Net book value at 31 March 2023	177	177
Net book value at 31 March 2022	-	-

9 Property, plant & equipment

	Furniture & Fittings £000	Office equipment £000	Assets under construction £000	Infrastructure and IT Equipment £000	Total £000
Cost					
At 31 March 2022	426	55	12	216	709
Additions	-	-	-	-	-
Transfers	-	-	(12)	12	-
Disposals	(1)	(4)	-	(22)	(27)
At 31 March 2023	425	51	-	206	682
Depreciation					
At 31 March 2022	353	55	-	137	545
Charged in year	13	-	-	43	56
Disposals	(1)	(4)	-	(22)	(27)
At 31 March 2023	365	51	-	158	574
Net book value at 31 March 2023	60	-	-	48	108
Net book value at 31 March 2022	73	-	12	79	164

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 2023 (31 March 2022: £0).

10 Trade receivables and other current assets

	31 March 2023 £000	31 March 2022 £000
Amounts falling due within one year		
Trade receivables	17	27
Prepayments	62	51
Other debtors	2	-
	<u>81</u>	<u>78</u>

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

11 Cash and cash equivalents

	2022-23 £000	2021-22 £000
Balance at 1 April	151	994
Net change in cash and cash equivalent balances	22	(843)
Balance at 31 March	<u>173</u>	<u>151</u>

12 Trade payables and other current liabilities

	31 March 2023 £000	31 March 2022 £000
Amounts falling due within one year		
Other tax and social security	51	45
Trade payables	73	116
Accruals	133	220
	<u>257</u>	<u>381</u>

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

13 Right of use liabilities

	2022-23 £000	2021-22 £000
Balance at 1 April	-	-
Introduced in the year	554	-
Valuation adjustments	(281)	-
Repayments	(99)	-
Finance charges	5	-
Balance at 31 March	<u>179</u>	<u>-</u>

Analysis of the expected timing of the future liabilities

	31 March 2023 £000	31 March 2022 £000
Not later than one year	75	-
Later than one year and not later than five years	104	-
Later than five years	-	-
	179	-

14 Provision for liabilities and charges

	Other £000	Legal £000	Dilapidations and redecorating £000	Total £000
Balance at 31 March 2022	9	22	205	236
Provided in year	7	44	24	75
Provisions utilised in the year	(8)	(18)	-	(26)
Release of unused provisions	-	(4)	-	(4)
Change to discount rate	-	-	(16)	(16)
Balance at 31 March 2023	8	44	213	265

HM Treasury's discount rate net of CPI at December 2022 of -0.95% in real terms has been used for dilapidations (2021-22: -1.94%).

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

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

Analysis of the expected timing of the future liabilities

	Other £000	Legal £000	Dilapidations and redecorating £000	Total £000
Not later than one year	8	44	152	204
Later than one year and not later than five years	-	-	61	61
Later than five years	-	-	-	-
	8	44	213	265

15 Contingent liabilities

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

There were no contingent liabilities at 31 March 2023.

16 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.

17 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 2022-23 the Welsh Language Commissioner received revenue financing of £3,316,000 (2021-22: £2,308,500) and capital financing of £241,000 (2021-22: £175,000) from Welsh Ministers.

In the year to 31 March 2023 costs of £130,000 were charged to the Welsh Government, in respect of services rendered by staff on secondment (2021-22: £62,000). As at 31 March 2023 £17,000 was outstanding (31 March 2022: £27,000).

18 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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